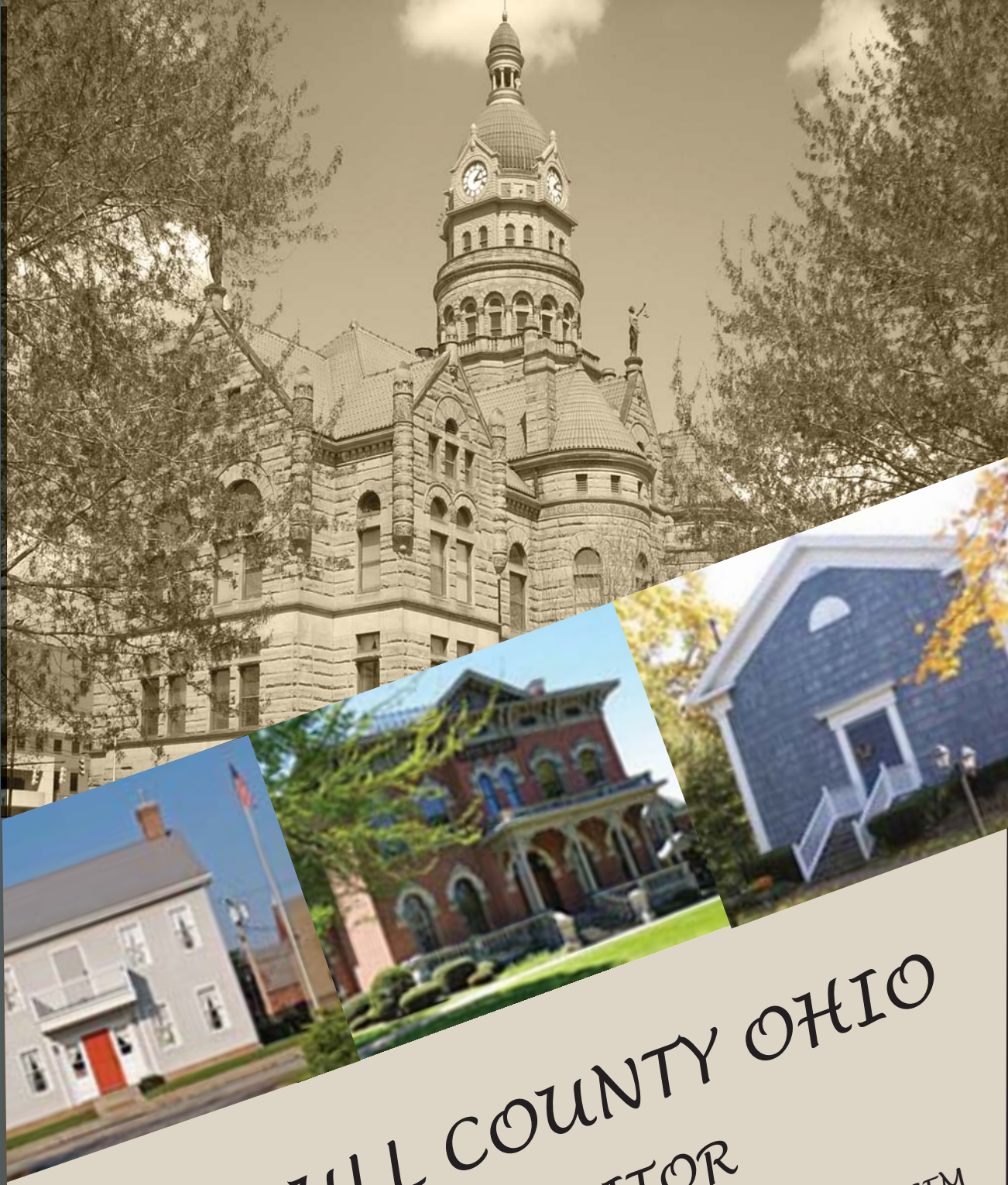


# CAFR 2011

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2011

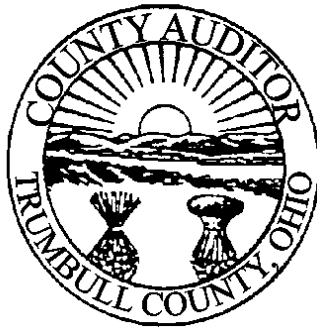


TRUMBULL COUNTY OHIO  
COUNTY AUDITOR

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

# Trumbull County OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2011



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

Prepared by the Trumbull County Auditor's Office

**Trumbull County, Ohio**  
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*For the Year Ended December 31, 2011*  
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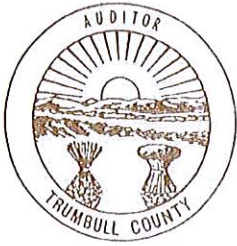
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**ADRIAN S. BIVIANO, CPA**  
**TRUMBULL COUNTY AUDITOR**

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

June 28, 2012

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

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, 2011.

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

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

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

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

Yours sincerely,

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



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

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

June 28, 2012

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, 2011.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file unaudited general purpose external financial statements with the Auditor of State within 150 days of year end.

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

Dave Yost, Auditor of State, has issued an unqualified (“clean”) opinion on Trumbull County’s financial statements for the year ended December 31, 2011. The independent accountants’ report is located at the front of the financial section of this report.

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

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

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



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

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

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

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

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

The County is associated with other organizations. These include the Geauga/Trumbull Solid Waste District which is a joint venture as discussed in Note 15; the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, and the North East Ohio Network which are jointly governed organizations discussed in Note 23; the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool discussed in Note 24; the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board and the Trumbull County Metropolitan Park District which are related organizations discussed in Note 25.

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

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four-year terms, are the County Auditor, County Treasurer, County Prosecutor, County Engineer,

Coroner, Clerk of Courts, County Recorder and Sheriff. Common Pleas Judges, including the Domestic Relations, Juvenile Court and Probate Court Judges, are also elected on a County-wide basis and serve six-year terms. Court of Appeals Judges are elected on a district-wide basis by the electors of the Counties included in the district for a six-year term.

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

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

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

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

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

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

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

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

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

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

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

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

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. As of April 2012, there were 92,300 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 Foreign Trade Zone (FTZ) section 181; however, a policy change in 2011 allows a FTZ 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 FTZ.

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 117 Enterprise Zone agreements have been approved by 17 communities and the Trumbull County Commissioners since 1983.

The Enterprise Zone program has helped create 1,612 jobs and retain 4,668 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.

Two tax abatements were issued for businesses in 2011. Main Lite Electric received a 75 percent tax abatement for 10 years to construct a new facility in Warren. The new facility will cost between \$600,000 and \$800,000 and will be located in Warren Commerce Park. The company will retain 28 existing employees and hire an additional 23 employees within three years after completion of the project.

In 2011, Anderson-DuBose constructed a new \$30 million, 155,000-square-foot distribution center and headquarters in Lordstown. The new facility consolidates the company's operations in Solon, Ohio and Pittsburgh, PA into one centralized location. The company, a supplier of paper products and frozen items to McDonald's restaurants in Ohio, New York, West Virginia and Pennsylvania, plans to hire 160 workers and be operational in April 2012. Anderson-Dubose received a 75 percent tax abatement for 10 years for the new facility. Total investment will be over \$34 million when the project is complete at the Lordstown Commerce Center. An Industrial Revenue Bond from the State of Ohio was also used to finance this project.

In 2011, the Youngstown-Warren Regional Airport reported its highest passenger traffic since 1999.

Also in 2011, B J Alan Company announced a \$8.14 million project to relocate its offices and a warehouse to the former Delphi Packard Complex in Bazetta Township. The company expects to create 54 jobs and retain 177 jobs in a 1.2 million square-foot facility.

Glunt Industries received a \$280,000 economic development grant, and \$100,000 in County revolving loan fund proceeds which, with other funding sources, were used to construct about 4,000 linear feet of sanitary sewer to its plant and other properties in Warren Township. This provided for 43 new manufacturing jobs at the site, and maintained 100 jobs at that location. The project was completed in March 2010. In 2011, an additional 20 jobs were added at the Glunt location and an additional expansion may be in the works.

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 one of the most successful revolving loan funds in Ohio, with over \$4 million loaned to local companies between 1984 and 2011, yielding 1,000 new jobs and thousands of jobs retained. Six companies are currently repaying RLF loans amounting to approximately \$972,000. In 2009, Berk Enterprises in Howland Township received an RLF loan, and in 2010 Flex-Strut, also in Howland Township, was assisted. Berk Enterprises’ \$120,000 RLF loan financed a building renovation and new sprinkler systems at the company’s new location on Thomas Road in Howland Township, and the company retained 48 jobs as part of that project. 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. Addition 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 2011, the Cruze was one of GM’s Top selling models in the United States. The impressive first-year Cruze sales and good management-labor relations at the Lordstown plant resulted in the plant being selected to make the new diesel Cruze beginning in 2013.

V&M Star LP announced in 2010 that it will build a second pipe mill at its Youngstown site, with facilities physically in Trumbull County. The company announced construction of the \$650 million mill would start in March 2010 and it expects employment of 350 additional full time workers. V&M will produce pipe for exploration in the Marcellus and Utica shale gas formations. Site preparation and construction will employ approximately 400 construction workers. This was the largest announced industrial expansion project in Ohio in 2010. This portion of the project should be 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. The new facility will create more than 100 jobs.

For 2012, TMK IPSCO is creating 120 jobs at its new local pipe-threading mill in Brookfield Township, and Valley Electrical Consolidated (VEC) is expanding its Liberty Township operations related to the oil and gas construction, adding 225 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 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 U.S. Census, the median household income for Trumbull County in 2010 was estimated to be \$40,389, compared to state and national median incomes of \$45,151 and \$50,046, respectively.

**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 97,093 housing units in Trumbull County, 5,064,437 housing units in Ohio and 127,699,712 housing units in the United States:

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

***Sanitary Engineer - Water and Sewer***

The County, through the Sanitary Engineer’s Department, is in the process of making various capital improvements which will be funded by various sources, including special assessments, through the enterprise funds. Some sewer projects that were in process include the South Bedford Road project, the Little Squaw Creek Interceptor (Phase II, III, and IV) projects, the Kermont Heights project, the Kinsman (Phase II) project, the Springwood Trace project, the Overland Ave and Elm Road project, the Arms Drive project, and the Champion Ave East project. The Sanitary Engineer’s Department is also in the process of expanding and improving the water system in the County through the construction of the Center of the World South project.

***Long-term financial planning***

Trumbull County is currently developing a five (5) year capital budget plan. Commencing with years 2009 thru 2014, this budget will be used as a plan for capital spending projects and will be updated annually to maintain a five year outlook. This budget is meant to provide guidance by the Board of County Commissioners and other elected officials in determining the County’s future capital needs.

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

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

The County imposed an additional 0.25 percent sales tax levy for County operations, along with a 0.25 percent levy for public safety services in October 2005. The current annual revenues from these levies are estimated to be \$10.0 million.

### ***Acknowledgments***

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

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

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

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

Sincerely,



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

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**Trumbull County, OHIO**

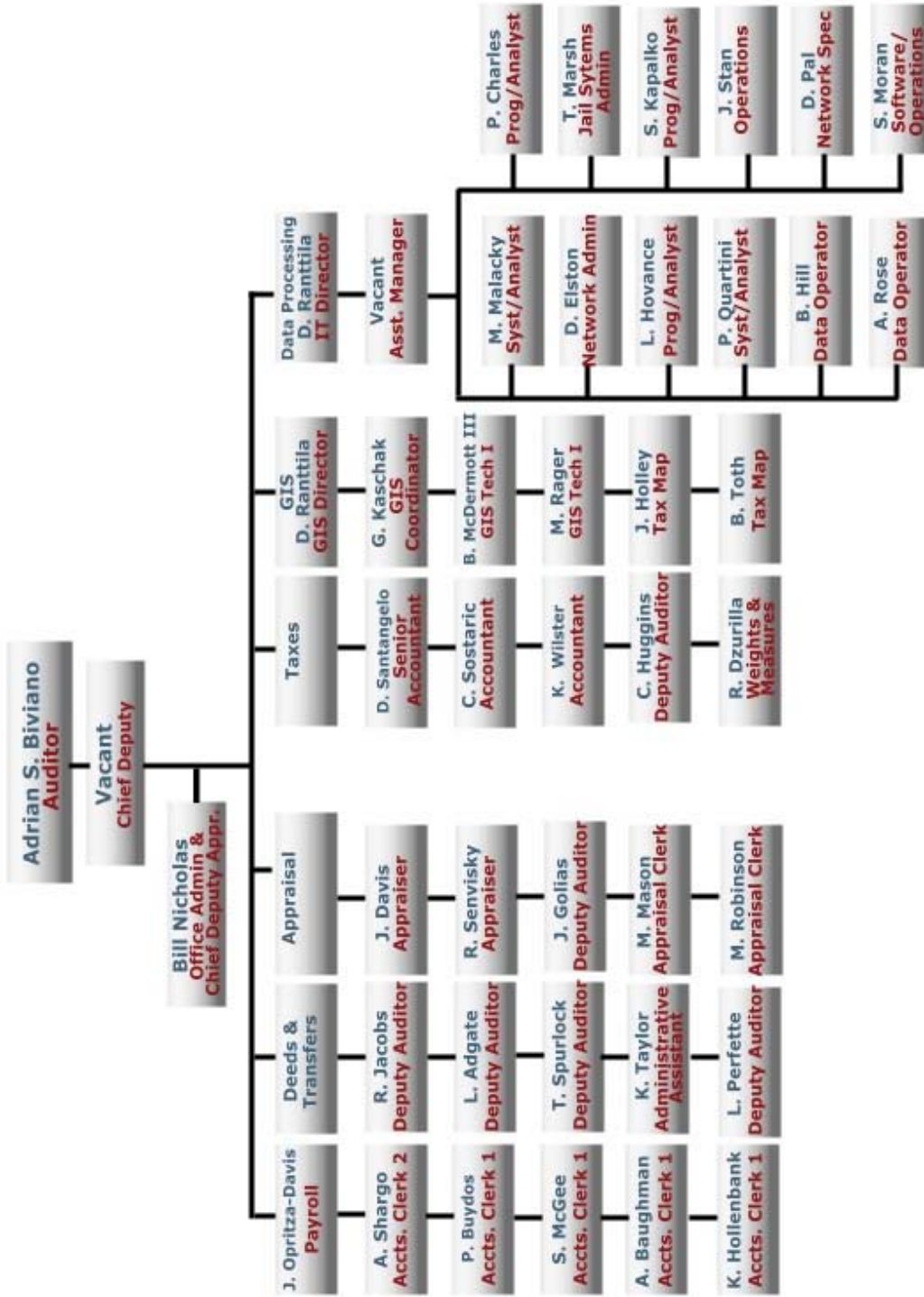
**ELECTED OFFICIALS  
DECEMBER 31, 2011**

---

County Commissioners	Daniel E. Polivka Paul E. Heltzel 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 John M. Stuard Andrew D. Logan
Domestic Relations/Juvenile Court Judges	Richard L. James Pamela A. Rintala
Probate Court Judge.....	Thomas A. Swift



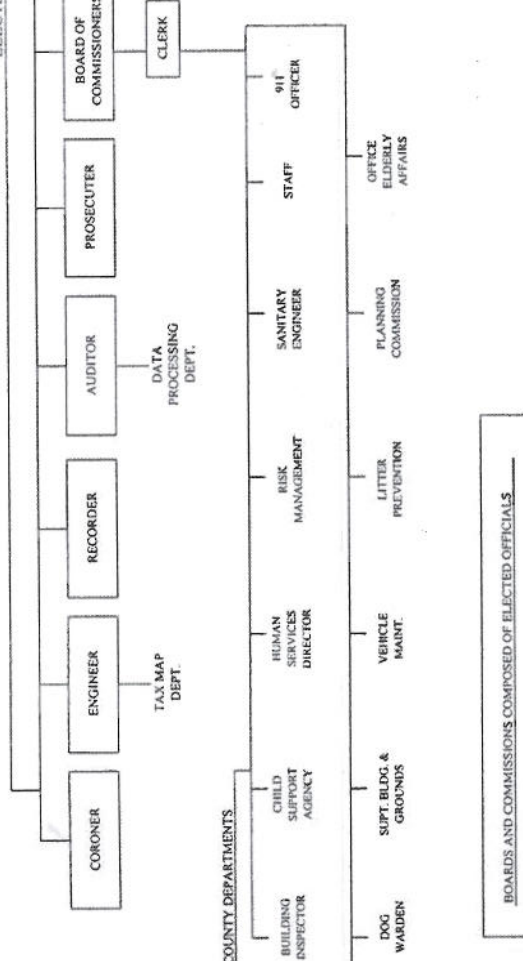
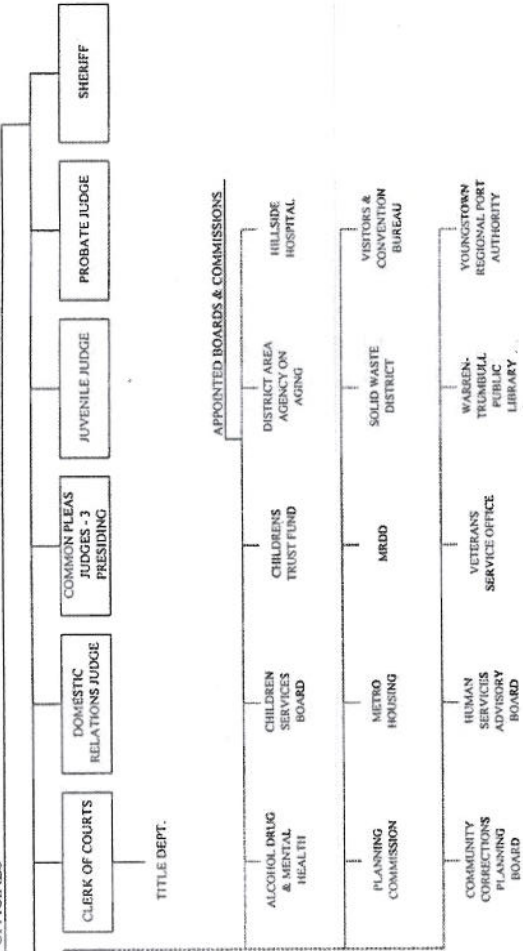
# TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATION CHART



# TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF TRUMBULL COUNTY

### ELECTED OFFICIALS



**BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS**

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Trumbull County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

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



*Linda C. Danison*

President

*Jeffrey R. Emer*

Executive Director

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# **FINANCIAL SECTION**

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Financial Condition  
Trumbull County  
160 High Street  
Warren, Ohio 44481

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries, Inc., which represent all of the assets and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Public Assistance Fund, County Board of Development and Disabilities Fund, Community Mental Health Fund, and Children Services Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during 2011, Trumbull County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is 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.



**Dave Yost**  
Auditor of State

June 28, 2012

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*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, 2011. 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 2011 are as follows:

- During 2011, The County received \$5,300,000 in general obligation proceeds to refund their 2001 various purpose bonds in order to take advantage of lower interest rates. As a result, the County saved \$598,467 over the life of the bonds.
- The County implemented Governmental Accounting Standard Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" which recognizes constraints imposed upon the use of resources in governmental funds and categorizes the constraints into five classifications.
- 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 Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2011?" The Statement of Net Assets and the Statement of Activities answer this question.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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

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

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

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

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

### **Reporting the County's Most Significant Funds**

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, Public Assistance, County Board of 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.



**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2011  
Unaudited

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

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

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

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

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

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

**The County as a Whole**

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

(Table 1)  
*Net Assets*

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Assets</b>						
Current and Other Assets	\$149,328,203	\$148,200,569	\$14,983,862	\$13,513,648	\$164,312,065	\$161,714,217
Capital Assets, Net	106,402,379	108,724,414	76,924,390	77,336,462	183,326,769	186,060,876
<i>Total Assets</i>	<i>255,730,582</i>	<i>256,924,983</i>	<i>91,908,252</i>	<i>90,850,110</i>	<i>347,638,834</i>	<i>347,775,093</i>
<b>Liabilities</b>						
Current Liabilities	40,685,609	40,554,848	1,501,900	3,226,385	42,187,509	43,781,233
Long-term Liabilities						
Due within one Year	2,770,107	3,236,497	666,867	1,307,928	3,436,974	4,544,425
Due in More than one Year	28,168,518	29,225,935	14,634,200	13,064,490	42,802,718	42,290,425
<i>Total Liabilities</i>	<i>\$71,624,234</i>	<i>\$73,017,280</i>	<i>\$16,802,967</i>	<i>\$17,598,803</i>	<i>\$88,427,201</i>	<i>\$90,616,083</i>

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

(Table 1) (continued)  
*Net Assets*

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Net Assets</b>						
Invested in Capital Assets,						
Net of Related Debt	\$90,043,467	\$91,329,140	\$61,616,327	\$61,037,841	\$151,659,794	\$152,366,981
Restricted for:						
Capital Projects	4,029,587	3,997,591	0	0	4,029,587	3,997,591
Debt Service	6,105,752	6,587,412	0	0	6,105,752	6,587,412
Road Repair and Improvement	6,126,773	6,049,105	0	0	6,126,773	6,049,105
County Board of						
Developmental Disabilities	23,304,180	19,977,856	0	0	23,304,180	19,977,856
Real Estate Assessment	6,655,112	6,386,336	0	0	6,655,112	6,386,336
Community Mental Health	6,219,724	5,199,351	0	0	6,219,724	5,199,351
Children Services	7,787,749	9,031,269	0	0	7,787,749	9,031,269
Youth Services	1,126,980	967,500	0	0	1,126,980	967,500
Revolving Loan Economic						
Development	1,668,870	1,619,964	0	0	1,668,870	1,619,964
Other Purposes	9,673,511	8,864,090	0	0	9,673,511	8,864,090
Unrestricted	21,364,643	23,898,089	13,488,958	12,213,466	34,853,601	36,111,555
<b>Total Net Assets</b>	<b>\$184,106,348</b>	<b>\$183,907,703</b>	<b>\$75,105,285</b>	<b>\$73,251,307</b>	<b>\$259,211,633</b>	<b>\$257,159,010</b>

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

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

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

At the end of the current year, the County is able to report positive balances in all three categories of net assets.

In order to further understand what makes up the changes in net assets for the current year, the following gives readers further details regarding the results of activities for 2011 and 2010.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

(Table 2)  
*Changes in Net Assets*

	Governmental Activities 2011	Governmental Activities 2010	Business-Type Activities 2011	Business-Type Activities 2010	Total 2011	Total 2010
<b>Program Revenues</b>						
Charges for Services and Sales	\$20,591,797	\$20,463,369	\$17,254,664	\$16,512,224	\$37,846,461	\$36,975,593
Operating Grants and Contributions	68,500,411	79,291,441	0	0	68,500,411	79,291,441
Capital Grants and Contributions	0	609,965	1,007,196	2,560,350	1,007,196	3,170,315
<i>Total Program Revenues</i>	<u>89,092,208</u>	<u>100,364,775</u>	<u>18,261,860</u>	<u>19,072,574</u>	<u>107,354,068</u>	<u>119,437,349</u>
<b>General Revenues</b>						
Property Taxes	34,853,148	36,545,866	0	0	34,853,148	36,545,866
Sales Taxes	22,555,149	20,813,466	0	0	22,555,149	20,813,466
Grants and Entitlements	5,343,525	7,480,346	0	0	5,343,525	7,480,346
Interest	385,559	585,540	9,478	63,768	395,037	649,308
Gain on Sale of Capital Asset	17,240	0	42,347	0	59,587	0
Unrestricted Contributions	760	0	0	0	760	0
Miscellaneous	1,271,696	754,150	41,029	341,964	1,312,725	1,096,114
<i>Total General Revenues</i>	<u>64,427,077</u>	<u>66,179,368</u>	<u>92,854</u>	<u>405,732</u>	<u>64,519,931</u>	<u>66,585,100</u>
<i>Total Revenues</i>	<u>153,519,285</u>	<u>166,544,143</u>	<u>18,354,714</u>	<u>19,478,306</u>	<u>171,873,999</u>	<u>186,022,449</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	23,629,678	25,116,059	0	0	23,629,678	25,116,059
Judicial	12,347,696	12,835,993	0	0	12,347,696	12,835,993
Public Safety	21,557,007	20,067,013	0	0	21,557,007	20,067,013
Public Works	12,494,526	12,853,122	0	0	12,494,526	12,853,122
Health	41,550,879	40,458,691	0	0	41,550,879	40,458,691
Human Services	41,378,687	44,561,525	0	0	41,378,687	44,561,525
Economic Development and Assistance	29,713	223,826	0	0	29,713	223,826
Interest and Fiscal Charges	1,022,304	1,924,255	0	0	1,022,304	1,924,255
Water	0	0	3,536,637	4,120,596	3,536,637	4,120,596
Sewer	0	0	12,274,249	11,219,899	12,274,249	11,219,899
<i>Total Program Expenses</i>	<u>154,010,490</u>	<u>158,040,484</u>	<u>15,810,886</u>	<u>15,340,495</u>	<u>169,821,376</u>	<u>173,380,979</u>
<i>Increase (Decrease) in Net Assets</i>						
<i>Before Transfers</i>	(491,205)	8,503,659	2,543,828	4,137,811	2,052,623	12,641,470
Transfers	689,850	162,586	(689,850)	(162,586)	0	0
<i>Change in Net Assets</i>	198,645	8,666,245	1,853,978	3,975,225	2,052,623	12,641,470
<i>Net Assets Beginning of Year</i>	<u>183,907,703</u>	<u>175,241,458</u>	<u>73,251,307</u>	<u>69,276,082</u>	<u>257,159,010</u>	<u>244,517,540</u>
<i>Net Assets End of Year</i>	<u>\$184,106,348</u>	<u>\$183,907,703</u>	<u>\$75,105,285</u>	<u>\$73,251,307</u>	<u>\$259,211,633</u>	<u>\$257,159,010</u>

Due to a downturn in the economic conditions, the County experienced a reduction in property tax collections and State and Federal government revenue for capital improvements for governmental activities.

The County experienced an increase in sales tax collections.

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

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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

*Governmental Funds* – The focus of the County's governmental-type activities is to provide information on near-term receipts, disbursements, and balances of expendable resources. Such information is useful in assessing the County's financial requirements. In particular, 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 \$69,572,470. \$5,964,179 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 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 special revenue fund saw a decrease in fund balance due to a reduction in intergovernmental revenues. This decrease was partially offset by reduced expenditures.

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

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

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

The General Obligation Bond Retirement debt service fund had a decrease in fund balance due mainly to a reduction in permissive sales tax revenue allocated to the fund.

*Business Type Funds* – The County's water and sewer operations are reported on a full accrual basis. In 2011, the net assets for the water fund decreased. Although revenues increased and expenses decreased, a larger transfer was needed to make debt service payments. The sewer funds increased significantly as revenues continued to exceed expenses.

**General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2011, 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 intergovernmental, fees, licenses and permits and charges for services. Actual expenditures were less than appropriations due mainly to management keeping costs low while still providing the services the County residents expect.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

**Capital Assets and Debt Administration**

*Capital Assets*

Table 3 shows 2011 values compared to 2010.

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2011	2010	2011	2010	2011	2010
Land	\$2,625,142	\$2,625,142	\$225,766	\$225,766	\$2,850,908	\$2,850,908
Construction in Progress	2,136,763	2,391,860	2,299,329	6,752,909	4,436,092	9,144,769
Buildings and Improvements	45,715,242	46,970,829	7,037,664	7,327,463	52,752,906	54,298,292
Furniture and Fixtures	3,301,748	2,984,479	0	0	3,301,748	2,984,479
Equipment	0	0	170,337	129,214	170,337	129,214
Vehicles	2,426,751	2,781,686	117,715	213,567	2,544,466	2,995,253
Infrastructure	50,196,733	50,970,418	67,073,579	62,687,543	117,270,312	113,657,961
<b>Total Capital Assets</b>	<b>\$106,402,379</b>	<b>\$108,724,414</b>	<b>\$76,924,390</b>	<b>\$77,336,462</b>	<b>\$183,326,769</b>	<b>\$186,060,876</b>

During 2011, the County finished several projects including work on the Brookfield Center sewer project, Andrews Drive sewer, Bedford Road sanitary sewer, Westview Drive sanitary sewer, West Bollingdale sanitary sewer, North Park Avenue sewer and Gilbert Street sewer. The County also began construction on several new projects including Overland Avenue and Elm Road Sewer and sewer work on Kinsman. The County is continuously upgrading their water and sewer infrastructure. 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
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$17,012,610	\$18,097,301	\$833,734	\$1,023,134	\$17,846,344	\$19,120,435
Revenue Bonds	3,355,000	3,740,000	3,185,500	3,227,600	6,540,500	6,967,600
Special Assessment Bonds	1,370,476	1,784,927	0	0	1,370,476	1,784,927
Notes	0	0	1,100,000	527,267	1,100,000	527,267
OPWC Loans	1,658,804	1,777,489	1,924,946	1,560,153	3,583,750	3,337,642
OWDA Loans	0	258,953	7,899,695	7,722,212	7,899,695	7,981,165
Capital Leases	75,278	189,570	0	0	75,278	189,570
Compensated Absences	5,482,173	5,613,936	357,192	312,052	5,839,365	5,925,988
Claims Payable	1,984,284	1,000,256	0	0	1,984,284	1,000,256
<b>Total</b>	<b>\$30,938,625</b>	<b>\$32,462,432</b>	<b>\$15,301,067</b>	<b>\$14,372,418</b>	<b>\$46,239,692</b>	<b>\$46,834,850</b>

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*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. The County was also able to refund their 2001 various purpose bonds in order to take advantage of lower interest rates.

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.

**Trumbull County, Ohio**

*Statement of Net Assets*

*December 31, 2011*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$82,830,222	\$9,868,293	\$92,698,515	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	343,861	0	343,861	193,843
With Fiscal Agents	48,039	0	48,039	0
Investments in Segregated Accounts	0	0	0	188,180
Materials and Supplies Inventory	444,750	35,061	479,811	0
Accrued Interest Receivable	18,979	0	18,979	0
Accounts Receivable	691,543	4,181,914	4,873,457	75,832
Internal Balances	(780,272)	780,272	0	0
Intergovernmental Receivable	10,211,146	84,795	10,295,941	0
Prepaid Items	734,712	10,895	745,607	0
Permissive Sales Taxes Receivable	3,665,089	0	3,665,089	0
Property Taxes Receivable	43,250,873	0	43,250,873	0
Special Assessments Receivable	6,064,354	0	6,064,354	0
Loans Receivable	1,425,655	0	1,425,655	0
Deferred Charges	379,252	22,632	401,884	0
Nondepreciable Capital Assets	4,761,905	2,525,095	7,287,000	1,000
Depreciable Capital Assets, Net	101,640,474	74,399,295	176,039,769	37,130
<i>Total Assets</i>	<u>255,730,582</u>	<u>91,908,252</u>	<u>347,638,834</u>	<u>495,985</u>
<b>Liabilities</b>				
Accounts Payable	1,468,165	224,909	1,693,074	2,644
Accrued Wages	1,842,737	65,869	1,908,606	8,287
Contracts Payable	56,265	51,188	107,453	0
Intergovernmental Payable	2,391,986	666,715	3,058,701	0
Matured Compensated Absences Payable	8,405	0	8,405	0
Accrued Interest Payable	68,939	93,219	162,158	0
Claims Payable	579,203	0	579,203	0
Deferred Revenue	34,269,909	0	34,269,909	0
Notes Payable	0	400,000	400,000	0
Long-Term Liabilities:				
Due Within One Year	2,770,107	666,867	3,436,974	0
Due In More Than One Year	28,168,518	14,634,200	42,802,718	0
<i>Total Liabilities</i>	<u>71,624,234</u>	<u>16,802,967</u>	<u>88,427,201</u>	<u>10,931</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	90,043,467	61,616,327	151,659,794	38,130
Restricted for:				
Capital Projects	4,029,587	0	4,029,587	0
Debt Service	6,105,752	0	6,105,752	0
Road Repair and Improvement	6,126,773	0	6,126,773	0
County Board of Developmental Disabilities	23,304,180	0	23,304,180	0
Real Estate Assessment	6,655,112	0	6,655,112	0
Community Mental Health	6,219,724	0	6,219,724	0
Children Services	7,787,749	0	7,787,749	0
Youth Services	1,126,980	0	1,126,980	0
Revolving Loan Economic Development	1,668,870	0	1,668,870	0
Other Purposes	9,673,511	0	9,673,511	0
Unrestricted	21,364,643	13,488,958	34,853,601	446,924
<i>Total Net Assets</i>	<u>\$184,106,348</u>	<u>\$75,105,285</u>	<u>\$259,211,633</u>	<u>\$485,054</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2011

	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	\$23,629,678	\$6,225,758	\$3,287,084	\$0
Judicial	12,347,696	4,436,168	0	0
Public Safety	21,557,007	3,680,056	5,902,162	0
Public Works	12,494,526	193,382	11,640,043	0
Health	41,550,879	43,246	24,988,550	0
Human Services	41,378,687	6,013,187	22,523,992	0
Economic Development and Assistance	29,713	0	158,580	0
Interest and Fiscal Charges	1,022,304	0	0	0
<i>Total Governmental Activities</i>	<u>154,010,490</u>	<u>20,591,797</u>	<u>68,500,411</u>	<u>0</u>
<b>Business-Type Activities:</b>				
Water	3,536,637	4,716,650	0	11,871
Sewer	12,274,249	12,538,014	0	995,325
<i>Total Business-Type Activities</i>	<u>15,810,886</u>	<u>17,254,664</u>	<u>0</u>	<u>1,007,196</u>
<i>Total - Primary Government</i>	<u>\$169,821,376</u>	<u>\$37,846,461</u>	<u>\$68,500,411</u>	<u>\$1,007,196</u>
<b>Component Unit</b>				
Fairhaven Sheltered Workshop, Inc.	<u>\$2,456,600</u>	<u>\$484,428</u>	<u>\$1,972,660</u>	<u>\$0</u>
<b>General Revenues</b>				
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				
Gain on Sale of Capital Asset				
Unrestricted Contributions				
Interest				
Other				
<i>Total General Revenues</i>				
Transfers				
<i>Total General Revenues and Transfers</i>				
Change in Net Assets				
<i>Net Assets Beginning of Year</i>				
<i>Net Assets End of Year</i>				



Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
(\$14,116,836)	\$0	(\$14,116,836)	\$0
(7,911,528)	0	(7,911,528)	0
(11,974,789)	0	(11,974,789)	0
(661,101)	0	(661,101)	0
(16,519,083)	0	(16,519,083)	0
(12,841,508)	0	(12,841,508)	0
128,867	0	128,867	0
(1,022,304)	0	(1,022,304)	0
(64,918,282)	0	(64,918,282)	0
0	1,191,884	1,191,884	0
0	1,259,090	1,259,090	0
0	2,450,974	2,450,974	0
(64,918,282)	2,450,974	(62,467,308)	0
0	0	0	488
6,129,124	0	6,129,124	0
17,114,983	0	17,114,983	0
2,973,352	0	2,973,352	0
6,600,588	0	6,600,588	0
2,035,101	0	2,035,101	0
21,432,509	0	21,432,509	0
1,122,640	0	1,122,640	0
5,343,525	0	5,343,525	0
17,240	0	17,240	0
760	42,347	43,107	375
385,559	9,478	395,037	4,385
1,271,696	41,029	1,312,725	0
64,427,077	92,854	64,519,931	4,760
689,850	(689,850)	0	0
65,116,927	(596,996)	64,519,931	4,760
198,645	1,853,978	2,052,623	5,248
183,907,703	73,251,307	257,159,010	479,806
\$184,106,348	\$75,105,285	\$259,211,633	\$485,054

