



Mary Taylor, CPA  
Auditor of State



**FINANCIAL CONDITION  
TRUMBULL COUNTY**

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**FINANCIAL CONDITION  
TRUMBULL COUNTY**

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

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> <b>Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
<i>Supplemental Nutrition Assistance Program Cluster:</i>			
Supplemental Nutrition Assistance Program (SNAP)	G-89-20-1152/G-1011-11-5118	10.551	(42,845)
State Administrative Matching Grants for SNAP	G-89-20-1152/G-1011-11-5118	10.561	1,378,085
ARRA Food Assistance State Administrative Matching Grant	G-89-20-1152/G-1011-11-5118		111,903
Subtotal - CFDA 10.561			<u>1,489,988</u>
<i>Total - Supplemental Nutrition Assistance Program Cluster</i>			1,447,143
<i>Passed through the Ohio Department of Education:</i>			
Food Distribution Program	N/A	10.550	\$8,360
<i>Child Nutrition Cluster:</i>			
National School Lunch Program	N/A	10.555	<u>43,972</u>
Total United States Department Of Agriculture			<u>1,499,475</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants:			
Small Cities Program:			
Water and Sewer FY 08	BF-04-071-1	14.228	411,072
Water and Sewer FY 07	BF-06-071-1		317,436
Community Development FY 07	BF-07-071-1		36,232
Community Development FY 08	BF-08-071-1		394,500
Community Development FY 08	BF-09-071-1		1,500
Community Housing Improvement Program FY 08	BZ-08-071-1		24,648
Neighborhood Stabilization Program FY 08	BF-09-071-1		53,782
Subtotal - CFDA 14.228 - Small Cities Program			<u>1,239,170</u>
HOME Investment in Affordable Housing FY 06	M-06-DC-39-0202	14.239	29,145
HOME Investment in Affordable Housing FY 08	M-08-DC-39-0202		6,175
Subtotal - CFDA 14.239			<u>35,320</u>
Shelter Plus Care FY 2005	OH16C30-7021	14.238	68,065
Shelter Plus Care FY 2010	OH0203C5E-070801		92,010
Subtotal - CFDA 14.238			<u>160,075</u>
Supportive Housing FY 06	-	14.235	<u>65,035</u>
Total United States Department of Housing and Urban Development			<u>1,499,600</u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant	08-JB-011-A010	16.523	10,749
Edward Byrne Memorial Justice Assistance Grant Program - Drug Task Force	08-JG-A01-6446	16.579	81,000
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victims Assistance Program	08VAGENE023T	16.575	67,064
	09VAGENE023T		16,200
	08SAGENE023T		6,708
	09SAGENE023T		2,249
Subtotal - CFDA 16.575			<u>92,221</u>
Total United States Department Of Justice			<u>183,970</u>

**TRUMBULL COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> <b>Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Homeland Security Grant Program FY 08 Citizen Corps	14402 E104-08-054	97.067	106,602 2,505
Homeland Security Grant Program FY 07 State Homeland Security Exercise Funds	6957 2007-HSGEP-07-007		1,694 632
Subtotal - CFDA 97.067			<u>111,433</u>
Emergency Management Performance Grant	11438	97.042	37,886
Emergency Management Performance Grant	16083		41,756
Subtotal - CFDA 97.042			<u>79,642</u>
Total United States Department of Homeland Security			<u>191,075</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States - IDEA, Part B	0662666BSF09P	84.027	108,390
ARRA Special Education (IDEA Part B), Recovery Act	N/A	84.391	35,685
Special Education - Preschool Grants (IDEA Preschool)	PG-S1-2009P	84.173	30,335
<i>Total - Special Education Cluster</i>			<u>174,410</u>
Innovative Educational Program	78001A09	84.298	78
Total United States Department of Education			<u>174,488</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Aging/District XI Area Agency on Aging:</i>			
<i>Aging Cluster:</i>			
Special Programs for the Aging-Title III-B - Grants for Supportive Services and Senior Centers	N/A	93.044	18,434
Special Programs for the Aging: Title IIIC-1 Grant	N/A	93.045	224,971
Title IIIC-2 Grant	N/A		163,389
Subtotal - CFDA 93.045			<u>388,360</u>
Nutrition Services Incentive Program Title IIIC-1 and Title IIIC-2	N/A	93.053	56,137
<i>Total Aging Cluster</i>			462,931
<i>Passed through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	78-09 78-10	93.958	96,530 112,709
Subtotal - CFDA 93.958			<u>209,239</u>
Child Care Mandatory and Matching Funds	78-09 78-10	93.596	15,965 3,198
Subtotal - CFDA 93.596			<u>19,163</u>
Block Grants for Community Mental Health Services	78-09 78-10	93.767	339,594 174,155
Subtotal - CFDA 93.767			<u>513,749</u>
Medical Assistance Program - Title XIX	78-09 78-10	93.778	3,889,020 1,971,721
Subtotal - CFDA 93.778			<u>5,860,741</u>
ARRA Medical Assistance Program - Title XIX	78-09 78-10	93.778	586,184 313,208
Subtotal - CFDA 93.778 - ARRA			<u>899,392</u>

TRUMBULL COUNTY

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

FEDERAL GRANTOR Pass-Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
Social Services Block Grant - Title XX	MH-45-05 FY09	93.667	120,480
	MH-45-05 FY10		73,186
Subtotal - CFDA 93.667			<u>193,666</u>
Total Ohio Department of Mental Health			7,695,950
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Ohio Department of Alcohol and Drug Addiction Services Block Grants for Prevention and Treatment of Substance Abuse	78-08	93.959	562,786
	78-09		280,208
Subtotal - CFDA 93.959			<u>842,994</u>
Children's Health Insurance Program	78-08	93.767	34,284
	78-10		14,158
Subtotal - CFDA 93.767			<u>48,442</u>
Promoting Safe and Stable Families	FAST 09	93.556	28,179
SAMHSA Grant	5H79SP13137-04	93.276	89,187
	5H79SP13137-05		11,845
Subtotal - CFDA 93.276			<u>101,032</u>
Substance Abuse and Mental Health Services Projects	1H79TIO19565-01	93.243	136,530
Medical Assistance Program - Title XIX	78-09	93.778	695,798
	78-10		397,187
Subtotal - CFDA 93.778			<u>1,092,985</u>
ARRA Medical Assistance Program - Title XIX	78-09	93.778	104,943
	78-10		63,203
Subtotal - CFDA 93.778 ARRA			<u>168,146</u>
Total Ohio Department of Alcohol and Drug Addiction Services			2,418,308
<i>Passed through the Ohio Department of Jobs and Family Services: Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Medical Assistance Program - Title XIX - Medicaid I/O and Level One Waiver FY09	78-04	93.778	901,174
Medical Assistance Program - Title XIX - Medicaid I/O and Level One Waiver FY08	78-04		58,262
Medical Assistance Program - TCM - Title XIX FY09	78-04		330,416
Medical Assistance Program - TCM - Title XIX FY08	78-04		88,416
Subtotal - CFDA 93.778			<u>1,378,268</u>
Social Services Block Grant - Title XX	-	93.667	151,481
State Children's Health Insurance Program - Title XXI FY 08	45-08	93.767	108
State Children's Health Insurance Program - Title XXI FY 09	45-09		1,284
Subtotal - CFDA 93.767			<u>1,392</u>
Total Ohio Department of Mental Retardation and Developmental Disabilities			1,531,141
<i>Passed through Ohio Department of Job and Family Services:</i>			
Title IV-B	08-H318	93.645	149,036
Title IV-E Independent Living Initiatives	08-H329	93.674	35,247
Emergency Services Assistance Reimbursement	G-89-20-1152/G-1011-11-5118	93.556	91,951
Temporary Assistance for Needy Families (TANF) State Programs	G89-20-1152/G-1011-11-5118	93.558	8,772,591
<i>Child Care Cluster:</i>			
Child Care and Development Block Grant	G89-20-1152/G-1011-11-5118	93.575	53,266
Child Care Mandatory and Matching Funds of the Child Care	G89-20-1152/G-1011-11-5118	93.596	<u>3,924,539</u>
Total Child Care Cluster			3,977,805

TRUMBULL COUNTY

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
Child Support Enforcement	G89-20-1152/G-1011-11-5118	93.563	2,397,991
ARRA Child Support Enforcement	G89-20-1152/G-1011-11-5118		410,822
Subtotal - CFDA 93.563			<u>2,808,813</u>
Foster Care - Title IV-E	G89-20-1152/G-1011-11-5118	93.658	3,401,532
ARRA Foster Care - Title IV-E	G89-20-1152/G-1011-11-5118		259,005
Subtotal CFDA 93.658			<u>3,660,537</u>
Adoption Assistance	G89-20-1152/G-1011-11-5118	93.659	2,358,023
Social Services Block Grant - Title XX	G89-20-1152/G-1011-11-5118	93.667	1,150,412
Medical Assistance Program	G89-20-1152/G-1011-11-5118	93.778	<u>2,973,344</u>
Total Ohio Department of Job and Family Services			<u>25,977,759</u>
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities	N/A	93.617	<u>2,055</u>
Total United States Department of Health and Human Services			<u>38,088,144</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Employment Service Cluster:</i>			
Employment Service - Wagner Peyser One Stop Resource Sharing	N/A	17.207	7,024
Disabled Veterans' Outreach Program	N/A	17.801	91
Local Veterans' Employment Representative Program	N/A	17.804	<u>1,935</u>
Total Employment Service Cluster			9,050
<i>Workforce Investment Act (WIA) Cluster:</i>			
Workforce Investment Act - Adult	N/A	17.258	635,431
Veterans Short Term Training Program	N/A		17,854
ARRA Workforce Investment Act - Stimulus Adult	N/A		344,099
Workforce Investment Act - Statewide One Stop Resource Sharing	N/A		36
Workforce Investment Act - Adult Administrative	N/A		16,601
Subtotal - CFDA 17.258			<u>1,014,021</u>
Workforce Investment Act - Youth	N/A	17.259	930,101
ARRA Workforce Investment Act - Stimulus Youth	N/A		959,428
Workforce Investment Act - Youth Administrative	N/A		33,203
ODOD Incumbent Worker Allocation	N/A		11,559
Subtotal - CFDA 17.259			<u>1,934,291</u>
Workforce Investment Act - NEG Ohio 19 Auto Allocation	N/A	17.260	18,294
Workforce Investment Act - Dislocated Workers	N/A		1,141,379
ARRA Workforce Investment Act - Stimulus Dislocated Workers	N/A		544,493
Workforce Investment Act - Dislocated Workers - Administration	N/A		49,991
Subtotal - CFDA 17.260			<u>1,754,157</u>
Total WIA Cluster			<u>4,702,469</u>
Total United States Department of Labor			<u>4,711,519</u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction Cluster:</i>			
North Road	N/A	20.205	<u>6,850</u>
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Passed through the Ohio Environmental Protection Agency:</i>			
ARRA Water Pollution Control Funds	N/A	66.458	179,999
<i>Direct Funding:</i>			
Surveys and Studies	N/A	66.606	<u>174,000</u>
Total United States Environmental Protection Agency			<u>353,999</u>



TRUMBULL COUNTY  
 FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2009  
 (Continued)

FEDERAL GRANTOR Pass-Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b>UNITED STATES ARMY CORPS OF ENGINEERS</b>			
<i>Direct Funding:</i>			
Section 594 Program - Little Squaw Creek I	N/A	66.418	450,000
Section 594 Program - Brookfield Phase II	N/A		<u>224,000</u>
Total United States Army Corps of Engineers			<u>674,000</u>
<b>UNITED STATES DEPARTMENT OF COMMERCE</b>			
<i>Direct Funding:</i>			
Economic Development Public Works	N/A	11.300	<u>23,430</u>
<b>Totals</b>			<u><u>\$47,406,550</u></u>

*The notes to the Schedule of Federal Awards Expenditures are an integral part of this statement.*

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**FINANCIAL CONDITION  
TRUMBULL COUNTY**

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

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from Trumbull County Planning Commission, Trumbull County Prosecutor's Office, Trumbull County Board of Mental Retardation and Developmentally Disadvantaged, and the Trumbull County Mental Health Recovery Board to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - CHILD NUTRITION CLUSTER**

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**NOTE D – FOOD DONATION PROGRAM**

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the entitlement value of the commodities received.

**NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property and by other guarantees.

Activity in the CDBG Revolving Loan Fund during 2009 was as follows:

Beginning loans receivable balance as of January 1, 2009:	\$ 579,297
Loan principle repaid on loans issued prior to 2009:	<u>(38,068)</u>
Ending loans receivable balance as of December 31, 2009	\$ 541,229
Cash balance on hand in the revolving loan fund at December 31, 2009	\$ 212,925
Interest subsidies and economic development principal	53,884
Administrative costs expended during 2009	40,186

**FINANCIAL CONDITION  
TRUMBULL COUNTY**

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

**NOTE F - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Trumbull County  
160 High Street NW  
Warren, OH 44481

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairhaven Industries Inc., the discretely presented component unit, as described in our opinion of the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 28, 2010.

We intend this report solely for the information and use of management, the audit committee, Board of County Commissioners, federal awarding agencies, pass-through entities and others within the County. We intend it for no one other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

June 28, 2010



# Mary Taylor, CPA

## Auditor of State

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

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

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Trumbull County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Trumbull County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed another instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings and questioned costs lists this instance as Finding 2009-01.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

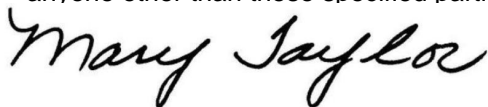
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings and questioned costs as item 2009-01. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding we identified is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

#### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010 which indicated we did not audit the financial statements of Fairhaven Industries Inc., and in our opinion, as it relates to the amounts included for Fairhaven Industries Inc., is based on the report of their auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

August 31, 2010, except for the Federal Awards Expenditures Schedule dated June 28, 2010.



**FINANCIAL CONDITION  
TRUMBULL COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Supplemental Nutrition Assistance Program (10.551 / 10.561) Workforce Investment Act Cluster (17.258 / 17.259 / 17.260) Temporary Assistance for Needy Families (93.558) Child Support Enforcement (93.563) Child Care Block Grant (93.575 / 93.596) Foster Care (93.658) Adoption Assistance (93.659) Medicaid (93.775 / 93.777 / 93.778)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 1,447,643 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Finding Number</b>	2009-01
<b>CFDA Title and Number</b>	Supportive Housing Program – 14.235
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**Establishment of a Reserve Account – Allowable Cost Questioned**

**Significant Deficiency, Noncompliance Finding**

Per **24 CFR Part 583.1**, the Supportive Housing Program is designed to promote the development of supportive housing and services, including innovative approaches to assist homeless persons in the transition from homelessness, and to promote the provisions of supportive housing to homeless persons to enable them to live as independently as possible.

Per **24 CFR Part 583.105-125**, program grants may be used for acquiring structures, rehabilitating structures, new construction, leasing, operating costs for supportive housing, and supportive services.

On September 24, 2009, the Trumbull County Community Mental Health and Recovery Board (the Board) issued a warrant in the amount of \$28,283 payable to Sunshine of Warren/Trumbull Area, Inc., through the Supportive Housing Program to establish a replacement reserve account for future capital replacement or improvement items at Joey’s Landings. Joey’s Landings is a building owned by the Board which was constructed with Supportive Housing Program funds. There was no indication in the federal requirements that a replacement reserve account is an allowable cost of the Supportive Housing Program. For the reasons stated above, we question the payment of \$28,283 made by the Board to Sunshine of Warren/Trumbull Area Inc.

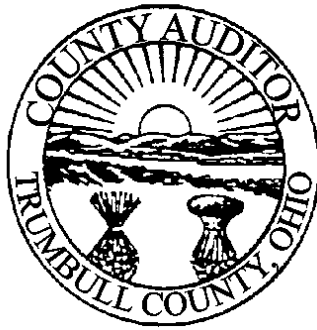
We recommend the Community Mental Health and Recovery Board adopt policies and implement procedures to ensure that federal program funds are expended in accordance with federal requirements and specific grant agreements.

**Officials’ Response and Corrective Action Plan**

On July 12, 2010, the Trumbull County Prosecutor’s Office sent a letter to the Board and the Sunshine of Warren/Trumbull Area, Inc., to inform them that a U. S. Department of Housing and Urban Development representative had declared a replacement reserve was not an allowable cost under the Supportive Housing Program. The letter also requested that Sunshine of Warren/Trumbull Inc. return the \$28,283 to the Board. On July 29, 2010, Sunshine of Warren/Trumbull Area, Inc, returned the monies by check to the Board. The Executive Director of the Board was notified by the Trumbull County Auditor’s Office to contact the U. S. Department of Housing and Urban Development to make arrangements to return any remaining Supportive Housing Program funds.

# Trumbull County OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009



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

Mark Delfrate, CPA, CGFM  
Chief Deputy Auditor

Prepared by the Trumbull County Auditor's Office



**Trumbull County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2009*  
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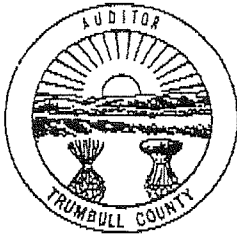
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**ADRIAN S. BIVIANO**, MBA, CPA, CGFM  
**TRUMBULL COUNTY AUDITOR**  
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**MARK DELFRATE**, CPA, CGFM  
CHIEF DEPUTY AUDITOR

June 28, 2010

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

The Honorable Sam C. Lamancusa  
Trumbull County Treasurer

Citizens of Trumbull County:

It is my pleasure to present Trumbull County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009.

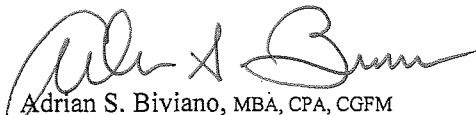
To the best of my knowledge the data presented, herein, is completely accurate in all respects and has been reported in a manner designed to provide complete disclosure of the financial position and the results of operations of the County.

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 fifteenth Certificate of Achievement for Excellence in Financial Reporting Guidelines of the Government Finance Officers Association (GFOA) in the history of Trumbull County.

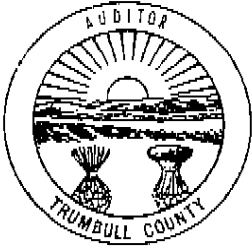
This document represents full disclosure of all Trumbull County's financial activities during the aforementioned year. The Trumbull County Auditor's office, unless otherwise noted, takes full responsibility for the data contained herein. We believe that the report has been prepared in a manner which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

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**ADRIAN S. BIVIANO**, MBA, CPA, CGFM  
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MARK DELFRATE, CPA, CGFM  
CHIEF DEPUTY AUDITOR

June 28, 2009

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

Citizens of Trumbull County:

I am pleased to submit the comprehensive annual financial report of Trumbull County for the year ended December 31, 2009.

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

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

Mary Taylor, CPA, Auditor of State, has issued an unqualified ("clean") opinion on Trumbull County's financial statements for the year ended December 31, 2009. 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 Portage 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 16; 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 23; 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 24.

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

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four-year terms, are the County Auditor, County Treasurer, County Prosecutor, County Engineer, Coroner, Clerk of Courts, County Recorder and Sheriff. Common Pleas Judges, including the Domestic

Relations, Juvenile Court and Probate Court Judges, are also elected on a County-wide basis and serve six-year terms. Court of Appeals Judges are elected on a district-wide basis by the electors of the Counties included in the district for a six-year term.

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

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

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

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

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

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

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

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

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

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

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

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

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. Average employment in the County rose from 86,243 in 1983 to 98,100 in 2009. New figures will be available after the release of the 2010 Census.

Since 1983, Trumbull County has assisted businesses expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County has taken advantage of State of Ohio programs such as the Enterprise Zone Program, which permits ad valorem property tax abatements for new real property, the Community Development Block Grant (CDBG) Program, which provides funds to create jobs for low and moderate income persons and Foreign Trade Zones (FTZ) which allows for reducing trade and tariff costs for local companies. The County has over 1,000 acres designated as a FTZ. Trumbull County has one of the largest and most successful Enterprise Zones in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. Over 115 Enterprise Zone Agreements have been approved by the Trumbull County Commissioners and 17 communities since 1983. The Enterprise Zone program has helped create 1,592 jobs and retain 4,668 jobs. The investment from projects participating in Trumbull County Enterprise Zone Agreements was over \$900 million. Trumbull County ranked as one of the top 10 in the State of Ohio in every enterprise zone category. Since the abolishment of the tax on personal property in Ohio, however, this program has seen a marked decrease in use since 2005.

Only two tax abatements were issued in 2009 and 2010 for businesses. In 2009, Reinforcement Systems of Ohio received a 75 percent tax abatement on new investments in real property for ten years, and in 2010, Flex Strut Inc. received a 60 percent tax abatement on new investments in real property for ten years. The reduction in the number of tax abatements resulted from a reform of Ohio tax law in 2005. Among the Ohio tax law changes were an income tax cut, the phase-out of the tangible personal property and corporation franchise taxes, the elimination of a 10 percent tax rollback on real property classified as commercial, and the introduction of a new low-rate, broad-based Commercial Activity Tax (CAT) on a business's gross receipts.

With its 75 percent tax abatement on new investments in real property, Reinforcement Systems of Ohio plans to establish a facility in the City of Warren with a minimum investment of \$10 million and the maximum investment is \$28 million. The company has projected that 45 new jobs will be created.

With its 60 percent tax abatement on new investments in real property, Flex Strut Inc. planned an expansion with a minimum investment is \$2 million and the maximum investment is \$3 million. The company projected the creation of 30 new jobs.