**Trumbull County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2011*

	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	\$6,762,017	\$297,381	\$19,320,838	\$4,209,760	\$7,165,546	\$1,321,075
Cash and Cash Equivalents:						
In Segregated Accounts	243,996	0	0	0	85,999	0
With Fiscal Agents	0	0	0	0	0	48,039
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	511,131	0	0	0	0	0
Materials and Supplies Inventory	106,443	0	4,714	0	10,824	0
Accrued Interest Receivable	18,979	0	0	0	0	0
Accounts Receivable	288,093	4,848	4,414	7,600	2,765	0
Interfund Receivable	80,706	67,218	0	0	0	0
Intergovernmental Receivable	2,617,530	0	1,491,370	1,224,639	455,915	0
Prepaid Items	439,014	6,449	54,060	129,224	58,426	0
Permissive Sales Taxes Receivable	3,458,485	0	0	0	0	206,604
Property Taxes Receivable	6,261,841	0	20,732,914	3,676,629	10,045,561	0
Special Assessments Receivable	0	0	0	0	0	6,064,354
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$20,788,235</u>	<u>\$375,896</u>	<u>\$41,608,310</u>	<u>\$9,247,852</u>	<u>\$17,825,036</u>	<u>\$7,640,072</u>
<b>Liabilities</b>						
Accounts Payable	\$197,962	\$314,088	\$109,631	\$40,635	\$232,161	\$0
Accrued Wages	610,823	155,981	535,747	12,182	271,249	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	308,293	59,829	227,268	8,763	104,366	0
Matured Compensated Absences Payable	8,405	0	0	0	0	0
Interfund Payable	451,050	223,628	228,735	8,620	143,041	0
Deferred Revenue	9,857,168	0	21,987,656	4,448,532	10,477,492	6,163,897
<i>Total Liabilities</i>	<u>11,433,701</u>	<u>753,526</u>	<u>23,089,037</u>	<u>4,518,732</u>	<u>11,228,309</u>	<u>6,163,897</u>
<b>Fund Balances</b>						
Nonspendable	1,056,588	6,449	58,774	129,224	69,250	0
Restricted	0	0	18,460,499	4,599,896	6,527,477	1,476,175
Committed	0	0	0	0	0	0
Assigned	1,949,688	0	0	0	0	0
Unassigned (Deficit)	6,348,258	(384,079)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>9,354,534</u>	<u>(377,630)</u>	<u>18,519,273</u>	<u>4,729,120</u>	<u>6,596,727</u>	<u>1,476,175</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,788,235</u>	<u>\$375,896</u>	<u>\$41,608,310</u>	<u>\$9,247,852</u>	<u>\$17,825,036</u>	<u>\$7,640,072</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2011*

Other Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$69,572,470
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	106,402,379
\$27,247,185	\$66,323,802		
13,866	343,861	Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
0	48,039	Intergovernmental	7,463,465
		Special Assessments	6,064,354
0	511,131	Sales Taxes	1,891,714
322,769	444,750	Property Taxes	8,980,964
0	18,979		
379,244	686,964	Total	24,400,497
63,163	211,087		
4,421,692	10,211,146	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net assets.	
47,539	734,712	Net Assets	13,184,218
0	3,665,089	Compensated Absences	31,369
2,533,928	43,250,873	Claims Payable	1,984,284
0	6,064,354	Internal Balances	(840,557)
1,425,655	1,425,655		
\$36,455,041	\$133,940,442		
\$555,396	\$1,449,873		
251,543	1,837,525	Total	14,359,314
56,265	56,265	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	379,252
232,994	941,513		
0	8,405	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(68,939)
348,911	1,403,985		
5,735,661	58,670,406	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
7,180,770	64,367,972	General Obligation Bonds	(17,012,610)
		Special Assessment Bonds	(1,370,476)
370,308	1,690,593	Revenue Bonds Payable	(3,355,000)
25,479,794	56,543,841	OPWC Loans	(1,658,804)
3,424,169	3,424,169	Claims Payable	(1,984,284)
0	1,949,688	Capital Leases Payable	(75,278)
0	5,964,179	Compensated Absences	(5,482,173)
29,274,271	69,572,470		
\$36,455,041	\$133,940,442	Total	(30,938,625)
		<i>Net Assets of Governmental Activities</i>	\$184,106,348

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2011*

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
<b>Revenues</b>						
Property Taxes	\$5,927,372	\$0	\$16,931,669	\$2,956,234	\$6,607,889	\$0
Permissive Sales Tax	21,250,085	0	0	0	0	1,195,031
Intergovernmental	6,016,163	10,935,437	10,149,785	15,897,359	6,926,477	0
Interest	328,949	0	0	0	0	2,138
Fees, Licenses and Permits	3,961,088	0	0	0	0	0
Fines and Forfeitures	440,550	0	0	0	0	0
Rentals and Royalties	624,712	0	0	601	0	0
Charges for Services	3,762,645	3,358,132	42,345	0	478,626	0
Contributions and Donations	760	0	0	20,357	0	0
Special Assessments	0	0	0	0	0	627,435
Other	423,477	0	0	135,346	0	130,266
<i>Total Revenues</i>	<u>42,735,801</u>	<u>14,293,569</u>	<u>27,123,799</u>	<u>19,009,897</u>	<u>14,012,992</u>	<u>1,954,870</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	16,382,722	0	0	0	0	0
Judicial	11,243,148	0	0	0	0	0
Public Safety	12,362,982	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	68,333	0	23,897,108	16,918,368	0	0
Human Services	963,190	15,624,560	0	0	15,222,920	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	35,524	0	0	0	29,903	2,235,747
Interest and Fiscal Charges	5,104	0	0	0	2,127	986,698
Bond Issuance Costs	0	0	0	0	0	93,457
<i>Total Expenditures</i>	<u>41,061,003</u>	<u>15,624,560</u>	<u>23,897,108</u>	<u>16,918,368</u>	<u>15,254,950</u>	<u>3,315,902</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,674,798</u>	<u>(1,330,991)</u>	<u>3,226,691</u>	<u>2,091,529</u>	<u>(1,241,958)</u>	<u>(1,361,032)</u>
<b>Other Financing Sources (Uses)</b>						
General Obligation Refunding Bonds Issued	0	0	0	0	0	5,300,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	(5,318,563)
Premium on General Obligation Refunding Bonds	0	0	0	0	0	112,020
Inception of Capital Lease	45,000	0	0	0	0	0
Sale of Capital Assets	9,901	2,265	0	0	30	0
Transfers In	0	793,907	0	0	0	1,138,170
Transfers Out	(2,463,826)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,408,925)</u>	<u>796,172</u>	<u>0</u>	<u>0</u>	<u>30</u>	<u>1,231,627</u>
<i>Net Change in Fund Balances</i>	<u>(734,127)</u>	<u>(534,819)</u>	<u>3,226,691</u>	<u>2,091,529</u>	<u>(1,241,928)</u>	<u>(129,405)</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>10,088,661</u>	<u>157,189</u>	<u>15,292,582</u>	<u>2,637,591</u>	<u>7,838,655</u>	<u>1,605,580</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$9,354,534</u>	<u>(\$377,630)</u>	<u>\$18,519,273</u>	<u>\$4,729,120</u>	<u>\$6,596,727</u>	<u>\$1,476,175</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, 2011*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$2,633,374</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 depreciation exceeded capital outlays in the current period.	
\$1,965,424	\$34,388,588	Capital Outlay	4,685,320
0	22,445,116	Depreciation	(6,842,772)
26,020,722	75,945,943		
13,551	344,638		
1,083,135	5,044,223		
1,719,231	2,159,781		
2,698	628,011	Total	(2,157,452)
5,205,604	12,847,352		
8,649	29,766	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.	(164,583)
159	627,594		
582,607	1,271,696		
36,601,780	155,732,708	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	(2,131,013)
		Special Assessments	(715,164)
		Sales Tax	110,033
5,729,421	22,112,143	Delinquent Property Taxes	464,560
1,025,840	12,268,988		
8,397,532	20,760,514	Total	(2,271,584)
11,900,196	11,900,196		
120,214	41,004,023	Repayment of bond, notes and capital lease is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	7,832,288
9,162,312	40,972,982		
29,713	29,713	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.	
1,290,688	1,290,688	Accrued Interest on Bonds	8,766
		Amortization of Issuance Costs	(33,423)
212,551	2,513,725	Amortization of Bond Premium	20,447
4,523	998,452	Amortization of Accounting Loss	(19,642)
0	93,457		
37,872,990	153,944,881	Total	(23,852)
(1,271,210)	1,787,827	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.	131,762
0	5,300,000		
0	(5,318,563)	Other financing sources in the governmental funds that increase long-term liabilities on the statement of net assets.	
0	112,020	General Obligation Refunding Bonds Issued	(5,300,000)
0	45,000	Premium on General Obligation Refunding Bonds	(112,020)
5,044	17,240	Inception of Capital Lease	(45,000)
1,972,739	3,904,816		
(751,140)	(3,214,966)	Total	(5,457,020)
1,226,643	845,547		
(44,567)	2,633,374	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	93,457
29,318,838	66,939,096	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.	
\$29,274,271	\$69,572,470	Change in Net Assets	(432,006)
		Compensated Absences	(16,323)
		Internal Balances	30,584
		Total	(417,745)
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$198,645</u></u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,910,000	\$5,910,000	\$5,927,372	\$17,372
Permissive Sales Tax	20,868,173	20,868,173	20,868,173	0
Intergovernmental	5,751,035	5,886,252	6,157,981	271,729
Interest	507,525	507,525	266,642	(240,883)
Fees, Licenses and Permits	3,746,330	3,804,947	3,964,054	159,107
Fines and Forfeitures	282,000	282,000	404,024	122,024
Rentals and Royalties	616,250	616,250	628,161	11,911
Charges for Services	3,346,584	3,446,824	3,748,469	301,645
Contributions and Donations	1,000	1,000	760	(240)
Other	418,600	486,309	420,333	(65,976)
<i>Total Revenues</i>	41,447,497	41,809,280	42,385,969	576,689
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	17,543,085	17,429,582	16,604,193	825,389
Judicial	11,125,202	11,541,960	11,343,353	198,607
Public Safety	11,661,008	12,552,793	12,449,726	103,067
Human Services	1,207,733	965,874	965,874	0
<i>Total Expenditures</i>	41,537,028	42,490,209	41,363,146	1,127,063
<i>Excess of Revenues Over (Under) Expenditures</i>	(89,531)	(680,929)	1,022,823	1,703,752
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	2,500	2,500	9,901	7,401
Transfers Out	(2,916,623)	(2,463,826)	(2,463,826)	0
<i>Total Other Financing Sources (Uses)</i>	(2,914,123)	(2,461,326)	(2,453,925)	7,401
<i>Net Change in Fund Balance</i>	(3,003,654)	(3,142,255)	(1,431,102)	1,711,153
<i>Fund Balance Beginning of Year</i>	2,558,248	2,558,248	2,558,248	0
Prior Year Encumbrances Appropriated	901,846	901,846	901,846	0
<i>Fund Balances End of Year</i>	\$456,440	\$317,839	\$2,028,992	\$1,711,153

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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$18,284,711	\$18,284,711	\$10,936,494	(\$7,348,217)
Charges for Services	3,172,305	3,172,305	3,441,844	269,539
<i>Total Revenues</i>	21,457,016	21,457,016	14,378,338	(7,078,678)
<b>Expenditures</b>				
Current:				
Human Services	22,060,407	22,060,407	15,640,757	6,419,650
<i>Excess of Revenues Under Expenditures</i>	(603,391)	(603,391)	(1,262,419)	(659,028)
<b>Other Financing Sources</b>				
Sale of Capital Assets	500	500	2,265	1,765
Transfers In	1,048,289	1,048,289	793,907	(254,382)
<i>Total Other Financing Sources</i>	1,048,789	1,048,789	796,172	(252,617)
<i>Net Change in Fund Balance</i>	445,398	445,398	(466,247)	(911,645)
<i>Fund Balance Beginning of Year</i>	22,910	22,910	22,910	0
Prior Year Encumbrances Appropriated	504,476	504,476	504,476	0
<i>Fund Balance End of Year</i>	\$972,784	\$972,784	\$61,139	(\$911,645)

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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$17,020,837	\$17,020,837	\$16,931,669	(\$89,168)
Intergovernmental	9,448,978	9,551,931	9,972,843	420,912
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	27,000	27,000	41,862	14,862
<i>Total Revenues</i>	26,497,815	26,600,768	26,946,374	345,606
<b>Expenditures</b>				
Current:				
Health	28,895,753	28,895,753	24,644,321	4,251,432
<i>Net Change in Fund Balance</i>	(2,397,938)	(2,294,985)	2,302,053	4,597,038
<i>Fund Balance Beginning of Year</i>	14,668,714	14,668,714	14,668,714	0
Prior Year Encumbrances Appropriated	1,451,566	1,451,566	1,451,566	0
<i>Fund Balance End of Year</i>	<u>\$13,722,342</u>	<u>\$13,825,295</u>	<u>\$18,422,333</u>	<u>\$4,597,038</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,973,968	\$2,973,968	\$2,956,234	(\$17,734)
Intergovernmental	13,983,774	14,588,068	15,444,623	856,555
Rentals and Royalties	400	400	601	201
Contributions and Donations	1,000	1,000	12,757	11,757
Other	21,900	21,900	152,655	130,755
<i>Total Revenues</i>	16,981,042	17,585,336	18,566,870	981,534
<b>Expenditures</b>				
Current:				
Health	17,193,916	18,387,198	17,424,862	962,336
<i>Net Change in Fund Balance</i>	(212,874)	(801,862)	1,142,008	1,943,870
<i>Fund Balance Beginning of Year</i>	2,361,213	2,361,213	2,361,213	0
Prior Year Encumbrances Appropriated	371,920	371,920	371,920	0
<i>Fund Balance End of Year</i>	<u>\$2,520,259</u>	<u>\$1,931,271</u>	<u>\$3,875,141</u>	<u>\$1,943,870</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,543,909	\$6,543,909	\$6,607,889	\$63,980
Intergovernmental	8,092,258	8,092,258	6,897,416	(1,194,842)
Charges for Services	501,734	501,734	476,825	(24,909)
<i>Total Revenues</i>	15,137,901	15,137,901	13,982,130	(1,155,771)
<b>Expenditures</b>				
Current:				
Human Services	17,169,657	17,182,658	15,600,218	1,582,440
<i>Excess of Revenues Under Expenditures</i>	(2,031,756)	(2,044,757)	(1,618,088)	426,669
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	500	500	30	(470)
Transfers Out	(45,000)	(32,000)	0	32,000
<i>Total Other Financing Sources (Uses)</i>	(44,500)	(31,500)	30	31,530
<i>Net Change in Fund Balance</i>	(2,076,256)	(2,076,257)	(1,618,058)	458,199
<i>Fund Balance Beginning of Year</i>	7,828,732	7,828,732	7,828,732	0
Prior Year Encumbrances Appropriated	414,790	414,790	414,790	0
<i>Fund Balance End of Year</i>	<u>\$6,167,266</u>	<u>\$6,167,265</u>	<u>\$6,625,464</u>	<u>\$458,199</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2011*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,922,224	\$7,946,069	\$9,868,293	\$15,995,289
Materials and Supplies Inventory	4,909	30,152	35,061	0
Receivables:				
Accounts	940,124	3,241,790	4,181,914	4,579
Intergovernmental	11,871	72,924	84,795	0
Prepaid Items	1,831	9,064	10,895	0
Interfund Receivable	0	48,630	48,630	1,254,808
<i>Total Current Assets</i>	<u>2,880,959</u>	<u>11,348,629</u>	<u>14,229,588</u>	<u>17,254,676</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	1,151	21,481	22,632	0
Capital Assets:				
Nondepreciable Capital Assets	92,216	2,432,879	2,525,095	0
Depreciable Capital Assets, Net	20,611,842	53,787,453	74,399,295	0
<i>Total Noncurrent Assets</i>	<u>20,705,209</u>	<u>56,241,813</u>	<u>76,947,022</u>	<u>0</u>
<i>Total Assets</i>	<u>\$23,586,168</u>	<u>\$67,590,442</u>	<u>\$91,176,610</u>	<u>\$17,254,676</u>

(continued)

**Trumbull County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds (continued)*  
*December 31, 2011*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$47,390	\$177,519	\$224,909	\$18,292
Accrued Wages	9,222	56,647	65,869	5,212
Contracts Payable	19,990	31,198	51,188	0
Intergovernmental Payable	80,518	586,197	666,715	1,450,473
Interfund Payable	57,036	51,879	108,915	1,625
Accrued Interest Payable	160	93,059	93,219	0
General Obligation Bonds Payable	18,512	176,228	194,740	0
Revenue Bonds Payable	0	44,100	44,100	0
OPWC Loans Payable	103,110	33,640	136,750	0
OWDA Loans Payable	22,883	268,394	291,277	0
Notes Payable	0	400,000	400,000	0
Claims Payable	0	0	0	1,011,534
<i>Total Current Liabilities</i>	<u>358,821</u>	<u>1,918,861</u>	<u>2,277,682</u>	<u>2,487,136</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	50,007	307,185	357,192	31,369
General Obligation Bonds Payable	36,257	602,737	638,994	0
Revenue Bonds Payable	0	3,141,400	3,141,400	0
OPWC Loans Payable	1,445,070	343,126	1,788,196	0
OWDA Loans Payable	580,700	7,027,718	7,608,418	0
Notes Payable	0	1,100,000	1,100,000	0
Claims Payable	0	0	0	1,551,953
<i>Total Long-Term Liabilities</i>	<u>2,112,034</u>	<u>12,522,166</u>	<u>14,634,200</u>	<u>1,583,322</u>
<i>Total Liabilities</i>	<u>2,470,855</u>	<u>14,441,027</u>	<u>16,911,882</u>	<u>4,070,458</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	18,498,677	43,117,650	61,616,327	0
Unrestricted	2,616,636	10,031,765	12,648,401	13,184,218
<i>Total Net Assets</i>	<u>\$21,115,313</u>	<u>\$53,149,415</u>	<u>74,264,728</u>	<u>\$13,184,218</u>

Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayments to the internal service funds:

840,557

Net assets of business-type activities

\$75,105,285

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2011*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$4,595,857	\$11,235,135	\$15,830,992	\$23,081,808
Tap-In Fees	50,602	268,283	318,885	0
Special Assessments	70,191	1,034,596	1,104,787	0
Other	13,774	27,255	41,029	0
<i>Total Operating Revenues</i>	<u>4,730,424</u>	<u>12,565,269</u>	<u>17,295,693</u>	<u>23,081,808</u>
<b>Operating Expenses</b>				
Personal Services	600,036	3,685,923	4,285,959	345,146
Materials and Supplies	235,176	547,909	783,085	449,944
Contractual Services	1,736,788	5,272,332	7,009,120	36,760
Depreciation	835,818	2,001,716	2,837,534	0
Change in Workers' Compensation Estimate	0	0	0	1,421,368
Claims	0	0	0	21,301,517
Other	100,731	266,144	366,875	0
<i>Total Operating Expenses</i>	<u>3,508,549</u>	<u>11,774,024</u>	<u>15,282,573</u>	<u>23,554,735</u>
<i>Operating Income (Loss)</i>	<u>1,221,875</u>	<u>791,245</u>	<u>2,013,120</u>	<u>(472,927)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	1,276	8,202	9,478	40,921
Gain on Sale of Capital Assets	42,347	0	42,347	0
Loss on Disposal of Capital Assets	0	(22,142)	(22,142)	0
Interest and Fiscal Charges	(6,058)	(469,529)	(475,587)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>37,565</u>	<u>(483,469)</u>	<u>(445,904)</u>	<u>40,921</u>
<i>Income before Transfers and Capital Contributions</i>	<u>1,259,440</u>	<u>307,776</u>	<u>1,567,216</u>	<u>(432,006)</u>
Capital Contributions	11,871	995,325	1,007,196	0
Transfers In	573,754	1,545,096	2,118,850	0
Transfers Out	(2,082,633)	(726,067)	(2,808,700)	0
<i>Change in Net Assets</i>	<u>(237,568)</u>	<u>2,122,130</u>	<u>1,884,562</u>	<u>(432,006)</u>
<i>Net Assets Beginning of Year</i>	<u>21,352,881</u>	<u>51,027,285</u>		<u>13,616,224</u>
<i>Net Assets End of Year</i>	<u>\$21,115,313</u>	<u>\$53,149,415</u>		<u>\$13,184,218</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.

(30,584)

Change in net assets of business-type activities

\$1,853,978

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2011

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$4,816,626	\$12,416,866	\$17,233,492	\$0
Cash Received from Interfund Services Provided	0	0	0	22,847,210
Tap In Fees	50,602	268,283	318,885	0
Special Assessments	70,191	1,034,596	1,104,787	0
Other Cash Receipts	13,774	27,255	41,029	0
Cash Payments to Employees for Services	(612,868)	(3,764,754)	(4,377,622)	(366,320)
Cash Payments for Goods and Services	(2,155,810)	(6,613,235)	(8,769,045)	(475,326)
Cash Payments for Claims	0	0	0	(22,608,128)
Other Cash Payments	(95,463)	(298,800)	(394,263)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>2,087,052</u>	<u>3,070,211</u>	<u>5,157,263</u>	<u>(602,564)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances In	48,630	49,114	97,744	0
Advances Out	(49,114)	(48,630)	(97,744)	0
Transfers In	573,754	1,545,096	2,118,850	0
Transfers Out	(2,082,633)	(726,067)	(2,808,700)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(1,509,363)</u>	<u>819,513</u>	<u>(689,850)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Grants	0	590,076	590,076	0
Sale of Capital Assets	42,347	0	42,347	0
Proceeds from OWDA Loans	549,815	1,579,944	2,129,759	0
Proceeds from Notes	0	2,590,000	2,590,000	0
Principal Paid on General Obligation Bonds	(18,081)	(171,125)	(189,206)	0
Interest Paid on General Obligation Bonds	(2,489)	(32,775)	(35,264)	0
Principal Paid on Revenue Bonds	0	(42,100)	(42,100)	0
Interest Paid on Revenue Bonds	0	(137,997)	(137,997)	0
Principal Paid on OPWC Loans	(134,560)	(50,462)	(185,022)	0
Principal Paid on OWDA Loans	(21,939)	(1,380,522)	(1,402,461)	0
Interest Paid on OWDA Loans	(2,261)	(290,916)	(293,177)	0
Principal Paid on Notes	0	(3,900,000)	(3,900,000)	0
Interest Paid on Notes	0	(21,899)	(21,899)	0
Payments for Capital Acquisitions	(581,167)	(1,530,056)	(2,111,223)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(168,335)</u>	<u>(2,797,832)</u>	<u>(2,966,167)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	2,593	9,582	12,175	40,921
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	411,947	1,101,474	1,513,421	(561,643)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,510,277</u>	<u>6,844,595</u>	<u>8,354,872</u>	<u>16,556,932</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,922,224</u>	<u>\$7,946,069</u>	<u>\$9,868,293</u>	<u>\$15,995,289</u>

(continued)

**Trumbull County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2011

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	\$1,221,875	\$791,245	\$2,013,120	(\$472,927)
Adjustments:				
Depreciation	835,818	2,001,716	2,837,534	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(32,422)	254,628	222,206	(2,714)
Materials and Supplies Inventory	1,403	8,619	10,022	0
Interfund Receivable	0	0	0	(231,884)
Prepaid Items	81	504	585	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(1,879)	(134,693)	(136,572)	1,679
Contracts Payable	8,112	(217,885)	(209,773)	0
Accrued Wages	(76)	(472)	(548)	(988)
Compensated Absences Payable	6,320	38,820	45,140	(16,323)
Matured Compensated Absences Payable	0	0	0	(4,379)
Interfund Payable	(20,627)	(126,892)	(147,519)	(164)
Intergovernmental Payable	68,447	454,621	523,068	(754,813)
Claims Payable	0	0	0	879,949
<i>Total Adjustments</i>	865,177	2,278,966	3,144,143	(129,637)
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$2,087,052	\$3,070,211	\$5,157,263	(\$602,564)

**Noncash Capital Financing Activities**

During 2011, various grantors paid \$336,381 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, 2011*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$13,655,900
Cash and Cash Equivalents in Segregated Accounts	986,305
Investments in Segregated Accounts	823,307
Accounts Receivable	13,798,969
Property Taxes Receivable	<u>216,655,512</u>
<i>Total Assets</i>	<u><u>\$245,919,993</u></u>
 <b>Liabilities</b>	
Intergovernmental Payable	\$225,250,340
Undistributed Monies	5,473,611
Deposits Held and Due to Others	<u>15,196,042</u>
<i>Total Liabilities</i>	<u><u>\$245,919,993</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, 2011*

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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 the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes.

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

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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The County participates in a joint venture, jointly governed organizations, risk sharing pool and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the County Risk Sharing Authority, Inc. (CORSA), the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board and the Trumbull County Metropolitan Park District. These organizations are presented in Notes 15, 18, 24 and 25 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 28 to the basic financial statements.

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

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

### ***Basis of Presentation***

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

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned

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*Notes to the Basic Financial Statements*  
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on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

***Fund Accounting***

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

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

***General Fund*** The general fund accounts for 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

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

**Enterprise Funds** - Enterprise funds may be used to account for 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 assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

**Measurement Focus**

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

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

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are

**Trumbull County, Ohio**  
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included on the statement of fund net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

***Basis of Accounting***

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

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***Cash and Cash Equivalents***

To improve cash management, cash received by the County 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 2011, investments were limited to federal national mortgage association notes, federal home loan mortgage corporation notes, federal home loan bank bonds, repurchase agreements and STAR Ohio.

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

Trumbull County has invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2011. 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, 2011.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2011 amounted to \$328,949 which includes \$296,626 assigned from other County funds.

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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 provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

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***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds. Capital assets used by the internal service fund are reported in both the governmental activities column on the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings and Improvements	20 - 50 Years	20 - 50 Years
Equipment, Furniture and Fixtures	5 - 20 Years	5 - 20 Years
Vehicles	5 - 10 Years	5 - 10 Years
Infrastructure	10 - 50 Years	10 - 50 Years

For 2011, 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 assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***Compensated Absences***

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

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

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 Issuance Costs***

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

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

***Bond Premium***

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

***Deferred Loss on Refunding***

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

***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.



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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. It also includes the long-term amounts of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

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

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute.

***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 Assets***

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

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

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

***Operating Revenues and Expenses***

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

***Contributions of Capital***

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

***Internal Activity***

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

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

***Extraordinary and Special Items***

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

***Estimates***

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

***Budgetary Process***

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

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the Commissioners. The legal level of control has been established by the Commissioners at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

**Note 3 – Changes in Accounting Principles and Restatement of Fund Balance and Net Assets**

***Changes in Accounting Principles***

For fiscal year 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” and Statement No. 59, “Financial Instruments Omnibus”.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County’s financial statements.

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments by updating and improving existing standards regarding financial reporting of certain financial instruments and external investment pools. The implementation of this statement did not result in any change in the County’s financial statements.

***Restatement of Prior Year’s Fund Balance***

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

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
Fund Balance at December 31, 2010	\$9,820,949	\$157,189	\$15,292,582	\$2,637,591
Change in Fund Structure	267,712	0	0	0
Adjusted Fund Balance at December 31, 2010	<u>\$10,088,661</u>	<u>\$157,189</u>	<u>\$15,292,582</u>	<u>\$2,637,591</u>

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*Notes to the Basic Financial Statements*  
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	Children Services	General Obligation Bond Retirement	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance at				
December 31, 2010	\$7,838,655	\$1,605,580	\$29,586,550	\$66,939,096
Change in Fund Structure	0	0	(267,712)	0
Adjusted Fund Balance at				
December 31, 2010	<u>\$7,838,655</u>	<u>\$1,605,580</u>	<u>\$29,318,838</u>	<u>\$66,939,096</u>

**Note 4 – 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 governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
<b><i>Nonspendable</i></b>				
Prepays	\$439,014	\$6,449	\$54,060	\$129,224
Inventory	106,443	0	4,714	0
Unclaimed Monies	511,131	0	0	0
<b><i>Total Nonspendable</i></b>	<u>1,056,588</u>	<u>6,449</u>	<u>58,774</u>	<u>129,224</u>
<b><i>Restricted for</i></b>				
Health Services	0	0	18,460,499	4,599,896
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
Public Safety	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>	<u>0</u>	<u>0</u>	<u>18,460,499</u>	<u>4,599,896</u>
<b><i>Committed to</i></b>				
County Computerization	0	0	0	0
Capital Improvements	0	0	0	0
<b><i>Total Committed</i></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Assigned to</i></b>				
Other Purposes	1,949,688	0	0	0
<b><i>Unassigned (Deficit)</i></b>	<u>6,348,258</u>	<u>(384,079)</u>	<u>0</u>	<u>0</u>
<b><i>Total Fund Balances (Deficit)</i></b>	<u>\$9,354,534</u>	<u>(\$377,630)</u>	<u>\$18,519,273</u>	<u>\$4,729,120</u>

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Fund Balances	Children Services	General Obligation Bond Retirement	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Prepays	\$58,426	\$0	\$47,539	\$734,712
Inventory	10,824	0	322,769	444,750
Unclaimed Monies	0	0	0	511,131
<b><i>Total Nonspendable</i></b>	<b>69,250</b>	<b>0</b>	<b>370,308</b>	<b>1,690,593</b>
<b><i>Restricted for</i></b>				
Health Services	0	0	0	23,060,395
Children Services	6,527,477	0	0	6,527,477
Debt Service Payments	0	1,476,175	0	1,476,175
Street Maintenance	0	0	3,523,650	3,523,650
County Courts	0	0	4,335,640	4,335,640
Public Safety	0	0	3,392,906	3,392,906
Public Health and Welfare	0	0	3,397,302	3,397,302
Tax Administration	0	0	7,957,253	7,957,253
Certificate of Title	0	0	596,732	596,732
Economic Development	0	0	1,988,757	1,988,757
Recorders Equipment	0	0	287,554	287,554
<b><i>Total Restricted</i></b>	<b>6,527,477</b>	<b>1,476,175</b>	<b>25,479,794</b>	<b>56,543,841</b>
<b><i>Committed to</i></b>				
County Computerization	0	0	881,797	881,797
Capital Improvements	0	0	2,542,372	2,542,372
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>3,424,169</b>	<b>3,424,169</b>
<b><i>Assigned to</i></b>				
Other Purposes	0	0	0	1,949,688
<b><i>Unassigned</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,964,179</b>
<b><i>Total Fund Balances</i></b>	<b>\$6,596,727</b>	<b>\$1,476,175</b>	<b>\$29,274,271</b>	<b>\$69,572,470</b>

**Note 5 - Budgetary Basis of Accounting**

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

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

- a) Revenues are recorded when received in cash (budget 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).

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- 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	(\$734,127)	(\$534,819)	\$3,226,691	\$2,091,529	(\$1,241,928)
Net Adjustment for					
Revenue Accruals	(174,725)	84,769	(177,425)	(443,027)	(26,984)
Beginning Fair Value					
Adjustment for Investments	11,065	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(77,275)	0	0	0	0
Beginning Unrecorded Cash	34,286	0	0	0	0
Ending Unrecorded Cash	(8,389)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	423,730	220,045	151,292	(171,875)	194,814
Encumbrances	(645,540)	(236,242)	(898,505)	(334,619)	(540,082)
Non-Budgeted Operations of the Departments	(180,694)	0	0	0	(3,878)
Excess of revenues and other financing sources over (under) expenditures and other financing uses:					
Hillside Administration	(79,433)	0	0	0	0
Budget Basis	<u>(\$1,431,102)</u>	<u>(\$466,247)</u>	<u>\$2,302,053</u>	<u>\$1,142,008</u>	<u>(\$1,618,058)</u>

**Note 6 – Accountability and Compliance**

***Accountability***

The public assistance special revenue fund and telephone rotary internal service fund deficit fund balances/net assets as of December 31, 2011 in the amount of \$377,630 and \$2,978, respectively. The special revenue fund deficit is caused by revenues being insufficient to cover expenditures on the modified

**Trumbull County, Ohio**  
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accrual basis of accounting. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur. Management is currently analyzing the telephone rotary internal service fund operations to determine appropriate action to alleviate the deficit.

***Compliance***

The 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, 2011 in the amount of \$1,289,299. The County does not record encumbrances during the year contrary to Ohio Revised Code Section 5705.41(D)(1). Although this budgetary violation was not corrected by year end, management has indicated that appropriations will be closely monitored to prevent future violations.

**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;

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*Notes to the Basic Financial Statements*  
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5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating service, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and instruments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of statement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.



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**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, \$49,157,138 of the County's bank balance of \$52,262,478 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**Investments**

Investments are reported at fair value. As of December 31, 2011, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's Rating	Percentage of Total Investments
Federal National Mortgage Association Notes	\$10,070,905	Less than five years	AAA	17.91%
Federal Home Loan Mortgage Corporation Notes	3,005,650	Less than five years	AAA	5.35%
Federal Home Loan Bank Notes	1,000,720	Less than one year	AAA	1.78%
Repurchase Agreements	5,234,501	Less than one year	AAA	9.31%
STAR Ohio	36,928,445	Average 57.0 Days	N/A	N/A
<b>Total</b>	<b>\$56,240,221</b>			

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

**Credit Risk** All investments of the County carry a rating of AAA by Standard & Poor's. Ohio law requires that 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.

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*Notes to the Basic Financial Statements*  
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**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 2011 for real and public utility property taxes represents collections of the 2010 taxes.

2011 real property taxes are levied after October 1, 2011 on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

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. 2011 public utility property taxes became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

Real Property :	
Residential/Agriculture	\$2,668,211,360
Commercial/Industrial/Public Utility	639,249,320
Public Utility Personal Property	<u>109,631,640</u>
Total	<u><u>\$3,417,092,320</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility taxes property taxes, and outstanding delinquencies which are measurable as of December 31, 2011 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while on the modified accrual basis the revenue has been deferred.

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

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

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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, 2011, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, alimony and child support, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. All receivables, except property taxes, special assessments, and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	\$33,234,511	\$19,435,542	\$13,798,969

Special assessments expected to be collected in more than one year amount to \$5,153,883 in the general obligation bond retirement fund. At December 31, 2011 delinquent special assessments were \$132,058.

Loans expected to be collected in more than one year amount to \$1,324,178 in the revolving loan special revenue fund. At December 31, 2011 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i><b>Governmental Activities</b></i>	Amount
Motor Vehicle License Tax	\$2,561,265
Homestead and Rollback	2,487,107
Local Government	2,114,324
Grants	1,878,098
Motor Vehicle Gas Tax	1,098,907
Municipal Reimbursements	71,445
<i>Total Governmental Activities</i>	\$10,211,146

The intergovernmental receivable of \$84,795 in business-type activities represents grant monies.

**Note 11 - 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.

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**Note 12 - 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 13 – Pending Litigation**

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

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

**Note 14 - Capital Assets**

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$2,625,142	\$0	\$0	\$2,625,142
Construction in progress	2,391,860	1,447,021	(1,702,118)	2,136,763
Total capital assets not being depreciated	5,017,002	1,447,021	(1,702,118)	4,761,905
Capital assets being depreciated				
Buildings and improvements	68,771,380	358,071	(22,129)	69,107,322
Equipment, furniture and fixtures	14,831,559	1,240,573	(640,692)	15,431,440
Vehicles	10,474,814	361,505	(247,627)	10,588,692
Infrastructure	99,611,288	2,980,268	(181,672)	102,409,884
Total capital assets being depreciated	193,689,041	4,940,417	(1,092,120)	197,537,338
Accumulated depreciation				
Buildings and improvements	(21,800,551)	(1,605,978)	14,449	(23,392,080)
Equipment, furniture and fixtures	(11,847,080)	(921,672)	639,060	(12,129,692)
Vehicles	(7,693,128)	(713,774)	244,961	(8,161,941)
Infrastructure	(48,640,870)	(3,601,348)	29,067	(52,213,151)
Total accumulated depreciation	(89,981,629)	(6,842,772) *	927,537	(95,896,864)
Capital assets being depreciated, net	103,707,412	(1,902,355)	(164,583)	101,640,474
Governmental activities capital assets, net	\$108,724,414	(\$455,334)	(\$1,866,701)	\$106,402,379

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	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>Business - Type Activities</b>				
Capital assets not being depreciated				
Land	\$225,766	\$0	\$0	\$225,766
Construction in progress	6,752,909	2,369,345	(6,822,925)	2,299,329
Total capital assets not being depreciated	6,978,675	2,369,345	(6,822,925)	2,525,095
Capital assets being depreciated				
Buildings and improvements	13,415,760	0	(60,360)	13,355,400
Equipment, furniture and fixtures	1,307,666	78,259	(5,950)	1,379,975
Vehicles	1,080,493	0	(130,065)	950,428
Infrastructure	90,652,602	6,822,925	0	97,475,527
Total capital assets being depreciated	106,456,521	6,901,184	(196,375)	113,161,330
Accumulated depreciation				
Buildings and improvements	(6,088,297)	(267,657)	38,218	(6,317,736)
Equipment, furniture and fixtures	(1,178,452)	(37,136)	5,950	(1,209,638)
Vehicles	(866,926)	(95,852)	130,065	(832,713)
Infrastructure	(27,965,059)	(2,436,889)	0	(30,401,948)
Total accumulated depreciation	(36,098,734)	(2,837,534)	174,233	(38,762,035)
Capital assets being depreciated, net	70,357,787	4,063,650	(22,142)	74,399,295
Business - Type activities capital assets, net	\$77,336,462	\$6,432,995	(\$6,845,067)	\$76,924,390

\* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,505,271
Judicial	91,193
Public Safety	500,250
Public Works	3,896,990
Health	552,931
Human Services	296,137
Total	<u>\$6,842,772</u>

**Note 15 - Joint Venture**

The Geauga/Trumbull Solid Waste District (the District), formerly the Joint Solid Waste District, is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District has \$550,000 outstanding debt associated with this joint venture. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed in 2011. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

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**Note 16 – Capital Leases**

The County has existing leases for multiple copiers. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, “Accounting for Leases,” and have been recorded on the government-wide statements. The equipment has been capitalized in the amount of \$183,524, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	Governmental Funds
<i>Asset:</i>	
Equipment	\$183,524
Less: Accumulated Depreciation	(89,482)
Total Book Value as of December 31, 2011	\$94,042

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

Year Ending December 31,	Governmental Funds
2012	\$30,759
2013	16,853
2014	13,682
2015	9,024
2016	6,767
Total	77,085
Less: Amount Representing Interest	(1,807)
Present Value of Net Minimum Leas Payments	\$75,278

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

**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 2011, the County contracted with the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 18), for insurance coverage as follows:

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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	277,555,910
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 \$579,203 have been accrued as a liability based on a review of January, 2012 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2011, 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 2010 and 2011 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2010	\$731,327	\$8,444,331	\$8,492,376	\$683,282
2011	683,282	20,300,064	20,404,143	579,203

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2011 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 2011. The minimum premium portion of intergovernmental payable is \$551,734 and the actual claim costs are \$1,988,652. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$4,524,610 have been accrued as a liability at December 31, 2011, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2011, 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 2010 and 2011 were:

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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Worker's Compensation Estimate	Balance at End of Year
2010	\$2,108,904	\$144,576	\$636,936	\$1,045,662	\$2,662,206
2011	2,662,206	1,001,453	2,203,985	1,421,368	2,881,042

**Note 18 - 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 2011 was \$813,444.

**Note 19 – Interfund Transactions**

*Interfund Transfers*

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfers To	Transfers From				Totals
	General	Water	Sewer	Other Governmental Funds	
Public Assistance	\$793,907	\$0	\$0	\$0	\$793,907
General Obligation					
Bond Retirement	0	537,537	152,313	448,320	1,138,170
Water	0	0	573,754	0	573,754
Sewer	0	1,545,096	0	0	1,545,096
Other Governmental					
Funds	1,669,919	0	0	302,820	1,972,739
<b>Totals</b>	<b>\$2,463,826</b>	<b>\$2,082,633</b>	<b>\$726,067</b>	<b>\$751,140</b>	<b>\$6,023,666</b>



**Trumbull County, Ohio**  
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The general fund transfers to the public assistance special revenue fund were to cover the mandated share of program costs certified by the Ohio Department of Human Services (ODHS). The remaining general fund transfers were made to move unrestricted balances to support programs and projects accounted for in other nonmajor governmental funds. The water and sewer enterprise funds transfers to each other were to cover shared annual administrative costs of operations per resolution. The redevelopment special revenue fund, permanent improvement and construction capital project funds 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 nonmajor governmental funds made transfers to other nonmajor governmental funds for local grant matching requirements. The senior citizens levy special revenue fund transfer to the elderly affairs fund was an annual subsidy for the operation of nutrition and transportation services.

***Interfund Balances***

Interfund balances at December 31, 2011, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable					Totals
	General	Public Assistance	Other Governmental Funds	Sewer	Internal Service	
General	\$0	\$0	\$0	\$0	\$451,050	\$451,050
Public Assistance	45,378	0	12,772	0	165,478	223,628
County Board of Developmental Disabilities	2,184	0	0	0	226,551	228,735
Community Mental Health		0	0	0	8,620	8,620
Children Services	3,093	0	0	0	139,948	143,041
Water	64	0	0	48,630	8,342	57,036
Sewer	634	0	0	0	51,245	51,879
Internal Service	0	0	0	0	1,625	1,625
Other Governmental Funds	29,353	67,218	50,391	0	201,949	348,911
<b>Totals</b>	<b>\$80,706</b>	<b>\$67,218</b>	<b>\$63,163</b>	<b>\$48,630</b>	<b>\$1,254,808</b>	<b>\$1,514,525</b>

**Note 20 – Short-Term Obligations**

A summary of note transactions for the year ended December 31, 2011 follows:

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>Business Type Activities</b>				
Sewer Fund				
Issued March 18, 2011:				
Brookfield Center North - Additional	0	520,000	(520,000)	0
Little Squaw Creek Phase II	0	525,000	(525,000)	0
Springwood Trace Sewer Arms Drive	0	45,000	(45,000)	0
	0	400,000	0	400,000
<i>Total Issued March 18, 2011</i>	<b>\$0</b>	<b>\$1,490,000</b>	<b>(\$1,090,000)</b>	<b>\$400,000</b>

**Trumbull County, Ohio**  
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	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>Business Type Activities</b> (continued)				
Sewer Fund (continued)				
Issued September 20, 2010:				
Kermont Heights Sewer	\$200,000	\$0	(\$200,000)	\$0
Kermont Heights Sewer	100,000	0	(100,000)	0
Brookfield Center North - Additional	440,000	0	(440,000)	0
Brookfield Center North - Additional	80,000	0	(80,000)	0
North River Road Sewer	130,000	0	(130,000)	0
North River Road Sewer - Additional	170,000	0	(170,000)	0
Andrews Drive Sewer	260,000	0	(260,000)	0
Bedford Road Sewer	30,000	0	(30,000)	0
Springwood Trace Sewer	45,000	0	(45,000)	0
Westview Drive Sewer	600,000	0	(600,000)	0
Overland Avenue/Elm Road Sewer	230,000	0	(230,000)	0
Unamortized Premium	8,580	0	(8,580)	0
<i>Total Issued September 20, 2010</i>	<u>2,293,580</u>	<u>0</u>	<u>(2,293,580)</u>	<u>0</u>
<b>Total Business Type Activities</b>	<u><u>\$2,293,580</u></u>	<u><u>\$1,490,000</u></u>	<u><u>(\$3,383,580)</u></u>	<u><u>\$400,000</u></u>

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

On March 18, 2011, the County issued \$1,090,000 of bond anticipation notes at a rate of 2.25 percent that matured on September 20, 2011. These notes helped finance Brookfield Center North, Little Squaw Creek Phase II, and Springwood Trace Sewer.

On March 18, 2011, the County issued \$400,000 of bond anticipation notes at a rate of 1.75 percent maturing on March 16, 2012. These notes helped finance Arms Drive Sewer.

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

**Note 21 - Long Term Debt**

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities</b>			
<i>General Obligation Bonds:</i>			
Water Project - 2004	1.5 to 3.37 %	\$192,003	2014
Wastewater Treatment Plant - 2004	1.5 to 3.37	740,000	2014
Weathersfield Hilltop Sewer - 2004	1.5 to 4.20	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

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<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
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>			
Mosquito Creek Sewer - 1987	10.54	8,548,133	2011
Stewart Sharon Road Sewer - 2009	10.54	275,341	2029
Scott Street Sanitary Sewer - 2009	10.54	236,830	2029
Mosquito Creek Digester Air System - 2009	4.26	370,558	2029
Sampson Drive Sewer Improvements - 2009	3.76	96,291	2029
March Avenue Sewer Improvements - 2009	3.76	603,701	2029
State Road Avenue Sewer Improvements - 2009	3.76	770,063	2029
East Central Bazetta Sewer Improvements - 2009	3.76	1,576,415	2029
Lakeshore Sewer Improvements - 2009	3.76	1,507,698	2029
Little Squaw Creek Interceptor - 2009	3.75	613,827	2029
Brookfield Center Phase II Sanitary Sewers - 2010	3.34	177,369	2030
Golf and Wintergreen Sanitary Sewers - 2010	3.34	454,616	2030
Bedford Road Sanitary Sewer - 2010	0.00	62,717	2030
West Bolindale Sanitary Sewer - 2010	0.00	96,873	2030
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	199,905	2031
Brookfield Center Phase III Sanitary Sewers - 2011	3.52	274,335	2031
Champion Water Tower - 2009	4.26	761,292	2029
<i>Notes Payable</i>			
Little Squaw Creek Sewer Phase II - 2010	2.75	525,000	2011
Little Squaw Creek Sewer Phase II - 2011	2.00	525,000	2012
Springwood Trace Sewer - 2011	2.00	45,000	2012
Kermont Heights Sewer - 2011	1.75	300,000	2012
Overland Avenue and Elm Road Sewer	1.75	230,000	2012
<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 3.38	2,580,000	2013
West Hill Sewer Project	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 5.0	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 3.38	280,000	2023

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Governmental Activities (continued)</b>			
<i>General Obligation Bonds:</i> (continued)			
Court of Appeals - 2001	3.25 to 5.2 %	\$2,230,000	2020
County Administration Building - 2001	3.25 to 5.2	4,770,000	2020
Brookfield Water Tank - 2001	3.25 to 5.2	355,000	2020
Engineering Building - 2001	3.25 to 5.2	1,625,000	2020
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
Water District Improvement - Logan Arms - 2001	3.4 to 5.25	220,000	2021
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>OWDA Loan</i> - Mosquito Creek - 1987	10.54	3,422,483	2011

Changes in the County's long-term obligations during 2011 were as follows:

	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>General Obligation Bonds</b>					
Water Fund					
Water Project - Serial Bonds	\$75,768	\$0	(\$18,081)	\$57,687	\$18,512
Unamortized Premium	764	0	(191)	573	0
Unamortized Accounting Loss	(4,654)	0	1,163	(3,491)	0
<b>Total Water Fund</b>	<b>\$71,878</b>	<b>\$0</b>	<b>(\$17,109)</b>	<b>\$54,769</b>	<b>\$18,512</b>

**Trumbull County, Ohio**  
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	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
<b>Business Type Activities (continued)</b>					
<b>General Obligation Bonds (continued)</b>					
Sewer Fund					
Wastewater Treatment Plant - Serial Bonds	\$295,000	\$0	(\$70,000)	\$225,000	\$75,000
Unamortized Premium	2,968	0	(742)	2,226	0
Unamortized Accounting Loss	(11,486)	0	2,871	(8,615)	0
Weathersfield Hilltop Sewer					
Serial Bonds	75,000	0	(10,000)	65,000	10,000
Term Bonds	90,000	0	0	90,000	0
Sewer District Imp - Elm Road - Serial Bonds	13,299	0	(1,125)	12,174	1,228
Brookfield Wastewater					
Serial Bonds	180,000	0	(60,000)	120,000	60,000
Term Bonds	130,000	0	0	130,000	0
Unamortized Premium	10,826	0	(2,165)	8,661	0
Sanitary Equipment					
Serial Bonds	90,000	0	(30,000)	60,000	30,000
Term Bonds	70,000	0	0	70,000	0
Unamortized Premium	5,649	0	(1,130)	4,519	0
Total Sewer Fund	<u>951,256</u>	<u>0</u>	<u>(172,291)</u>	<u>778,965</u>	<u>176,228</u>
<i>Total General Obligation Bonds</i>	<u>1,023,134</u>	<u>0</u>	<u>(189,400)</u>	<u>833,734</u>	<u>194,740</u>
<b>Revenue Bonds</b>					
Hilltop Sanitary Sewer	1,709,500	0	(24,600)	1,684,900	25,700
Shannon Road Sanitary Sewer	859,200	0	(10,500)	848,700	11,000
McKinley Heights Sewer	658,900	0	(7,000)	651,900	7,400
<i>Total Revenue Bonds</i>	<u>3,227,600</u>	<u>0</u>	<u>(42,100)</u>	<u>3,185,500</u>	<u>44,100</u>
<b>OPWC Loans</b>					
Sewer Fund					
5th Avenue Pump Station Replacement	177,187	0	(21,264)	155,923	14,174
Logan Arms Sewer Replacement	26,176	0	(6,040)	20,136	4,027
Newton Manor Sewer Replacement	223,865	0	(23,158)	200,707	15,439
Total Sewer Fund	<u>427,228</u>	<u>0</u>	<u>(50,462)</u>	<u>376,766</u>	<u>33,640</u>
Water Fund					
Water Project	61,922	0	(20,641)	41,281	13,760
Youngstown/Warren Regional Airport Waterline Project	116,743	0	(14,595)	102,148	9,728
Warren Township Meadowbrook Waterline Project	70,878	0	(11,813)	59,065	2,953
Kings Graves Waterline Project	192,428	0	(20,616)	171,812	13,745
Champion Water Tower	690,954	0	(53,150)	637,804	35,434
Braceville Robinson Road Water Main	0	549,815	(13,745)	536,070	27,490
Total Water Fund	<u>1,132,925</u>	<u>549,815</u>	<u>(134,560)</u>	<u>1,548,180</u>	<u>103,110</u>
<i>Total OPWC Loans</i>	<u>\$1,560,153</u>	<u>\$549,815</u>	<u>(\$185,022)</u>	<u>\$1,924,946</u>	<u>\$136,750</u>

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	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
<b>Business Type Activities (continued)</b>					
<b>OWDA Loans</b>					
Sewer Fund					
Mosquito Creek Sewer	\$729,038	\$0	(\$729,038)	\$0	\$0
Stewart Sharon Road Sewer	261,573	0	(13,767)	247,806	13,767
Scott Street Sanitary Sewer	224,989	0	(11,842)	213,147	11,842
Mosquito Creek Digester Air System	345,471	0	(12,117)	333,354	12,639
Sampson Drive Sewer Improvements	92,699	0	(3,418)	89,281	3,547
March Avenue Sewer Improvements	571,152	0	(21,057)	550,095	21,856
State Road Avenue Sewer Improvements	540,102	0	(19,912)	520,190	20,668
East Central Bazetta Sewer Improvements	1,522,342	0	(56,125)	1,466,217	58,255
Lakeshore Sewer Improvements	1,446,776	0	(53,339)	1,393,437	55,363
Little Squaw Creek Interceptor	592,772	0	(140,797)	451,975	17,957
Brookfield Center Phase II Sanitary Sewers	173,200	0	(4,669)	168,531	6,712
Golf and Wintergreen Sanitary Sewers	443,239	0	(22,525)	420,714	17,210
Bedford Road Sanitary Sewer	60,199	2,106	(5,699)	56,606	0
West Bolindale Sanitary Sewer	93,138	0	(7,469)	85,669	0
Andrews Drive Sanitary Sewer	0	229,593	(132,781)	96,812	3,310
North River Road Sanitary Sewer	0	334,434	(5,453)	328,981	11,248
Westview Drive Sanitary Sewer	0	539,572	(129,494)	410,078	14,020
Springwood Trace Sanitary Sewer Extension	0	199,905	(5,784)	194,121	0
Brookfield Center Phase III Sanitary Sewers	0	274,334	(5,236)	269,098	0
<b>Total Sewer Fund</b>	<b>7,096,690</b>	<b>1,579,944</b>	<b>(1,380,522)</b>	<b>7,296,112</b>	<b>268,394</b>
Water Fund					
Champion Water Tower	625,522	0	(21,939)	603,583	22,883
<b>Total OWDA Loans</b>	<b>7,722,212</b>	<b>1,579,944</b>	<b>(1,402,461)</b>	<b>7,899,695</b>	<b>291,277</b>
<b>Notes Payable</b>					
Sewer Fund					
Little Squaw Creek Sewer Phase II	525,000	525,000	(525,000)	525,000	0
Unamortized Premium	2,267	0	(2,267)	0	0
Springwood Trace	0	45,000	0	45,000	0
Kermont Heights Sewer	0	300,000	0	300,000	0
Overland Avenue and Elm Road Sewer	0	230,000	0	230,000	0
<b>Total Notes</b>	<b>527,267</b>	<b>1,100,000</b>	<b>(527,267)</b>	<b>1,100,000</b>	<b>0</b>
<b>Compensated Absences</b>	<b>312,052</b>	<b>70,388</b>	<b>(25,248)</b>	<b>357,192</b>	<b>0</b>
<b>Total Business Type Activities</b>	<b>\$14,372,418</b>	<b>\$3,300,147</b>	<b>(\$2,371,498)</b>	<b>\$15,301,067</b>	<b>\$666,867</b>
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Road and Sewer District Improvements					
Serial Bonds	\$360,000	\$0	(\$45,000)	\$315,000	\$50,000
Unamortized Premium	2,636	0	(377)	2,259	0
Unamortized Accounting Loss	(11,449)	0	1,636	(9,813)	0
Agriculture and Family Education Center					
Serial Bonds	615,000	0	(75,000)	540,000	80,000
Term Bonds	620,000	0	0	620,000	0
Unamortized Premium	292	0	(23)	269	0
Geographic Information Systems					
Serial Bonds	840,000	0	(270,000)	570,000	280,000
Unamortized Premium	10,073	0	(3,358)	6,715	0

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	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>General Obligation Bonds (continued)</b>					
West Hill Sewer Project					
Serial Bonds	\$389,000	\$0	(\$59,000)	\$330,000	\$64,000
Term Bonds	925,000	0	0	925,000	0
Unamortized Premium	18,979	0	(1,205)	17,774	0
Belmont Avenue Water Main					
Serial Bonds	80,000	0	(10,000)	70,000	10,000
Term Bonds	185,000	0	0	185,000	0
Unamortized Premium	3,709	0	(235)	3,474	0
Various Improvement Bonds					
Serial Bonds	750,000	0	(100,000)	650,000	120,000
Term Bonds	1,415,000	0	0	1,415,000	0
Unamortized Premium	44,835	0	(2,802)	42,033	0
Park-Porter Building					
Serial Bonds	465,000	0	(5,000)	460,000	5,000
Term Bonds	3,105,000	0	0	3,105,000	0
Unamortized Premium	4,903	0	(182)	4,721	0
Computer Equipment					
Serial Bonds	1,240,000	0	(5,000)	1,235,000	5,000
Brookfield Center South Sewer					
Serial Bonds	50,000	0	(5,000)	45,000	5,000
Term Bonds	100,000	0	0	100,000	0
Western Reserve Greenway					
Serial Bonds	100,000	0	(10,000)	90,000	15,000
Term Bonds	105,000	0	0	105,000	0
Court of Appeals					
Serial Bonds	105,000	0	(105,000)	0	0
Term Bonds	1,230,000	0	(1,230,000)	0	0
County Administration Building					
Serial Bonds	225,000	0	(225,000)	0	0
Term Bonds	2,625,000	0	(2,625,000)	0	0
Brookfield Water Tank					
Serial Bonds	15,000	0	(15,000)	0	0
Term Bonds	200,000	0	(200,000)	0	0
Engineering Building					
Serial Bonds	75,000	0	(75,000)	0	0
Term Bonds	900,000	0	(900,000)	0	0
Motor Vehicle Equipment					
Serial Bonds	160,000	0	(50,000)	110,000	55,000
Term Bonds	115,000	0	0	115,000	0
Unamortized Premium	9,676	0	(1,935)	7,741	0
Computer Hardware and Software					
Serial Bonds	570,000	0	(185,000)	385,000	190,000
Term Bonds	415,000	0	0	415,000	0
Unamortized Premium	34,647	0	(6,929)	27,718	0
Various Purpose Refunding Bonds					
Serial Bonds	0	5,300,000	(55,000)	5,245,000	530,000
Unamortized Premium	0	112,020	(1,162)	110,858	0
Unamortized Accounting Loss	0	(233,563)	2,424	(231,139)	0
<b>Total General Obligation Bonds</b>	<b>\$18,097,301</b>	<b>\$5,178,457</b>	<b>(\$6,263,148)</b>	<b>\$17,012,610</b>	<b>\$1,409,000</b>

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	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>Special Assessment Bonds</b>					
<b>with Governmental Commitment</b>					
Sewer District Improvement - Elm Road	\$116,701	\$0	(\$9,875)	\$106,826	\$10,772
Water District Improvement - Logan Avenue	310,000	0	(30,000)	280,000	35,000
Water District Improvement - McKinley Heights	285,000	0	(30,000)	255,000	30,000
Sewer and Water Improvements	804,231	0	(191,919)	612,312	196,489
Unamortized Premium	8,107	0	(2,027)	6,080	0
Unamortized Accounting Loss	(49,641)	0	12,410	(37,231)	0
Water District Improvement - Johnson Park	165,000	0	(25,000)	140,000	25,000
Unamortized Premium	1,288	0	(184)	1,104	0
Unamortized Accounting Loss	(22,203)	0	3,172	(19,031)	0
Water District Improvement - Logan Arms					
Serial Bonds	25,000	0	(25,000)	0	0
Term Bonds	115,000	0	(115,000)	0	0
Sewer District Improvement - Goist Lane Water Line					
Serial Bonds	6,000	0	(1,000)	5,000	1,000
Term Bonds	20,000	0	0	20,000	0
Unamortized Premium	444	0	(28)	416	0
<i>Total Special Assessment Bonds</i>	<u>1,784,927</u>	<u>0</u>	<u>(414,451)</u>	<u>1,370,476</u>	<u>298,261</u>
<b>Revenue Bonds</b>					
Devon Drive Sewer Project					
Serial Bonds	119,000	0	(13,000)	106,000	14,000
Term Bonds	208,000	0	0	208,000	0
Henn-Hyde Sewer Project					
Serial Bonds	193,000	0	(22,000)	171,000	22,000
Term Bonds	344,000	0	0	344,000	0
Water Meter Project - Serial Bonds	700,000	0	(225,000)	475,000	235,000
Southeast Water District					
Serial Bonds	1,088,000	0	(125,000)	963,000	129,000
Term Bonds	1,088,000	0	0	1,088,000	0
<i>Total Revenue Bonds</i>	<u>3,740,000</u>	<u>0</u>	<u>(385,000)</u>	<u>3,355,000</u>	<u>400,000</u>
<b>OPWC Loans</b>					
Precast Structure Project	230,000	0	(20,000)	210,000	20,000
North Road Reconstruction Project	578,000	0	(20,000)	558,000	20,000
Rehabilitation Project	212,197	0	(13,262)	198,935	13,262
Rehabilitation Project	196,944	0	(14,067)	182,877	14,067
Rehabilitation Project	300,000	0	(34,000)	266,000	34,000
Rehabilitation Project	260,348	0	(17,356)	242,992	17,356
<i>Total OPWC Loans</i>	<u>1,777,489</u>	<u>0</u>	<u>(118,685)</u>	<u>1,658,804</u>	<u>118,685</u>
OWDA Loan - Mosquito Creek	258,953	0	(258,953)	0	0
Capital Leases	189,571	45,000	(159,293)	75,278	29,562
Compensated Absences	5,613,935	84,457	(216,219)	5,482,173	82,268
Claims Payable	1,000,256	1,554,084	(570,056)	1,984,284	432,331
<i>Total Governmental Activities</i>	<u>\$32,462,432</u>	<u>\$6,861,998</u>	<u>(\$8,385,805)</u>	<u>\$30,938,625</u>	<u>\$2,770,107</u>

During 2011, Trumbull County entered into a various loans with the Ohio Water Development Authority in the amount of \$1,579,944. The proceeds of these loans were used for various sewer projects.



**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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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.

Lines of credit had been established for the Ohio Water Development Authority in the amount of \$632,755 for various sewer treatment projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements.

The balance of these loans is as follows:

<b>Enterprise Funds</b>	<u>December 31, 2011</u>	<u>Lines of Credit</u>
<i>Sewer Fund:</i>		
OWDA Sewer:		
Bedford Road Sanitary Sewer	\$56,606	\$61,642
West Bolindale Sanitary Sewer	85,669	96,873
Springwood Trace Sanitary Sewer Extension	194,121	199,905
Brookfield Center Phase III Sanitary Sewer	<u>269,098</u>	<u>274,335</u>
Total Loans not Finalized:	<u><u>\$605,494</u></u>	<u><u>\$632,755</u></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, 2011, \$2,660,468 of principal and interest on these bonds outstanding was considered defeased.

In 2011, the City issued general obligation bonds, in the amount of \$5,300,000, to refund bonds previously issued in fiscal year 2001 for various purposes. The bonds were issued with interest rates varying from 2 to 3 percent. The bonds were issued for a ten year period final maturity during 2021. The bonds will be retired through the general obligation bond retirement fund.

	2001 Court of Appeals	2001 County Administration Building	2001 Brookfield Water Tank	2001 Engineering Building	2001 Water District Improvement- Logan Arms	Total
Outstanding at December 31, 2010	\$1,335,000	\$2,850,000	\$215,000	\$975,000	\$140,000	\$5,515,000
Amount Refunded	(1,230,000)	(2,625,000)	(200,000)	(900,000)	(130,000)	(5,085,000)
Principal Payment on Non-Refunded Portion	<u>(105,000)</u>	<u>(225,000)</u>	<u>(15,000)</u>	<u>(75,000)</u>	<u>(10,000)</u>	<u>(430,000)</u>
Outstanding at December 31, 2011	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

The bonds were sold at a premium of \$112,020. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 various purpose bonds. As a result, \$5,085,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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Although the refunding will result in the recognition of an accounting loss of \$233,563, the County in effect decreased its aggregated debt service payments by \$598,467 over the next ten years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$519,849.

General obligation bonds reported in governmental activities are a direct obligation of the County and will be paid from the general obligation bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Business type activities general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) loans will be paid from revenues derived by the County from the operation of the water and sewer system as well as special assessments. The capital leases will be paid from the general fund, the motor vehicle gas tax special revenue fund and the children services special revenue fund.

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

The Logan Arms Sewer Replacement, Newton Manor Sewer Replacement, Water Project, Youngstown/Warren Regional Airport Waterline Project, the Warren Township Meadowbrook Waterline Project, King Graves Waterline OPWC loans, the 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 and the Rehabilitation Project will be paid from the motor vehicle gas tax special revenue fund.

The County has pledged future sales tax revenues to repay Governmental Revenue Bonds. The Revenue Bonds are payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the bonds are expected to require less than 3 percent of revenues. The total principal and interest remaining to be paid on the bonds is \$4,419,678. Principal and interest paid for the current year were \$525,188 and sales tax revenue was \$22,445,116.

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 7.4 percent of net revenues and 3.3 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$2,418,570. Principal and interest paid for the current year was \$158,760, total net revenues were \$2,101,316 and total revenues were \$4,774,047.

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 67.9 percent of net revenues and 15.1 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$15,333,754. Principal and interest paid for the current year were \$1,901,997, total net revenues were \$2,801,163 and total revenues were \$12,573,471.

On March 18, 2011, the County issued \$530,000 of bond anticipation notes at a rate of 1.75 percent maturing on March 16, 2012. These notes were used for Kermont Heights and Overland Avenue and Elm Road sewer projects. The notes are backed by the full faith and credit of Trumbull County.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2011

On September 19, 2011, the County issued \$570,000 of bond anticipation notes at a rate of 2 percent maturing on March 16, 2012. These notes were used for Little Squaw Creek and Springwood Trace sewer projects. The notes are backed by the full faith and credit of Trumbull County.

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

**Business-Type Activities**

	General Obligation Bonds Serial and Term		Revenue Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2012	\$194,740	\$26,882	\$44,100	\$127,727	\$136,750	\$291,277	\$260,176
2013	195,700	21,644	45,900	125,859	139,703	301,551	249,902
2014	206,235	15,228	47,800	123,975	139,704	312,223	239,231
2015	111,432	8,606	49,900	121,869	125,944	323,309	228,147
2016	11,534	5,145	51,900	119,842	125,944	334,824	216,630
2017 - 2021	80,220	16,493	295,400	563,577	609,586	1,863,154	894,119
2022 - 2026	30,000	1,913	363,900	494,984	417,306	2,226,131	531,141
2027 - 2031	0	0	448,700	410,266	230,009	1,641,732	117,486
2032 - 2036	0	0	553,200	305,790	0	0	0
2037 - 2041	0	0	681,700	177,067	0	0	0
2042 - 2046	0	0	535,700	39,889	0	0	0
2047 - 2048	0	0	67,300	0	0	0	0
<b>Total</b>	<b>\$829,861</b>	<b>\$95,911</b>	<b>\$3,185,500</b>	<b>\$2,610,845</b>	<b>\$1,924,946</b>	<b>\$7,294,201</b>	<b>\$2,736,832</b>

**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
2012	\$1,409,000	\$611,695	\$298,261	\$63,150	\$400,000	\$128,637	\$118,685
2013	1,444,000	574,287	308,298	51,576	410,000	116,638	118,685
2014	1,579,000	509,457	318,764	39,147	170,000	103,314	118,686
2015	1,624,000	488,537	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 - 2021	5,245,000	1,597,970	250,781	23,540	1,010,000	351,264	593,427
2022 - 2026	2,215,000	841,710	10,000	1,275	710,000	155,125	437,950
2027 - 2031	845,000	454,000	0	0	300,000	20,250	34,000
2032 - 2036	1,055,000	225,000	0	0	0	0	0
2037	245,000	12,250	0	0	0	0	0
<b>Total</b>	<b>\$17,030,000</b>	<b>\$5,753,207</b>	<b>\$1,419,138</b>	<b>\$225,101</b>	<b>\$3,355,000</b>	<b>\$1,064,678</b>	<b>\$1,658,804</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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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The effects of the debt limitations described above at December 31, 2011, are an overall debt margin of \$66,981,004 and an unvoted debt margin of \$17,224,619.

***Industrial Development Revenue Bonds***

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$14,745,000 at December 31, 2011, 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 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, 2011, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 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. The portion of employer contribution allocated to health care for members in the Traditional Pension Plan was 4.0 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010 and 2009 were \$5,244,108, \$5,419,219 and \$5,084,291, respectively. For 2011, 90.49 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$77,052 made by the County and \$55,037 made by plan members.

***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 may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771, or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](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 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 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. For the year ended December 31, 2011, 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 \$274,328 for the year ended December 31, 2009, \$276,840 for the year ended December 31, 2010, and \$277,226 for the fiscal year ended December 31, 2009. For 2011, 78.07 percent has been contributed for the DB Plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2010 and 2009. There were no contributions to the DC and Combined Plans in 2011.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 2011, 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. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

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, 2011, 2010 and 2009 were \$2,097,643, \$3,089,461 and \$3,676,333, respectively. For 2011, 90.49 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

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

***State Teachers Retirement System***

Plan Description – The County 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 2011, 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, 2011, 2010 and 2009 were \$21,102, \$21,295 and \$21,325 respectively. For 2011, 89.79 percent has been contributed, with the balance being reported as intergovernmental payable. The full amount has been contributed for 2010 and 2009.

**Note 24 - Jointly Governed Organizations**

***Western Reserve Port Authority (Port Authority)***

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. As of January 2004, the County began collecting a 2 percent Hotel and Lodging Tax to fund the Port Authority’s operation. In May 2005, the Board of Trumbull County Commissioners increased the rate to 4 percent and allocated the entire 4 percent collections of the Hotel Lodging Tax for the use by the Western Reserve Port Authority effective May 5, 2005. In addition, the County contributed \$150,000 to the Western Reserve Port Authority in 2004 and \$50,000 in 2009. During 2011, the County gave an additional \$50,000. The Board of County Commissioners passed a new resolution effective as of May 1, 2006, allocating 2 percent of the 4 percent lodging tax to be paid to the Port Authority. The remaining 2 percent is paid to the newly established Trumbull County Tourism Board.

***Family and Children First Council***

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Developmental disabilities, Mental Health Board, Warren City School District, Trumbull County Children Services Board, Trumbull County Board of Health, Ohio Department of Youth Services, Trumbull County Common Pleas Court, Trumbull County Human Services, Western Reserve Care System, City of Warren, Trumbull County Educational Service Center and Trumbull County Mental Health Center. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. In 2011, the County did not contribute to the Family and Children First Council.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Northeast Ohio Community Alternative Program (N.E.O.C.A.P.)***

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Portage and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2011, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Note 25 - 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 2011.

***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



**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$75,000 from the County during 2011.

**Note 26 - Related Party Transactions**

During 2011, 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 \$1,972,660 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 27 - Subsequent Events**

On March 16, 2012, the County issued \$800,000 of 6-month notes at a rate of 2.25 percent, maturing on September 16, 2012, in anticipation of the issuance of bonds for the following purposes.