Glunt Industries received a \$280,000 economic development grant and \$100,000 in County Revolving Loan Fund (RLF) funds which was used (along with other funding sources) to construct about 4,000 linear feet of sanitary sewer to Glunt Industries and other properties in Warren Township. This provided for the creation of an additional 43 manufacturing jobs at the site and maintaining the 100 jobs at that location. \$20,000 in RLF funds were also used in conjunction with this grant application. The project was completed in March 2010.

The Reinvestment Partnership Corporation (RPC) which manages a “mini-loan“ program along with several banks provides loans to area small and start-up businesses in Trumbull County. This Program is administered by Warren Redevelopment and Planning (WRAP).

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

An Industrial Site Improvement Fund (ISIF) grant application was sent to the Ohio Department of Development for the Warren-Trumbull Railroad Project for rail improvements and upgrades of embargoed track from Warren Steel Holdings (WSH) in Champion and Warren Townships to Paige Street in Warren. These upgrades were necessary for the track to be used by WSH. A \$336,100 Section 629 Roadway Development Grant was awarded to the County for this project. The Mahoning Valley Economic Development Corporation (MVEDC) and the Ohio Rail Development Commission also contributed to the project, and the project was completed in 2010. This project will help retain 90 manufacturing jobs at Warren Steel Holdings and an additional 25 to 30 jobs at various suppliers to the steel manufacturer on site that require rail service. In addition, Warren Steel was expected to create an additional 25 to 30 manufacturing jobs at the site within two years.

The production of the Chevrolet Cobalt at the General Motors Lordstown facility preserved thousands of manufacturing jobs there and created new construction and investment by GM suppliers in Trumbull County. These include Intier Automotive, Faurecia Exhaust Systems, and Automodular. As of 2009, these suppliers continue to operate in Trumbull County as a result of new investments. The new Chevy Cruze was scheduled to be built at the Lordstown facility starting in 2010 and operations at the facility should continue despite the recession and the closing of other GM assembly plants throughout the U.S.

The Western Reserve Port Authority, the United States Air Force Reserve Base, the Regional Chamber of Commerce, and the Trumbull County Planning Commission all contributed to capital improvements near the Youngstown-Warren Regional Airport to establish an Air Industrial Complex. A grant from the US Economic Development Administration and funds from the State Capital Budget will be contributed to road, water, and sewer improvements west of the airport. This follows the construction of the \$7 million State Route 11 interchange project in 2003. In addition, Timken Latrobe Steel Distribution relocated from Youngstown to the Ridge Road area, creating 27 new jobs. The County has provided a \$300,000 loan from the Revolving Loan Fund and tax abatements for the Timken project. Timken will also take advantage of the Foreign Trade Zone. In 2004, Delphi Automotive Systems completed a \$58 million project at the Air Industrial Park with the construction of a 240,000 square foot plastic injection molding facility with the aid of tax incentives and State loans. In 2009, Millwood Inc. consolidated its operations to one location with the acquisition of property and two buildings at the airport. The purchase was made possible by PNC Bank, a Section 166 loan and the Mahoning Valley Industrial Loan Fund (MVILF) through MVEDC. Millwood distributes new and recycled pallets, pallet containers and boxes, taping systems and other industrial packaging and material handling products and services.

The County has one of the most successful revolving loan funds in Ohio, with over \$4 million loaned to local companies between 1984 and 2010, yielding 1,000 new jobs and thousands of other jobs retained. Five companies are currently repaying RLF loans amounting to approximately \$847,000. Loans made since 2002 include the Bull Moose Tube Company in Masury, Timken Latrobe Steel Distribution in Vienna, HM Steel in the City of Niles. 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. Forty-eight jobs were retained as a part of this project and a 240,000 square foot former Delphi Packard building is again being used. Also in 2009, RLF monies were used for partial funding of the North River Road Sewer Project to aid Glunt Industries and retain its employees. Flex-Strut, Inc. will use its RLF loan to purchase new machinery and equipment that will be installed in an expansion of its Howland Township facility. Flex Strut requested a loan of \$180,000 from the County's RLF, and First Place Bank and Mahoning Valley Economic Development Corporation (MVEDC) will also participate in this loan package for a total project cost of \$958,000.

In 2005 and 2006 the proceeds of revolving loans were used to offset infrastructure costs for area residents and businesses such as a Holiday Inn project in Braceville Township and the Brookfield Center South Sanitary Sewer project in Brookfield Township.

A \$87,500 working capital loan was awarded to Starr Fabricating, Inc. in Vienna Township in 2006 and another \$450,000 loan was approved in 2007 for acquisition of the same company, creating an additional 18 jobs. The Trumbull County Planning Commission requested a \$400,000 Fiscal Year 2006 CDBG Economic Development grant to serve as capital for this loan, and the County was awarded the grant early in 2007. The new company, Starr Manufacturing, Inc., created 12 new jobs.

Delphi Automotive Systems, the world's leading supplier of automotive power and signal distribution systems, is headquartered in Trumbull County. Since 2001, Delphi Packard built a new research and development facility in Champion Township and new injection molding facilities in Cortland and Vienna Township. With the aid of Enterprise Zone Agreements, tax increment financing for infrastructure and State grants and loans, approximately 500 jobs were retained and over \$150 million in new investments were made in Trumbull County. In 2005, Delphi Packard reorganized its office and manufacturing space, moving from the City of Warren to its main manufacturing and engineering facility on North River Road in Howland Township. The Delphi Corporation, based in Troy Michigan, recently emerged from Chapter 11 bankruptcy protection. In 2006, Delphi Packard Electric employees were offered and accepted lump sum payments of \$35,000 to \$140,000 to retire or quit their jobs. Approximately 660 hourly electrical workers remain on the job as a result of the buyout offer. Over 3,000 of the 3,800 hourly workers in Trumbull County accepted the lump sum buyout offers. According to the Delphi public relations office, a total of 850 workers remained employed in Trumbull County in 2010.

## **Income**

According to the U.S. Census, the median household income for Trumbull County in 2008 was estimated to be \$42,483, compared to State and national of \$48,023 and \$52,175, respectively. In 2006, the United States Department of Housing and Urban Development updated the Income Limits defining the income criteria for the various grant programs available to low-income persons.

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



## Housing

The following is 2000 Census (SF3 Summary Data Table H76) information concerning housing in the County, with comparative statistics for the City of Warren, the State of Ohio and the United States. New summary file census data will be available after 2010, however, they have published estimates for the county, state and nation. The housing estimates last updated on July 1, 2005 reflect 96,682 (+1.7 percent since 2000) housing units in Trumbull County, 5,007,091 (+4.7 percent since 2000) housing units in Ohio and 124,521,886 (+7.4 percent since 2000) housing units in the United States:

	<b>2006-2008 Median Value of Owner-Occupied Homes</b>	<b>percent Constructed Prior to 1940</b>	<b>Number of Housing Units</b>		<b>Change</b>
			<b>2000</b>	<b>2006-2008</b>	
City of Warren	\$71,800	28+ percent	21,279	21,198	-0.38 percent
County	\$104,200	21+ percent	95,117	96,991	1.97 percent
State	\$137,800	22+ percent	4,783,051	5,063,551	5.86 percent
United States (2000)	\$199,600	15+ percent	115,904,641	129,065,264	11.35 percent

### *Sanitary Engineer - Water and Sewer*

The County, through the Sanitary Engineer's Department, is in the process of making various capital improvements which will be funded by special assessments through the enterprise funds. Some other improvements that were in process include the improvement of the Golf & Wintergreen Dr. Improvement, Brookfield Center South Sewer project, the State Road Sewer Project, the Scott Street (Phase I) project, the North Park Avenue(N. River Rd.) project, the Brookfield (Phase II and Phase III projects, the East Central Bazetta Sanitary Sewer project, the Little Squaw Creek Interceptor Sewer project, the State Road project, and the Lakeshore Drive Sanitary Sewer project and expanding and improving the water system in the County through the construction of the Champion Water Tower project and various other projects.

### *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 \$9.0 million.

### *Acknowledgments*

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

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

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

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Adrian S. Biviano".