Amount	Purpose
\$230,000	Overland Avenue and Elm Road Sewer
525,000	Little Squaw Creek Interceptor Phase II
45,000	Springwood Trace Sewer
\$800,000	Total 6-month Notes

On March 16, 2012, the County issued \$625,000 of 12-month notes at a rate of 1.75 percent, maturing on March 16, 2013, in anticipation of the issuance of bonds for the following purpose.

Amount	Purpose
\$300,000	Kermont Height Sewer
325,000	Woodrow Water Tank Rehabilitation
\$625,000	Total 12-month Notes

On March 16, 2012, the County fully retired a \$400,000 12-month note for Arms Drive Sewer.

**Note 28 - Fairhaven Sheltered Workshop, Inc.**

*Summary of Significant Accounting Policies*

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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*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 2011 or 2010.

*Method of Accounting*

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

*Basis of Presentation*

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

*Public Support and Revenue*

The Organization’s major source of income is from sales and services to the public and companies. The Organization grants credit to customers on open account (no collateral required), who are generally located in Northeast Ohio. Contributions from the general public are nominal. In addition, the Organization receives support from the Trumbull County 169 Board to cover some of the program costs. These costs, totaling \$1,972,660 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

*Capital Assets*

Capital assets are recorded at cost. Maintenance, repairs and minor renewals are charged to expense as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold. Assets with a cost of over \$1,000 are capitalized.

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

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

*Advertising Costs*

Advertising costs are charged to operations in the year incurred and totaled \$461 in 2010 and \$794 in 2010.

***Property and Equipment***

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

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

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

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

***Functional Allocation of Expenses***

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the programs and the supporting services provided in the statements of functional expenses.

***Concentration of Credit Risk***

Fairhaven Industries, Inc., maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2011, 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 60.49 percent of the Organization’s total accounts receivable.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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***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.

***Donated Services***

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

**Combining and Individual Fund Statements and Schedules  
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.

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

***Probate Court Fund*** - To account for 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.

***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.

***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.

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

### ***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, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$19,748,972	\$7,498,213	\$27,247,185
Cash and Cash Equivalents In Segregated Accounts	13,866	0	13,866
Materials and Supplies Inventory	322,769	0	322,769
Accounts Receivable	333,729	45,515	379,244
Interfund Receivable	63,163	0	63,163
Intergovernmental Receivable	4,421,692	0	4,421,692
Prepaid Items	33,792	13,747	47,539
Property Taxes Receivable	2,533,928	0	2,533,928
Loans Receivable	1,425,655	0	1,425,655
<i>Total Assets</i>	<u>\$28,897,566</u>	<u>\$7,557,475</u>	<u>\$36,455,041</u>
<b>Liabilities</b>			
Accounts Payable	\$542,420	\$12,976	\$555,396
Accrued Wages	251,543	0	251,543
Contracts Payable	10,435	45,830	56,265
Intergovernmental Payable	232,994	0	232,994
Interfund Payable	327,314	21,597	348,911
Deferred Revenue	5,735,661	0	5,735,661
<i>Total Liabilities</i>	<u>7,100,367</u>	<u>80,403</u>	<u>7,180,770</u>
<b>Fund Balances</b>			
Nonspendable	356,561	13,747	370,308
Restricted	21,440,638	4,039,156	25,479,794
Committed	0	3,424,169	3,424,169
<i>Total Fund Balances</i>	<u>21,797,199</u>	<u>7,477,072</u>	<u>29,274,271</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,897,566</u>	<u>\$7,557,475</u>	<u>\$36,455,041</u>



**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$1,965,424	\$0	\$1,965,424
Intergovernmental	26,020,722	0	26,020,722
Interest	11,813	1,738	13,551
Fees, Licenses and Permits	588,440	494,695	1,083,135
Fines and Forfeitures	1,322,801	396,430	1,719,231
Rentals and Royalties	2,698	0	2,698
Charges for Services	5,205,604	0	5,205,604
Contributions and Donations	8,649	0	8,649
Special Assessments	159	0	159
Other	579,732	2,875	582,607
<i>Total Revenues</i>	<u>35,706,042</u>	<u>895,738</u>	<u>36,601,780</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	5,729,421	0	5,729,421
Judicial	1,025,840	0	1,025,840
Public Safety	8,397,532	0	8,397,532
Public Works	11,900,196	0	11,900,196
Health	120,214	0	120,214
Human Services	9,162,312	0	9,162,312
Economic Development and Assistance	29,713	0	29,713
Capital Outlay	0	1,290,688	1,290,688
Debt Service:			
Principal Retirement	212,551	0	212,551
Interest and Fiscal Charges	4,523	0	4,523
<i>Total Expenditures</i>	<u>36,582,302</u>	<u>1,290,688</u>	<u>37,872,990</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(876,260)</u>	<u>(394,950)</u>	<u>(1,271,210)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	5,044	0	5,044
Transfers In	1,972,739	0	1,972,739
Transfers Out	(378,791)	(372,349)	(751,140)
<i>Total Other Financing Sources (Uses)</i>	<u>1,598,992</u>	<u>(372,349)</u>	<u>1,226,643</u>
<i>Net Change in Fund Balances</i>	722,732	(767,299)	(44,567)
<i>Fund Balances Beginning of Year</i>	<u>21,074,467</u>	<u>8,244,371</u>	<u>29,318,838</u>
<i>Fund Balances End of Year</i>	<u>\$21,797,199</u>	<u>\$7,477,072</u>	<u>\$29,274,271</u>

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2011*

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,791,485	\$310,947	\$6,801,897	\$152,964
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	322,769	0	0	0
Accounts Receivable	3,117	244,672	0	2,154
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	3,660,172	0	0	0
Prepaid Items	385	0	15,709	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,777,928</u>	<u>\$555,619</u>	<u>\$6,817,606</u>	<u>\$155,118</u>
<b>Liabilities</b>				
Accounts Payable	\$203,861	\$0	\$4,467	\$5,514
Accrued Wages	66,567	48,422	19,598	0
Contracts Payable	10,435	0	0	0
Intergovernmental Payable	25,319	18,417	7,454	0
Interfund Payable	68,930	103,587	20,820	0
Deferred Revenue	2,556,012	0	0	0
<i>Total Liabilities</i>	<u>2,931,124</u>	<u>170,426</u>	<u>52,339</u>	<u>5,514</u>
<b>Fund Balances</b>				
Nonspendable	323,154	0	15,709	0
Restricted	3,523,650	385,193	6,749,558	149,604
<i>Total Fund Balances</i>	<u>3,846,804</u>	<u>385,193</u>	<u>6,765,267</u>	<u>149,604</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,777,928</u>	<u>\$555,619</u>	<u>\$6,817,606</u>	<u>\$155,118</u>

Dog and Kennel	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental
\$170,988	\$295,194	\$24,930	\$85,705	\$1,221,819	\$648,324	\$286,652
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,400	3,716	2,936	0	153	0	902
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	223	473	0	4,785
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$172,388</u>	<u>\$298,910</u>	<u>\$27,866</u>	<u>\$85,928</u>	<u>\$1,222,445</u>	<u>\$648,324</u>	<u>\$292,339</u>
\$4,072	\$400	\$24,931	\$3,919	\$1,731	\$0	\$0
3,465	894	0	1,875	4,623	11,038	0
0	0	0	0	0	0	0
1,317	340	0	4,707	1,758	4,198	0
5,706	792	0	1,685	6,165	36,356	0
0	0	0	0	0	0	0
<u>14,560</u>	<u>2,426</u>	<u>24,931</u>	<u>12,186</u>	<u>14,277</u>	<u>51,592</u>	<u>0</u>
0	0	0	223	473	0	4,785
<u>157,828</u>	<u>296,484</u>	<u>2,935</u>	<u>73,519</u>	<u>1,207,695</u>	<u>596,732</u>	<u>287,554</u>
<u>157,828</u>	<u>296,484</u>	<u>2,935</u>	<u>73,742</u>	<u>1,208,168</u>	<u>596,732</u>	<u>292,339</u>
<u>\$172,388</u>	<u>\$298,910</u>	<u>\$27,866</u>	<u>\$85,928</u>	<u>\$1,222,445</u>	<u>\$648,324</u>	<u>\$292,339</u>

(continued)

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2011*

	Emergency 911	Youth Services	Elderly Affairs	Law Library
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,264,939	\$1,275,558	\$525,644	\$59,967
Cash and Cash Equivalents				
In Segregated Accounts	0	0	13,866	0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	1,200	0	72,516	0
Interfund Receivable	0	0	63,163	0
Intergovernmental Receivable	0	2,435	99,177	3,621
Prepaid Items	10,296	464	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,276,435</u>	<u>\$1,278,457</u>	<u>\$774,366</u>	<u>\$63,588</u>
<b>Liabilities</b>				
Accounts Payable	\$18,946	\$28,165	\$89,627	\$16,792
Accrued Wages	60,124	16,259	14,897	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	22,869	6,186	5,665	0
Interfund Payable	0	991	14,022	0
Deferred Revenue	0	0	58,272	0
<i>Total Liabilities</i>	<u>101,939</u>	<u>51,601</u>	<u>182,483</u>	<u>16,792</u>
<b>Fund Balances</b>				
Nonspendable	10,296	464	0	0
Restricted	2,164,200	1,226,392	591,883	46,796
<i>Total Fund Balances</i>	<u>2,174,496</u>	<u>1,226,856</u>	<u>591,883</u>	<u>46,796</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,276,435</u>	<u>\$1,278,457</u>	<u>\$774,366</u>	<u>\$63,588</u>

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcement Trust
\$222,153	\$1,303,154	\$281,701	\$243,215	\$224,864	\$97,181
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	963	0
0	0	0	0	0	0
456,478	160,928	0	0	0	0
0	808	0	0	0	0
0	2,533,928	0	0	0	0
0	0	0	1,425,655	0	0
<u>\$678,631</u>	<u>\$3,998,818</u>	<u>\$281,701</u>	<u>\$1,668,870</u>	<u>\$225,827</u>	<u>\$97,181</u>
\$46,494	\$90,434	\$208	\$0	\$0	\$2,859
0	1,795	299	0	0	0
0	0	0	0	0	0
126,912	683	113	0	780	0
0	63,204	290	0	3,116	0
426,521	2,694,856	0	0	0	0
<u>599,927</u>	<u>2,850,972</u>	<u>910</u>	<u>0</u>	<u>3,896</u>	<u>2,859</u>
0	808	0	0	0	0
78,704	1,147,038	280,791	1,668,870	221,931	94,322
<u>78,704</u>	<u>1,147,846</u>	<u>280,791</u>	<u>1,668,870</u>	<u>221,931</u>	<u>94,322</u>
<u>\$678,631</u>	<u>\$3,998,818</u>	<u>\$281,701</u>	<u>\$1,668,870</u>	<u>\$225,827</u>	<u>\$97,181</u>

(continued)

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2011*

	Law Enforcement Agency	Drug Task Force	Redevelopment	Local Law Enforcement Block Grant
<b>Assets</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$6,620	\$65,471	\$239,211	\$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	38,881	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>\$6,620</u>	<u>\$104,352</u>	<u>\$239,211</u>	<u>\$6,104</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages	0	744	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	283	0	0
Interfund Payable	0	730	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,757</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	6,620	102,595	239,211	6,104
<i>Total Fund Balances</i>	<u>6,620</u>	<u>102,595</u>	<u>239,211</u>	<u>6,104</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,620</u>	<u>\$104,352</u>	<u>\$239,211</u>	<u>\$6,104</u>

Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$120,368	\$15,955	\$3,990	\$1,972	\$19,748,972
0	0	0	0	13,866
0	0	0	0	322,769
0	0	0	0	333,729
0	0	0	0	63,163
0	0	0	0	4,421,692
649	0	0	0	33,792
0	0	0	0	2,533,928
0	0	0	0	1,425,655
<u>\$121,017</u>	<u>\$15,955</u>	<u>\$3,990</u>	<u>\$1,972</u>	<u>\$28,897,566</u>
\$0	\$0	\$0	\$0	\$542,420
943	0	0	0	251,543
0	0	0	0	10,435
5,993	0	0	0	232,994
920	0	0	0	327,314
0	0	0	0	5,735,661
<u>7,856</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,100,367</u>
649	0	0	0	356,561
<u>112,512</u>	<u>15,955</u>	<u>3,990</u>	<u>1,972</u>	<u>21,440,638</u>
<u>113,161</u>	<u>15,955</u>	<u>3,990</u>	<u>1,972</u>	<u>21,797,199</u>
<u>\$121,017</u>	<u>\$15,955</u>	<u>\$3,990</u>	<u>\$1,972</u>	<u>\$28,897,566</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2011*

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	8,806,747	3,475,377	13,002	0
Interest	11,033	0	0	0
Fees, Licenses and Permits	12,976	0	0	0
Fines and Forfeitures	164,779	0	0	0
Rentals and Royalties	2,698	0	0	0
Charges for Services	770	1,214,738	1,924,075	158,593
Contributions and Donations	8,599	0	0	0
Special Assessments	159	0	0	0
Other	223,391	0	0	0
<i>Total Revenues</i>	<u>9,231,152</u>	<u>4,690,115</u>	<u>1,937,077</u>	<u>158,593</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	1,699,166	0
Judicial	0	0	0	61,985
Public Safety	0	0	0	0
Public Works	8,442,000	0	0	0
Health	0	0	0	0
Human Services	0	4,750,912	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	212,551	0	0	0
Interest and Fiscal Charges	4,523	0	0	0
<i>Total Expenditures</i>	<u>8,659,074</u>	<u>4,750,912</u>	<u>1,699,166</u>	<u>61,985</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>572,078</u>	<u>(60,797)</u>	<u>237,911</u>	<u>96,608</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	572,078	39,203	237,911	96,608
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,274,726</u>	<u>345,990</u>	<u>6,527,356</u>	<u>52,996</u>
<i>Fund Balances End of Year</i>	<u>\$3,846,804</u>	<u>\$385,193</u>	<u>\$6,765,267</u>	<u>\$149,604</u>



Dog and Kennel	Community Based Correctional Facility	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	3,592,911	0	0	171,440	0	0
0	0	0	0	0	0	0
310,719	0	0	45,695	0	0	0
0	0	8,556	0	2,406	0	911,613
0	0	0	0	0	0	0
20	2,083	39,855	0	0	674,146	0
50	0	0	0	0	0	0
0	0	0	0	0	0	0
4,787	10,404	1,449	0	2,047	9,771	9,595
<u>315,576</u>	<u>3,605,398</u>	<u>49,860</u>	<u>45,695</u>	<u>175,893</u>	<u>683,917</u>	<u>921,208</u>
0	0	0	0	0	446,890	0
0	0	213,332	0	0	0	750,523
308,999	3,605,398	0	0	161,406	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	45,700	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>308,999</u>	<u>3,605,398</u>	<u>213,332</u>	<u>45,700</u>	<u>161,406</u>	<u>446,890</u>	<u>750,523</u>
<u>6,577</u>	<u>0</u>	<u>(163,472)</u>	<u>(5)</u>	<u>14,487</u>	<u>237,027</u>	<u>170,685</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
6,577	0	(163,472)	(5)	14,487	237,027	170,685
151,251	0	459,956	2,940	59,255	971,141	426,047
<u>\$157,828</u>	<u>\$0</u>	<u>\$296,484</u>	<u>\$2,935</u>	<u>\$73,742</u>	<u>\$1,208,168</u>	<u>\$596,732</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, 2011*

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	354,964	1,571,516	903,245
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	72,673	0	72,191	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	417,962	0	708,267
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	37,221	4,185	177,995
<i>Total Revenues</i>	<u>72,673</u>	<u>810,147</u>	<u>1,647,892</u>	<u>1,789,507</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	73,409	0	0	0
Judicial	0	0	0	0
Public Safety	0	2,586,021	1,469,313	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,763,205
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>73,409</u>	<u>2,586,021</u>	<u>1,469,313</u>	<u>1,763,205</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(736)</u>	<u>(1,775,874)</u>	<u>178,579</u>	<u>26,302</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	1,541,585	5,299	210,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,541,585</u>	<u>5,299</u>	<u>210,000</u>
<i>Net Change in Fund Balances</i>	(736)	(234,289)	183,878	236,302
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>293,075</u>	<u>2,408,785</u>	<u>1,042,978</u>	<u>355,581</u>
<i>Fund Balances End of Year</i>	<u>\$292,339</u>	<u>\$2,174,496</u>	<u>\$1,226,856</u>	<u>\$591,883</u>

Law Library	Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan- Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcement Trust
\$0	\$0	\$1,965,424	\$0	\$0	\$0	\$0
245,382	3,141,913	320,090	26,112	158,580	0	0
0	0	0	0	780	0	0
0	12,000	0	0	0	57,128	0
0	0	0	80,597	0	8,305	0
0	0	0	0	0	0	0
388	0	0	0	0	0	64,707
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,160	82,910	0	0	0	0	0
<u>248,930</u>	<u>3,236,823</u>	<u>2,285,514</u>	<u>106,709</u>	<u>159,360</u>	<u>65,433</u>	<u>64,707</u>
248,256	0	0	82,410	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	19,591
0	3,458,196	0	0	0	0	0
0	0	0	0	0	120,214	0
0	0	2,602,495	0	0	0	0
0	0	0	0	29,713	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>248,256</u>	<u>3,458,196</u>	<u>2,602,495</u>	<u>82,410</u>	<u>29,713</u>	<u>120,214</u>	<u>19,591</u>
674	(221,373)	(316,981)	24,299	129,647	(54,781)	45,116
0	0	0	0	0	0	0
0	91,311	0	13,974	10,570	0	0
0	(10,570)	(185,000)	(1,965)	(91,311)	0	(13,974)
0	80,741	(185,000)	12,009	(80,741)	0	(13,974)
674	(140,632)	(501,981)	36,308	48,906	(54,781)	31,142
46,122	219,336	1,649,827	244,483	1,619,964	276,712	63,180
<u>\$46,796</u>	<u>\$78,704</u>	<u>\$1,147,846</u>	<u>\$280,791</u>	<u>\$1,668,870</u>	<u>\$221,931</u>	<u>\$94,322</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, 2011*

	Law Enforcement Agency	Drug Task Force	Redevelopment	Local Law Enforcement Block Grant
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	211,281	0	0
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	63,804	0
Fines and Forfeitures	1,681	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	1,750	0	0
<i>Total Revenues</i>	<u>1,681</u>	<u>213,031</u>	<u>63,804</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	155,806	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>155,806</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,681</u>	<u>57,225</u>	<u>63,804</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	5,044	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	(75,971)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>5,044</u>	<u>(75,971)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,681	62,269	(12,167)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,939</u>	<u>40,326</u>	<u>251,378</u>	<u>6,104</u>
<i>Fund Balances End of Year</i>	<u>\$6,620</u>	<u>\$102,595</u>	<u>\$239,211</u>	<u>\$6,104</u>

Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,965,424
0	154,496	3,413	2,870,253	26,020,722
0	0	0	0	11,813
86,118	0	0	0	588,440
0	0	0	0	1,322,801
0	0	0	0	2,698
0	0	0	0	5,205,604
0	0	0	0	8,649
0	0	0	0	159
0	11,067	0	0	579,732
<u>86,118</u>	<u>165,563</u>	<u>3,413</u>	<u>2,870,253</u>	<u>35,706,042</u>
0	147,810	0	3,031,480	5,729,421
0	0	0	0	1,025,840
90,998	0	0	0	8,397,532
0	0	0	0	11,900,196
0	0	0	0	120,214
0	0	0	0	9,162,312
0	0	0	0	29,713
0	0	0	0	212,551
0	0	0	0	4,523
<u>90,998</u>	<u>147,810</u>	<u>0</u>	<u>3,031,480</u>	<u>36,582,302</u>
<u>(4,880)</u>	<u>17,753</u>	<u>3,413</u>	<u>(161,227)</u>	<u>(876,260)</u>
0	0	0	0	5,044
0	0	0	0	1,972,739
0	0	0	0	(378,791)
0	0	0	0	1,598,992
<u>(4,880)</u>	<u>17,753</u>	<u>3,413</u>	<u>(161,227)</u>	<u>722,732</u>
<u>118,041</u>	<u>(1,798)</u>	<u>577</u>	<u>163,199</u>	<u>21,074,467</u>
<u>\$113,161</u>	<u>\$15,955</u>	<u>\$3,990</u>	<u>\$1,972</u>	<u>\$21,797,199</u>

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2011*

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$1,935,629	\$1,065,561	\$1,491,251	\$882,085	\$2,123,687	\$7,498,213
Accounts Receivable	19,498	0	0	0	26,017	45,515
Prepaid Items	13,747	0	0	0	0	13,747
<i>Total Assets</i>	<u>\$1,968,874</u>	<u>\$1,065,561</u>	<u>\$1,491,251</u>	<u>\$882,085</u>	<u>\$2,149,704</u>	<u>\$7,557,475</u>
<b>Liabilities</b>						
Accounts Payable	\$5,651	\$1,103	\$0	\$288	\$5,934	\$12,976
Contracts Payable	0	13,337	0	0	32,493	45,830
Interfund Payable	15,083	0	0	0	6,514	21,597
<i>Total Liabilities</i>	<u>20,734</u>	<u>14,440</u>	<u>0</u>	<u>288</u>	<u>44,941</u>	<u>80,403</u>
<b>Fund Balances</b>						
Nonspendable	13,747	0	0	0	0	13,747
Restricted	1,934,393	0	0	0	2,104,763	4,039,156
Committed	0	1,051,121	1,491,251	881,797	0	3,424,169
<i>Total Fund Balances</i>	<u>1,948,140</u>	<u>1,051,121</u>	<u>1,491,251</u>	<u>881,797</u>	<u>2,104,763</u>	<u>7,477,072</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,968,874</u>	<u>\$1,065,561</u>	<u>\$1,491,251</u>	<u>\$882,085</u>	<u>\$2,149,704</u>	<u>\$7,557,475</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2011*

	<u>Court Computerization</u>	<u>Construction</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>	<u>Court Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>						
Interest	\$0	\$1,738	\$0	\$0	\$0	\$1,738
Fees, Licenses and Permits	0	0	0	0	494,695	494,695
Fines and Forfeitures	396,430	0	0	0	0	396,430
Other	115	0	0	0	2,760	2,875
<i>Total Revenues</i>	396,545	1,738	0	0	497,455	895,738
<b>Expenditures</b>						
Capital Outlay	265,238	78,714	317,101	56,185	573,450	1,290,688
<i>Excess of Revenues</i>						
<i>Over (Under) Expenditures</i>	131,307	(76,976)	(317,101)	(56,185)	(75,995)	(394,950)
<b>Other Financing Uses</b>						
Transfers Out	0	(300,524)	(71,825)	0	0	(372,349)
<i>Net Change in Fund Balances</i>	131,307	(377,500)	(388,926)	(56,185)	(75,995)	(767,299)
<i>Fund Balances Beginning of Year</i>	1,816,833	1,428,621	1,880,177	937,982	2,180,758	8,244,371
<i>Fund Balances End of Year</i>	<u>\$1,948,140</u>	<u>\$1,051,121</u>	<u>\$1,491,251</u>	<u>\$881,797</u>	<u>\$2,104,763</u>	<u>\$7,477,072</u>

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

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

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

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

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

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



**Trumbull County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2011*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$15,086	\$7,600,459	\$0	\$8,379,744	\$15,995,289
Accounts Receivable	0	1,248	0	3,331	4,579
Interfund Receivable	0	0	0	1,254,808	1,254,808
<i>Total Assets</i>	<u>15,086</u>	<u>7,601,707</u>	<u>0</u>	<u>9,637,883</u>	<u>17,254,676</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	14,788	0	2,978	526	18,292
Accrued Wages	0	1,731	0	3,481	5,212
Intergovernmental Payable	0	658	0	1,449,815	1,450,473
Interfund Payable	0	1,625	0	0	1,625
Claims Payable	0	579,203	0	432,331	1,011,534
<i>Total Current Liabilities</i>	<u>14,788</u>	<u>583,217</u>	<u>2,978</u>	<u>1,886,153</u>	<u>2,487,136</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	0	27,455	0	3,914	31,369
Claims Payable	0	0	0	1,551,953	1,551,953
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>27,455</u>	<u>0</u>	<u>1,555,867</u>	<u>1,583,322</u>
<i>Total Liabilities</i>	<u>14,788</u>	<u>610,672</u>	<u>2,978</u>	<u>3,442,020</u>	<u>4,070,458</u>
<b>Net Assets</b>					
Unrestricted (Deficit)	<u>\$298</u>	<u>\$6,991,035</u>	<u>(\$2,978)</u>	<u>\$6,195,863</u>	<u>\$13,184,218</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2011*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Operating Revenues</b>					
Charges for Services	\$376,292	\$21,329,821	\$70,150	\$1,305,545	\$23,081,808
<b>Operating Expenses</b>					
Personal Services	0	92,115	0	253,031	345,146
Materials and Supplies	377,029	1,408	71,507	0	449,944
Contractual Services	0	3,081	0	33,679	36,760
Change in Workers' Compensation Estimate	0	0	0	1,421,368	1,421,368
Claims	0	20,300,064	0	1,001,453	21,301,517
<i>Total Operating Expenses</i>	<i>377,029</i>	<i>20,396,668</i>	<i>71,507</i>	<i>2,709,531</i>	<i>23,554,735</i>
<i>Operating Income (Loss)</i>	<i>(737)</i>	<i>933,153</i>	<i>(1,357)</i>	<i>(1,403,986)</i>	<i>(472,927)</i>
<b>Non-Operating Revenues</b>					
Interest	0	0	0	40,921	40,921
<i>Change in Net Assets</i>	<i>(737)</i>	<i>933,153</i>	<i>(1,357)</i>	<i>(1,363,065)</i>	<i>(432,006)</i>
<i>Net Assets (Deficit) Beginning of Year</i>	<i>1,035</i>	<i>6,057,882</i>	<i>(1,621)</i>	<i>7,558,928</i>	<i>13,616,224</i>
<i>Net Assets (Deficit) End of Year</i>	<i>\$298</i>	<i>\$6,991,035</i>	<i>(\$2,978)</i>	<i>\$6,195,863</i>	<i>\$13,184,218</i>

**Trumbull County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2011

	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	\$376,292	\$21,330,438	\$70,150	\$1,070,330	\$22,847,210
Cash Payments to Employees for Services	0	(112,832)	0	(253,488)	(366,320)
Cash Payments for Goods and Services	(376,162)	(5,185)	(70,150)	(23,829)	(475,326)
Cash Payments for Claims	0	(20,404,143)	0	(2,203,985)	(22,608,128)
<i>Net Cash Provided by (Used for) Operating Activities</i>	130	808,278	0	(1,410,972)	(602,564)
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	0	0	0	40,921	40,921
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	130	808,278	0	(1,370,051)	(561,643)
<i>Cash and Cash Equivalents Beginning of Year</i>	14,956	6,792,181	0	9,749,795	16,556,932
<i>Cash and Cash Equivalents End of Year</i>	<u>\$15,086</u>	<u>\$7,600,459</u>	<u>\$0</u>	<u>\$8,379,744</u>	<u>\$15,995,289</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	(\$737)	\$933,153	(\$1,357)	(\$1,403,986)	(\$472,927)
Adjustments:					
<i>Increase (Decrease) in Assets:</i>					
Accounts Receivable	0	617	0	(3,331)	(2,714)
Interfund Receivable	0	0	0	(231,884)	(231,884)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	867	(696)	1,357	151	1,679
Accrued Wages	0	(510)	0	(478)	(988)
Compensated Absences Payable	0	(15,852)	0	(471)	(16,323)
Matured Compensated Absences Payable	0	(4,379)	0	0	(4,379)
Interfund Payable	0	(164)	0	0	(164)
Intergovernmental Payable	0	188	0	(755,001)	(754,813)
Claims Payable	0	(104,079)	0	984,028	879,949
<i>Total Adjustments</i>	867	(124,875)	1,357	(6,986)	(129,637)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$130</u>	<u>\$808,278</u>	<u>\$0</u>	<u>(\$1,410,972)</u>	<u>(\$602,564)</u>

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Agency Funds*

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

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

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

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

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

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

### *Other Agency Funds*

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

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2011*

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b><i>Engineer's Drainage District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,000	\$0	\$788	\$38,212
<b>Liabilities</b>				
Deposits Held and Due to Others	\$39,000	\$0	\$788	\$38,212
<b><i>Taxing Districts</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,708	\$141,417,226	\$141,422,934	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$5,708	\$141,417,226	\$141,422,934	\$0
<b><i>Double Paid Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$991,396	\$355,997	\$694,601	\$652,792
<b>Liabilities</b>				
Deposits Held and Due to Others	\$991,396	\$355,997	\$694,601	\$652,792
<b><i>Interest</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$374,151	\$374,151	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$374,151	\$374,151	\$0
<b><i>Payroll</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,312,377	\$77,367,017	\$77,413,785	\$1,265,609
<b>Liabilities</b>				
Undistributed Monies	\$1,312,377	\$77,367,017	\$77,413,785	\$1,265,609
<b><i>Cigarette Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,110	\$28,865	\$29,482	\$493
<b>Liabilities</b>				
Intergovernmental Payable	\$1,110	\$28,865	\$29,482	\$493

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b><i>Library and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,875,134	\$6,875,134	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$6,875,134	\$6,875,134	\$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	\$2,246,066	\$2,246,066	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,246,066	\$2,246,066	\$0
<b><i>Undivided Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,025,825	\$185,160,778	\$183,982,207	\$7,204,396
Property Taxes Receivable	220,325,262	216,655,512	220,325,262	216,655,512
<i>Total Assets</i>	<u>\$226,351,087</u>	<u>\$401,816,290</u>	<u>\$404,307,469</u>	<u>\$223,859,908</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$226,351,087	\$401,816,290	\$404,307,469	\$223,859,908
<b><i>Undivided Sales Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$22,315,879	\$22,315,879	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$22,315,879	\$22,315,879	\$0
<b><i>Undivided Homestead and Rollback</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,453,182	\$5,443,047	\$10,135
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$5,453,182	\$5,443,047	\$10,135

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b><i>Undivided Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,122,329	\$9,122,329	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$9,122,329	\$9,122,329	\$0
<b><i>Inheritance Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,901,493	\$4,431,226	\$4,952,915	\$1,379,804
<b>Liabilities</b>				
Intergovernmental Payable	\$1,901,493	\$4,431,226	\$4,952,915	\$1,379,804
<b><i>Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$843,863	\$4,822,342	\$4,583,283	\$1,082,922
<b>Liabilities</b>				
Undistributed Monies	\$843,863	\$4,822,342	\$4,583,283	\$1,082,922
<b><i>Soil Conservation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,165	\$359,871	\$284,933	\$122,103
<b>Liabilities</b>				
Undistributed Monies	\$47,165	\$359,871	\$284,933	\$122,103
<b><i>Metro Park District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$263,699	\$133,977	\$132,925	\$264,751
<b>Liabilities</b>				
Undistributed Monies	\$263,699	\$133,977	\$132,925	\$264,751
<b><i>Clarence Darrow Park</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,700	\$0	\$9,700	\$0
<b>Liabilities</b>				
Undistributed Monies	\$9,700	\$0	\$9,700	\$0

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b><i>Ohio Board of Building Standards</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,928	\$8,023	\$5,811	\$7,140
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,928	\$8,023	\$5,811	\$7,140
<b><i>Election Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$270	\$6,745	\$5,915	\$1,100
<b>Liabilities</b>				
Undistributed Monies	\$270	\$6,745	\$5,915	\$1,100
<b><i>Alimony/Support</i></b>				
<b>Assets</b>				
Accounts Receivable	\$13,652,136	\$13,798,969	\$13,652,136	\$13,798,969
<b>Liabilities</b>				
Deposits Held and Due to Others	\$13,652,136	\$13,798,969	\$13,652,136	\$13,798,969
<b><i>County Auction Sales</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$140	\$7,769	\$6,176	\$1,733
<b>Liabilities</b>				
Undistributed Monies	\$140	\$7,769	\$6,176	\$1,733
<b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$909,965	\$150,194,102	\$150,117,762	\$986,305
Investments in Segregated Accounts	340,000	483,307	0	823,307
<b>Total Assets</b>	<b>\$1,249,965</b>	<b>\$150,677,409</b>	<b>\$150,117,762</b>	<b>\$1,809,612</b>
<b>Liabilities</b>				
Undistributed Monies	\$1,249,965	\$150,677,409	\$150,117,762	\$1,809,612
<b><i>Emergency Management Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$31,814	\$218,089	\$230,687	\$19,216
<b>Liabilities</b>				
Undistributed Monies	\$31,814	\$218,089	\$230,687	\$19,216



**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b><i>Community-Based Correctional Facility</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$342,776	\$3,605,398	\$3,586,913	\$361,261
<b>Liabilities</b>				
Undistributed Monies	\$342,776	\$3,605,398	\$3,586,913	\$361,261
<b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$648,363	\$1,219,473	\$1,168,907	\$698,929
<b>Liabilities</b>				
Deposits Held and Due to Others	\$648,363	\$1,219,473	\$1,168,907	\$698,929
<b><i>Housing Trust Fund Record</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$175,512	\$662,838	\$650,690	\$187,660
<b>Liabilities</b>				
Undistributed Monies	\$175,512	\$662,838	\$650,690	\$187,660
<b><i>Port Authority</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$324	\$341,341	\$341,341	\$324
<b>Liabilities</b>				
Undistributed Monies	\$324	\$341,341	\$341,341	\$324
<b><i>Tourism Board</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,913	\$251,252	\$251,252	\$13,913
<b>Liabilities</b>				
Undistributed Monies	\$13,913	\$251,252	\$251,252	\$13,913
<b><i>Motel Administration Clearing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$44,728	\$661,247	\$650,772	\$55,203
<b>Liabilities</b>				
Undistributed Monies	\$44,728	\$661,247	\$650,772	\$55,203