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

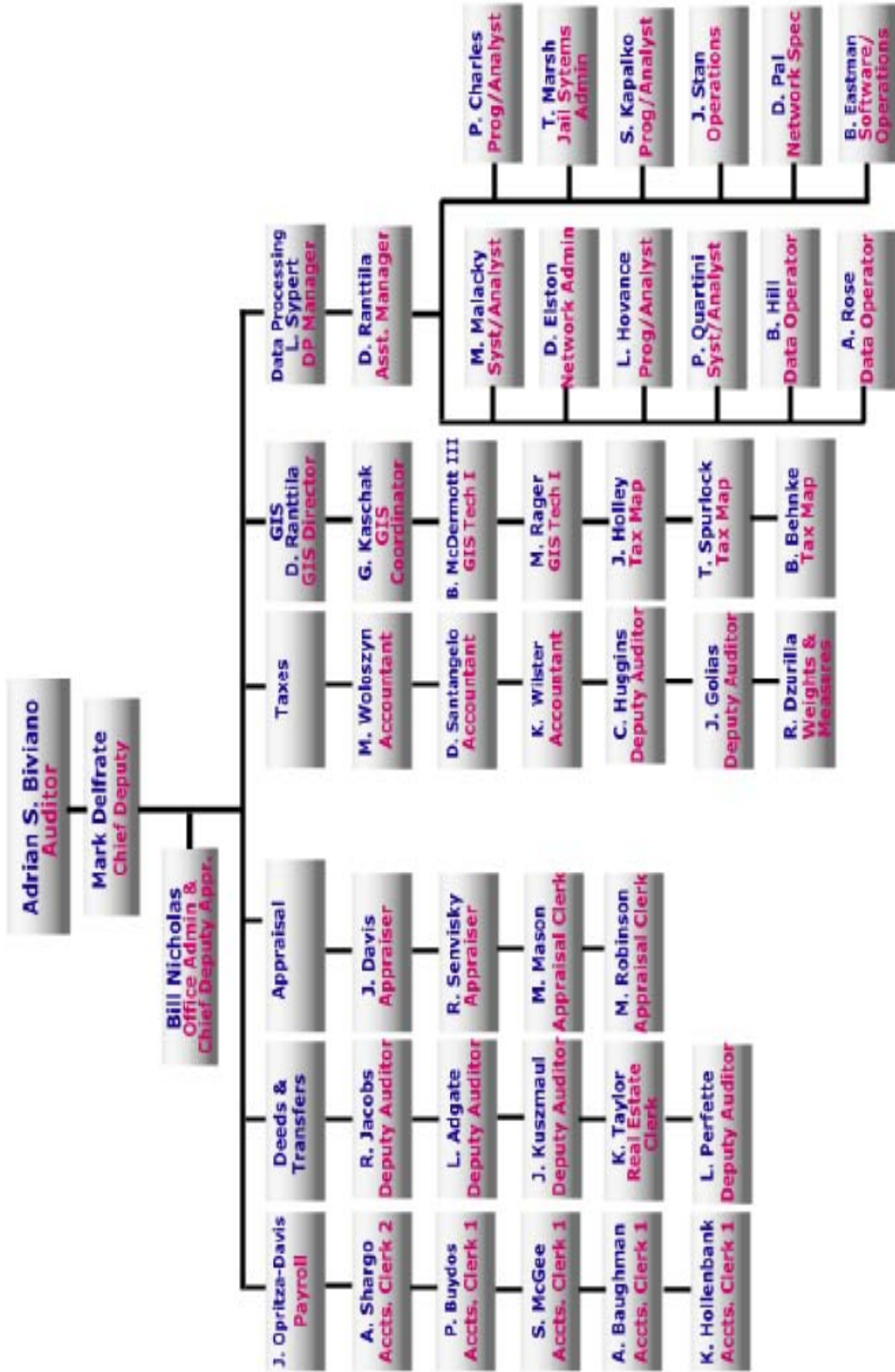
**Trumbull County, OHIO**

**ELECTED OFFICIALS  
DECEMBER 31, 2009**

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

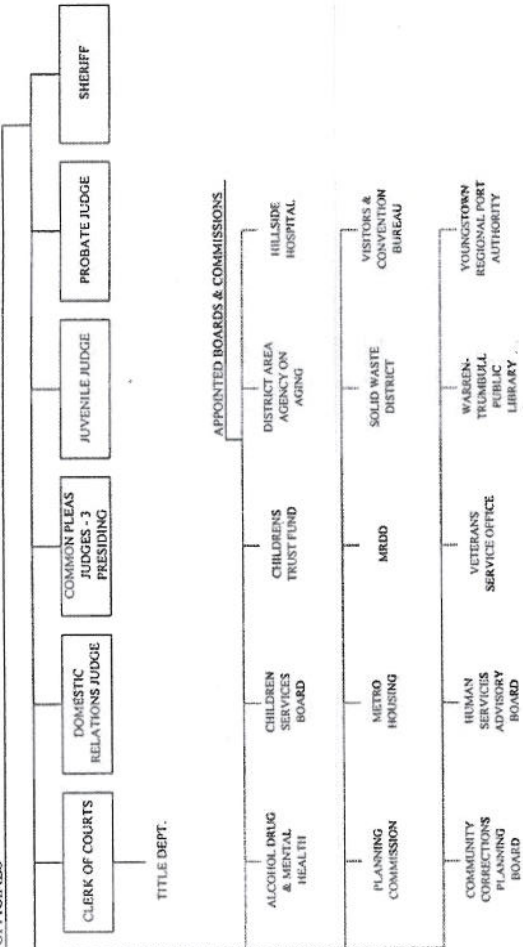
# TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATION CHART



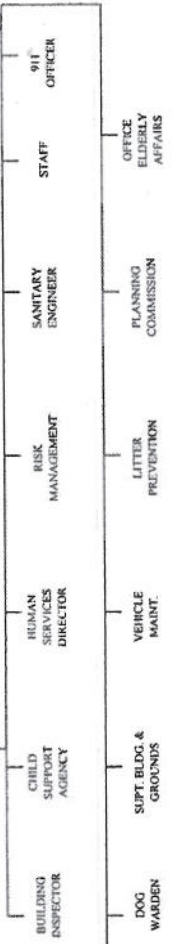
# TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF TRUMBULL COUNTY

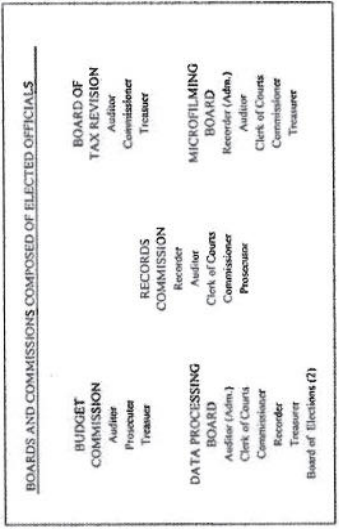
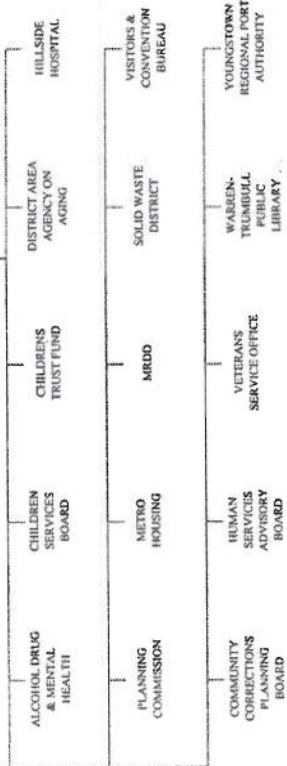
### ELECTED OFFICIALS



### COUNTY DEPARTMENTS



### APPOINTED BOARDS & COMMISSIONS



# 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, 2008

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



President

Executive Director



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Trumbull County  
160 High Street  
Warren, Ohio 44481

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries, Inc., which represent 100% of the assets and 100% of the revenues of the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Fairhaven Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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, 2009, and the respective changes in financial position and where applicable, cash flows, thereof, and the respective budgetary comparison for the General, Public Assistance, County Board of Mental Retardation, Children Services, and Community Mental Health funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

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

**Mary Taylor, CPA**  
Auditor of State

June 28, 2010



**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*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, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2009 are as follows:

- Trumbull County is not immune to the economic conditions that have affected the United States. However, Trumbull County has been able to continue operations without a reduction of services to the citizens of the County.
- In order to proactively respond to the current economic situation, the County officials have worked hard to stabilize their budgets in the current economic climate. The County's unions have done their part by agreeing to wage freezes in their contracts for the operating year.
- In 2009, the County experienced losses in revenue from drops in sales tax, conveyances taxes, grants and entitlements and interest revenue.
- The County has been able to begin construction on several water, sewer, and road projects, which are funded for the most part from user fees and grants.

### **Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Trumbull County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

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

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, Public Assistance, County Board of Developmental Disabilities, Community Mental Health and Children Services special revenue funds.

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

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

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

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

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

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

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

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

**The County as a Whole**

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

(Table 1)  
*Net Assets*

	Governmental Activities		Business-Type		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets</b>						
Current and Other Assets	\$140,479,923	\$143,610,078	\$12,127,074	\$13,599,170	\$152,606,997	\$157,209,248
Capital Assets, Net	113,356,631	112,607,971	73,107,266	65,506,379	186,463,897	178,114,350
<i>Total Assets</i>	<i>253,836,554</i>	<i>256,218,049</i>	<i>85,234,340</i>	<i>79,105,549</i>	<i>339,070,894</i>	<i>335,323,598</i>
<b>Liabilities</b>						
Current Liabilities	42,845,796	47,968,922	4,157,331	9,349,030	47,003,127	57,317,952
Long-term Liabilities						
Due within one Year	3,413,686	3,455,693	910,058	782,789	4,323,744	4,238,482
Due in More than one Year	31,251,264	33,345,206	13,251,086	8,632,602	44,502,350	41,977,808
<i>Total Liabilities</i>	<i>\$77,510,746</i>	<i>\$84,769,821</i>	<i>\$18,318,475</i>	<i>\$18,764,421</i>	<i>\$95,829,221</i>	<i>\$103,534,242</i>

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

(Table 1) (continued)  
*Net Assets*

	Governmental Activities		Business-Type		Total	
	2009	2008	2009	2008	2009	2008
<b>Net Assets</b>						
Invested in Capital Assets,						
Net of Related Debt	\$94,362,083	\$93,085,567	\$55,991,805	\$47,941,738	\$150,353,888	\$141,027,305
Restricted for:						
Capital Projects	8,369,104	9,080,056	0	0	8,369,104	9,080,056
Debt Service	4,341,746	4,761,629	0	0	4,341,746	4,761,629
Road Repair and Improvement	4,912,722	4,534,603	0	0	4,912,722	4,534,603
County Board of						
Developmental Disabilities	14,472,753	8,148,969	0	0	14,472,753	8,148,969
Real Estate Assessment	6,270,163	5,856,162	0	0	6,270,163	5,856,162
Community Mental Health	4,873,040	6,560,100	0	0	4,873,040	6,560,100
Children Services	8,617,782	7,604,050	0	0	8,617,782	7,604,050
Youth Services	896,891	1,542,346	0	0	896,891	1,542,346
Revolving Loan Economic						
Development	1,446,230	1,446,230	0	0	1,446,230	1,446,230
Other Purposes	9,022,904	7,884,798	0	0	9,022,904	7,884,798
Unrestricted	18,740,390	20,943,718	10,924,060	12,399,390	29,664,450	33,343,108
<b>Total Net Assets</b>	<b>\$176,325,808</b>	<b>\$171,448,228</b>	<b>\$66,915,865</b>	<b>\$60,341,128</b>	<b>\$243,241,673</b>	<b>\$231,789,356</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 2009 and 2008.

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

(Table 2)  
*Changes in Net Assets*

	Governmental Activities 2009	Governmental Activities 2008	Business Type 2009	Business Type 2008	Total 2009	Total 2008
<b>Program Revenues</b>						
Charges for Services and Sales	\$19,332,604	\$17,777,902	\$17,388,885	\$14,562,820	\$36,721,489	\$32,340,722
Operating Grants and Contributions	80,412,474	80,498,309	0	0	80,412,474	80,498,309
Capital Grants and Contributions	1,617,897	1,139,200	5,472,153	290,150	7,090,050	1,429,350
<i>Total Program Revenues</i>	<u>101,362,975</u>	<u>99,415,411</u>	<u>22,861,038</u>	<u>14,852,970</u>	<u>124,224,013</u>	<u>114,268,381</u>
<b>General Revenues</b>						
Property Taxes	37,357,387	32,119,977	0	0	37,357,387	32,119,977
Sales Taxes	19,612,902	23,262,598	0	0	19,612,902	23,262,598
Grants and Entitlements	5,980,870	7,944,641	0	0	5,980,870	7,944,641
Interest	837,049	3,039,022	168,441	156,721	1,005,490	3,195,743
Miscellaneous	903,858	1,469,955	323,703	177,734	1,227,561	1,647,689
<i>Total General Revenues</i>	<u>64,692,066</u>	<u>67,836,193</u>	<u>492,144</u>	<u>334,455</u>	<u>65,184,210</u>	<u>68,170,648</u>
<i>Total Revenues</i>	<u>166,055,041</u>	<u>167,251,604</u>	<u>23,353,182</u>	<u>15,187,425</u>	<u>189,408,223</u>	<u>182,439,029</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	21,359,964	22,470,546	0	0	21,359,964	22,470,546
Judicial	12,533,356	11,617,132	0	0	12,533,356	11,617,132
Public Safety	20,086,299	18,569,997	0	0	20,086,299	18,569,997
Public Works	12,895,565	11,220,336	0	0	12,895,565	11,220,336
Health	43,202,102	44,596,310	0	0	43,202,102	44,596,310
Human Services	48,910,091	51,838,040	0	0	48,910,091	51,838,040
Economic Development and Assistance	246,139	116,927	0	0	246,139	116,927
Intergovernmental	0	0	0	0	0	0
Interest and Fiscal Charges	2,168,637	2,491,954	0	0	2,168,637	2,491,954
Water	0	0	5,024,771	4,708,466	5,024,771	4,708,466
Sewer	0	0	11,528,982	13,549,060	11,528,982	13,549,060
<i>Total Program Expenses</i>	<u>161,402,153</u>	<u>162,921,242</u>	<u>16,553,753</u>	<u>18,257,526</u>	<u>177,955,906</u>	<u>181,178,768</u>
<i>Increase (Decrease) in Net Assets Before Transfers</i>	4,652,888	4,330,362	6,799,429	(3,070,101)	11,452,317	1,260,261
Transfers	224,692	(4,259,157)	(224,692)	4,259,157	0	0
<i>Change in Net Assets</i>	4,877,580	71,205	6,574,737	1,189,056	11,452,317	1,260,261
<i>Restatement</i>	0	33,236,761	0	22,845,929	0	56,082,690
<i>Net Assets Beginning of Year</i>	171,448,228	138,140,262	60,341,128	36,306,143	231,789,356	174,446,405
<i>Net Assets End of Year</i>	<u>\$176,325,808</u>	<u>\$171,448,228</u>	<u>\$66,915,865</u>	<u>\$60,341,128</u>	<u>\$243,241,673</u>	<u>\$231,789,356</u>

A renewal and increase of a tax levy contributed to the increased property tax collections.