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,992,308	\$467,446,215	\$466,782,623	\$13,655,900
Cash and Cash Equivalents in Segregated Accounts	909,965	150,194,102	150,117,762	986,305
Investments in Segregated Accounts	340,000	483,307	0	823,307
Accounts Receivable	13,652,136	13,798,969	13,652,136	13,798,969
Property Taxes Receivable	220,325,262	216,655,512	220,325,262	216,655,512
<i>Total Assets</i>	<u>\$248,219,671</u>	<u>\$848,578,105</u>	<u>\$850,877,783</u>	<u>\$245,919,993</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$228,253,690	\$452,288,971	\$455,292,321	\$225,250,340
Undistributed Monies	4,624,450	239,115,295	238,266,134	5,473,611
Deposits Held and Due to Others	15,341,531	157,173,839	157,319,328	15,196,042
<i>Total Liabilities</i>	<u>\$248,219,671</u>	<u>\$848,578,105</u>	<u>\$850,877,783</u>	<u>\$245,919,993</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,910,000	\$5,910,000	\$5,927,372	\$17,372
Permissive Sales Tax	20,868,173	20,868,173	20,868,173	0
Intergovernmental	5,751,035	5,886,252	6,157,981	271,729
Interest	507,525	507,525	266,642	(240,883)
Fees, Licenses and Permits	3,746,330	3,804,947	3,964,054	159,107
Fines and Forfeitures	282,000	282,000	404,024	122,024
Rentals and Royalties	616,250	616,250	628,161	11,911
Charges for Services	3,346,584	3,446,824	3,748,469	301,645
Contributions and Donations	1,000	1,000	760	(240)
Other	418,600	486,309	420,333	(65,976)
<i>Total Revenues</i>	<u>41,447,497</u>	<u>41,809,280</u>	<u>42,385,969</u>	<u>576,689</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	2,849,037	2,983,668	2,983,663	5
Materials and Supplies	191,016	275,436	203,976	71,460
Contractual Services	3,792,867	3,659,465	3,659,465	0
Capital Outlay	321,914	299,303	299,303	0
Other	674,391	498,416	339,422	158,994
Total Commissioners Office	<u>7,829,225</u>	<u>7,716,288</u>	<u>7,485,829</u>	<u>230,459</u>
County Auditor				
Personal Services	2,301,101	2,149,763	2,149,763	0
Materials and Supplies	141,845	137,748	137,748	0
Contractual Services	512,153	460,491	455,973	4,518
Capital Outlay	500	521	521	0
Other	485,880	574,593	67,980	506,613
Total County Auditor	<u>3,441,479</u>	<u>3,323,116</u>	<u>2,811,985</u>	<u>511,131</u>
Prosecuting Attorney				
Personal Services	2,209,723	2,363,007	2,363,007	0
Materials and Supplies	39,862	37,090	37,090	0
Contractual Services	98,287	98,584	98,584	0
Other	781	781	0	781
Total Prosecuting Attorney	<u>2,348,653</u>	<u>2,499,462</u>	<u>2,498,681</u>	<u>781</u>
Recorder				
Personal Services	612,346	654,891	654,891	0
Materials and Supplies	44,572	46,650	46,650	0
Contractual Services	23,939	26,184	26,184	0
Other	3,017	2,970	2,970	0
Total Recorder	<u>\$683,874</u>	<u>\$730,695</u>	<u>\$730,695</u>	<u>\$0</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer				
Personal Services	\$875,521	\$794,692	\$794,692	\$0
Materials and Supplies	3,100	2,888	2,888	0
Contractual Services	79,084	83,542	83,542	0
Other	3,414	6,828	6,828	0
<b>Total Treasurer</b>	<b>961,119</b>	<b>887,950</b>	<b>887,950</b>	<b>0</b>
Board of Elections				
Personal Services	1,046,008	1,070,259	1,070,259	0
Materials and Supplies	169,081	130,942	130,942	0
Contractual Services	178,166	179,472	179,472	0
Capital Outlay	50,929	52,594	52,594	0
Other	11,017	10,257	10,257	0
<b>Total Board of Elections</b>	<b>1,455,201</b>	<b>1,443,524</b>	<b>1,443,524</b>	<b>0</b>
Planning Commission				
Personal Services	684,712	676,501	676,501	0
Materials and Supplies	5,662	5,375	5,075	300
Contractual Services	23,703	23,036	23,036	0
Capital Outlay	4,379	4,879	4,749	130
Other	105,078	118,756	36,168	82,588
<b>Total Planning Commission</b>	<b>823,534</b>	<b>828,547</b>	<b>745,529</b>	<b>83,018</b>
<b>Total Legislative and Executive</b>	<b>17,543,085</b>	<b>17,429,582</b>	<b>16,604,193</b>	<b>825,389</b>
Judicial:				
Court of Appeals				
Personal Services	44,913	38,674	38,674	0
Materials and Supplies	50,192	25,519	25,519	0
Contractual Services	226,166	120,744	120,744	0
Capital Outlay	29,498	4,036	4,036	0
Other	9,084	2,959	2,959	0
<b>Total Court of Appeals</b>	<b>359,853</b>	<b>191,932</b>	<b>191,932</b>	<b>0</b>
Common Pleas Court				
Personal Services	1,955,798	2,011,899	2,011,899	0
Materials and Supplies	101,932	155,492	74,918	80,574
Contractual Services	290,339	285,080	254,975	30,105
Capital Outlay	0	416	416	0
Other	6,800	6,825	6,825	0
<b>Total Common Pleas Court</b>	<b>2,354,869</b>	<b>2,459,712</b>	<b>2,349,033</b>	<b>110,679</b>
Common Pleas Jury Commission				
Materials and Supplies	9,300	8,898	8,898	0
Contractual Services	8,334	8,036	8,036	0
<b>Total Common Pleas Jury Commission</b>	<b>\$17,634</b>	<b>\$16,934</b>	<b>\$16,934</b>	<b>\$0</b>

(continued)

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$3,440,032	\$3,741,783	\$3,741,783	\$0
Materials and Supplies	153,024	180,015	179,459	556
Contractual Services	148,470	157,908	157,908	0
Capital Outlay	461	87,819	447	87,372
Other	7,824	11,033	11,033	0
<b>Total Juvenile Court</b>	<b>3,749,811</b>	<b>4,178,558</b>	<b>4,090,630</b>	<b>87,928</b>
Probate Court				
Personal Services	1,787,323	1,780,868	1,780,868	0
Materials and Supplies	29,440	27,234	27,234	0
Contractual Services	85,089	119,943	119,943	0
Capital Outlay	12,375	3,363	3,363	0
Other	15,130	16,421	16,421	0
<b>Total Probate Court</b>	<b>1,929,357</b>	<b>1,947,829</b>	<b>1,947,829</b>	<b>0</b>
Clerk of Courts				
Personal Services	1,067,285	1,088,811	1,088,811	0
Materials and Supplies	114,000	61,538	61,538	0
Contractual Services	13,296	12,674	12,674	0
Other	5,779	3,116	3,116	0
<b>Total Clerk of Courts</b>	<b>1,200,360</b>	<b>1,166,139</b>	<b>1,166,139</b>	<b>0</b>
Eastern County Court				
Personal Services	412,542	518,534	518,534	0
Materials and Supplies	14,430	17,320	17,320	0
Contractual Services	72,403	66,643	66,643	0
Other	630	254	254	0
<b>Total Eastern County Court</b>	<b>500,005</b>	<b>602,751</b>	<b>602,751</b>	<b>0</b>
Central County Court				
Personal Services	371,185	383,498	383,498	0
Materials and Supplies	11,552	11,630	11,630	0
Contractual Services	28,437	24,934	24,934	0
Other	1,050	1,617	1,617	0
<b>Total Central County Court</b>	<b>412,224</b>	<b>421,679</b>	<b>421,679</b>	<b>0</b>
Warren Municipal Court				
Personal Services	190,929	185,207	185,207	0
Contractual Services	33,500	25,313	25,313	0
Other	300	143	143	0
<b>Total Warren Municipal Court</b>	<b>\$224,729</b>	<b>\$210,663</b>	<b>\$210,663</b>	<b>\$0</b>

(continued)

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Niles Municipal Court				
Personal Services	\$91,610	\$95,895	\$95,895	\$0
Contractual Services	9,950	9,110	9,110	0
Other	500	490	490	0
Total Niles Municipal Court	102,060	105,495	105,495	0
Girard Municipal Court				
Personal Services	120,255	105,083	105,083	0
Contractual Services	6,800	5,938	5,938	0
Total Girard Municipal Court	127,055	111,021	111,021	0
Newton Falls Municipal Court				
Personal Services	103,322	106,894	106,894	0
Contractual Services	43,423	22,353	22,353	0
Other	500	0	0	0
Total Newton Falls Municipal Court	147,245	129,247	129,247	0
Total Judicial	11,125,202	11,541,960	11,343,353	198,607
Public Safety:				
Sheriff				
Personal Services	8,776,450	9,394,797	9,294,639	100,158
Materials and Supplies	939,605	967,064	966,082	982
Contractual Services	561,756	665,774	665,703	71
Capital Outlay	55,682	101,620	99,773	1,847
Other	49,677	47,127	47,118	9
Total Sheriff	10,383,170	11,176,382	11,073,315	103,067
Coroner				
Personal Services	473,803	486,323	486,323	0
Materials and Supplies	1,650	3,329	3,329	0
Contractual Services	135,913	141,044	141,044	0
Capital Outlay	0	514	514	0
Other	0	9,689	9,689	0
Total Coroner	611,366	640,899	640,899	0
Adult Probation				
Personal Services	664,272	733,455	733,455	0
Materials and Supplies	1,400	1,367	1,367	0
Contractual Services	800	690	690	0
Total Adult Probation	666,472	735,512	735,512	0
Total Public Safety	\$11,661,008	\$12,552,793	\$12,449,726	\$103,067

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veterans Service Commission				
Personal Services	\$726,125	\$648,404	\$648,404	\$0
Materials and Supplies	17,385	11,648	11,648	0
Contractual Services	53,223	39,585	39,585	0
Other	411,000	266,237	266,237	0
Total Human Services	1,207,733	965,874	965,874	0
<i>Total Expenditures</i>	41,537,028	42,490,209	41,363,146	1,127,063
<i>Excess of Revenues Over (Under) Expenditures</i>	(89,531)	(680,929)	1,022,823	1,703,752
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	2,500	2,500	9,901	7,401
Transfers Out	(2,916,623)	(2,463,826)	(2,463,826)	0
<i>Total Other Financing Sources (Uses)</i>	(2,914,123)	(2,461,326)	(2,453,925)	7,401
<i>Net Change in Fund Balance</i>	(3,003,654)	(3,142,255)	(1,431,102)	1,711,153
<i>Fund Balance Beginning of Year</i>	2,558,248	2,558,248	2,558,248	0
Prior Year Encumbrances Appropriated	901,846	901,846	901,846	0
<i>Fund Balance End of Year</i>	\$456,440	\$317,839	\$2,028,992	\$1,711,153



**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$18,284,711	\$18,284,711	\$10,936,494	(\$7,348,217)
Charges for Services	3,172,305	3,172,305	3,441,844	269,539
<i>Total Revenues</i>	<u>21,457,016</u>	<u>21,457,016</u>	<u>14,378,338</u>	<u>(7,078,678)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance				
Personal Services	12,570,000	12,570,000	10,763,564	1,806,436
Materials and Supplies	384,067	384,067	251,662	132,405
Contractual Services	7,356,211	7,356,211	3,960,912	3,395,299
Capital Outlay	101,056	101,056	7,337	93,719
Other	1,597,074	1,597,074	621,052	976,022
Total Public Assistance	<u>22,008,408</u>	<u>22,008,408</u>	<u>15,604,527</u>	<u>6,403,881</u>
Food Stamp Prosecution				
Personal Services	50,460	50,460	36,230	14,230
Contractual Services	1,539	1,539	0	1,539
Total Food Stamp Prosecution	<u>51,999</u>	<u>51,999</u>	<u>36,230</u>	<u>15,769</u>
<i>Total Expenditures</i>	<u>22,060,407</u>	<u>22,060,407</u>	<u>15,640,757</u>	<u>6,419,650</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(603,391)</u>	<u>(603,391)</u>	<u>(1,262,419)</u>	<u>(659,028)</u>
<b>Other Financing Sources</b>				
Sale of Capital Asset	500	500	2,265	1,765
Transfers In	1,048,289	1,048,289	793,907	(254,382)
Total Other Financing Sources	<u>1,048,789</u>	<u>1,048,789</u>	<u>796,172</u>	<u>(252,617)</u>
<i>Net Change in Fund Balance</i>	445,398	445,398	(466,247)	(911,645)
<i>Fund Balance Beginning of Year</i>	22,910	22,910	22,910	0
Prior Year Encumbrances Appropriated	<u>504,476</u>	<u>504,476</u>	<u>504,476</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$972,784</u></u>	<u><u>\$972,784</u></u>	<u><u>\$61,139</u></u>	<u><u>(\$911,645)</u></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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$17,020,837	\$17,020,837	\$16,931,669	(\$89,168)
Intergovernmental	9,448,978	9,551,931	9,972,843	420,912
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	27,000	27,000	41,862	14,862
<i>Total Revenues</i>	26,497,815	26,600,768	26,946,374	345,606
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board				
Personal Services	19,215,898	19,142,898	18,061,138	1,081,760
Materials and Supplies	702,207	767,207	745,629	21,578
Contractual Services	8,134,510	8,142,510	5,225,611	2,916,899
Capital Outlay	487,633	487,633	350,957	136,676
Other	355,505	355,505	260,986	94,519
<i>Total Expenditures</i>	28,895,753	28,895,753	24,644,321	4,251,432
<i>Net Change in Fund Balance</i>	(2,397,938)	(2,294,985)	2,302,053	4,597,038
<i>Fund Balance Beginning of Year</i>	14,668,714	14,668,714	14,668,714	0
Prior Year Encumbrances Appropriated	1,451,566	1,451,566	1,451,566	0
<i>Fund Balance End of Year</i>	\$13,722,342	\$13,825,295	\$18,422,333	\$4,597,038

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,973,968	\$2,973,968	\$2,956,234	(\$17,734)
Intergovernmental	13,983,774	14,588,068	15,444,623	856,555
Rentals and Royalties	400	400	601	201
Contributions and Donations	1,000	1,000	12,757	11,757
Other	21,900	21,900	152,655	130,755
<i>Total Revenues</i>	16,981,042	17,585,336	18,566,870	981,534
<b>Expenditures</b>				
Current:				
Health:				
Community Mental Health Board				
Personal Services	665,077	642,865	632,245	10,620
Materials and Supplies	33,528	34,953	33,137	1,816
Contractual Services	13,620,798	17,556,334	16,639,066	917,268
Capital Outlay	1,000	12,797	12,363	434
Other	62,051	75,551	67,501	8,050
<i>Total Community Mental Health Board</i>	14,382,454	18,322,500	17,384,312	938,188
Alcohol and Drug				
Contractual Services	2,771,160	9,396	8,105	1,291
Community Service				
Materials and Supplies	4,800	4,390	325	4,065
Contractual Services	35,502	35,912	32,120	3,792
Capital Outlay	0	15,000	0	15,000
<i>Total Community Service</i>	40,302	55,302	32,445	22,857
<i>Total Expenditures</i>	17,193,916	18,387,198	17,424,862	962,336
<i>Net Change in Fund Balance</i>	(212,874)	(801,862)	1,142,008	1,943,870
<i>Fund Balance Beginning of Year</i>	2,361,213	2,361,213	2,361,213	0
Prior Year Encumbrances Appropriated	371,920	371,920	371,920	0
<i>Fund Balance End of Year</i>	\$2,520,259	\$1,931,271	\$3,875,141	\$1,943,870

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,543,909	\$6,543,909	\$6,607,889	\$63,980
Intergovernmental	8,092,258	8,092,258	6,897,416	(1,194,842)
Charges for Services	501,734	501,734	476,825	(24,909)
<i>Total Revenues</i>	<u>15,137,901</u>	<u>15,137,901</u>	<u>13,982,130</u>	<u>(1,155,771)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children Services Board				
Personal Services	11,559,696	11,469,336	10,649,264	820,072
Materials and Supplies	303,831	329,289	288,916	40,373
Contractual Services	5,024,746	5,092,649	4,562,269	530,380
Capital Outlay	31,600	31,600	12,041	19,559
Other	249,784	259,784	87,728	172,056
<i>Total Expenditures</i>	<u>17,169,657</u>	<u>17,182,658</u>	<u>15,600,218</u>	<u>1,582,440</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,031,756)</u>	<u>(2,044,757)</u>	<u>(1,618,088)</u>	<u>426,669</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	500	500	30	(470)
Transfers Out	(45,000)	(32,000)	0	32,000
<i>Total Other Financing Sources (Uses)</i>	<u>(44,500)</u>	<u>(31,500)</u>	<u>30</u>	<u>31,530</u>
<i>Net Change in Fund Balance</i>	<u>(2,076,256)</u>	<u>(2,076,257)</u>	<u>(1,618,058)</u>	<u>458,199</u>
<i>Fund Balance Beginning of Year</i>	7,828,732	7,828,732	7,828,732	0
Prior Year Encumbrances Appropriated	414,790	414,790	414,790	0
<i>Fund Balance End of Year</i>	<u>\$6,167,266</u>	<u>\$6,167,265</u>	<u>\$6,625,464</u>	<u>\$458,199</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$1,246,631	\$1,246,631	\$1,246,631	\$0
Interest	10,000	10,000	2,211	(7,789)
Special Assessments	700,000	700,000	627,435	(72,565)
Other	0	0	151,364	151,364
<i>Total Revenues</i>	<i>1,956,631</i>	<i>1,956,631</i>	<i>2,027,641</i>	<i>71,010</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	15,000	15,000	0	15,000
Debt Service:				
Principal Retirement	3,222,240	7,125,118	5,863,991	1,261,127
Interest and Fiscal Charges	585,190	1,293,989	1,064,959	229,030
Bond Issuance Costs	51,354	113,556	93,457	20,099
<i>Total Debt Service</i>	<i>3,858,784</i>	<i>8,532,663</i>	<i>7,022,407</i>	<i>1,510,256</i>
<i>Total Expenditures</i>	<i>3,873,784</i>	<i>8,547,663</i>	<i>7,022,407</i>	<i>1,525,256</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,917,153)</i>	<i>(6,591,032)</i>	<i>(4,994,766)</i>	<i>1,596,266</i>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	2,671,592	5,300,000	2,628,408
Payment to Refunded Bond Escrow Agent	(5,318,563)	(5,318,563)	(5,318,563)	0
Premium on General Obligation Bonds	0	0	112,020	112,020
General Obligation Notes Issued	5,000,000	5,000,000	2,190,000	(2,810,000)
Transfers In	2,606,179	2,899,523	2,633,577	(265,946)
<i>Total Other Financing Sources (Uses)</i>	<i>2,287,616</i>	<i>5,252,552</i>	<i>4,917,034</i>	<i>(335,518)</i>
<i>Net Change in Fund Balance</i>	<i>370,463</i>	<i>(1,338,480)</i>	<i>(77,732)</i>	<i>1,260,748</i>
<i>Fund Balance Beginning of Year</i>	<i>1,398,807</i>	<i>1,398,807</i>	<i>1,398,807</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$1,769,270</i>	<i>\$60,327</i>	<i>\$1,321,075</i>	<i>\$1,260,748</i>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$3,889,320	\$4,550,720	\$4,816,626	\$265,906
Tap-In Fees	67,500	67,500	50,602	(16,898)
Special Assessments	70,316	70,316	70,191	(125)
Interest	59,500	59,500	2,593	(56,907)
OWDA Loans Issued	704,058	765,452	549,815	(215,637)
Sale of Capital Assets	0	0	42,347	42,347
Other	11,854	11,854	13,774	1,920
<i>Total Revenues</i>	4,802,548	5,525,342	5,545,948	20,606
<b>Expenses</b>				
Personal Services	634,630	666,413	612,867	53,546
Materials and Supplies	301,911	311,055	259,910	51,145
Contractual Services	2,980,775	2,953,219	2,788,487	164,732
Capital Outlay	49,004	68,210	55,823	12,387
Other	222,449	300,165	96,962	203,203
Debt Service:				
Principal Retirement	140,376	158,901	156,499	2,402
Interest and Fiscal Charges	2,261	2,261	2,261	0
<i>Total Expenses</i>	4,331,406	4,460,224	3,972,809	487,415
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances and Transfers</i>	471,142	1,065,118	1,573,139	508,021
Advances In	0	0	48,630	48,630
Advances Out	(62,830)	(252,830)	(49,114)	203,716
Transfers In	446,164	534,768	573,754	38,986
Transfers Out	(1,669,683)	(2,533,458)	(2,103,203)	430,255
<i>Net Change in Fund Equity</i>	(815,207)	(1,186,402)	43,206	1,229,608
<i>Fund Equity Beginning of Year</i>	1,206,683	1,206,683	1,206,683	0
Prior Year Encumbrances Appropriated	303,593	303,593	303,593	0
<i>Fund Equity End of Year</i>	\$695,069	\$323,874	\$1,553,482	\$1,229,608

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$9,109,697	\$9,793,025	\$12,416,866	\$2,623,841
Tap-In Fees	100,000	204,276	268,283	64,007
Special Assessments	1,024,473	1,105,072	1,034,596	(70,476)
Intergovernmental	257,871	544,506	590,076	45,570
Interest	8,600	8,600	9,582	982
General Obligation Notes Issued	400,000	473,411	400,000	(73,411)
OWDA Loans Issued	0	1,579,943	1,579,944	1
Other	2,150	2,150	27,255	25,105
<i>Total Revenues</i>	10,902,791	13,710,983	16,326,602	2,615,619
<b>Expenses</b>				
Personal Services	3,898,438	4,093,682	3,768,797	324,885
Materials and Supplies	1,007,180	1,020,894	642,312	378,582
Contractual Services	7,049,996	7,723,134	7,414,771	308,363
Capital Outlay	1,164,499	1,667,603	1,445,557	222,046
Other	303,014	550,847	395,326	155,521
Debt Service:				
Principal Retirement	658,369	2,031,518	1,934,046	97,472
Interest and Fiscal Charges	137,997	434,149	428,913	5,236
<i>Total Expenses</i>	14,219,493	17,521,827	16,029,722	1,492,105
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances and Transfers</i>	(3,316,702)	(3,810,844)	296,880	4,107,724
Advances In	49,114	146,373	49,114	(97,259)
Advances Out	0	(48,630)	(48,630)	0
Transfers In	1,175,829	1,338,293	1,545,096	206,803
Transfers Out	(1,219,219)	(3,145,984)	(2,200,904)	945,080
<i>Net Change in Fund Equity</i>	(3,310,978)	(5,520,792)	(358,444)	5,162,348
<i>Fund Equity Beginning of Year</i>	5,065,243	5,065,243	5,065,243	0
Prior Year Encumbrances Appropriated	1,779,353	1,779,353	1,779,353	0
<i>Fund Equity End of Year</i>	\$3,533,618	\$1,323,804	\$6,486,152	\$5,162,348

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,982,362	\$10,029,060	\$8,319,751	(\$1,709,309)
Interest	66,000	66,000	11,912	(54,088)
Fees, Licenses and Permits	1,300	1,300	12,976	11,676
Fines and Forfeitures	157,951	157,951	177,993	20,042
Rentals and Royalties	2,630	2,630	2,698	68
Charges for Services	300	300	770	470
Contributions and Donations	8,300	8,300	8,599	299
Special Assessments	330	330	159	(171)
Other	221,830	221,830	220,274	(1,556)
<i>Total Revenues</i>	9,441,003	10,487,701	8,755,132	(1,732,569)
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer				
Personal Services	99,500	99,500	92,722	6,778
Materials and Supplies	15,417	18,417	12,554	5,863
Contractual Services	14,238	16,238	14,755	1,483
Capital Outlay	6,250	6,250	4,473	1,777
Other	250	250	221	29
Total Engineer	135,655	140,655	124,725	15,930
Roads				
Personal Services	4,721,320	4,646,320	4,312,036	334,284
Materials and Supplies	1,746,504	2,131,960	1,937,054	194,906
Contractual Services	2,826,082	4,249,699	2,946,610	1,303,089
Capital Outlay	392,306	274,444	177,266	97,178
Other	100,894	153,144	137,769	15,375
Total Roads	9,787,106	11,455,567	9,510,735	1,944,832
Bridges and Culverts				
Materials and Supplies	8,252	32,252	10,212	22,040
Contractual Services	1,517,977	1,209,110	655,486	553,624
Capital Outlay	54,487	164,487	72,434	92,053
Other	101,000	101,000	100,000	1,000
Total Bridges and Culverts	1,681,716	1,506,849	838,132	668,717
Total Public Works	11,604,477	13,103,071	10,473,592	2,629,479
Debt Service:				
Principal Retirement	118,685	118,685	118,685	0
<i>Total Expenditures</i>	11,723,162	13,221,756	10,592,277	2,629,479
<i>Net Change in Fund Balance</i>	(2,282,159)	(2,734,055)	(1,837,145)	896,910
<i>Fund Balance Beginning of Year</i>	1,208,416	1,208,416	1,208,416	0
Prior Year Encumbrances Appropriated	1,885,358	1,885,358	1,885,358	0
<i>Fund Balance End of Year</i>	\$811,615	\$359,719	\$1,256,629	\$896,910



**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,820,000	\$4,820,000	\$3,475,377	(\$1,344,623)
Charges for Services	601,000	601,000	1,193,214	592,214
<i>Total Revenues</i>	5,421,000	5,421,000	4,668,591	(752,409)
<b>Expenditures</b>				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,783,500	3,744,402	3,359,386	385,016
Materials and Supplies	5,500	5,500	2,065	3,435
Contractual Services	1,748,187	1,768,187	1,636,412	131,775
Capital Outlay	5,000	5,000	0	5,000
Other	63,000	82,098	79,298	2,800
<i>Total Expenditures</i>	5,605,187	5,605,187	5,077,161	528,026
<i>Excess of Revenues Under Expenditures</i>	(184,187)	(184,187)	(408,570)	(224,383)
<b>Other Financing Sources</b>				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(84,187)	(84,187)	(308,570)	(224,383)
<i>Fund Balance Beginning of Year</i>	138,402	138,402	138,402	0
Prior Year Encumbrances Appropriated	221,979	221,979	221,979	0
<i>Fund Balance End of Year</i>	\$276,194	\$276,194	\$51,811	(\$224,383)

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$57,800	\$57,800	\$13,002	(\$44,798)
Charges for Services	1,903,300	1,903,300	1,924,075	20,775
<i>Total Revenues</i>	1,961,100	1,961,100	1,937,077	(24,023)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	1,169,000	1,175,096	949,576	225,520
Materials and Supplies	53,000	49,712	9,152	40,560
Contractual Services	3,284,559	3,283,479	948,462	2,335,017
Capital Outlay	251,687	375,779	374,143	1,636
Other	6,750	6,750	0	6,750
<i>Total Expenditures</i>	4,764,996	4,890,816	2,281,333	2,609,483
<i>Net Change in Fund Balance</i>	(2,803,896)	(2,929,716)	(344,256)	2,585,460
<i>Fund Balance Beginning of Year</i>	5,900,825	5,900,825	5,900,825	0
Prior Year Encumbrances Appropriated	716,800	716,800	716,800	0
<i>Fund Balance End of Year</i>	\$3,813,729	\$3,687,909	\$6,273,369	\$2,585,460

**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, 2011*

	<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	\$23,000	\$155,000	\$157,940	\$2,940
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	12,675	7,675	0	7,675
Materials and Supplies	500	500	0	500
Contractual Services	65,000	202,000	62,226	139,774
<i>Total Expenditures</i>	<u>78,175</u>	<u>210,175</u>	<u>62,226</u>	<u>147,949</u>
<i>Net Change in Fund Balance</i>	(55,175)	(55,175)	95,714	150,889
<i>Fund Balance Beginning of Year</i>	56,248	56,248	56,248	0
Prior Year Encumbrances Appropriated	<u>17</u>	<u>17</u>	<u>17</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,090</u></u>	<u><u>\$1,090</u></u>	<u><u>\$151,979</u></u>	<u><u>\$150,889</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$310,858	\$310,858	\$309,319	(\$1,539)
Charges for Services	0	0	530	530
Contributions and Donations	0	0	50	50
Other	4,000	4,000	4,787	787
<i>Total Revenues</i>	<u>314,858</u>	<u>314,858</u>	<u>314,686</u>	<u>(172)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	278,400	278,840	244,277	34,563
Materials and Supplies	31,634	33,171	33,171	0
Contractual Services	28,190	41,103	31,508	9,595
Capital Outlay	41,171	26,175	11,120	15,055
Other	3,350	3,456	3,190	266
<i>Total Expenditures</i>	<u>382,745</u>	<u>382,745</u>	<u>323,266</u>	<u>59,479</u>
<i>Net Change in Fund Balance</i>	(67,887)	(67,887)	(8,580)	59,307
<i>Fund Balance Beginning of Year</i>	154,789	154,789	154,789	0
Prior Year Encumbrances Appropriated	6,402	6,402	6,402	0
<i>Fund Balance End of Year</i>	<u>\$93,304</u>	<u>\$93,304</u>	<u>\$152,611</u>	<u>\$59,307</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Based Correctional Facility Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,793,071	\$5,379,212	\$3,592,911	(\$1,786,301)
Charges for Services	0	0	2,083	2,083
Other	0	0	10,404	10,404
<i>Total Revenues</i>	1,793,071	5,379,212	3,605,398	(1,773,814)
<b>Expenditures</b>				
Public Safety:				
Community Based Correctional Facility				
Capital Outlay	1,793,071	5,379,212	3,605,398	1,773,814
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$5,000	\$6,388	\$6,388	\$0
Charges for Services	40,100	40,100	40,396	296
Other	0	0	1,449	1,449
<i>Total Revenues</i>	<u>45,100</u>	<u>46,488</u>	<u>48,233</u>	<u>1,745</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Probate Court				
Personal Services	35,015	128,065	57,001	71,064
Materials and Supplies	22,243	11,972	4,856	7,116
Contractual Services	129,991	236,061	151,664	84,397
Capital Outlay	138,000	35,218	12,918	22,300
Other	6,500	6,500	0	6,500
<i>Total Expenditures</i>	<u>331,749</u>	<u>417,816</u>	<u>226,439</u>	<u>191,377</u>
<i>Net Change in Fund Balance</i>	(286,649)	(371,328)	(178,206)	193,122
<i>Fund Balance Beginning of Year</i>	458,776	458,776	458,776	0
Prior Year Encumbrances Appropriated	414	414	414	0
<i>Fund Balance End of Year</i>	<u>\$172,541</u>	<u>\$87,862</u>	<u>\$280,984</u>	<u>\$193,122</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$48,000	\$48,000	\$45,699	(\$2,301)
<b>Expenditures</b>				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	29,303	75,003	50,072	24,931
<i>Net Change in Fund Balance</i>	18,697	(27,003)	(4,373)	22,630
<i>Fund Balance Beginning of Year</i>	29,303	29,303	29,303	0
<i>Fund Balance End of Year</i>	\$48,000	\$2,300	\$24,930	\$22,630

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$171,440	\$171,440	\$171,440	\$0
Fines and Forfeitures	11,000	11,000	2,421	(8,579)
Charges for Services	57,147	57,147	0	(57,147)
Other	0	0	2,047	2,047
<i>Total Revenues</i>	<u>239,587</u>	<u>239,587</u>	<u>175,908</u>	<u>(63,679)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Law Enforcement				
Personal Services	12,470	132,001	105,046	26,955
Materials and Supplies	7,534	17,716	6,928	10,788
Contractual Services	32,290	112,656	31,823	80,833
Capital Outlay	10,618	43,192	25,437	17,755
Other	5,869	3,438	0	3,438
<i>Total Expenditures</i>	<u>68,781</u>	<u>309,003</u>	<u>169,234</u>	<u>139,769</u>
<i>Net Change in Fund Balance</i>	170,806	(69,416)	6,674	76,090
<i>Fund Balance Beginning of Year</i>	56,864	56,864	56,864	0
Prior Year Encumbrances Appropriated	12,552	12,552	12,552	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$240,222</u>	<u>\$0</u>	<u>\$76,090</u>	<u>\$76,090</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$627,000	\$627,000	\$673,993	\$46,993
Other	44,400	44,400	9,771	(34,629)
<i>Total Revenues</i>	671,400	671,400	683,764	12,364
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	425,707	479,600	373,348	106,252
Materials and Supplies	21,055	23,055	4,939	18,116
Contractual Services	300,599	292,483	75,288	217,195
Capital Outlay	22,537	22,537	12,293	10,244
Other	265,500	217,723	2,587	215,136
<i>Total Expenditures</i>	1,035,398	1,035,398	468,455	566,943
<i>Net Change in Fund Balance</i>	(363,998)	(363,998)	215,309	579,307
<i>Fund Balance Beginning of Year</i>	953,973	953,973	953,973	0
Prior Year Encumbrances Appropriated	26,543	26,543	26,543	0
<i>Fund Balance End of Year</i>	\$616,518	\$616,518	\$1,195,825	\$579,307

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$750,000	\$750,000	\$972,303	\$222,303
Other	9,500	9,500	9,595	95
<i>Total Revenues</i>	<u>759,500</u>	<u>759,500</u>	<u>981,898</u>	<u>222,398</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	566,441	715,418	715,314	104
Materials and Supplies	5,993	4,983	1,921	3,062
Contractual Services	1,206	2,216	2,209	7
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>574,640</u>	<u>723,617</u>	<u>719,444</u>	<u>4,173</u>
<i>Net Change in Fund Balance</i>	184,860	35,883	262,454	226,571
<i>Fund Balance Beginning of Year</i>	384,738	384,738	384,738	0
Prior Year Encumbrances Appropriated	<u>1,006</u>	<u>1,006</u>	<u>1,006</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$570,604</u>	<u>\$421,627</u>	<u>\$648,198</u>	<u>\$226,571</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$64,000	\$64,000	\$72,006	\$8,006
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	110,000	110,000	3,553	106,447
Contractual Services	124,500	123,500	78,389	45,111
Capital Outlay	75,352	75,352	11,611	63,741
Other	0	1,000	0	1,000
<i>Total Expenditures</i>	<u>309,852</u>	<u>309,852</u>	<u>93,553</u>	<u>216,299</u>
<i>Net Change in Fund Balance</i>	(245,852)	(245,852)	(21,547)	224,305
<i>Fund Balance Beginning of Year</i>	282,189	282,189	282,189	0
Prior Year Encumbrances Appropriated	<u>9,852</u>	<u>9,852</u>	<u>9,852</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$46,189</u></u>	<u><u>\$46,189</u></u>	<u><u>\$270,494</u></u>	<u><u>\$224,305</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, 2011*