The County experienced a reduction in sales tax collections due to a downturn in the economic conditions.

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

Business-type activity revenue increases in charges for services are due to increased sewer rates.

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

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*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, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$62,491,264. \$51,339,803 of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. The general fund saw a large decrease in fund balance. The decrease is primarily due to reductions in sales tax collections and investment income.

The Public Assistance special revenue fund saw an increase in fund balance due to reduced expenditures.

The County Board of Developmental Disabilities special revenue fund saw a significant increase in fund balance due to increased property taxes. There was a levy renewal with an increase of 1.2 mills.

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

The Children Services major special revenue funds had an increase in fund balance due to an increase of tangible personal property tax reimbursement from the State.

*Business Type Funds* – The County's water and sewer operations are reported on a full accrual basis. In 2009, the net assets for the water fund decreased slightly due to increased expenses. The sewer funds increased significantly due to increased charges for services and contributed capital.

**General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2009, 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 fines, licenses and permits and charges for services. Actual expenditures were less than appropriations due mainly to management keeping costs low while still providing the services the County residents expect.

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

**Capital Assets and Debt Administration**

*Capital Assets*

Table 3 shows 2009 values compared to 2008.

	Capital Assets at December 31 (Net of Accumulated Depreciation)					
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2009	2008	2009	2008	2009	2008
Land	\$2,625,143	\$2,623,838	\$221,366	\$221,366	\$2,846,509	\$2,845,204
Construction in Progress	6,679,168	5,863,437	11,505,773	6,690,780	18,184,941	12,554,217
Buildings and Improvements	48,366,313	47,002,410	7,596,571	7,865,678	55,962,884	54,868,088
Furniture and Fixtures	3,153,512	3,165,047	0	0	3,153,512	3,165,047
Equipment	0	0	147,862	197,171	147,862	197,171
Vehicles	2,506,884	2,333,909	152,837	253,989	2,659,721	2,587,898
Infrastructure	50,025,611	51,619,330	53,482,857	50,277,395	103,508,468	101,896,725
<b>Total Capital Assets</b>	<b>\$113,356,631</b>	<b>\$112,607,971</b>	<b>\$73,107,266</b>	<b>\$65,506,379</b>	<b>\$186,463,897</b>	<b>\$178,114,350</b>

During 2009, the County finished several construction in progress projects and they also began construction on several additional projects. The County is continuously upgrading their water and sewer infrastructure. Information relative to capital assets is identified in Note 15 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
	2009	2008	2009	2008	2009	2007
General Obligation Bonds	\$18,326,551	\$19,871,460	\$627,332	\$722,472	\$18,953,883	\$20,593,932
Revenue Bonds	4,115,000	4,440,000	3,268,000	3,308,800	7,383,000	7,748,800
Special Assessment Bonds	2,058,998	2,323,682	0	0	2,058,998	2,323,682
Notes	1,240,000	0	3,385,000	9,840,000	4,625,000	9,840,000
OPWC Loans	1,896,175	2,014,861	1,654,649	984,368	3,550,824	2,999,229
OWDA Loans	494,687	709,478	8,190,515	1,997,418	8,685,202	2,706,896
Capital Leases	349,612	613,138	0	0	349,612	613,138
Compensated Absences	5,951,959	5,641,122	295,648	247,333	6,247,607	5,888,455
Claims Payable	1,471,968	1,187,158	0	0	1,471,968	1,187,158
<b>Total</b>	<b>\$35,904,950</b>	<b>\$36,800,899</b>	<b>\$17,421,144</b>	<b>\$17,100,391</b>	<b>\$53,326,094</b>	<b>\$53,901,290</b>

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 along with other projects, such as software and motorized equipment.

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

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Special assessment bonds are backed by the full faith and credit of the County. In the event of payment default by the property owner, the County would be responsible for the debt service payments.

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

The County continues to monitor its outstanding debt. Information relative to notes and long-term debt is identified in Note 20 and Note 21 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, 2009*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$76,870,703	\$8,408,794	\$85,279,497	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	212,111	0	212,111	167,961
With Fiscal Agents	48,039	0	48,039	0
Investments in Segregated Accounts	0	0	0	300,303
Materials and Supplies Inventory	679,475	19,387	698,862	0
Accrued Interest Receivable	135,858	15,723	151,581	0
Accounts Receivable	733,737	2,976,162	3,709,899	38,064
Internal Balances	(686,469)	686,469	0	0
Intergovernmental Receivable	11,571,970	0	11,571,970	0
Prepaid Items	492,657	10,504	503,161	0
Permissive Sales Taxes Receivable	3,133,939	0	3,133,939	0
Property Taxes Receivable	41,458,040	0	41,458,040	0
Special Assessments Receivable	4,314,833	0	4,314,833	0
Loans Receivable	1,215,766	0	1,215,766	0
Deferred Charges	299,264	10,035	309,299	0
Nondepreciable Capital Assets	9,304,311	11,727,139	21,031,450	1,000
Depreciable Capital Assets, Net	104,052,320	61,380,127	165,432,447	35,300
<i>Total Assets</i>	<u>253,836,554</u>	<u>85,234,340</u>	<u>339,070,894</u>	<u>542,628</u>
<b>Liabilities</b>				
Accounts Payable	1,583,196	212,142	1,795,338	724
Accrued Wages	1,538,537	54,355	1,592,892	23,761
Contracts Payable	213,333	132,760	346,093	0
Intergovernmental Payable	4,062,176	308,298	4,370,474	0
Matured Compensated Absences Payable	38,007	0	38,007	0
Accrued Interest Payable	119,232	189,776	309,008	0
Claims Payable	731,327	0	731,327	0
Deferred Revenue	33,319,988	0	33,319,988	0
Notes Payable	1,240,000	3,260,000	4,500,000	0
Long-Term Liabilities:				
Due Within One Year	3,413,686	910,058	4,323,744	0
Due In More Than One Year	31,251,264	13,251,086	44,502,350	0
<i>Total Liabilities</i>	<u>77,510,746</u>	<u>18,318,475</u>	<u>95,829,221</u>	<u>24,485</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	94,362,083	55,991,805	150,353,888	36,300
Restricted for:				
Capital Projects	8,369,104	0	8,369,104	91,522
Debt Service	4,341,746	0	4,341,746	0
Road Repair and Improvement	4,912,722	0	4,912,722	0
County Board of Developmental Disabilities	14,472,753	0	14,472,753	0
Real Estate Assessment	6,270,163	0	6,270,163	0
Community Mental Health	4,873,040	0	4,873,040	0
Children Services	8,617,782	0	8,617,782	0
Youth Services	896,891	0	896,891	0
Revolving Loan Economic Development	1,446,230	0	1,446,230	0
Other Purposes	9,022,904	0	9,022,904	0
Unrestricted	18,740,390	10,924,060	29,664,450	390,321
<i>Total Net Assets</i>	<u>\$176,325,808</u>	<u>\$66,915,865</u>	<u>\$243,241,673</u>	<u>\$518,143</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2009

	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	\$21,359,964	\$6,457,027	\$4,855,454	\$0
Judicial	12,533,356	3,905,460	23,111	0
Public Safety	20,086,299	6,028,461	4,543,500	0
Public Works	12,895,565	224,325	8,726,679	1,617,897
Health	43,202,102	512,876	34,232,998	0
Human Services	48,910,091	2,204,455	27,904,195	0
Economic Development and Assistance	246,139	0	126,537	0
Interest and Fiscal Charges	2,168,637	0	0	0
<i>Total Governmental Activities</i>	<u>161,402,153</u>	<u>19,332,604</u>	<u>80,412,474</u>	<u>1,617,897</u>
<b>Business-Type Activities:</b>				
Water	5,024,771	5,150,470	0	475,026
Sewer	11,528,982	12,238,415	0	4,997,127
<i>Total Business-Type Activities</i>	<u>16,553,753</u>	<u>17,388,885</u>	<u>0</u>	<u>5,472,153</u>
<i>Total - Primary Government</i>	<u>\$177,955,906</u>	<u>\$36,721,489</u>	<u>\$80,412,474</u>	<u>\$7,090,050</u>
<b>Component Unit</b>				
Fairhaven Sheltered Workshop, Inc.	<u>\$2,848,546</u>	<u>\$333,549</u>	<u>\$2,457,959</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
General Purposes  
County Board of Developmental Disabilities  
Community Mental Health  
Children Services  
Senior Citizens Levy  
Permissive Sales Tax Levied for:  
General Purposes  
Bond Retirement  
Grants and Entitlements not Restricted to Specific Programs  
Gain on Sale of Capital Asset  
Interest  
Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

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

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$10,047,483)	\$0	(\$10,047,483)	\$0
(8,604,785)	0	(8,604,785)	0
(9,514,338)	0	(9,514,338)	0
(2,326,664)	0	(2,326,664)	0
(8,456,228)	0	(8,456,228)	0
(18,801,441)	0	(18,801,441)	0
(119,602)	0	(119,602)	0
(2,168,637)	0	(2,168,637)	0
<u>(60,039,178)</u>	<u>0</u>	<u>(60,039,178)</u>	<u>0</u>
0	600,725	600,725	0
<u>0</u>	<u>5,706,560</u>	<u>5,706,560</u>	<u>0</u>
0	6,307,285	6,307,285	0
<u>(60,039,178)</u>	<u>6,307,285</u>	<u>(53,731,893)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(57,038)</u>
6,857,332	0	6,857,332	0
18,135,978	0	18,135,978	0
3,192,151	0	3,192,151	0
7,104,484	0	7,104,484	0
2,067,442	0	2,067,442	0
17,389,661	0	17,389,661	0
2,223,241	0	2,223,241	0
5,980,870	0	5,980,870	0
0	0	0	0
837,049	168,441	1,005,490	8,563
903,858	323,703	1,227,561	0
<u>64,692,066</u>	<u>492,144</u>	<u>65,184,210</u>	<u>8,563</u>
<u>224,692</u>	<u>(224,692)</u>	<u>0</u>	<u>0</u>
<u>64,916,758</u>	<u>267,452</u>	<u>65,184,210</u>	<u>8,563</u>
4,877,580	6,574,737	11,452,317	(48,475)
<u>171,448,228</u>	<u>60,341,128</u>	<u>231,789,356</u>	<u>566,618</u>
<u>\$176,325,808</u>	<u>\$66,915,865</u>	<u>\$243,241,673</u>	<u>\$518,143</u>

**Trumbull County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2009*

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$11,775,531	\$1,752,228	\$11,077,703	\$1,069,897	\$8,149,083
Cash and Cash Equivalents:					
In Segregated Accounts With Fiscal Agents	120,285 0	0 0	0 0	0 0	77,721 0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	305,554	0	0	0	0
Materials and Supplies Inventory	125,977	0	5,048	0	10,440
Accrued Interest Receivable	112,999	0	0	0	0
Accounts Receivable	255,390	4,112	5,251	11,532	1,322
Interfund Receivable	137,952	122,899	0	0	0
Intergovernmental Receivable	2,761,849	0	1,355,404	3,341,874	429,049
Prepaid Items	328,199	5,560	50,239	34,219	51,507
Permissive Sales Taxes Receivable	2,808,487	0	0	0	0
Property Taxes Receivable	6,517,761	0	20,377,915	3,771,539	8,303,727
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<b>Total Assets</b>	<b>\$25,249,984</b>	<b>\$1,884,799</b>	<b>\$32,871,560</b>	<b>\$8,229,061</b>	<b>\$17,022,849</b>
<b>Liabilities</b>					
Accounts Payable	\$251,712	\$104,417	\$182,039	\$199,134	\$224,057
Accrued Wages	435,011	145,669	501,282	7,947	245,332
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	837,357	284,125	123,910	32,618	51,519
Matured Compensated Absences Payable	15,633	17,071	0	0	0
Interfund Payable	719,138	301,120	362,467	34,654	217,098
Deferred Revenue	10,126,026	0	21,567,350	6,144,670	8,732,776
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>12,384,877</b>	<b>852,402</b>	<b>22,737,048</b>	<b>6,419,023</b>	<b>9,470,782</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	548,091	1,040,029	773,152	226,841	277,436
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Unclaimed Monies	305,554	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	12,011,462	0	0	0	0
Special Revenue Funds (Deficit)	0	(7,632)	9,361,360	1,583,197	7,274,631
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<b>Total Fund Balances</b>	<b>12,865,107</b>	<b>1,032,397</b>	<b>10,134,512</b>	<b>1,810,038</b>	<b>7,552,067</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$25,249,984</b>	<b>\$1,884,799</b>	<b>\$32,871,560</b>	<b>\$8,229,061</b>	<b>\$17,022,849</b>

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, 2009*

Other Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$62,491,264
		<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.	113,356,631
\$28,614,537	\$62,438,979		
14,105	212,111	Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
48,039	48,039	Intergovernmental	9,200,088
		Special Assessments	4,314,833
		Sales Taxes	1,606,203
		Property Taxes	8,138,052
0	305,554	Total	23,259,176
538,010	679,475	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.	
22,859	135,858	Net Assets	10,958,762
455,219	732,826	Compensated Absences	50,206
56,576	317,427	Claims Payable	1,471,968
3,683,794	11,571,970	Internal Balances	(785,961)
22,933	492,657	Total	11,694,975
325,452	3,133,939	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.	299,264
2,487,098	41,458,040	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(110,552)
4,314,833	4,314,833	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
1,215,766	1,215,766	General Obligation Bonds	(18,326,551)
\$41,799,221	\$127,057,474	Compensated Absences	(5,951,959)
		Special Assessment Bonds	(2,058,998)
\$472,731	\$1,434,090	Revenue Bonds Payable	(4,115,000)
198,595	1,533,836	OWDA Loan	(494,687)
213,333	213,333	OPWC Loans	(1,896,175)
45,891	1,375,420	Claims Payable	(1,471,968)
5,303	38,007	Capital Leases Payable	(349,612)
509,203	2,143,680	Total	(34,664,950)
10,008,342	56,579,164	<i>Net Assets of Governmental Activities</i>	\$176,325,808
8,680	8,680		
1,240,000	1,240,000		
12,702,078	64,566,210		
6,825,198	9,690,747		
1,155,160	1,155,160		
0	305,554		
0	12,011,462		
12,645,605	30,857,161		
2,065,167	2,065,167		
6,406,013	6,406,013		
29,097,143	62,491,264		
\$41,799,221	\$127,057,474		

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

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services
<b>Revenues</b>					
Property Taxes	\$6,727,140	\$0	\$17,399,847	\$3,036,970	\$6,764,120
Permissive Sales Tax	17,280,566	0	0	0	0
Intergovernmental	6,282,154	23,014,975	12,072,272	14,718,611	8,490,073
Interest	603,389	0	0	0	0
Fees, Licenses and Permits	5,240,960	0	0	0	0
Fines and Forfeitures	362,858	0	0	0	0
Rentals and Royalties	607,197	0	197	355	0
Charges for Services	3,076,827	333,861	421,282	20,657	548,387
Contributions and Donations	0	0	0	1,417	0
Special Assessments	0	0	0	0	0
Other	63,322	0	0	253,041	2,468
<i>Total Revenues</i>	<u>40,244,413</u>	<u>23,348,836</u>	<u>29,893,598</u>	<u>18,031,051</u>	<u>15,805,048</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	17,968,092	0	0	0	0
Judicial	11,484,024	0	0	0	0
Public Safety	11,324,650	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	24,565,905	18,447,211	0
Human Services	980,707	24,042,472	0	0	15,087,489
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	144,433	0	0	0	18,733
Interest and Fiscal Charges	17,839	0	0	0	7,365
<i>Total Expenditures</i>	<u>41,919,745</u>	<u>24,042,472</u>	<u>24,565,905</u>	<u>18,447,211</u>	<u>15,113,587</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,675,332)</u>	<u>(693,636)</u>	<u>5,327,693</u>	<u>(416,160)</u>	<u>691,461</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	24,374	0	0	0	0
Transfers In	0	1,195,000	0	0	0
Transfers Out	(3,071,733)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,047,359)</u>	<u>1,195,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(4,722,691)</u>	<u>501,364</u>	<u>5,327,693</u>	<u>(416,160)</u>	<u>691,461</u>
<i>Fund Balances Beginning of Year</i>	<u>17,587,798</u>	<u>531,033</u>	<u>4,806,819</u>	<u>2,226,198</u>	<u>6,860,606</u>
<i>Fund Balances End of Year</i>	<u>\$12,865,107</u>	<u>\$1,032,397</u>	<u>\$10,134,512</u>	<u>\$1,810,038</u>	<u>\$7,552,067</u>

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, 2009*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$3,373,828</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.	
\$1,969,248	\$35,897,325	Capital Outlay	7,306,980
2,391,399	19,671,965	Depreciation	<u>(6,524,903)</u>
25,759,070	90,337,155		
53,325	656,714		
1,124,934	6,365,894		
1,710,311	2,073,169		
6,824	614,573		
5,850,197	10,251,211		
8,327	9,744		
669,627	669,627		
585,027	903,858		
		<b>Total</b>	<b>782,077</b>
		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.	<b>(33,417)</b>
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	(2,335,658)
		Special Assessments	(641,870)
		Sales Tax	(59,063)
		Delinquent Property Taxes	<u>1,460,062</u>
		<b>Total</b>	<b>(1,576,529)</b>
		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.	<b>2,762,497</b>
		Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
		Accrued Interest on Bonds	11,801
		Amortization of Issuance Costs	(23,718)
		Amortization of Bond Premium	10,421
		Amortization of Accounting Loss	<u>(16,948)</u>
		<b>Total</b>	<b>(18,444)</b>
		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.	<b>(310,837)</b>
		Other financing sources, such as inception of capital leases, in the governmental funds increase long-term liabilities in the statement of net assets.	<b>(24,374)</b>
		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.	
		Change in Net Assets	(102,903)
		Compensated Absences	7,365
		Internal Balances	<u>18,317</u>
		<b>Total</b>	<b>(77,221)</b>
		<i>Change in Net Assets of Governmental Activities</i>	<b><u>\$4,877,580</u></b>

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,666,850	\$6,666,850	\$6,727,140	\$60,290
Permissive Sales Tax	21,933,422	21,933,422	21,933,442	20
Intergovernmental	7,506,140	7,556,147	6,546,444	(1,009,703)
Interest	1,517,550	1,517,550	1,046,979	(470,571)
Fees, Licenses and Permits	3,313,500	3,313,500	5,243,047	1,929,547
Fines and Forfeitures	325,500	325,500	353,774	28,274
Rentals and Royalties	604,184	604,184	653,749	49,565
Charges for Services	2,811,829	2,814,646	3,144,713	330,067
Other	26,700	31,100	63,322	32,222
<i>Total Revenues</i>	44,705,675	44,762,899	45,712,610	949,711
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	19,416,162	19,277,246	18,108,727	1,168,519
Judicial	12,146,954	12,538,367	12,044,262	494,105
Public Safety	12,326,810	12,477,656	11,889,536	588,120
Human Services	1,132,209	1,151,550	971,765	179,785
<i>Total Expenditures</i>	45,022,135	45,444,819	43,014,290	2,430,529
<i>Excess of Revenues Over (Under) Expenditures</i>	(316,460)	(681,920)	2,698,320	3,380,240
<b>Other Financing Uses</b>				
Transfers Out	(3,282,929)	(3,230,482)	(3,071,733)	158,749
<i>Net Change in Fund Balance</i>	(3,599,389)	(3,912,402)	(373,413)	3,538,989
<i>Fund Balance Beginning of Year</i>	3,836,670	3,836,670	3,836,670	0
Prior Year Encumbrances Appropriated	1,146,712	1,146,712	1,146,712	0
<i>Fund Balances End of Year</i>	\$1,383,993	\$1,070,980	\$4,609,969	\$3,538,989

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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$27,970,000	\$27,970,000	\$23,028,955	(\$4,941,045)
Charges for Services	222,500	222,500	217,115	(5,385)
<i>Total Revenues</i>	28,192,500	28,192,500	23,246,070	(4,946,430)
<b>Expenditures</b>				
Current:				
Human Services	28,764,356	28,401,557	26,301,102	2,100,455
<i>Excess of Revenues Under Expenditures</i>	(571,856)	(209,057)	(3,055,032)	(2,845,975)
<b>Other Financing Sources</b>				
Transfers In	1,200,000	1,200,000	1,195,000	(5,000)
<i>Net Change in Fund Balance</i>	628,144	990,943	(1,860,032)	(2,850,975)
<i>Fund Balance Beginning of Year</i>	1,122,592	1,122,592	1,122,592	0
Prior Year Encumbrances Appropriated	957,036	957,036	957,036	0
<i>Fund Balance End of Year</i>	\$2,707,772	\$3,070,571	\$219,596	(\$2,850,975)