	<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	\$400,000	\$400,000	\$354,964	(\$45,036)
Charges for Services	500,000	541,585	416,762	(124,823)
Other	23,000	23,000	37,221	14,221
<i>Total Revenues</i>	<u>923,000</u>	<u>964,585</u>	<u>808,947</u>	<u>(155,638)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,963,531	1,958,031	1,828,187	129,844
Materials and Supplies	14,000	13,000	3,730	9,270
Contractual Services	495,140	1,588,390	327,537	1,260,853
Capital Outlay	1,692,323	647,159	627,116	20,043
Other	6,500	6,500	4,066	2,434
<i>Total Expenditures</i>	<u>4,171,494</u>	<u>4,213,080</u>	<u>2,790,636</u>	<u>1,422,444</u>
<i>Excess of Revenues Under Expenditures</i>	(3,248,494)	(3,248,495)	(1,981,689)	1,266,806
<b>Other Financing Sources</b>				
Transfers In	1,756,000	1,756,000	1,541,585	(214,415)
<i>Net Change in Fund Balance</i>	(1,492,494)	(1,492,495)	(440,104)	1,052,391
<i>Fund Balance Beginning of Year</i>	2,283,814	2,283,814	2,283,814	0
Prior Year Encumbrances Appropriated	197,700	197,700	197,700	0
<i>Fund Balance End of Year</i>	<u>\$989,020</u>	<u>\$989,019</u>	<u>\$2,041,410</u>	<u>\$1,052,391</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$637,273	\$1,437,273	\$1,569,081	\$131,808
Fines and Forfeitures	60,000	60,000	72,068	12,068
Other	0	0	4,185	4,185
<i>Total Revenues</i>	<u>697,273</u>	<u>1,497,273</u>	<u>1,645,334</u>	<u>148,061</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	366,445	1,273,030	789,494	483,536
Materials and Supplies	13,174	78,274	19,498	58,776
Contractual Services	394,566	1,099,628	640,892	458,736
Capital Outlay	20,000	11,299	7,105	4,194
Other	97,589	58,800	41,875	16,925
<i>Total Expenditures</i>	<u>891,774</u>	<u>2,521,031</u>	<u>1,498,864</u>	<u>1,022,167</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(194,501)	(1,023,758)	146,470	1,170,228
<b>Other Financing Sources</b>				
Transfers In	5,229	5,299	5,299	0
<i>Net Change in Fund Balance</i>	(189,272)	(1,018,459)	151,769	1,170,228
<i>Fund Balance Beginning of Year</i>	1,027,382	1,027,382	1,027,382	0
Prior Year Encumbrances Appropriated	43,682	43,682	43,682	0
<i>Fund Balance End of Year</i>	<u>\$881,792</u>	<u>\$52,605</u>	<u>\$1,222,833</u>	<u>\$1,170,228</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$705,500	\$753,500	\$713,512	(\$39,988)
Charges for Services	722,706	722,706	723,690	984
Other	156,638	168,713	177,995	9,282
<i>Total Revenues</i>	<u>1,584,844</u>	<u>1,644,919</u>	<u>1,615,197</u>	<u>(29,722)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Nutrition				
Personal Services	560,182	580,075	465,487	114,588
Materials and Supplies	13,000	13,000	8,675	4,325
Contractual Services	655,494	678,244	629,036	49,208
Capital Outlay	13,000	13,000	4,902	8,098
Other	2,000	2,000	1,484	516
Total Nutrition	<u>1,243,676</u>	<u>1,286,319</u>	<u>1,109,584</u>	<u>176,735</u>
Transportation				
Personal Services	397,327	472,105	425,944	46,161
Materials and Supplies	115,927	156,077	126,192	29,885
Contractual Services	21,254	23,204	17,408	5,796
Capital Outlay	114,337	114,337	776	113,561
Other	1,298	848	48	800
Total Transportation	<u>650,143</u>	<u>766,571</u>	<u>570,368</u>	<u>196,203</u>
<i>Total Expenditures</i>	<u>1,893,819</u>	<u>2,052,890</u>	<u>1,679,952</u>	<u>372,938</u>
<i>Excess of Revenues Under Expenditures</i>	(308,975)	(407,971)	(64,755)	343,216
<b>Other Financing Sources</b>				
Transfers In	210,000	210,000	210,000	0
<i>Net Change in Fund Balance</i>	(98,975)	(197,971)	145,245	343,216
<i>Fund Balance Beginning of Year</i>	231,509	231,509	231,509	0
Prior Year Encumbrances Appropriated	52,823	52,823	52,823	0
<i>Fund Balance End of Year</i>	<u>\$185,357</u>	<u>\$86,361</u>	<u>\$429,577</u>	<u>\$343,216</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$288,195	\$288,195	\$257,724	(\$30,471)
Charges for Services	775	775	388	(387)
Other	7,830	7,830	3,160	(4,670)
<i>Total Revenues</i>	<u>296,800</u>	<u>296,800</u>	<u>261,272</u>	<u>(35,528)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Law Library				
Materials and Supplies	136,260	136,260	118,953	17,307
Contractual Services	159,995	159,995	143,845	16,150
Capital Outlay	5,988	5,988	994	4,994
Other	3,366	3,366	2,563	803
<i>Total Expenditures</i>	<u>305,609</u>	<u>305,609</u>	<u>266,355</u>	<u>39,254</u>
<i>Net Change in Fund Balance</i>	(8,809)	(8,809)	(5,083)	3,726
<i>Fund Balance Beginning of Year</i>	27,949	27,949	27,949	0
Prior Year Encumbrances Appropriated	8,809	8,809	8,809	0
<i>Fund Balance End of Year</i>	<u>\$27,949</u>	<u>\$27,949</u>	<u>\$31,675</u>	<u>\$3,726</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,306,735	\$9,488,469	\$3,111,956	(\$6,376,513)
Fees, Licenses and Permits	7,000	12,000	12,000	0
Other	85,945	160,503	82,910	(77,593)
<i>Total Revenues</i>	<u>5,399,680</u>	<u>9,660,972</u>	<u>3,206,866</u>	<u>(6,454,106)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development				
Contractual Services	2,619,122	3,464,629	1,965,136	1,499,493
Capital Outlay	750,922	1,518,893	1,426,305	92,588
Other	2,031,172	3,063,223	1,426,802	1,636,421
Total Community Development	<u>5,401,216</u>	<u>8,046,745</u>	<u>4,818,243</u>	<u>3,228,502</u>
Planning Commission				
Contractual Services	97,208	328,158	323,990	4,168
Capital Outlay	281,275	269,902	0	269,902
Other	30,852	36,224	0	36,224
Total Planning Commission	<u>409,335</u>	<u>634,284</u>	<u>323,990</u>	<u>310,294</u>
<i>Total Expenditures</i>	<u>5,810,551</u>	<u>8,681,029</u>	<u>5,142,233</u>	<u>3,538,796</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(410,871)</u>	<u>979,943</u>	<u>(1,935,367)</u>	<u>(2,915,310)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	12,358	12,358	91,311	78,953
Transfers Out	(10,570)	(10,570)	(10,570)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,788</u>	<u>1,788</u>	<u>80,741</u>	<u>78,953</u>
<i>Net Change in Fund Balance</i>	(409,083)	981,731	(1,854,626)	(2,836,357)
<i>Fund Deficit Beginning of Year</i>	(1,676,225)	(1,676,225)	(1,676,225)	0
Prior Year Encumbrances Appropriated	<u>2,118,503</u>	<u>2,118,503</u>	<u>2,118,503</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$33,195</u>	<u>\$1,424,009</u>	<u>(\$1,412,348)</u>	<u>(\$2,836,357)</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,965,000	\$1,965,000	\$1,965,424	\$424
Intergovernmental	320,784	320,784	320,090	(694)
<i>Total Revenues</i>	2,285,784	2,285,784	2,285,514	(270)
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy				
Personal Services	102,000	107,660	100,785	6,875
Materials and Supplies	3,772	3,212	1,691	1,521
Contractual Services	3,022,848	3,017,748	2,961,594	56,154
Capital Outlay	2,000	2,000	998	1,002
<i>Total Expenditures</i>	3,130,620	3,130,620	3,065,068	65,552
<i>Excess of Revenues Under Expenditures</i>	(844,836)	(844,836)	(779,554)	65,282
<b>Other Financing Uses</b>				
Transfers Out	(200,000)	(200,000)	(185,000)	15,000
<i>Net Change in Fund Balance</i>	(1,044,836)	(1,044,836)	(964,554)	80,282
<i>Fund Balance Beginning of Year</i>	522,514	522,514	522,514	0
Prior Year Encumbrances Appropriated	1,307,372	1,307,372	1,307,372	0
<i>Fund Balance End of Year</i>	\$785,050	\$785,050	\$865,332	\$80,282

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,931	\$26,612	\$26,112	(\$500)
Fines and Forfeitures	79,500	81,465	87,292	5,827
<i>Total Revenues</i>	88,431	108,077	113,404	5,327
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	2,507	16,480	15,646	834
Materials and Supplies	4,800	6,800	2,419	4,381
Contractual Services	29,984	93,890	64,298	29,592
Capital Outlay	1,000	700	0	700
<i>Total Expenditures</i>	38,291	117,870	82,363	35,507
<i>Excess of Revenues Over (Under) Expenditures</i>	50,140	(9,793)	31,041	40,834
<b>Other Financing Sources (Uses)</b>				
Transfers In	13,974	13,974	13,974	0
Transfers Out	(1,965)	(1,965)	(1,965)	0
<i>Total Other Financing Sources (Uses)</i>	12,009	12,009	12,009	0
<i>Net Change in Fund Balance</i>	62,149	2,216	43,050	40,834
<i>Fund Balance Beginning of Year</i>	238,616	238,616	238,616	0
<i>Fund Balance End of Year</i>	\$300,765	\$240,832	\$281,666	\$40,834

**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$96,000	\$279,730	\$260,057	(\$19,673)
Interest	3,500	3,500	946	(2,554)
<i>Total Revenues</i>	<u>99,500</u>	<u>283,230</u>	<u>261,003</u>	<u>(22,227)</u>
<b>Expenditures</b>				
Current:				
Economic Development and Assistance:				
Economic Development				
Contractual Services	45,529	58,714	29,713	29,001
Other	172,137	338,268	125,100	213,168
<i>Total Expenditures</i>	<u>217,666</u>	<u>396,982</u>	<u>154,813</u>	<u>242,169</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(118,166)</u>	<u>(113,752)</u>	<u>106,190</u>	<u>219,942</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	10,570	10,570	0
Transfers Out	0	(91,311)	(91,311)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(80,741)</u>	<u>(80,741)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(118,166)	(194,493)	25,449	219,942
<i>Fund Balance Beginning of Year</i>	<u>217,666</u>	<u>217,666</u>	<u>217,666</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$99,500</u></u>	<u><u>\$23,173</u></u>	<u><u>\$243,115</u></u>	<u><u>\$219,942</u></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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$65,500	\$65,500	\$57,128	(\$8,372)
Fines and Forfeitures	20,300	20,300	11,154	(9,146)
<i>Total Revenues</i>	85,800	85,800	68,282	(17,518)
<b>Expenditures</b>				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Contractual Services	277,255	331,001	110,021	220,980
Other	1,088	12,514	11,738	776
<i>Total Expenditures</i>	278,343	343,515	121,759	221,756
<i>Net Change in Fund Balance</i>	(192,543)	(257,715)	(53,477)	204,238
<i>Fund Balance Beginning of Year</i>	278,341	278,341	278,341	0
<i>Fund Balance End of Year</i>	\$85,798	\$20,626	\$224,864	\$204,238

**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, 2011*

	<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	\$20,000	\$68,281	\$64,707	(\$3,574)
<b>Expenditures</b>				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	1,301	877	673	204
Contractual Services	45,751	111,797	11,430	100,367
Capital Outlay	16,240	15,325	5,753	9,572
<i>Total Expenditures</i>	<u>63,292</u>	<u>127,999</u>	<u>17,856</u>	<u>110,143</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,292)	(59,718)	46,851	106,569
<b>Other Financing Uses</b>				
Transfers Out	0	0	(13,974)	(13,974)
<i>Net Change in Fund Balance</i>	(43,292)	(59,718)	32,877	92,595
<i>Fund Balance Beginning of Year</i>	61,895	61,895	61,895	0
Prior Year Encumbrances Appropriated	1,667	1,667	1,667	0
<i>Fund Balance End of Year</i>	<u>\$20,270</u>	<u>\$3,844</u>	<u>\$96,439</u>	<u>\$92,595</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$4,000	\$4,000	\$1,681	(\$2,319)
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement Agency				
Contractual Services	4,939	6,620	0	6,620
<i>Net Change in Fund Balance</i>	(939)	(2,620)	1,681	4,301
<i>Fund Balance Beginning of Year</i>	4,939	4,939	4,939	0
<i>Fund Balance End of Year</i>	<u>\$4,000</u>	<u>\$2,319</u>	<u>\$6,620</u>	<u>\$4,301</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$166,718	\$186,842	\$172,400	(\$14,442)
Other	0	0	1,750	1,750
<i>Total Revenues</i>	<u>166,718</u>	<u>186,842</u>	<u>174,150</u>	<u>(12,692)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff				
Personal Services	16,509	74,362	56,007	18,355
Materials and Supplies	240	277	277	0
Contractual Services	1,510	100,590	99,080	1,510
Capital Outlay	20,396	45,528	29,632	15,896
<i>Total Expenditures</i>	<u>38,655</u>	<u>220,757</u>	<u>184,996</u>	<u>35,761</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	128,063	(33,915)	(10,846)	23,069
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	5,044	5,044
<i>Net Change in Fund Balance</i>	128,063	(33,915)	(5,802)	28,113
<i>Fund Balance Beginning of Year</i>	41,641	41,641	41,641	0
Prior Year Encumbrances Appropriated	9,508	9,508	9,508	0
<i>Fund Balance End of Year</i>	<u>\$179,212</u>	<u>\$17,234</u>	<u>\$45,347</u>	<u>\$28,113</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$103,700	\$103,700	\$63,804	(\$39,896)
<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	63,804	(39,896)
<b>Other Financing Uses</b>				
Transfers Out	<u>(251,378)</u>	<u>(251,378)</u>	<u>(75,971)</u>	<u>175,407</u>
<i>Net Change in Fund Balance</i>	(147,678)	(147,678)	(12,167)	135,511
<i>Fund Balance Beginning of Year</i>	<u>251,378</u>	<u>251,378</u>	<u>251,378</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,700</u></u>	<u><u>\$103,700</u></u>	<u><u>\$239,211</u></u>	<u><u>\$135,511</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, 2011*

	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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$85,000	\$85,000	\$86,118	\$1,118
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	33,321	58,221	48,801	9,420
Materials and Supplies	10,908	10,908	4,666	6,242
Contractual Services	75,775	50,875	41,047	9,828
Capital Outlay	5,000	5,000	850	4,150
<i>Total Expenditures</i>	<u>125,004</u>	<u>125,004</u>	<u>95,364</u>	<u>29,640</u>
<i>Net Change in Fund Balance</i>	(40,004)	(40,004)	(9,246)	30,758
<i>Fund Balance Beginning of Year</i>	115,052	115,052	115,052	0
Prior Year Encumbrances Appropriated	<u>9,048</u>	<u>9,048</u>	<u>9,048</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,096</u></u>	<u><u>\$84,096</u></u>	<u><u>\$114,854</u></u>	<u><u>\$30,758</u></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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$253,141	\$262,909	\$154,496	(\$108,413)
Other	11,068	11,068	11,067	(1)
<i>Total Revenues</i>	<u>264,209</u>	<u>273,977</u>	<u>165,563</u>	<u>(108,414)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Homeland Security				
Contractual Services	46,213	94,306	59,643	34,663
Capital Outlay	29,149	173,821	141,734	32,087
<i>Total Expenditures</i>	<u>75,362</u>	<u>268,127</u>	<u>201,377</u>	<u>66,750</u>
<i>Net Change in Fund Balance</i>	188,847	5,850	(35,814)	(41,664)
<i>Fund Deficit Beginning of Year</i>	(1,798)	(1,798)	(1,798)	0
Prior Year Encumbrances Appropriated	<u>3,598</u>	<u>3,598</u>	<u>3,598</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$190,647</u>	<u>\$7,650</u>	<u>(\$34,014)</u>	<u>(\$41,664)</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,725	\$4,725	\$3,413	(\$1,312)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
FEMA Community Emergency Response				
Contractual Services	5,250	5,250	0	5,250
Other	52	52	0	52
<i>Total Expenditures</i>	5,302	5,302	0	5,302
<i>Net Change in Fund Balance</i>	(577)	(577)	3,413	3,990
<i>Fund Balance Beginning of Year</i>	577	577	577	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$3,990	\$3,990

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$5,300,000	\$5,300,000	\$2,870,253	(\$2,429,747)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Workforce Development				
Contractual Services	5,099,000	5,074,000	2,994,326	2,079,674
Capital Outlay	0	25,000	24,999	1
Other	201,000	201,000	12,155	188,845
<i>Total Expenditures</i>	5,300,000	5,300,000	3,031,480	2,268,520
<i>Net Change in Fund Balance</i>	0	0	(161,227)	(161,227)
<i>Fund Balance Beginning of Year</i>	163,199	163,199	163,199	0
<i>Fund Balance End of Year</i>	\$163,199	\$163,199	\$1,972	(\$161,227)

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals and Royalties	\$0	\$0	\$900	\$900
<b>Expenditures</b>				
Current:				
Health:				
Hillside Administration				
Contractual Services	76,500	76,500	70,331	6,169
Other	190,612	190,612	10,002	180,610
<i>Total Expenditures</i>	<u>267,112</u>	<u>267,112</u>	<u>80,333</u>	<u>186,779</u>
<i>Net Change in Fund Balance</i>	(267,112)	(267,112)	(79,433)	187,679
<i>Fund Balance Beginning of Year</i>	<u>267,112</u>	<u>267,112</u>	<u>267,112</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$187,679</u>	<u>\$187,679</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$440,140	\$440,140	\$398,892	(\$41,248)
Other	0	0	115	115
<i>Total Revenues</i>	<u>440,140</u>	<u>440,140</u>	<u>399,007</u>	<u>(41,133)</u>
<b>Expenditures</b>				
Capital Outlay:				
Court Computerization				
Personal Services	166,200	182,121	629	181,492
Materials and Supplies	520,352	534,847	64,181	470,666
Contractual Services	169,252	277,692	166,220	111,472
Capital Outlay	230,822	280,822	160,099	120,723
Other	2,751	2,652	880	1,772
<i>Total Expenditures</i>	<u>1,089,377</u>	<u>1,278,134</u>	<u>392,009</u>	<u>886,125</u>
<i>Net Change in Fund Balance</i>	(649,237)	(837,994)	6,998	844,992
<i>Fund Balance Beginning of Year</i>	1,726,048	1,726,048	1,726,048	0
Prior Year Encumbrances Appropriated	<u>73,295</u>	<u>73,295</u>	<u>73,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,150,106</u>	<u>\$961,349</u>	<u>\$1,806,341</u>	<u>\$844,992</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$4,220	\$4,220
<b>Expenditures</b>				
Capital Outlay:				
Construction				
Materials and Supplies	600	1,305	1,305	0
Contractual Services	137,771	137,771	13,010	124,761
Capital Outlay	796,595	766,923	59,548	707,375
Other	2,300	31,267	19,313	11,954
<i>Total Expenditures</i>	<u>937,266</u>	<u>937,266</u>	<u>93,176</u>	<u>844,090</u>
<i>Excess of Revenues Under Expenditures</i>	(937,266)	(937,266)	(88,956)	848,310
<b>Other Financing Uses</b>				
Transfers Out	(431,933)	(431,933)	(300,524)	131,409
<i>Net Change in Fund Balance</i>	(1,369,199)	(1,369,199)	(389,480)	979,719
<i>Fund Balance Beginning of Year</i>	1,369,711	1,369,711	1,369,711	0
Prior Year Encumbrances Appropriated	65,103	65,103	65,103	0
<i>Fund Balance End of Year</i>	<u>\$65,615</u>	<u>\$65,615</u>	<u>\$1,045,334</u>	<u>\$979,719</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, 2011*

	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	78,184	78,184	9,242	68,942
Capital Outlay	786,002	786,002	473,193	312,809
Other	54,342	54,342	1,244	53,098
<i>Total Expenditures</i>	918,528	918,528	483,679	434,849
<i>Excess of Revenues Under Expenditures</i>	(918,528)	(918,528)	(483,679)	434,849
<b>Other Financing Uses</b>				
Transfers Out	(287,027)	(287,027)	(71,825)	215,202
<i>Net Change in Fund Balance</i>	(1,205,555)	(1,205,555)	(555,504)	650,051
<i>Fund Balance Beginning of Year</i>	1,764,378	1,764,378	1,764,378	0
Prior Year Encumbrances Appropriated	140,335	140,335	140,335	0
<i>Fund Balance End of Year</i>	\$699,158	\$699,158	\$1,349,209	\$650,051

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<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	945,539	945,539	635,304	310,235
<i>Total Expenditures</i>	<u>945,564</u>	<u>945,564</u>	<u>635,304</u>	<u>310,260</u>
<i>Net Change in Fund Balance</i>	(945,564)	(945,564)	(635,304)	310,260
<i>Fund Balance Beginning of Year</i>	311,079	311,079	311,079	0
Prior Year Encumbrances Appropriated	<u>635,303</u>	<u>635,303</u>	<u>635,303</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$818</u></u>	<u><u>\$818</u></u>	<u><u>\$311,078</u></u>	<u><u>\$310,260</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$454,940	\$452,520	\$504,829	\$52,309
Other	2,000	2,000	2,760	760
<i>Total Revenues</i>	<u>456,940</u>	<u>454,520</u>	<u>507,589</u>	<u>53,069</u>
<b>Expenditures</b>				
Capital Outlay:				
Court Security				
Personal Services	6,900	386,157	346,990	39,167
Materials and Supplies	23,258	23,254	4,920	18,334
Contractual Services	215,837	221,872	65,642	156,230
Capital Outlay	139,433	343,426	266,319	77,107
Other	22,745	33,492	13,786	19,706
<i>Total Expenditures</i>	<u>408,173</u>	<u>1,008,201</u>	<u>697,657</u>	<u>310,544</u>
<i>Net Change in Fund Balance</i>	48,767	(553,681)	(190,068)	363,613
<i>Fund Balance Beginning of Year</i>	2,131,092	2,131,092	2,131,092	0
Prior Year Encumbrances Appropriated	<u>14,823</u>	<u>14,823</u>	<u>14,823</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,194,682</u></u>	<u><u>\$1,592,234</u></u>	<u><u>\$1,955,847</u></u>	<u><u>\$363,613</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, 2011*

	<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	\$350,000	\$376,292	\$376,292	\$0
<b>Expenses</b>				
Materials and Supplies	14,956	391,248	376,162	15,086
<i>Net Change in Fund Equity</i>	335,044	(14,956)	130	15,086
<i>Fund Equity Beginning of Year</i>	14,956	14,956	14,956	0
<i>Fund Equity End of Year</i>	<u>\$350,000</u>	<u>\$0</u>	<u>\$15,086</u>	<u>\$15,086</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, 2011*

	<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	\$19,720,563	\$19,720,563	\$21,330,438	\$1,609,875
<b>Expenses</b>				
Personal Services	206,106	206,106	112,832	93,274
Materials and Supplies	33,088	33,088	3,777	29,311
Contractual Services	12,687	12,687	1,503	11,184
Claims	16,576,168	27,549,930	20,434,211	7,115,719
Other	232	232	0	232
<i>Total Expenses</i>	<u>16,828,281</u>	<u>27,802,043</u>	<u>20,552,323</u>	<u>7,249,720</u>
<i>Net Change in Fund Equity</i>	2,892,282	(8,081,480)	778,115	8,859,595
<i>Fund Equity Beginning of Year</i>	6,732,048	6,732,048	6,732,048	0
<i>Prior Year Encumbrances Appropriated</i>	<u>60,133</u>	<u>60,133</u>	<u>60,133</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$9,684,463</u>	<u>(\$1,289,299)</u>	<u>\$7,570,296</u>	<u>\$8,859,595</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, 2011*

	<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	\$70,150	\$70,150	\$0
<b>Expenses</b>				
Materials and Supplies	60,000	70,150	70,150	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,602,864	\$2,602,864	\$1,070,330	(\$1,532,534)
Interest	90,000	90,000	40,921	(49,079)
<i>Total Revenues</i>	<u>2,692,864</u>	<u>2,692,864</u>	<u>1,111,251</u>	<u>(1,581,613)</u>
<b>Expenses</b>				
Personal Services	297,808	305,083	253,488	51,595
Contractual Services	69,369	69,370	24,355	45,015
Claims	9,382,033	10,448,591	2,203,985	8,244,606
Other	586	586	0	586
<i>Total Expenses</i>	<u>9,749,796</u>	<u>10,823,630</u>	<u>2,481,828</u>	<u>8,341,802</u>
<i>Net Change in Fund Equity</i>	(7,056,932)	(8,130,766)	(1,370,577)	6,760,189
<i>Fund Equity Beginning of Year</i>	9,749,420	9,749,420	9,749,420	0
Prior Year Encumbrances Appropriated	375	375	375	0
<i>Fund Equity End of Year</i>	<u>\$2,692,863</u>	<u>\$1,619,029</u>	<u>\$8,379,218</u>	<u>\$6,760,189</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 sources, the property tax and the sales tax.	<b>S12-S30</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>S31-S39</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>S40-S41</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>S42-S47</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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

	2011	2010	2009	2008
<b>Governmental Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$90,043,467	\$91,329,140	\$92,035,286	\$96,167,371
Restricted for:				
Capital Projects	4,029,587	3,997,591	8,369,104	5,998,252
Debt Service	6,105,752	6,587,412	4,341,746	4,761,629
Other Purposes	62,562,899	58,095,471	50,512,485	43,577,258
Unrestricted	21,364,643	23,898,089	19,982,837	20,943,718
Total Governmental Activities Net Assets	184,106,348	183,907,703	175,241,458	171,448,228
<b>Business-type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	61,616,327	61,037,841	58,352,022	55,417,115
Unrestricted	13,488,958	12,213,466	10,924,060	4,924,013
Total Business-type Activities Net Assets	75,105,285	73,251,307	69,276,082	60,341,128
<b>Primary Government:</b>				
Invested in Capital Assets, Net of Related Debt	151,659,794	152,366,981	150,387,308	151,584,486
Restricted	72,698,238	68,680,474	63,223,335	54,337,139
Unrestricted	34,853,601	36,111,555	30,906,897	25,867,731
Total Primary Government Net Assets	\$259,211,633	\$257,159,010	\$244,517,540	\$231,789,356

2007	2006	2005	2004	2003
\$63,751,232	\$59,678,631	\$69,145,303	\$69,934,087	\$75,187,282
10,614,681	22,067,899	4,170,335	5,945,253	8,215,372
3,151,067	3,303,609	7,085,382	7,614,508	9,448,352
45,804,505	42,393,433	35,650,541	34,684,465	38,359,624
14,818,777	808,243	3,364,887	6,803,713	5,686,393
138,140,262	128,251,815	119,416,448	124,982,026	136,897,023
32,830,086	26,179,881	22,524,524	21,171,342	17,214,120
3,476,057	4,901,232	6,243,473	8,408,219	10,821,364
36,306,143	31,081,113	28,767,997	29,579,561	28,035,484
96,581,318	85,858,512	91,669,827	91,105,429	92,401,402
59,570,253	67,764,941	46,906,258	48,244,226	56,023,348
18,294,834	5,709,475	9,608,360	15,211,932	16,507,757
\$174,446,405	\$159,332,928	\$148,184,445	\$154,561,587	\$164,932,507

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

	2011	2010	2009	2008	2007
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$23,629,678	\$25,116,059	\$25,547,234	\$22,470,546	\$27,690,081
Judicial	12,347,696	12,835,993	12,533,356	11,617,132	11,169,178
Public Safety	21,557,007	20,067,013	20,086,299	18,569,997	17,967,817
Public Works	12,494,526	12,853,122	8,708,295	14,302,140	19,593,781
Health	41,550,879	40,458,691	43,202,102	44,596,310	39,939,632
Human Services	41,378,687	44,561,525	48,910,091	51,838,040	50,491,893
Economic Development and Assistance	29,713	223,826	246,139	116,927	218,579
Other	0	0	0	0	0
Interest and Fiscal Charges	1,022,304	1,924,255	2,168,637	2,491,954	2,560,929
<i>Total Governmental Activities Expenses</i>	<u>154,010,490</u>	<u>158,040,484</u>	<u>161,402,153</u>	<u>166,003,046</u>	<u>169,631,890</u>
Business-type Activities:					
Water	3,536,637	4,120,596	5,024,771	4,332,253	5,034,560
Sewer	12,274,249	11,219,899	11,528,982	11,560,650	11,862,898
<i>Total Business-type Activities Expenses</i>	<u>15,810,886</u>	<u>15,340,495</u>	<u>16,553,753</u>	<u>15,892,903</u>	<u>16,897,458</u>
<i>Total Primary Government Expenses</i>	<u>169,821,376</u>	<u>173,380,979</u>	<u>177,955,906</u>	<u>181,895,949</u>	<u>186,529,348</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	6,225,758	8,869,016	6,457,027	7,719,834	6,154,765
Judicial	4,436,168	4,006,581	3,905,460	3,389,925	3,204,629
Public Safety	3,680,056	4,656,539	6,028,461	3,875,187	3,395,012
Public Works	193,382	198,466	224,325	237,192	249,292
Health	43,246	497,719	512,876	556,345	210,355
Human Services	6,013,187	2,235,048	2,204,455	1,999,419	1,238,024
Subtotal - Charges for Service	<u>20,591,797</u>	<u>20,463,369</u>	<u>19,332,604</u>	<u>17,777,902</u>	<u>14,452,077</u>
Operating Grants and Contributions					
General Government:					
Legislative and Executive	3,287,084	5,042,410	4,855,454	3,800,170	2,967,256
Judicial	0	1,161	23,111	16,224	22,965
Public Safety	5,902,162	5,204,346	4,543,500	4,450,206	5,030,635
Public Works	11,640,043	12,429,352	8,726,679	6,762,587	12,457,961
Health	24,988,550	25,486,987	34,232,998	26,022,754	22,653,735
Human Services	22,523,992	30,613,227	27,904,195	39,417,263	40,725,431
Economic Development and Assistance	158,580	513,958	126,537	29,105	440,626
Subtotal - Operating Grants and Contributions	<u>68,500,411</u>	<u>79,291,441</u>	<u>80,412,474</u>	<u>80,498,309</u>	<u>84,298,609</u>
Capital Grants and Contributions					
General Government:					
Legislative and Executive	0	541,586	0	0	0
Judicial	0	68,379	0	0	0
Public Works	0	0	1,617,897	1,139,200	6,927,846
Subtotal - Capital Grants and Contributions	<u>0</u>	<u>609,965</u>	<u>1,617,897</u>	<u>1,139,200</u>	<u>6,927,846</u>
<i>Total Governmental Activities Program Revenues</i>	<u>89,092,208</u>	<u>100,364,775</u>	<u>101,362,975</u>	<u>99,415,411</u>	<u>105,678,532</u>
Business-type Activities:					
Charges for Services					
Water	4,716,650	4,624,955	5,150,470	4,816,047	4,359,207
Sewer	12,538,014	11,887,269	12,238,415	9,746,773	9,102,792
Subtotal - Charges for Service	<u>17,254,664</u>	<u>16,512,224</u>	<u>17,388,885</u>	<u>14,562,820</u>	<u>13,461,999</u>
Operating Grants and Contributions					
Sewer	0	0	0	0	715,912
Capital Grants and Contributions					
Water	11,871	2,013	475,026	139,750	1,349,760
Sewer	995,325	2,558,337	4,997,127	150,400	3,577,718
Subtotal - Capital Grants and Contributions	<u>1,007,196</u>	<u>2,560,350</u>	<u>5,472,153</u>	<u>290,150</u>	<u>4,927,478</u>
<i>Total Business-type Activities Program Revenues</i>	<u>18,261,860</u>	<u>19,072,574</u>	<u>22,861,038</u>	<u>14,852,970</u>	<u>19,105,389</u>
<i>Total Primary Government Program Revenues</i>	<u>\$107,354,068</u>	<u>\$119,437,349</u>	<u>\$124,224,013</u>	<u>\$114,268,381</u>	<u>\$124,783,921</u>

2006	2005	2004	2003
\$21,403,477	\$21,373,583	\$19,184,451	\$19,434,638
11,045,507	11,420,188	11,460,466	10,772,558
16,416,478	15,552,470	17,605,089	16,941,370
18,104,825	16,162,111	20,231,474	19,087,555
37,821,312	35,387,551	35,306,915	31,601,497
49,378,661	45,853,456	42,850,552	44,110,625
721,026	76,840	134,641	665,353
0	0	0	76,960
1,523,252	1,942,489	1,740,721	2,071,322
156,414,538	147,768,688	148,514,309	144,761,878
2,200,891	4,882,693	4,440,179	4,505,006
10,395,589	8,525,996	8,143,102	7,874,846
12,596,480	13,408,689	12,583,281	12,379,852
169,011,018	161,177,377	161,097,590	157,141,730
5,860,273	5,382,174	6,097,804	5,962,499
3,194,919	3,268,847	3,927,434	4,142,783
3,210,897	3,027,210	3,860,189	3,708,428
213,031	133,714	83,504	101,428
181,451	141,799	276,686	442,976
2,228,852	1,489,292	1,333,925	1,084,197
14,889,423	13,443,036	15,579,542	15,442,311
3,905,798	3,250,426	736,120	206,383
15,949	50,713	123,779	21,164
4,343,286	5,247,126	4,784,563	4,920,579
10,994,278	9,689,663	10,937,254	10,961,571
24,691,917	23,724,347	19,345,534	19,641,304
35,963,201	33,755,449	32,842,194	34,991,070
298,973	28,815	52,623	54,221
80,213,402	75,746,539	68,822,067	70,796,292
0	0	0	0
0	0	0	0
1,545,203	485,218	1,729,808	1,738,466
1,545,203	485,218	1,729,808	1,738,466
96,648,028	89,674,793	86,131,417	87,977,069
4,055,064	3,928,155	3,622,056	3,913,374
9,198,486	8,015,362	7,500,370	8,409,621
13,253,550	11,943,517	11,122,426	12,322,995
5,335	0	0	0
260,160	75,500	47,955	297,656
1,918,419	1,464,871	2,979,636	990,357
2,178,579	1,540,371	3,027,591	1,288,013
15,437,464	13,483,888	14,150,017	13,611,008
\$112,085,492	\$103,158,681	\$100,281,434	\$101,588,077

(continued)

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

	2011	2010	2009	2008	2007
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(\$64,918,282)	(\$57,675,709)	(\$60,039,178)	(\$66,587,635)	(\$63,953,358)
Business-type Activities	2,450,974	3,732,079	6,307,285	(1,039,933)	2,207,931
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(62,467,308)</u>	<u>(53,943,630)</u>	<u>(53,731,893)</u>	<u>(67,627,568)</u>	<u>(61,745,427)</u>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental Activities:					
Property Taxes Levied for:					
General Purposes	6,129,124	7,009,762	6,857,332	6,732,689	8,797,443
County Board of Developmental Disabilities	17,114,983	17,703,830	18,135,978	13,588,921	15,270,244
Community Mental Health	2,973,352	3,055,454	3,192,151	3,027,701	3,609,031
Children Services	6,600,588	6,788,955	7,104,484	6,735,393	8,044,715
Senior Citizens Levy	2,035,101	1,987,865	2,067,442	2,035,273	2,502,882
Sales Tax Imposed for:					
General Purposes	21,432,509	18,579,435	17,389,661	20,123,020	22,500,179
Bond Retirement	1,122,640	2,234,031	2,223,241	3,139,578	2,458,433
Health Insurance	0	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	5,343,525	7,480,346	5,980,870	7,944,641	6,842,300
Gain on Sale of Capital Assets	17,240	0	0	0	0
Unrestricted Contributions	760	0	0	0	0
Interest	385,559	585,540	837,049	3,039,022	5,335,189
Other	1,271,696	754,150	903,858	1,469,955	1,082,327
Transfers	689,850	162,586	224,692	(4,259,157)	(2,023,175)
<i>Total Governmental Activities</i>	<u>65,116,927</u>	<u>66,341,954</u>	<u>64,916,758</u>	<u>63,577,036</u>	<u>74,419,568</u>
Business-type Activities:					
Gain on Sale of Capital Assets	42,347	0	0	0	0
Investment Earnings	9,478	63,768	168,441	156,721	210,840
Other	41,029	341,964	323,703	177,734	205,281
Transfers	(689,850)	(162,586)	(224,692)	4,259,157	2,023,175
<i>Total Business-type Activities</i>	<u>(596,996)</u>	<u>243,146</u>	<u>267,452</u>	<u>4,593,612</u>	<u>2,439,296</u>
<i>Total Primary Government</i>	<u>64,519,931</u>	<u>66,585,100</u>	<u>65,184,210</u>	<u>68,170,648</u>	<u>76,858,864</u>
<b>Restatements</b>					
Governmental Activities	0	0	(1,084,350)	36,318,565	0
Business-type Activities	0	0	2,360,217	20,481,306	0
<b>Change in Net Assets</b>					
Governmental Activities	198,645	8,666,245	3,793,230	33,307,966	10,466,210
Business-type Activities	1,853,978	3,975,225	8,934,954	24,034,985	4,647,227
<i>Total Primary Government Change in Net Assets</i>	<u>\$2,052,623</u>	<u>\$12,641,470</u>	<u>\$12,728,184</u>	<u>\$57,342,951</u>	<u>\$15,113,437</u>