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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$17,438,700	\$17,438,700	\$17,399,847	(\$38,853)
Intergovernmental	9,918,351	10,258,251	11,985,752	1,727,501
Rentals and Royalties	1,000	1,000	197	(803)
Charges for Services	335,000	335,000	421,380	86,380
<i>Total Revenues</i>	27,693,051	28,032,951	29,807,176	1,774,225
<b>Expenditures</b>				
Current:				
Health	28,799,621	28,956,848	27,048,166	1,908,682
<i>Net Change in Fund Balance</i>	(1,106,570)	(923,897)	2,759,010	3,682,907
<i>Fund Balance Beginning of Year</i>	5,091,025	5,091,025	5,091,025	0
Prior Year Encumbrances Appropriated	2,259,209	2,259,209	2,259,209	0
<i>Fund Balance End of Year</i>	<u>\$6,243,664</u>	<u>\$6,426,337</u>	<u>\$10,109,244</u>	<u>\$3,682,907</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,027,005	\$3,027,005	\$3,036,970	\$9,965
Intergovernmental	16,295,613	16,564,180	15,451,479	(1,112,701)
Rentals and Royalties	300	300	355	55
Charges for Services	12,000	12,000	9,125	(2,875)
Contributions and Donations	0	0	1,417	1,417
Other	76,150	106,683	253,041	146,358
<i>Total Revenues</i>	19,411,068	19,710,168	18,752,387	(957,781)
<b>Expenditures</b>				
Current:				
Health	21,193,481	20,784,858	20,026,696	758,162
<i>Excess of Revenues Under Expenditures</i>	(1,782,413)	(1,074,690)	(1,274,309)	(199,619)
<b>Other Financing Uses</b>				
Transfers Out	(75,000)	(75,000)	0	75,000
<i>Net Change in Fund Balance</i>	(1,857,413)	(1,149,690)	(1,274,309)	(124,619)
<i>Fund Balance Beginning of Year</i>	111,300	111,300	111,300	0
Prior Year Encumbrances Appropriated	1,760,600	1,760,600	1,760,600	0
<i>Fund Balance End of Year</i>	\$14,487	\$722,210	\$597,591	(\$124,619)

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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,692,853	\$6,692,853	\$6,764,120	\$71,267
Intergovernmental	8,010,558	8,010,558	8,488,074	477,516
Charges for Services	582,091	582,091	547,966	(34,125)
Other	2,000	2,000	2,468	468
<i>Total Revenues</i>	15,287,502	15,287,502	15,802,628	515,126
<b>Expenditures</b>				
Current:				
Human Services	16,875,988	16,767,984	15,853,149	914,835
<i>Excess of Revenues Under Expenditures</i>	(1,588,486)	(1,480,482)	(50,521)	1,429,961
<b>Other Financing Uses</b>				
Transfers Out	(104,000)	(22,000)	0	22,000
<i>Net Change in Fund Balance</i>	(1,692,486)	(1,502,482)	(50,521)	1,451,961
<i>Fund Balance Beginning of Year</i>	7,256,970	7,256,970	7,256,970	0
Prior Year Encumbrances Appropriated	449,276	449,276	449,276	0
<i>Fund Balance End of Year</i>	\$6,013,760	\$6,203,764	\$7,655,725	\$1,451,961

See accompanying notes to the basic financial statements

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

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,948,785	\$6,460,009	\$8,408,794	\$14,126,170
Materials and Supplies Inventory	2,714	16,673	19,387	0
Receivables:				
Accrued Interest	7,680	8,043	15,723	0
Accounts	938,893	2,037,269	2,976,162	911
Prepaid Items	1,865	8,639	10,504	0
Interfund Receivable	0	49,114	49,114	1,928,524
<i>Total Current Assets</i>	<u>2,899,937</u>	<u>8,579,747</u>	<u>11,479,684</u>	<u>16,055,605</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	1,918	8,117	10,035	0
Capital Assets:				
Nondepreciable Capital Assets	1,499,861	10,227,278	11,727,139	0
Depreciable Capital Assets, Net	20,140,305	41,239,822	61,380,127	0
<i>Total Noncurrent Assets</i>	<u>21,642,084</u>	<u>51,475,217</u>	<u>73,117,301</u>	<u>0</u>
<i>Total Assets</i>	<u>\$24,542,021</u>	<u>\$60,054,964</u>	<u>\$84,596,985</u>	<u>\$16,055,605</u>

(continued)

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

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$53,454	\$158,688	\$212,142	\$149,106
Accrued Wages	7,610	46,745	54,355	4,701
Contracts Payable	1,759	131,001	132,760	0
Intergovernmental Payable	102,252	206,046	308,298	2,686,756
Interfund Payable	63,044	85,562	148,606	2,779
Accrued Interest Payable	6,832	182,944	189,776	0
General Obligation Bonds Payable	17,651	76,125	93,776	0
Revenue Bonds Payable	0	40,400	40,400	0
OPWC Loans Payable	78,574	33,639	112,213	0
OWDA Loans Payable	0	663,669	663,669	0
Notes Payable	335,000	2,925,000	3,260,000	0
Claims Payable	0	0	0	1,368,263
<i>Total Current Liabilities</i>	<u>666,176</u>	<u>4,549,819</u>	<u>5,215,995</u>	<u>4,211,605</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	41,391	254,257	295,648	50,206
General Obligation Bonds Payable	70,904	462,652	533,556	0
Revenue Bonds Payable	0	3,227,600	3,227,600	0
OPWC Loans Payable	1,115,208	427,228	1,542,436	0
OWDA Loans Payable	761,292	6,765,554	7,526,846	0
Notes Payable	0	125,000	125,000	0
Claims Payable	0	0	0	835,032
<i>Total Long-Term Liabilities</i>	<u>1,988,795</u>	<u>11,262,291</u>	<u>13,251,086</u>	<u>885,238</u>
<i>Total Liabilities</i>	<u>2,654,971</u>	<u>15,812,110</u>	<u>18,467,081</u>	<u>5,096,843</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	19,263,455	36,728,350	55,991,805	0
Unrestricted	2,623,595	7,514,504	10,138,099	10,958,762
<i>Total Net Assets</i>	<u>\$21,887,050</u>	<u>\$44,242,854</u>	<u>66,129,904</u>	<u>\$10,958,762</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:

785,961

Net assets of business-type activities

\$66,915,865

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, 2009*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$5,031,893	\$10,138,446	\$15,170,339	\$11,661,999
Tap-In Fees	118,577	2,099,969	2,218,546	0
Other	84,698	239,005	323,703	0
<i>Total Operating Revenues</i>	<u>5,235,168</u>	<u>12,477,420</u>	<u>17,712,588</u>	<u>11,661,999</u>
<b>Operating Expenses</b>				
Personal Services	598,886	3,678,862	4,277,748	360,731
Materials and Supplies	235,044	543,329	778,373	277,740
Contractual Services	3,266,207	4,962,378	8,228,585	1,170,530
Depreciation	774,525	1,655,130	2,429,655	0
Change in Workers' Compensation Estimate	0	0	0	676,265
Claims	0	0	0	9,457,770
Other	97,488	130,557	228,045	2,201
<i>Total Operating Expenses</i>	<u>4,972,150</u>	<u>10,970,256</u>	<u>15,942,406</u>	<u>11,945,237</u>
<i>Operating Income (Loss)</i>	<u>263,018</u>	<u>1,507,164</u>	<u>1,770,182</u>	<u>(283,238)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	34,265	134,176	168,441	180,335
Interest and Fiscal Charges	(39,427)	(553,603)	(593,030)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(5,162)</u>	<u>(419,427)</u>	<u>(424,589)</u>	<u>180,335</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>257,856</u>	<u>1,087,737</u>	<u>1,345,593</u>	<u>(102,903)</u>
Capital Contributions	1,022,592	4,997,127	6,019,719	0
Transfers In	481,420	1,553,893	2,035,313	0
Transfers Out	(1,980,518)	(827,053)	(2,807,571)	0
<i>Total Capital Contributions and Transfers</i>	<u>(476,506)</u>	<u>5,723,967</u>	<u>5,247,461</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(218,650)</u>	<u>6,811,704</u>	<u>6,593,054</u>	<u>(102,903)</u>
<i>Net Assets Beginning of Year - Restated (See Note 4)</i>	<u>22,105,700</u>	<u>37,431,150</u>		<u>11,061,665</u>
<i>Net Assets End of Year</i>	<u>\$21,887,050</u>	<u>\$44,242,854</u>		<u>\$10,958,762</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.

(18,317)

Change in net assets of business-type activities

\$6,574,737

See accompanying notes to the basic financial statements

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

	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	\$4,531,099	\$8,162,947	\$12,694,046	\$0
Cash Received from Interfund Services Provided	0	0	0	11,626,344
Tap In Fees	89,989	877,241	967,230	0
Special Assessments	28,588	1,222,728	1,251,316	0
Other Cash Receipts	84,698	239,005	323,703	0
Cash Payments to Employees for Services	(609,550)	(3,744,377)	(4,353,927)	(366,909)
Cash Payments for Goods and Services	(3,430,222)	(4,937,192)	(8,367,414)	(1,265,467)
Cash Payments for Claims	0	0	0	(9,861,993)
Other Cash Payments	(97,464)	(117,481)	(214,945)	(2,201)
<i>Net Cash Provided by Operating Activities</i>	<u>597,138</u>	<u>1,702,871</u>	<u>2,300,009</u>	<u>129,774</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	481,420	1,553,893	2,035,313	0
Transfers Out	(1,980,518)	(827,053)	(2,807,571)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(1,499,098)</u>	<u>726,840</u>	<u>(772,258)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Grants	4,845	989,367	994,212	0
Proceeds from OPWC Loans	708,671	0	708,671	0
Proceeds from OWDA Loans	761,292	6,036,516	6,797,808	0
Proceeds from Notes	1,075,000	9,515,000	10,590,000	0
Principal Paid on General Obligation Bonds	(17,220)	(81,023)	(98,243)	0
Interest Paid on General Obligation Bonds	(3,426)	(21,204)	(24,630)	0
Principal Paid on Revenue Bonds	0	(40,800)	(40,800)	0
Interest Paid on Revenue Bonds	0	(139,448)	(139,448)	0
Principal Paid on OPWC Loans	(21,570)	(16,820)	(38,390)	0
Principal Paid on OWDA Loans	0	(604,711)	(604,711)	0
Interest Paid on OWDA Loans	0	(131,258)	(131,258)	0
Principal Paid on Notes	(1,715,000)	(15,330,000)	(17,045,000)	0
Interest Paid on Notes	(37,424)	(347,219)	(384,643)	0
Payments for Capital Acquisitions	(655,570)	(4,349,465)	(5,005,035)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>99,598</u>	<u>(4,521,065)</u>	<u>(4,421,467)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	48,361	148,938	197,299	180,335
<i>Net Increase in Cash and Cash Equivalents</i>	(754,001)	(1,942,416)	(2,696,417)	310,109
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,702,786</u>	<u>8,402,425</u>	<u>11,105,211</u>	<u>13,816,061</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,948,785</u>	<u>\$6,460,009</u>	<u>\$8,408,794</u>	<u>\$14,126,170</u>