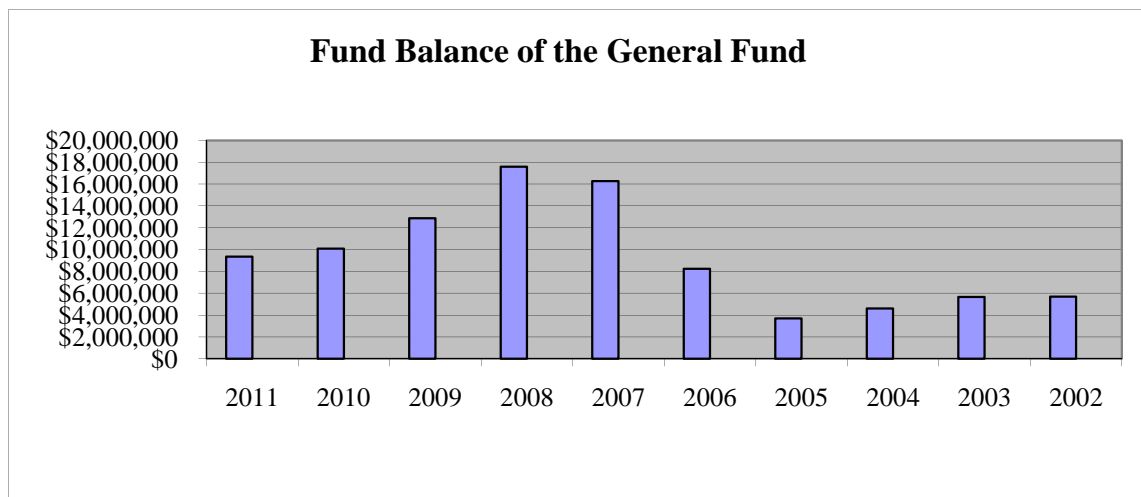
2006	2005	2004	2003
(\$59,766,510)	(\$58,093,895)	(\$62,382,892)	(\$56,784,809)
2,840,984	75,199	1,566,736	1,231,156
<u>(56,925,526)</u>	<u>(58,018,696)</u>	<u>(60,816,156)</u>	<u>(55,553,653)</u>
8,008,236	7,337,898	7,029,038	6,953,699
13,585,941	10,877,964	10,731,910	10,289,550
3,210,166	2,227,883	2,175,897	2,081,661
7,200,381	5,687,858	5,635,188	5,377,394
2,450,506	0	0	0
17,049,795	11,035,298	12,498,014	12,589,055
2,210,574	2,513,147	2,149,766	3,618,119
0	0	0	350,000
8,645,253	8,816,230	8,047,988	8,599,257
0	0	0	0
0	0	0	0
4,468,933	2,388,849	1,716,470	1,696,390
990,695	661,203	318,443	187,787
612,501	1,150,883	165,181	518,716
<u>68,432,981</u>	<u>52,697,213</u>	<u>50,467,895</u>	<u>52,261,628</u>
0	0	0	0
92,981	18,574	22,802	30,029
160,548	76,650	119,720	45,209
<u>(612,501)</u>	<u>(1,150,883)</u>	<u>(165,181)</u>	<u>(518,716)</u>
<u>(358,972)</u>	<u>(1,055,659)</u>	<u>(22,659)</u>	<u>(443,478)</u>
<u>68,074,009</u>	<u>51,641,554</u>	<u>50,445,236</u>	<u>51,818,150</u>
0	0	0	0
0	0	0	0
8,666,471	(5,396,682)	(11,914,997)	(4,523,181)
2,482,012	(980,460)	1,544,077	787,678
<u>\$11,148,483</u>	<u>(\$6,377,142)</u>	<u>(\$10,370,920)</u>	<u>(\$3,735,503)</u>



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

	2011	2010	2009	2008
<b>General Fund</b>				
Nonspendable	\$1,056,588	\$1,027,368	n/a	n/a
Assigned	1,949,688	809,054	n/a	n/a
Unassigned	6,348,258	8,252,239	n/a	n/a
Reserved	n/a	n/a	\$853,645	\$1,120,282
Unreserved	n/a	n/a	12,011,462	16,467,516
<i>Total General Fund</i>	<u>9,354,534</u>	<u>10,088,661</u>	<u>12,865,107</u>	<u>17,587,798</u>
<b>All Other Governmental Funds</b>				
Nonspendable	\$634,005	1,865,154	n/a	n/a
Restricted	56,543,841	50,740,299	n/a	n/a
Committed	3,424,169	4,246,780	n/a	n/a
Unassigned (Deficit)	(384,079)	(1,798)	n/a	n/a
Reserved	n/a	n/a	10,297,816	9,542,677
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	n/a	n/a	30,857,161	27,657,758
Debt Service Funds	n/a	n/a	2,065,167	1,931,977
Capital Projects Funds	n/a	n/a	6,406,013	2,397,226
<i>Total All Other Governmental Funds</i>	<u>60,217,936</u>	<u>56,850,435</u>	<u>49,626,157</u>	<u>41,529,638</u>
<i>Total Governmental Funds</i>	<u>\$69,572,470</u>	<u>\$66,939,096</u>	<u>\$62,491,264</u>	<u>\$59,117,436</u>

Note: The County implemented GASB 54 during 2011.



2007	2006	2005	2004	2003	2002
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
\$836,413	\$791,150	\$539,707	\$1,154,036	\$1,057,801	\$1,089,116
15,420,748	7,438,133	3,150,581	3,458,135	4,602,737	4,611,080
16,257,161	8,229,283	3,690,288	4,612,171	5,660,538	5,700,196
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
13,985,807	7,132,462	6,603,750	7,458,668	7,310,103	5,358,465
29,991,220	30,619,203	23,232,617	22,014,092	25,719,929	31,228,011
1,683,607	1,542,564	1,543,464	1,337,212	1,539,610	1,267,154
3,460,217	18,769,560	8,453,499	9,100,760	7,952,472	8,725,654
49,120,851	58,063,789	39,833,330	39,910,732	42,522,114	46,579,284
\$65,378,012	\$66,293,072	\$43,523,618	\$44,522,903	\$48,182,652	\$52,279,480

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

	2011	2010	2009	2008
<b>Revenues</b>				
Property Taxes	\$34,388,588	\$36,167,514	\$35,897,325	\$31,825,677
Permissive Sales Tax	22,445,116	20,637,988	19,671,965	21,597,332
Intergovernmental	75,945,943	86,403,635	90,337,155	87,541,757
Interest	344,638	487,675	656,714	2,747,948
Fees, Licenses and Permits	5,044,223	5,230,467	6,365,894	5,302,063
Fines and Forfeitures	2,159,781	2,316,344	2,073,169	1,740,272
Rentals and Royalties	628,011	637,156	614,573	627,794
Charges for Services	12,847,352	9,713,971	10,251,211	8,705,405
Contributions and Donations	29,766	42,141	9,744	46,500
Special Assessments	627,594	642,332	669,627	603,513
Other	1,271,696	754,150	903,858	1,469,955
<i>Total Revenues</i>	<u>155,732,708</u>	<u>163,033,373</u>	<u>167,451,235</u>	<u>162,208,216</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	22,112,143	24,042,940	24,752,380	22,133,699
Judicial	12,268,988	12,734,986	12,223,578	11,826,292
Public Safety	20,760,514	20,111,025	19,365,991	19,113,444
Public Works	11,900,196	11,507,649	8,894,915	7,722,191
Health	41,004,023	40,564,780	43,149,711	44,676,971
Human Services	40,972,982	44,991,357	49,117,613	52,724,870
Economic Development and Assistance	29,713	223,826	246,139	116,927
Other	0	0	0	0
Capital Outlay	1,290,688	1,201,725	2,211,022	9,076,822
Debt Service:				
Principal Retirement	2,513,725	2,704,712	2,762,497	11,393,409
Interest and Fiscal Charges	998,452	1,925,820	2,150,193	2,497,882
Issuance Costs	93,457	46,585	0	110,448
<i>Total Expenditures</i>	<u>153,944,881</u>	<u>160,055,405</u>	<u>164,874,039</u>	<u>181,392,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,787,827</u>	<u>2,977,968</u>	<u>2,577,196</u>	<u>(19,184,739)</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	0	0	10,472
General Obligation Bonds Issued	5,300,000	1,260,000	0	5,075,000
Special Assessment Bonds Issued	0	0	0	0
Revenue Bonds Issued	0	0	0	4,440,000
General Obligation Notes Issued	0	0	0	2,155,000
Payment to Refunded Bond Escrow Agent	(5,318,563)	0	0	0
Premium on Bonds	112,020	47,278	0	5,448
Payment on Refunded Notes	0	0	0	(900,000)
Inception of Capital Lease	45,000	0	24,374	21,299
Sale of Capital Assets	17,240	0	0	0
Transfers In	3,904,816	4,388,060	4,266,608	6,626,264
Transfers Out	(3,214,966)	(4,225,474)	(3,494,350)	(5,401,844)
<i>Total Other Financing Sources (Uses)</i>	<u>845,547</u>	<u>1,469,864</u>	<u>796,632</u>	<u>12,031,639</u>
<i>Net Change in Fund Balances</i>	<u>\$2,633,374</u>	<u>\$4,447,832</u>	<u>\$3,373,828</u>	<u>(\$7,153,100)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.4%	3.0%	3.1%	7.9%

2007	2006	2005	2004	2003	2002
\$34,412,237	\$34,243,821	\$26,425,363	\$26,021,232	\$25,005,153	\$25,505,365
24,958,612	19,262,369	13,548,445	14,647,780	16,207,174	9,641,585
95,810,490	90,719,845	84,167,232	79,314,728	78,776,615	83,906,792
4,961,291	4,214,977	2,264,361	1,589,816	1,567,753	2,421,361
5,286,101	5,497,217	5,102,884	5,252,990	6,157,711	5,292,837
1,673,687	1,599,890	1,372,641	1,615,010	1,637,480	2,253,703
489,235	342,884	318,759	350,680	370,491	335,306
6,920,426	6,941,880	6,179,236	7,867,384	6,887,748	7,090,267
5,678	9,405	11,160	0	2,220	22,742
592,395	622,840	575,723	604,799	829,751	776,450
1,082,327	990,695	661,203	318,443	187,787	164,474
176,192,479	164,445,823	140,627,007	137,582,862	137,629,883	137,410,882
21,889,425	20,654,771	19,597,154	17,206,613	16,292,524	15,762,101
11,678,701	11,075,465	10,783,464	10,945,073	10,531,978	10,241,481
18,444,528	16,389,646	15,522,093	17,468,580	17,392,939	17,027,696
13,313,494	12,459,391	10,085,707	11,081,999	11,536,109	11,654,335
39,626,926	37,918,128	35,666,672	34,905,129	31,983,392	32,499,640
49,949,245	46,737,610	45,185,390	43,238,358	44,681,212	44,447,615
218,579	721,026	76,840	134,641	665,353	87,852
0	0	285,851	37,884	76,960	209,635
12,426,229	5,193,763	3,300,976	6,631,125	4,792,253	6,416,719
10,095,858	2,657,937	2,537,378	8,288,280	7,873,249	9,272,923
2,442,847	1,659,941	1,778,292	1,724,116	2,204,458	2,504,052
65,649	64,371	0	167,679	0	0
180,151,481	155,532,049	144,819,817	151,829,477	148,030,427	150,124,049
(3,959,002)	8,913,774	(4,192,810)	(14,246,615)	(10,400,544)	(12,713,167)
100,636	67,641	281,352	0	0	400,000
2,565,000	1,835,000	0	5,265,000	0	0
0	30,000	0	2,342,997	0	0
0	0	0	0	0	0
9,820,000	18,235,000	7,260,000	5,573,000	5,785,000	8,490,000
0	0	0	(2,972,418)	0	0
56,044	29,372	0	64,170	0	0
(10,707,000)	(7,560,000)	(5,573,000)	0	0	0
546,946	601,481	74,290	148,936	0	245,201
7,606	4,685	0	0	0	0
8,874,649	6,842,940	4,426,924	6,115,979	4,794,324	11,131,033
(8,219,939)	(6,230,439)	(3,276,041)	(5,950,798)	(4,275,608)	(10,360,972)
3,043,942	13,855,680	3,193,525	10,586,866	6,303,716	9,905,262
(\$915,060)	\$22,769,454	(\$999,285)	(\$3,659,749)	(\$4,096,828)	(\$2,807,905)
7.4%	2.9%	3.1%	7.1%	7.1%	8.3%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value	Assessed Value	Estimated Actual Value
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
2003	2,269,020,700	553,510,950	8,064,376,143	158,265,570	179,847,239
2002	2,070,907,690	552,203,350	7,494,602,971	156,797,620	178,179,114

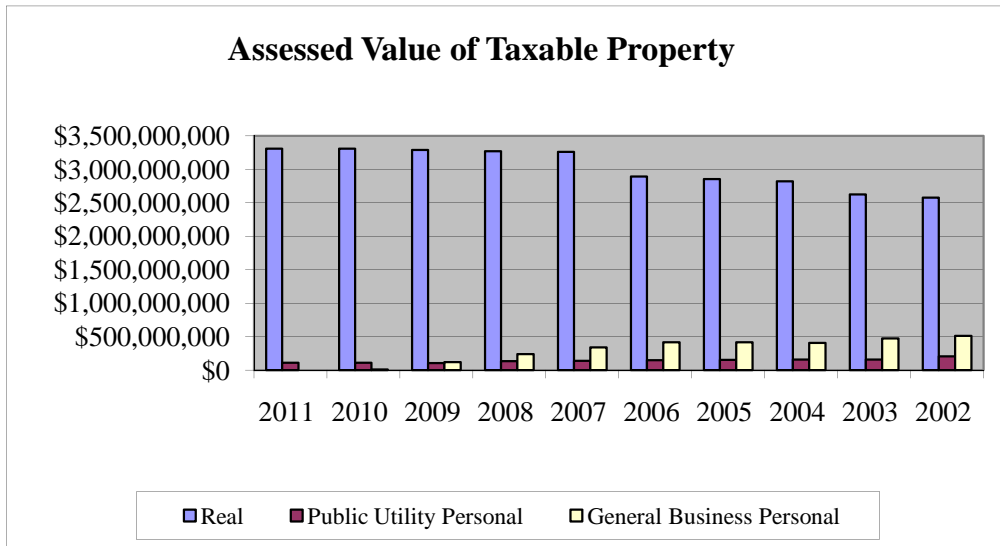
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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 2011, 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	\$3,417,092,320	\$9,574,469,066	35.69 %	\$10.50
4,299,645	68,794,320	3,425,170,295	9,659,383,067	35.46	10.50
10,002,232	160,035,712	3,427,858,202	9,736,795,303	35.21	10.48
118,901,056	1,902,416,896	3,513,758,726	11,419,926,708	30.77	10.73
237,685,895	1,901,487,160	3,642,443,725	11,396,429,506	31.96	9.22
338,332,410	1,805,402,401	3,741,554,420	11,285,780,312	33.15	9.27
417,275,349	1,669,101,396	3,459,966,759	10,104,145,705	34.24	9.30
418,275,349	1,673,101,396	3,427,762,399	10,004,939,825	34.26	7.73
409,019,246	1,636,076,984	3,389,816,466	9,880,300,365	34.31	7.65
472,846,523	1,891,386,092	3,252,755,183	9,564,168,177	34.01	7.50



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

	2011	2010	2009	2008
<b>Unvoted Millage</b>				
Operating	<u>\$1.80000</u>	<u>\$1.80000</u>	<u>\$1.80000</u>	<u>\$1.80000</u>
<b>Voted Millage - by levy</b>				
1983 DD Operating - continuing				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
1986 Children Service Operating - 5 years				
Residential/Agricultural Real	2.00000	1.10110	1.09686	1.09484
Commercial/Industrial and Public Utility Real	2.00000	1.56188	1.54506	1.50014
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1998 DD Operating - 10 years				
Residential/Agricultural Real	1.14024	1.06928	1.06517	1.06321
Commercial/Industrial and Public Utility Real	1.29051	1.28580	1.27195	1.23497
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
2005 Senior Citizens Operating - 5 years				
Residential/Agricultural Real	0.72679	0.68156	0.67894	0.67769
Commercial/Industrial and Public Utility Real	0.72871	0.72605	0.71823	0.69735
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
2005 DD Operating - 10 years				
Residential/Agricultural Real	2.18036	2.04467	2.03681	2.03306
Commercial/Industrial and Public Utility Real	2.18613	2.17814	2.15469	2.07021
General Business and Public Utility Personal	2.25000	2.25000	2.25000	2.25000
2005 Children Service Operating - 10 years				
Residential/Agricultural Real	0.77524	0.72700	0.72420	0.72286
Commercial/Industrial and Public Utility Real	0.77729	0.77445	0.76611	0.74384
General Business and Public Utility Personal	0.80000	0.80000	0.80000	0.80000
2005 Mental Health Operating - 10 years				
Residential/Agricultural Real	0.96905	0.90874	0.90525	0.90358
Commercial/Industrial and Public Utility Real	0.97161	0.96806	0.95764	0.92980
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2008 DD Operating - continuing				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.19907
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	\$9.99166	\$8.73235	\$8.70722	\$8.69430
Commercial/Industrial and Public Utility Real	10.15425	9.69438	9.61368	9.37629
General Business and Public Utility Personal	<u>10.50000</u>	<u>10.50000</u>	<u>10.50000</u>	<u>10.50000</u>
<b>Total millage by type of property</b>				
Residential/Agricultural Real	\$11.79166	\$10.53235	\$10.50722	\$10.49430
Commercial/Industrial and Public Utility Real	11.95425	11.49438	11.41368	11.17629
General Business and Public Utility Personal	<u>12.30000</u>	<u>12.30000</u>	<u>12.30000</u>	<u>12.30000</u>

2007	2006	2005	2004	2003	2002
\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000
0.54765	0.54784	0.54522	0.60583	0.60638	0.60617
0.74002	0.73507	0.71715	0.80079	0.79964	0.79581
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.09530	1.09568	1.09438	1.21167	1.21277	1.21233
1.49097	1.48100	1.44489	1.16340	1.61109	1.60338
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
1.06366	1.06402	1.05893	1.17666	1.17731	1.17731
1.22742	1.21922	1.18949	1.32822	1.32632	1.31997
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
0.67797	0.67821	0.67496	0.00000	0.00000	0.00000
0.69308	0.68845	0.67167	0.00000	0.00000	0.00000
0.75000	0.75000	0.75000	0.00000	0.00000	0.00000
2.03392	2.03462	2.02489	1.28129	1.28245	1.28199
2.07925	2.06536	2.01500	1.77665	1.77411	1.76561
2.25000	2.25000	2.25000	2.25000	2.25000	2.25000
0.72317	0.72342	0.71996	0.29761	0.29788	0.29778
0.73929	0.73435	0.71644	0.45442	0.45377	0.45160
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
0.90396	0.90427	0.89995	0.60583	0.60638	0.60617
0.92411	0.91794	0.89556	0.80670	0.80555	0.80169
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$7.04564	\$7.04805	\$7.01829	\$5.17889	\$5.18318	\$5.18174
7.89415	7.84140	7.65019	6.33017	6.77048	6.73805
9.30000	9.30000	9.30000	8.55000	8.55000	8.55000
\$8.84564	\$8.84805	\$8.81829	\$6.97889	\$6.98318	\$6.98174
9.69415	9.64140	9.45019	8.13017	8.57048	8.53805
11.10000	11.10000	11.10000	10.35000	10.35000	10.35000

(continued)



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

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Cortland				
Residential/Agricultural Real	\$15.53275	\$14.99797	\$14.12242	\$14.08045
Commercial/Industrial and Public Utility Real	14.37976	15.01883	14.76698	14.66289
General Business and Public Utility Personal	16.66000	16.66000	16.60000	16.66000
Girard				
Residential/Agricultural Real	8.51734	7.97970	6.45445	6.44746
Commercial/Industrial and Public Utility Real	8.42366	8.77953	7.26803	7.24616
General Business and Public Utility Personal	10.40000	10.40000	8.90000	8.90000
Hubbard				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
Niles				
Residential/Agricultural Real	0.40609	0.36351	0.36248	0.36218
Commercial/Industrial and Public Utility Real	0.53603	0.55419	0.54870	0.51738
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Villages</b>				
McDonald				
Residential/Agricultural Real	0.53240	0.51293	0.51286	0.51211
Commercial/Industrial and Public Utility Real	1.50000	1.43889	1.37909	1.37534
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Orangeville				
Residential/Agricultural Real	8.91076	8.66606	8.66606	8.64595
Commercial/Industrial and Public Utility Real	8.43361	8.46376	8.46376	8.46376
General Business and Public Utility Personal	12.10000	12.10000	12.10000	12.10000
West Farmington				
Residential/Agricultural Real	5.98022	5.71404	5.69186	5.69186
Commercial/Industrial and Public Utility Real	9.60000	7.20348	7.20348	7.20348
General Business and Public Utility Personal	9.60000	9.60000	9.60000	9.60000
Yankee Lake				
Residential/Agricultural Real	8.15484	7.87724	7.87670	7.87684
Commercial/Industrial and Public Utility Real	7.54009	7.69151	7.69151	7.69151
General Business and Public Utility Personal	8.90000	8.90000	8.90000	8.90000
<b>Townships</b>				
Bazetta				
Residential/Agricultural Real	11.60557	10.61888	10.57511	10.56552
Commercial/Industrial and Public Utility Real	13.87962	13.84415	14.07130	12.25327
General Business and Public Utility Personal	16.70000	16.70000	16.70000	16.70000
Bloomfield				
Residential/Agricultural Real	3.55602	3.77545	3.75684	4.12257
Commercial/Industrial and Public Utility Real	4.26543	4.10451	4.10807	4.95840
General Business and Public Utility Personal	4.50000	4.50000	4.50000	6.00000
Braceville				
Residential/Agricultural Real	3.30734	3.31569	3.28867	3.25138
Commercial/Industrial and Public Utility Real	4.81317	4.49632	4.46438	4.50706
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000

2007	2006	2005	2004	2003	2002
\$14.16089	\$14.16202	\$12.15769	\$13.93069	\$13.93682	\$13.92066
14.74444	14.74891	12.65699	14.79297	14.82296	14.82296
16.66000	16.66000	16.66000	17.00000	17.00000	17.00000
6.43694	4.63846	4.53807	5.11130	2.10922	2.10906
7.23136	5.39388	5.65176	6.08002	3.08575	3.08562
8.90000	7.10000	7.10000	7.10000	4.10000	4.10000
0.57908	0.57908	0.57887	0.63158	0.63218	0.63217
0.73390	0.71346	0.70035	0.76666	0.76703	0.78463
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
0.36241	0.36218	0.36027	0.40257	0.40252	0.40248
0.51723	0.51654	0.48706	0.54788	0.55001	0.54966
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.51202	0.51252	0.51208	0.55567	0.55556	0.55556
1.37534	1.32824	1.31085	1.41629	1.23083	1.23093
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
7.68359	8.51527	8.50584	9.24906	8.05254	8.05254
7.46376	8.25136	8.51666	10.47651	9.62729	9.62729
12.10000	12.10000	12.10000	12.10000	12.10000	12.10000
5.66792	5.66792	5.66679	6.55190	6.48378	6.48378
7.20396	7.20396	7.20170	7.80718	7.80718	7.80718
9.60000	9.60000	9.60000	9.60000	9.60000	9.60000
7.87684	7.87684	5.37168	6.01165	3.49226	3.49226
7.69151	8.69151	5.19151	5.78129	3.90000	3.90000
8.90000	8.90000	6.40000	6.40000	3.90000	3.90000
8.56490	8.59303	8.54459	9.92902	9.95001	9.94943
10.66970	10.66357	10.50155	11.75198	11.77549	11.77549
14.70000	14.70000	14.70000	14.70000	14.70000	14.70000
1.94615	1.97823	1.96268	2.38883	2.38239	2.38239
2.89630	3.10531	3.10111	3.62595	3.62595	3.62595
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
3.25489	3.25670	3.23787	3.65307	3.20199	2.75143
4.46801	3.84076	3.60155	4.63711	4.48644	4.36636
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000

(continued)

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

	2011	2010	2009	2008
<b>Bristol</b>				
Residential/Agricultural Real	\$3.90515	\$3.91291	\$3.89607	\$3.88923
Commercial/Industrial and Public Utility Real	4.67361	4.38923	4.28984	4.27052
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
<b>Brookfield</b>				
Residential/Agricultural Real	10.35380	9.85002	9.82235	9.79211
Commercial/Industrial and Public Utility Real	11.59969	11.72827	11.67971	11.34288
General Business and Public Utility Personal	15.70000	15.70000	15.70000	15.70000
<b>Champion</b>				
Residential/Agricultural Real	5.90407	5.77766	5.74632	5.74669
Commercial/Industrial and Public Utility Real	10.31827	10.30236	10.30066	9.82128
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000
<b>Farmington</b>				
Residential/Agricultural Real	4.58869	4.62767	4.74528	4.88440
Commercial/Industrial and Public Utility Real	6.46327	5.50798	5.65824	5.85824
General Business and Public Utility Personal	6.90000	6.90000	7.05000	6.90000
<b>Fowler</b>				
Residential/Agricultural Real	4.00708	3.97174	3.96179	3.95240
Commercial/Industrial and Public Utility Real	4.40657	4.21907	4.23528	4.23252
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Greene</b>				
Residential/Agricultural Real	4.06276	4.33237	4.35223	4.30553
Commercial/Industrial and Public Utility Real	7.80000	5.63334	5.69760	5.69760
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
<b>Gustavus</b>				
Residential/Agricultural Real	6.25592	6.87312	6.86848	6.86769
Commercial/Industrial and Public Utility Real	7.90480	8.20928	8.20928	8.21107
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000
<b>Hartford</b>				
Residential/Agricultural Real	0.76176	0.76127	0.76183	0.76064
Commercial/Industrial and Public Utility Real	1.01985	1.02428	1.02431	1.02431
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
<b>Howland</b>				
Residential/Agricultural Real	7.66642	7.09803	7.07084	7.06372
Commercial/Industrial and Public Utility Real	8.37448	8.15745	8.05740	7.91260
General Business and Public Utility Personal	10.00000	10.00000	10.00000	10.00000
<b>Hubbard</b>				
Residential/Agricultural Real	11.04808	9.96227	9.92825	10.15517
Commercial/Industrial and Public Utility Real	11.04498	9.98352	9.97254	10.08895
General Business and Public Utility Personal	11.25000	10.25000	10.25000	10.25000
<b>Johnston</b>				
Residential/Agricultural Real	3.23428	3.20419	3.16981	3.12974
Commercial/Industrial and Public Utility Real	3.85171	3.70996	6.70996	3.70984
General Business and Public Utility Personal	6.50000	6.50000	6.50000	6.50000
<b>Kinsman</b>				
Residential/Agricultural Real	5.56561	5.54363	5.51050	5.49155
Commercial/Industrial and Public Utility Real	6.93828	7.27887	7.20759	7.19754
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000

2007	2006	2005	2004	2003	2002
\$3.88559	\$3.88742	\$3.87090	\$4.48305	\$4.49543	\$2.49519
4.27052	4.26850	4.26850	4.80081	4.99013	2.99013
7.70000	7.70000	7.70000	7.70000	7.70000	5.70000
9.78756	9.12215	9.08093	10.08352	8.11043	8.10457
11.29569	10.57990	10.40119	11.69845	9.70556	9.69597
15.70000	15.70000	15.70000	15.70000	13.70000	13.70000
5.73524	5.73767	5.72453	6.28233	6.28519	6.28486
9.82348	9.65622	8.75899	10.25643	10.26236	9.73103
10.40000	10.40000	10.40000	10.40000	10.40000	10.40000
4.55054	4.53264	4.69263	5.87484	5.86673	3.56593
5.50846	5.50846	5.85734	6.55250	6.55250	4.25250
6.90000	7.25000	7.25000	7.40000	7.40000	5.10000
3.98447	3.98368	3.96984	4.33306	4.31949	3.52198
4.13903	4.13039	4.07684	4.92976	4.75979	4.27272
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.32703	4.32536	4.30509	5.16982	5.22160	5.21888
5.69760	5.69760	5.69760	6.79322	6.79830	6.79830
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
6.94099	6.93752	6.91285	8.07391	8.06639	8.06639
8.21107	8.21107	8.21107	8.80000	8.80000	8.80000
8.80000	8.80000	8.80000	8.80000	8.80000	8.80000
0.76654	0.76854	0.76662	0.82630	0.82562	0.82534
1.02608	1.02618	0.99243	1.30304	1.28642	1.28642
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
7.06394	7.05555	7.02984	4.27762	4.39056	4.38881
7.77698	7.72620	7.63026	6.33339	6.30459	6.28653
10.00000	10.00000	10.00000	10.00000	10.00000	10.00000
8.66811	8.66123	5.79280	6.49361	6.90357	6.70357
8.97566	8.95797	6.41818	8.11650	8.27650	8.02784
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
3.15819	3.15656	3.12440	5.94653	3.47874	3.47787
3.70984	3.72327	3.58268	4.73249	4.81485	4.81485
6.50000	6.50000	6.50000	6.50000	6.50000	6.50000
5.52357	4.82000	4.77388	5.50931	5.52605	5.52605
7.19286	6.16814	5.96890	6.64771	6.78271	6.64771
10.80000	10.80000	10.80000	10.80000	10.80000	10.80000

(continued)

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

	2011	2010	2009	2008
<b>Liberty</b>				
Residential/Agricultural Real	\$20.02481	\$18.84559	\$18.75282	\$18.76681
Commercial/Industrial and Public Utility Real	21.44135	21.08918	20.39541	20.12920
General Business and Public Utility Personal	24.25000	24.25000	24.25000	24.25000
<b>Mecca</b>				
Residential/Agricultural Real	1.93275	1.92476	1.91951	1.91461
Commercial/Industrial and Public Utility Real	2.05768	2.11230	2.11230	2.03365
General Business and Public Utility Personal	4.65000	4.65000	4.65000	4.65000
<b>Mesopotamia</b>				
Residential/Agricultural Real	3.81845	4.01344	3.99189	3.97584
Commercial/Industrial and Public Utility Real	5.95128	4.62755	4.51051	4.50998
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
<b>Newton</b>				
Residential/Agricultural Real	0.88192	0.89230	0.89080	0.88690
Commercial/Industrial and Public Utility Real	2.47998	1.46613	1.46618	1.46618
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
<b>Southington</b>				
Residential/Agricultural Real	1.30735	1.29192	1.28839	1.27977
Commercial/Industrial and Public Utility Real	1.38185	1.32407	1.32407	1.32407
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
<b>Vernon</b>				
Residential/Agricultural Real	3.22379	3.19543	3.18935	3.18551
Commercial/Industrial and Public Utility Real	2.85393	3.60360	3.60360	3.60360
General Business and Public Utility Personal	4.50000	4.50000	4.50000	4.50000
<b>Vienna</b>				
Residential/Agricultural Real	5.17423	5.01452	5.01101	5.00752
Commercial/Industrial and Public Utility Real	5.18062	4.86213	4.86226	4.84508
General Business and Public Utility Personal	5.70000	5.70000	5.70000	5.70000
<b>Warren</b>				
Residential/Agricultural Real	6.45725	6.08680	6.05000	6.04350
Commercial/Industrial and Public Utility Real	10.41074	10.38030	10.38030	10.37620
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000
<b>Weathersfield</b>				
Residential/Agricultural Real	6.49177	6.31852	6.30898	6.30204
Commercial/Industrial and Public Utility Real	7.34544	7.37903	7.38779	7.33570
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>				
<b>Warren Trumbull County Public Library</b>				
Residential/Agricultural Real	0.87910	0.86163	0.86058	0.85973
Commercial/Industrial and Public Utility Real	0.94783	0.94565	0.94142	0.92945
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Howland Township Park District</b>				
Residential/Agricultural Real	0.26462	0.24480	0.24386	0.24361
Commercial/Industrial and Public Utility Real	0.27742	0.27023	0.26692	0.26212
General Business and Public Utility Personal	0.35000	0.35000	0.35000	0.35000
<b>Newton Falls Public Library</b>				
Residential/Agricultural Real	2.00000	0.83497	0.83319	0.83089
Commercial/Industrial and Public Utility Real	2.00000	1.20476	1.20307	1.19661
General Business and Public Utility Personal	2.00000	1.50000	1.50000	1.50000

2007	2006	2005	2004	2003	2002
\$17.46682	\$15.50251	\$15.39106	\$16.55276	\$12.50568	\$12.50321
19.11999	17.11395	16.67542	18.08487	15.16162	14.95185
23.00000	21.00000	21.00000	21.00000	21.10000	21.10000
1.90623	1.90612	1.89933	2.17180	2.17666	2.17666
2.01572	2.01572	2.00105	2.37047	2.39983	2.39983
4.65000	4.65000	4.65000	4.65000	4.65000	4.65000
3.98549	3.98907	3.99097	4.87115	4.90066	4.89982
4.55831	4.58342	4.59250	5.74182	5.74182	5.74182
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
0.88610	0.88836	0.88287	2.07585	2.08021	2.08021
1.59731	1.59731	1.58132	3.17453	3.18346	3.18346
2.50000	2.50000	2.50000	4.25000	4.25000	4.25000
1.28227	1.28151	1.27613	1.46141	1.46257	1.76257
1.32831	1.32831	1.29062	1.56457	1.56271	1.56271
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
1.71334	2.57999	2.56816	2.93351	2.64066	2.93897
2.10360	3.15540	3.15540	3.68692	3.68692	3.68692
3.00000	4.50000	4.50000	4.50000	4.50000	4.50000
4.00739	4.01112	3.13011	2.74570	2.74419	0.73985
3.90949	3.90790	3.03960	3.07692	3.07632	1.07632
4.70000	4.70000	4.20000	4.40000	4.40000	2.40000
6.03114	5.91542	6.00219	6.93579	5.43811	5.43762
10.16138	10.17490	10.09820	9.42959	7.89816	7.89816
10.50000	10.50000	10.50000	10.50000	9.00000	9.00000
4.81307	4.80821	4.79901	5.39685	5.39610	5.39543
6.41603	6.43780	6.37297	7.11455	7.09320	7.09320
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
0.85988	0.86011	0.25880	0.28676	0.28699	0.28685
0.92688	0.92490	0.31595	0.35239	0.35217	0.34989
1.00000	1.00000	0.40000	0.40000	0.40000	0.40000
0.24362	0.24333	0.24244	0.26434	0.26452	0.26441
0.25763	0.25595	0.25277	0.27997	0.27870	0.27790
0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
0.83089	0.83208	0.82812	0.91760	0.92325	0.92325
1.22103	1.21987	1.20004	1.28451	1.27520	1.27520
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000

(continued)

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

	2011	2010	2009	2008
<b>Hubbard Public Library</b>				
Residential/Agricultural Real	\$1.90000	\$1.90000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	1.85730	1.90000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	1.90000	0.00000	0.00000
<b>Girard Free Library</b>				
Residential/Agricultural Real	1.50000	1.50000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.44549	1.50000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	1.50000	0.00000	0.00000
<b>McKinley Memorial Library</b>				
Residential/Agricultural Real	1.50000	1.50000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	1.50000	0.00000	0.00000
<b>Hubbard Township Free Public Park</b>				
Residential/Agricultural Real	0.74865	0.69458	0.69458	0.69585
Commercial/Industrial and Public Utility Real	0.74914	0.76071	0.76071	0.74338
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Newton Falls Joint Fire District</b>				
Residential/Agricultural Real	0.80783	0.80817	0.80683	0.80463
Commercial/Industrial and Public Utility Real	0.97285	0.94016	0.93883	0.93373
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Eagle Joint Fire District</b>				
Residential/Agricultural Real	1.20000	1.20000	1.19749	1.19968
Commercial/Industrial and Public Utility Real	1.17303	1.20000	1.20000	1.20000
General Business and Public Utility Personal	1.20000	1.20000	1.20000	1.20000
<b>Bristol Public Library</b>				
Residential/Agricultural Real	0.99802	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	0.00000	0.00000	0.00000
<b>Kinsman Free Public Library</b>				
Residential/Agricultural Real	1.88208	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.79580	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	0.00000	0.00000	0.00000
<b>Joint Vocational School</b>				
<b>Trumbull County</b>				
Residential/Agricultural Real	2.14819	2.02082	2.01205	2.00806
Commercial/Industrial and Public Utility Real	2.14884	2.13324	2.10965	2.06241
General Business and Public Utility Personal	2.40000	2.40000	2.40000	2.40000
<b>Out-of-County School Districts</b>				
<b>Auburn Joint Vocational</b>				
Residential/Agricultural Real	1.50000	1.50000	1.50000	1.50000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	1.50000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
<b>Mahoning County Joint Vocational</b>				
Residential/Agricultural Real	2.10000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.01838	2.00330	2.00431
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
<b>Cardinal Local School District</b>				
Residential/Agricultural Real	21.75980	21.38933	21.22468	21.70897
Commercial/Industrial and Public Utility Real	27.99767	28.15214	27.92201	27.49636
General Business and Public Utility Personal	50.86000	50.77000	50.64000	51.15000

2007	2006	2005	2004	2003	2002
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.69604	0.69552	0.69460	0.77727	0.77819	0.77819
0.73570	0.72403	0.71241	0.83460	0.83247	0.83996
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.80472	0.80588	0.80254	0.88954	0.89491	0.89491
0.95299	0.95208	0.93719	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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
2.00900	2.01008	2.00000	2.00000	2.00728	2.00000
2.05500	2.03852	2.00000	2.15325	2.14629	2.10004
2.40000	2.40000	2.40000	2.40000	2.40000	2.40000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
2.00000	2.00000	2.00000	2.00085	2.00387	2.00324
2.00000	2.00000	2.00000	2.04402	2.03781	2.03770
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
21.75485	19.37828	19.47965	22.63750	22.73443	22.80702
27.44988	25.94188	25.98120	30.16933	30.16626	30.03620
51.15000	51.15000	51.15000	51.75000	51.75000	51.75000



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

	2011	2010	2009	2008
<b>Jackson Milton Local School District</b>				
Residential/Agricultural Real	\$27.70097	\$27.75738	\$27.81406	\$27.85729
Commercial/Industrial and Public Utility Real	27.75868	27.96809	27.86784	27.87077
General Business and Public Utility Personal	39.85000	39.85000	39.95000	39.95000
<b>School</b>				
<b>Bloomfield-Mespo Local School District</b>				
Residential/Agricultural Real	21.44259	21.90704	21.74310	21.71644
Commercial/Industrial and Public Utility Real	32.62105	26.82598	26.41545	26.41054
General Business and Public Utility Personal	50.20000	50.35000	50.30000	50.30000
<b>Bristol Local School District</b>				
Residential/Agricultural Real	27.05922	27.14204	27.49884	27.38230
Commercial/Industrial and Public Utility Real	30.55386	27.90609	28.11361	28.06617
General Business and Public Utility Personal	46.15000	46.15000	46.60000	46.60000
<b>Brookfield Local School District</b>				
Residential/Agricultural Real	45.85000	23.32447	22.27894	22.22980
Commercial/Industrial and Public Utility Real	23.52280	27.03281	26.94471	26.33348
General Business and Public Utility Personal	27.16057	45.50000	45.50000	45.50000
<b>Champion Local School District</b>				
Residential/Agricultural Real	45.85000	25.80954	25.67899	25.67997
Commercial/Industrial and Public Utility Real	26.28482	32.80197	32.72151	31.12750
General Business and Public Utility Personal	33.23566	36.30000	36.25000	36.20000
<b>Girard City School District</b>				
Residential/Agricultural Real	36.45000	31.66195	31.66319	31.58507
Commercial/Industrial and Public Utility Real	35.23412	33.86283	33.94532	33.89137
General Business and Public Utility Personal	33.96930	49.05000	49.15000	49.10000
<b>Howland Local School District</b>				
Residential/Agricultural Real	30.20564	28.41216	28.34569	28.23060
Commercial/Industrial and Public Utility Real	30.60279	30.30354	30.07461	29.12772
General Business and Public Utility Personal	38.75000	38.35000	38.30000	38.20000
<b>Hubbard Exempted Village School District</b>				
Residential/Agricultural Real	33.35930	31.11122	31.99909	31.97610
Commercial/Industrial and Public Utility Real	37.22518	36.54477	37.34421	36.83289
General Business and Public Utility Personal	54.00000	52.85000	53.80000	53.75000
<b>Joseph Badge Local School District</b>				
Residential/Agricultural Real	29.33895	29.69722	29.71910	29.74153
Commercial/Industrial and Public Utility Real	29.77559	30.99670	30.91739	30.94937
General Business and Public Utility Personal	35.40000	35.70000	35.75000	35.80000
<b>Labrae Local School District</b>				
Residential/Agricultural Real	24.31522	23.82269	23.67645	23.36705
Commercial/Industrial and Public Utility Real	39.49247	38.50471	38.38227	38.20867
General Business and Public Utility Personal	51.75000	51.75000	51.70000	51.50000
<b>Lakeview Local School District</b>				
Residential/Agricultural Real	28.64317	26.82077	22.85364	22.71571
Commercial/Industrial and Public Utility Real	28.38141	28.25355	24.54180	22.84686
General Business and Public Utility Personal	41.95000	41.35000	37.45000	37.65000
<b>Liberty Local School District</b>				
Residential/Agricultural Real	37.77910	35.35019	35.29864	35.26147
Commercial/Industrial and Public Utility Real	35.89661	36.43751	35.79491	35.51645
General Business and Public Utility Personal	46.05000	45.20000	45.25000	45.20000

2007	2006	2005	2004	2003	2002
\$28.16421	\$28.16421	\$25.91509	\$26.11799	\$26.11235	\$26.09096
28.22300	28.22300	25.97492	26.21951	26.19672	26.19672
40.30000	40.30000	41.90000	41.95000	41.95000	41.95000
21.76131	21.85842	18.75002	22.14652	22.37247	22.32027
26.39248	27.07174	24.13120	29.12307	29.27307	29.22307
50.30000	50.30000	47.35000	48.10000	48.25000	48.20000
27.40011	27.37532	27.02287	24.01130	24.21901	24.11622
28.06639	28.06077	28.05968	26.57623	27.27578	27.17578
46.60000	46.60000	46.60000	43.10000	48.50000	43.20000
22.22278	15.39027	15.32150	17.01499	17.05838	17.04625
26.24781	19.34507	19.02094	21.39106	21.42092	21.38806
45.50000	39.10000	39.10000	39.10000	39.10000	39.10000
25.60054	26.15677	26.06874	27.41469	27.61565	27.41489
31.08204	31.28673	29.38426	33.77592	33.98816	31.64577
36.20000	36.75000	36.70000	38.00000	38.20000	38.00000
31.34445	26.99907	26.75324	29.71503	23.40109	23.40000
33.64005	29.22826	28.93133	32.96821	26.75247	26.75175
48.90000	44.55000	44.40000	45.20000	38.90000	38.90000
28.08205	28.26603	27.86107	29.08859	29.39514	23.68967
28.75667	28.90701	27.89185	29.14635	29.49392	23.78044
38.05000	38.25000	37.90000	39.05000	39.35000	33.65000
31.58064	31.96969	26.15001	29.08680	29.10648	29.15636
36.22861	36.31796	30.20882	34.61054	34.55391	34.80317
53.35000	53.75000	47.65000	49.10000	49.10000	49.15000
29.76023	30.39720	30.46831	32.17580	31.98042	25.07656
30.94687	30.86598	30.56603	32.35089	32.11512	25.21512
35.80000	40.45000	37.60000	39.20000	39.00000	32.10000
23.20168	23.44315	23.36183	27.19170	26.59640	26.04198
36.71157	35.82902	34.93123	36.54908	36.52357	35.77575
51.35000	52.20000	52.20000	53.00000	53.00000	52.45000
22.67884	22.50608	22.13606	23.21144	23.26586	23.02206
23.15811	22.95566	22.27567	23.36357	23.41727	23.17727
37.60000	37.10000	36.80000	37.80000	37.85000	37.61000
35.21157	32.29665	35.02261	29.82570	29.92832	29.37468
35.71981	35.73891	35.14888	30.29286	30.48662	29.65145
45.20000	45.25000	45.10000	38.60000	38.70000	38.15000

(continued)

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

	2011	2010	2009	2008
<b>Lordstown Local School District</b>				
Residential/Agricultural Real	\$25.31667	\$24.21073	\$24.09790	\$24.11612
Commercial/Industrial and Public Utility Real	36.30000	30.74282	29.57614	29.37155
General Business and Public Utility Personal	36.30000	35.35000	35.25000	35.30000
<b>Maplewood Local School District</b>				
Residential/Agricultural Real	27.00780	27.83028	27.74354	27.71338
Commercial/Industrial and Public Utility Real	26.59987	27.24492	28.49328	28.22556
General Business and Public Utility Personal	42.40000	43.15000	43.15000	43.25000
<b>Mathews Local School District</b>				
Residential/Agricultural Real	26.06940	26.06940	25.52854	25.24425
Commercial/Industrial and Public Utility Real	29.85038	28.68698	27.77606	26.88569
General Business and Public Utility Personal	45.55000	45.55000	45.65000	46.16000
<b>McDonald Local School District</b>				
Residential/Agricultural Real	37.43986	28.29121	28.38567	23.35981
Commercial/Industrial and Public Utility Real	58.80000	48.25852	47.08794	42.00743
General Business and Public Utility Personal	58.80000	51.25000	51.35000	46.35000
<b>Newton Falls Exempted Village School District</b>				
Residential/Agricultural Real	22.53552	22.77789	24.84879	24.65512
Commercial/Industrial and Public Utility Real	23.05098	22.82056	24.96713	24.73159
General Business and Public Utility Personal	32.60000	32.85000	35.05000	34.90000
<b>Niles City School District</b>				
Residential/Agricultural Real	34.25032	31.35751	31.25612	31.03984
Commercial/Industrial and Public Utility Real	36.96673	35.56435	35.38725	35.17307
General Business and Public Utility Personal	49.20000	48.05000	48.00000	47.80000
<b>Southington Local School District</b>				
Residential/Agricultural Real	28.60234	28.27823	27.98837	27.78820
Commercial/Industrial and Public Utility Real	29.26781	28.46834	28.21834	28.11834
General Business and Public Utility Personal	45.55000	45.40000	45.15000	45.05000
<b>Warren City School District</b>				
Residential/Agricultural Real	44.32715	38.21776	37.81560	37.47122
Commercial/Industrial and Public Utility Real	47.33155	45.62077	45.10799	44.45463
General Business and Public Utility Personal	57.60000	54.80000	54.55000	54.25000
<b>Weathersfield Local School District</b>				
Residential/Agricultural Real	25.88683	24.68784	24.70707	24.65144
Commercial/Industrial and Public Utility Real	31.07968	30.20565	30.25429	30.41787
General Business and Public Utility Personal	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.

**Source:** Ohio Department of Taxation

2007	2006	2005	2004	2003	2002
\$22.92929	\$24.45206	\$23.60001	\$25.05001	\$25.65001	\$25.75001
27.74922	28.72852	27.89557	33.59685	34.15914	34.25914
34.10000	35.60000	34.80000	36.25000	36.85000	36.95000
27.73279	27.72836	22.12321	23.22135	23.43177	23.42880
27.68845	27.71027	21.89945	23.11973	23.37095	23.37095
43.20000	43.20000	37.70000	38.50000	38.70000	38.70000
25.37789	25.40315	25.27433	27.40471	26.78467	26.67562
27.10251	27.08297	26.48943	31.86334	33.60883	33.60883
46.16000	46.16000	46.16000	46.96000	49.88000	49.88000
23.11015	22.92160	23.15193	23.86960	23.70600	23.85600
41.75743	40.67744	40.54586	44.44708	40.07358	40.22358
46.10000	45.90000	46.15000	46.70000	46.55000	46.70000
28.10512	28.32773	28.30267	28.98940	28.59486	28.14486
28.46125	28.64598	28.43424	30.06420	29.54919	29.09919
38.35000	38.55000	38.60000	39.20000	38.80000	38.35000
25.60408	25.60049	25.31320	21.46605	21.36373	21.46235
29.75411	29.65642	29.24804	27.11396	26.82268	26.90098
42.35000	42.35000	42.15000	38.25000	38.15000	38.25000
31.81601	19.35689	22.44191	23.78593	24.08681	24.08681
32.35192	23.10192	22.59783	24.75021	25.03061	25.03061
50.05000	40.80000	40.75000	41.95000	42.25000	42.25000
36.23493	36.96924	36.83852	39.59207	39.57018	32.46789
42.72661	43.48592	43.04222	45.57768	45.36751	38.18991
53.05000	53.80000	53.75000	54.90000	54.95000	47.85000
23.72748	25.00430	25.40001	26.85996	21.96598	21.86303
29.44272	30.86436	31.15221	33.31373	28.50037	28.40037
48.20000	49.50000	49.90000	49.90000	45.00000	44.90000

**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
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
2003	26,439,015	24,977,847	94.47	979,170	25,957,017	98.18
2002	26,549,000	25,395,720	95.66	1,025,383	26,421,103	99.52

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

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

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

**Trumbull County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2011 and 2002 (1)*

Name of Taxpayer	2011	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$14,836,730	0.45 %
Marion Plaza	13,737,260	0.42
Delphi Automotive Systems	13,444,210	0.41
Cafro Ross	6,808,120	0.21
Sears Roebuck	6,521,210	0.20
WCI Steel Acquisition	6,441,180	0.19
Walmart Real Estate	4,278,300	0.13
Seven Seventeen Credit Union	3,824,460	0.12
Ohio Presbyterian	3,435,880	0.10
Walmart Stores	3,309,950	0.09
Totals	<u>\$76,637,300</u>	<u>2.32 %</u>
Total Real Property Assessed Valuation	<u>\$3,307,460,680</u>	

Name of Taxpayer	2002	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$23,836,890	0.91 %
Delphi Automotive Systems	13,290,820	0.51
K Mart Corporation	7,211,910	0.27
WCI Steel Acquisition	7,104,260	0.27
Thomas Steel Strip	2,573,910	0.10
RMI Titanium	2,280,830	0.09
Warren Fabricating	2,015,870	0.08
EASCO Inc.	1,014,070	0.04
Alcan Aluminum Corporation	968,410	0.04
AK Steel Corporation	800,280	0.02
Totals	<u>\$61,097,250</u>	<u>2.33 %</u>
Total Real Property Assessed Valuation	<u>\$2,623,111,040</u>	

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

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

**Trumbull County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2011 and 2006*

Name of Taxpayer	2011 (1)	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$69,624,060	63.51 %
American Transmission Systems	19,231,570	17.54
East Ohio Gas	9,193,670	8.39
Orion Power Midwest	8,394,940	7.66
Aqua Ohio	1,852,430	1.69
Eastern Natural Gas	357,810	0.33
Cleveland Electric Illumination	306,370	0.28
Northeast Ohio Gas	304,030	0.28
Orwell Natural Gas	284,520	0.26
Columbia Gas Transmission	7,740	0.01
Totals	<u>\$109,557,140</u>	<u>99.93 %</u>
Total Public Utility Assessed Valuation	<u>\$109,631,640</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 2011 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, 2011*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Trumbull County</b>			
General Obligation Bonds	\$17,012,610	100 %	\$17,012,610
Special Assessment Bonds	1,370,476	100	1,370,476
Revenue Bonds	3,355,000	100	3,355,000
OPWC Loans	1,658,804	100	1,658,804
Capital Leases	75,278	100	75,278
<i>Total Direct - Trumbull County</i>	<u>23,472,168</u>		<u>23,472,168</u>
<b>Overlapping</b>			
Cities Wholly Within the County	62,659,598	100	62,659,598
Villages Wholly Within the County	11,572,474	100	11,572,474
Townships Wholly Within the County	2,132,100	100	2,132,100
School Districts Wholly Within the County	133,206,558	100	133,206,558
Cardinal Local School District	10,693,847	1	106,938
Hubbard Exempted Village School District	16,678,533	99	16,511,748
Jackson Milton Local School District	59,675	1	597
Weathersfield Local School District	1,850,335	92	1,702,308
<i>Total Overlapping</i>	<u>238,853,120</u>		<u>227,892,321</u>
<i>Totals</i>	<u><u>\$262,325,288</u></u>		<u><u>\$251,364,489</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, 2011.

Source: Trumbull County Auditor



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

Governmental Activities							
Year	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	OPWC Loans	OWDA Loans	Capital Leases
2011	\$17,012,610	\$1,370,476	\$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
2003	15,260,499	3,472,164	0	5,785,000	639,320	1,531,596	210,596
2002	18,174,159	3,755,184	0	4,415,000	673,495	1,656,083	313,503

(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	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$833,734	\$3,185,500	\$1,924,946	\$7,899,695	\$1,100,000	\$38,416,043	0.60 %	\$183
1,023,134	3,227,600	1,560,153	7,722,212	527,267	39,908,607	0.62	220
627,332	3,268,000	1,654,649	8,190,515	125,000	41,106,519	0.63	220
722,472	3,308,800	984,368	2,714,599	2,155,000	39,857,858	0.66	223
811,751	2,665,800	1,061,147	2,548,708	0	48,207,902	0.80	223
895,498	2,698,400	1,137,926	3,584,704	0	48,411,561	0.80	221
979,573	1,818,400	1,214,705	4,596,433	1,075,000	39,058,203	0.65	178
1,062,787	1,837,600	727,560	5,524,615	1,075,000	39,755,725	0.08	180
901,836	1,856,000	492,953	6,377,775	4,075,000	40,602,739	0.70	182
1,027,816	0	526,373	7,161,220	4,075,000	41,777,833	0.74	187

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

	2011	2010	2009	2008
Tax Valuation	<u>\$3,417,092,320</u>	<u>\$3,425,170,295</u>	<u>\$3,427,858,202</u>	<u>\$3,513,758,726</u>
Debt Limit (1)	<u>\$83,927,308</u>	<u>\$84,129,257</u>	<u>\$84,196,455</u>	<u>\$86,343,968</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	17,859,861	18,998,067	18,888,867	20,525,473
Revenue Bonds	6,540,500	6,967,600	7,383,000	7,748,800
Special Assessment Bonds	1,419,138	1,846,932	2,135,157	2,412,914
OWDA Loans	7,899,695	7,981,165	8,685,202	3,424,077
OPWC Loans	3,206,984	3,337,642	3,550,824	2,999,229
Notes	<u>1,500,000</u>	<u>2,810,000</u>	<u>4,625,000</u>	<u>9,840,000</u>
Total Gross Indebtedness	38,426,178	41,941,406	45,268,050	46,950,493
Less:				
General Obligation Bonds - Enterprise	(829,861)	(1,019,067)	(642,842)	(741,085)
General Obligation Bonds - Jail Construction (2)	0	0	(543,025)	(1,122,388)
Revenue Bonds	(6,540,500)	(6,967,600)	(7,383,000)	(7,748,800)
Special Assessment Bonds	(1,419,138)	(1,846,932)	(2,135,157)	(2,412,914)
OWDA Loans	(7,899,695)	(7,981,165)	(8,685,202)	(3,424,077)
OPWC Loans	(3,206,984)	(3,337,642)	(3,550,824)	(2,999,229)
Notes - Enterprise Portion	(1,500,000)	(2,810,000)	(3,385,000)	0
Amount Available in Debt Service Fund	<u>(83,696)</u>	<u>(87,972)</u>	<u>(60,376)</u>	<u>(71,422)</u>
Total Net Debt Applicable to Debt Limit	<u>16,946,304</u>	<u>17,891,028</u>	<u>18,882,624</u>	<u>28,430,578</u>
Legal Debt Margin	<u>\$66,981,004</u>	<u>\$66,238,229</u>	<u>\$65,313,831</u>	<u>\$57,913,390</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.81%	78.73%	77.57%	67.07%
Unvoted Debt Limit (3)	\$34,170,923	\$34,251,703	\$34,278,582	\$35,137,587
Amount of Debt Subject to Limit	<u>(16,946,304)</u>	<u>(17,891,028)</u>	<u>(18,882,624)</u>	<u>(28,430,578)</u>
Unvoted Legal Debt Margin	<u>\$17,224,619</u>	<u>\$16,360,675</u>	<u>\$15,395,958</u>	<u>\$6,707,009</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	50.41%	47.77%	44.91%	19.09%

(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

2007	2006	2005	2004	2003	2002
<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>\$3,389,816,466</u>	<u>\$3,252,755,183</u>
<u>\$89,561,093</u>	<u>\$92,038,861</u>	<u>\$84,999,169</u>	<u>\$84,194,060</u>	<u>\$83,245,412</u>	<u>\$79,818,880</u>
17,164,373	16,845,223	17,012,400	19,063,716	16,162,335	19,201,975
2,665,800	2,698,400	1,818,400	1,837,600	1,856,000	0
2,681,532	2,939,683	3,170,506	3,417,190	3,472,164	3,755,184
3,454,002	4,668,619	5,842,753	6,920,410	7,909,371	8,817,303
2,606,460	2,420,914	1,811,989	1,332,705	1,132,273	1,199,868
18,100,000	17,935,000	9,700,000	6,648,000	9,860,000	8,490,000
<u>46,672,167</u>	<u>47,507,839</u>	<u>39,356,048</u>	<u>39,219,621</u>	<u>40,392,143</u>	<u>41,464,330</u>
(833,467)	(920,317)	(1,007,494)	(1,093,810)	(901,836)	(1,027,816)
(1,739,906)	(3,009,906)	(4,214,906)	(5,359,906)	(6,429,906)	(7,449,906)
(2,665,800)	(2,698,400)	(1,818,400)	(1,837,600)	(1,856,000)	0
(2,681,532)	(2,939,683)	(3,170,506)	(3,417,190)	(3,472,164)	(3,755,184)
(3,454,002)	(4,668,619)	(5,842,753)	(6,920,410)	(7,909,371)	(8,817,303)
(2,606,460)	(2,420,914)	(1,811,989)	(1,332,705)	(1,132,273)	(1,199,868)
0	0	(1,075,000)	(1,075,000)	(4,075,000)	0
(126,491)	(74,368)	(148,658)	(90,074)	(26,069)	(245,828)
<u>32,564,509</u>	<u>30,775,632</u>	<u>20,266,342</u>	<u>18,092,926</u>	<u>14,589,524</u>	<u>18,968,425</u>
<u>\$56,996,584</u>	<u>\$61,263,229</u>	<u>\$64,732,827</u>	<u>\$66,101,134</u>	<u>\$68,655,888</u>	<u>\$60,850,455</u>
63.64%	66.56%	76.16%	78.51%	82.47%	76.24%
\$36,424,437	\$37,415,544	\$34,599,668	\$34,277,624	\$33,898,165	\$32,527,552
<u>(32,564,509)</u>	<u>(30,775,632)</u>	<u>(20,266,342)</u>	<u>(18,092,926)</u>	<u>(14,589,524)</u>	<u>(18,968,425)</u>
<u>\$3,859,928</u>	<u>\$6,639,912</u>	<u>\$14,333,326</u>	<u>\$16,184,698</u>	<u>\$19,308,641</u>	<u>\$13,559,127</u>
10.60%	17.75%	41.43%	47.22%	56.96%	41.69%

**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		
2011	210,312	\$9,574,469,066	\$17,012,610	\$833,734	\$17,846,344	0.19 %	\$84.86
2010	210,312	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
2003	223,518 a	9,880,300,365	15,260,499	901,836	16,162,335	0.16	72.31
2002	223,518 a	9,564,168,177	18,174,159	1,027,816	19,201,975	0.20	85.91

**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:** Resources have not been externally restricted for the repayment of debt.

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

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
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) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

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

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

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

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

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
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) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

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

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

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

**Trumbull County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Bonds*  
*Last Four Years (1)*

Year	Sales Tax Revenues (2)	Debt Service Requirements (3)		Coverage
		Principal	Interest	
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*

Year	Population (1)		Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
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
2003	223,518	a	5,810,536	26,248	5.1
2002	223,518	a	5,609,741	25,163	5.3

**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*

Name of Employer	Nature of Business	2011	
		Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	4,500	4.87 %
Youngstown Air Reserve Base	Government	2,125	2.30
West Corporation	Call Center	1,300	1.41
Trumbull County	Government	1,280	1.38
RG Steel	Steel Products	1,050	1.13
Warren City Schools	Educational Service	810	0.88
Ohio Security Systems	Security/Janitorial	600	0.65
Delphi Packard	Vehicle Wiring Systems	590	0.64
RTI Niles	Titanium	575	0.62
Covelli Enterprise (Panera)	Food Service	500	0.54
AVI Food System	Food Service	500	0.54
Total		13,830	14.96 %
Total Employment within the County		92,420	

Name of Employer	Nature of Business	2002	
		Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	6,986	6.62 %
Delphi Packard	Vehicle Wiring Systems	6,400	6.07
WCI Steel	Manufacturing	2,200	2.09
MCI	Call Center	1,200	1.14
General Electric, Inc.	Light Bulbs	875	0.83
RMI Titanium	Titanium products	600	0.57
Thomas Steel Strip	Steel Bar Production	422	0.40
Denman Tire Corporation	Tires	420	0.40
EASCO Corporation	Automotive products	392	0.37
Lear Corporation	Steel containers	365	0.34
Total		19,860	18.82 %
Total Employment within the County		105,500	

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

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

	2011	2010	2009	2008
General Government				
Legislative and Executive				
Commissioners	134.00	144.00	140.00	143.00
Auditor	42.00	47.00	47.00	42.00
Treasurer	13.00	15.00	17.00	17.00
Prosecuting Attorney	36.00	37.00	36.00	37.00
Board of Elections	16.00	16.00	17.00	36.00
Recorder	11.00	13.00	13.00	13.00
Planning Commission	8.00	9.00	9.00	10.00
Risk Management	3.00	4.00	4.00	2.00
Judicial				
Common Pleas Court	100.00	100.00	100.00	96.00
Probate Court	30.00	30.00	28.00	27.00
Municipal Court	36.00	35.00	36.00	37.00
Clerk of Courts	28.00	31.00	32.00	34.00
Court of Appeals	3.00	4.00	4.00	4.00
Domestic Relations	69.00	70.00	70.00	69.00
County Court	33.00	29.00	29.00	30.00
Public Safety				
Sheriff	137.00	142.00	133.00	132.00
Coroner	6.00	6.00	7.00	7.00
Public Works				
Engineer	64.00	63.00	69.00	71.00
Health				
DD	342.00	346.00	363.00	361.00
Alcohol, Drug Abuse and Mental Health	44.00	47.00	43.00	47.00
Human Services				
Jobs and Family Services	171.00	186.00	197.00	205.00
Children's Services	160.00	166.00	172.00	166.00
Elderly Affairs	82.00	75.00	67.00	63.00
Veteran Services	8.00	7.00	8.00	7.00
Conservation and Recreation	7.00	6.00	8.00	7.00
Total General Government	<u>1,583.00</u>	<u>1,628.00</u>	<u>1,649.00</u>	<u>1,663.00</u>
Business-Type				
Sewer District	<u>59.00</u>	<u>58.00</u>	<u>62.00</u>	<u>61.00</u>
Total	<u><u>1,642.00</u></u>	<u><u>1,686.00</u></u>	<u><u>1,711.00</u></u>	<u><u>1,724.00</u></u>

(1) Information prior to 2004 is not available.

**Method:** Using 1.0 for each full-time employee at December 31.  
 No part-time or seasonal employees are included.

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

2007	2006	2005	2004
141.00	140.00	136.00	147.00
44.00	45.00	39.00	36.00
18.00	18.00	19.00	20.00
36.00	35.00	35.00	36.00
12.00	19.00	20.00	26.00
13.00	13.00	12.00	18.00
9.00	9.00	7.00	9.00
3.00	4.00	0.00	0.00
101.00	98.00	103.00	103.00
29.00	27.00	27.00	34.00
37.00	39.00	40.00	39.00
33.00	33.00	35.00	37.00
3.00	3.00	2.00	3.00
70.00	69.00	67.00	68.00
29.00	29.00	29.00	29.00
117.00	120.00	112.00	127.00
7.00	7.00	7.00	7.00
107.00	76.00	75.00	77.00
358.00	371.00	358.00	366.00
46.00	43.00	40.00	40.00
221.00	198.00	182.00	196.00
177.00	181.00	182.00	200.00
63.00	47.00	54.00	62.00
8.00	7.00	6.00	6.00
7.00	6.00	9.00	11.00
<u>1,689.00</u>	<u>1,637.00</u>	<u>1,596.00</u>	<u>1,697.00</u>
66.00	66.00	62.00	60.00
<u>1,755.00</u>	<u>1,703.00</u>	<u>1,658.00</u>	<u>1,757.00</u>

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

	2011	2010	2009	2008
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,247	1,297	1,245	1,281
Number of meetings	52	52	52	52
<b>Auditor</b>				
Number of non-exempt conveyances	2,949	3,290	3,399	3,199
Number of exempt conveyances	3,665	3,328	4,498	4,778
Number of real estate transfers	6,614	6,618	7,987	7,977
Number of personal property returns	0	0	0	4,321
<b>Board of Elections</b>				
Number of registered voters	147,663	149,685	147,582	149,261
Number of voters last general election	71,612	74,386	65,575	108,441
Percentage of register voters that voted	48.50%	49.70%	44.43%	72.65%
<b>Recorder</b>				
Number of deeds recorded	6,601	6,663	7,119	7,840
Number of mortgages recorded	9,488	10,588	11,208	12,982
Number of military discharges recorded	28	32	41	49
<b>Building Department</b>				
Number of building permits issued	775	652	680	732
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of civil cases filed	2,842	3,337	3,519	3,482
Number of criminal cases filed	650	763	658	798
Number of domestic cases filed	1,165	2,050	1,196	2,177

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

2007	2006	2005	2004	2003	2002
1,293	1,338	1,325	1,207	1,133	1,177
51	57	52	52	54	51
3,951	4,329	4,627	4,449	4,388	4,450
4,850	5,026	5,352	5,447	5,699	5,742
8,801	9,355	9,979	9,896	10,087	10,192
2,126	4,527	4,879	4,899	9,914	9,777
138,010	142,516	140,675	142,436	127,031	132,957
43,497	83,906	66,031	110,747	58,210	74,757
31.52%	58.87%	46.94%	77.75%	45.82%	56.23%
8,544	9,200	9,919	9,717	9,767	10,190
16,782	20,404	23,076	25,080	36,662	31,470
35	38	54	44	57	110
757	964	1,056	1,408	1,397	1,410
3,499	3,169	3,169	3,236	3,080	3,104
607	937	693	578	688	797
2,318	1,378	1,378	1,252	1,393	1,512

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

	2011	2010	2009	2008	2007	2006
General Government						
Legislative and Executive						
Commissioners						
Vehicles	37.00	41.00	39.00	39.00	48.00	37.00
Auditor						
Vehicles	6.00	6.00	7.00	5.00	6.00	4.00
Treasurer						
Vehicles	0.00	0.00	0.00	0.00	0.00	2.00
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	0.00	0.00	4.00
Judicial						
Court of Appeals						
Vehicles	1.00	1.00	1.00	0.00	0.00	3.00
Domestic Relations / Juvenile						
Vehicles	10.00	10.00	10.00	7.00	7.00	7.00
Common Pleas Court						
Vehicles	19.00	18.00	19.00	11.00	14.00	25.00
Probate Court						
Vehicles	0.00	0.00	0.00	0.00	0.00	1.00
Public Safety						
Sheriff						
Vehicles	76.00	75.00	73.00	62.00	106.00	29.00
Public Works						
Engineer						
Vehicles	117.00	117.00	126.00	136.00	131.00	n/a
Health						
DD						
Vehicles	74.00	74.00	77.00	88.00	83.00	n/a
Alcohol, Drug Abuse and Mental Health						
Vehicles	3.00	3.00	5.00	4.00	4.00	n/a
Human Services						
Job and Family Services						
Vehicles	1.00	1.00	4.00	5.00	5.00	n/a
Children Services						
Vehicles	13.00	13.00	13.00	6.00	8.00	n/a
Elderly Affairs						
Vehicles	14.00	14.00	11.00	8.00	10.00	n/a
Veteran Services						
Vehicles	3.00	3.00	3.00	2.00	2.00	n/a
Conservation and Recreation						
Vehicles	10.00	9.00	8.00	3.00	2.00	n/a
Total General Government	<u>385.00</u>	<u>386.00</u>	<u>397.00</u>	<u>376.00</u>	<u>426.00</u>	
Business-Type						
Sewer District						
Vehicles	<u>33.00</u>	<u>37.00</u>	<u>36.00</u>	<u>45.00</u>	<u>53.00</u>	n/a
Total	<u>418.00</u>	<u>423.00</u>	<u>433.00</u>	<u>421.00</u>	<u>479.00</u>	

n/a - Information not available.

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

2005	2004	2003	2002
30.00	44.00	44.00	45.00
8.00	4.00	4.00	4.00
2.00	2.00	2.00	2.00
0.00	1.00	1.00	1.00
4.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00
6.00	7.00	7.00	9.00
27.00	23.00	23.00	21.00
1.00	1.00	1.00	0.00
30.00	31.00	31.00	48.00
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
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



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