(continued)



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

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	\$263,018	\$1,507,164	\$1,770,182	(\$283,238)
Adjustments:				
Depreciation	774,525	1,655,130	2,429,655	0
<i>Increase in Assets:</i>				
Accounts Receivable	(378,820)	(884,844)	(1,263,664)	(452)
Materials and Supplies Inventory	(2,217)	(13,620)	(15,837)	0
Interfund Receivable	0	0	0	(35,203)
Prepaid Items	(1,755)	(6,991)	(8,746)	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	29,878	(112,946)	(83,068)	129,598
Contracts Payable	(2,110)	(184,357)	(186,467)	0
Accrued Wages	(15,002)	(92,154)	(107,156)	(10,025)
Compensated Absences Payable	6,764	41,551	48,315	7,365
Matured Compensated Absences Payable	(262)	(1,612)	(1,874)	0
Interfund Payable	2,139	13,129	15,268	(1,413)
Intergovernmental Payable	(79,020)	(217,579)	(296,599)	179,096
Claims Payable	0	0	0	144,046
<i>Total Adjustments</i>	334,120	195,707	529,827	413,012
<i>Net Cash Provided by Operating Activities</i>	\$597,138	\$1,702,871	\$2,300,009	\$129,774

**Noncash Capital Financing Activities**

During 2009, the Ohio Public Works Commission paid \$470,181 and \$4,007,760 directly to contractors on behalf of the water and sewer enterprise funds. These amounts are included in capital contributions.

During 2009, the Construction capital projects fund paid \$547,566 directly to contractors on behalf of the water enterprise funds. This amount is 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, 2009*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$20,121,906
Cash and Cash Equivalents in Segregated Accounts	783,109
Investments in Segregated Accounts	340,000
Accounts Receivable	13,928,549
Property Taxes Receivable	<u>212,180,327</u>
<i>Total Assets</i>	<u><u>\$247,353,891</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$227,421,826
Undistributed Monies	4,525,634
Deposits Held and Due to Others	<u>15,406,431</u>
<i>Total Liabilities</i>	<u><u>\$247,353,891</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, 2009*

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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 mentally retarded and 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, 2009*

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The County participates in a joint venture, jointly governed organizations and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board and the Trumbull County Metropolitan Park District. These organizations are presented in Notes 16, 23 and 24 to the basic financial statements.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of several legally separate agencies, boards and commissions, the County serves as fiscal agent, but the organizations are not considered a part of Trumbull County. Accordingly the activity of the Metropolitan Park District, the Soil and Water Conservation District, Emergency Management Agency and the General Health District are presented as agency funds within the County's financial statements.

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

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

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

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

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

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

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

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

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

**Fund Accounting**

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

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

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

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

**County Board of Developmental Disabilities Fund** The county board of developmental disabilities fund is used to account for the operations of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

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

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

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

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

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

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

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

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

**Internal Service Funds** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on County departments' gasoline purchases, self insurance programs for employee medical benefits, telephone communication system and workers' compensation.

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

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

**Measurement Focus**

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

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

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

**Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for the proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified

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

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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, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

**Cash and Cash Equivalents**

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

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

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

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

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

During 2009, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bank bonds, repurchase agreements, STAROhio and nonnegotiable certificates of deposit.

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

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2009 amounted to \$603,389 which includes \$478,248 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, 2009, 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.



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

***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 2009, 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.

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

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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 governmental-wide financial statements.

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

***Bond Issuance Costs***

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

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

***Bond Premium***

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

***Deferred Loss on Refunding***

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

***Accrued Liabilities and Long-Term Obligations***

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

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

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

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***Fund Balance Reserves***

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

***Net Assets***

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

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

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

***Operating Revenues and Expenses***

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

***Contributions of Capital***

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

***Internal Activity***

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

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

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***Extraordinary and Special Items***

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

***Estimates***

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

***Budgetary Process***

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

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

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

**Note 3 – Change in Accounting Principles**

For fiscal year 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

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

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

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

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

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

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

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

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

During 2009, it was determined that several funds that were classified as part of the construction capital projects fund, should have been classified as components of the water or sewer fund. These adjustments had the following effect on fund balances at December 31, 2008:

**Trumbull County, Ohio**  
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	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
Fund Balances, December 31, 2008	\$17,587,798	\$531,033	\$4,806,819	\$2,226,198
Fund Reclassification	0	0	0	0
Restated Fund Balances, December 31, 2008	<u>\$17,587,798</u>	<u>\$531,033</u>	<u>\$4,806,819</u>	<u>\$2,226,198</u>
	Children Services	Other Governmental Funds	Total	
Fund Balances, December 31, 2008	\$6,860,606	\$26,212,458	\$58,224,912	
Fund Reclassification	0	892,524	892,524	
Restated Fund Balances, December 31, 2008	<u>\$6,860,606</u>	<u>\$27,104,982</u>	<u>\$59,117,436</u>	

Along with the fund reclassification it was also determined that capital assets were understated in the governmental activities and business type activities along with the OWDA overstatement. These adjustments had the following effect on net assets at December 31, 2008:

	Governmental Activities		Total
	Water	Sewer	Enterprise Funds
Net Assets, December 31, 2008	\$16,895,978	\$22,159,566	\$39,055,544
Fund Reclassifications	(376,213)	(2,705,591)	(3,081,804)
OWDA Loans Overstatement	0	717,181	717,181
Capital Assets	5,585,935	17,259,994	22,845,929
Adjusted Net Assets, December 31, 2008	<u>\$22,105,700</u>	<u>\$37,431,150</u>	59,536,850
Internal Service			804,278
Total Adjusted Net Assets, December 31, 2008			<u>\$60,341,128</u>

**Note 5 – Accountability and Compliance**

***Accountability***

The \$6,761 deficit in the Homeland Security special revenue fund is caused by revenues being insufficient to cover expenditures on the modified accrual basis of accounting. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur.

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

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***Compliance***

Contrary to Section 5705.39, Ohio Revised Code, the Community Development special revenue fund had total original appropriations of \$7,952,325 which were in excess of the estimated resources plus carryover balances of \$7,107,359, by \$844,966. Although this budgetary violation was corrected by fiscal year end, management had indicated that appropriations will be closely monitored to ensure no future violations.

The County had a negative cash balance of \$6,761 in the homeland security special revenue fund indicating that revenue from other sources was used to pay obligations of this fund contrary to Ohio Revised Code Section 5705.10. Although this cash deficit was not corrected by fiscal year end, management has indicted that cash will be closely monitored to prevent future violations.

Contrary to Section 5705.41 (B), Ohio Revised Code, in the water enterprise fund, the contractual services line had expenditures plus encumbrances of \$3,525,017 which exceeded appropriations of \$3,032,605 by \$492,412. Although this budgetary violation was not corrected by fiscal year end, management had indicated that appropriations will be closely monitored to ensure no future violations.

**Note 6 - Budgetary Basis of Accounting**

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

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

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

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.

**Trumbull County, Ohio**  
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Net Change in Fund Balances					
	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services
GAAP Basis	(\$4,722,691)	\$501,364	\$5,327,693	(\$416,160)	\$691,461
Net Adjustment for					
Revenue Accruals	5,351,206	(102,766)	(86,422)	721,336	(6,049)
Beginning Fair Value					
Adjustment for Investments	113,253	0	0	0	0
Ending Fair Value					
Adjustment for Investments	86,960	0	0	0	0
Beginning Unrecorded Cash	(70,409)	0	0	0	0
Ending Unrecorded Cash	(37,187)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(288,494)	(725,998)	(1,513,802)	(1,107,179)	(246,204)
Encumbrances	(827,977)	(1,532,632)	(968,459)	(472,306)	(493,358)
Non-Budgeted Operations					
of the Departments	21,926	0	0	0	3,629
Budget Basis	(\$373,413)	(\$1,860,032)	\$2,759,010	(\$1,274,309)	(\$50,521)

**Note 7 - Deposits and Investments**

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

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

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

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



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

Reverse repurchase agreements, investments in derivatives, and instruments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of statement unless matched to a specific obligation or debt of the County. Investments must

**Trumbull County, Ohio**  
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be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Deposits**

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$43,205,039 of the County's bank balance of \$46,743,527 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, 2009, the County had the following investments:

	Maturity			Total
	Less Than One Year	More Than One Year But Less Than Three Years	More Than Three Years But Less Than Five Years	
Federal Home Loan Bank Bonds	\$0	\$2,020,940	\$4,975,300	\$6,996,240
Federal National Mortgage Association Bonds	1,002,500	501,565	2,069,380	3,573,445
Federal Home Loan Mortgage Corporation Bonds	0	0	5,011,900	5,011,900
Federal Farm Credit Bank Bonds	0	996,560	0	996,560
Repurchase Agreements	3,594,408	0	0	3,594,408
STAROhio	41,856,126	0	0	41,856,126
Total Portfolio	<u>\$46,453,034</u>	<u>\$3,519,065</u>	<u>\$12,056,580</u>	<u>\$62,028,679</u>

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

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

**Trumbull County, Ohio**  
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**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2009:

Investment	Investments
Federal Home Loan Bank Bonds	11.28 %
Federal National Mortgage Association Bonds	5.76
Federal Home Loan Mortgage Corporation Bonds	8.08
Federal Farm Credit Bank Bonds	1.61
Repurchase Agreements	5.79

**Note 8 - Property Taxes**

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

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2009, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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Real Property :	
Residential/Agriculture	\$2,668,236,580
Commercial/Industrial/Public Utility	640,050,900
Public Utility Personal Property	109,568,490
Tangible Personal Property	<u>10,002,232</u>
Total	<u><u>\$3,427,858,202</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes, and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period are not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and as a revenue while on a modified accrual basis the revenue is deferred.

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

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

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

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

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

**Note 10 - Receivables**

Receivables at December 31, 2009, 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

**Trumbull County, Ohio**  
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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	\$33,546,602	\$19,618,053	\$13,928,549

Special assessments expected to be collected in more than one year amount to \$4,314,833 in the general obligation bond retirement fund. At December 31, 2009 delinquent special assessments were \$163,572.

Loans expected to be collected in more than one year amount to \$1,155,160 in the revolving loan special revenue fund. At December 31, 2009 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i><b>Governmental Activities</b></i>	<u>Amount</u>
Grants	\$2,377,529
Homestead and Rollback	2,371,155
Local Government	2,161,087
Motor Vehicle License Tax	2,128,855
County Reimbursements	1,238,656
Motor Vehicle Gas Tax	1,137,592
Municiple Reimbursements	70,896
City of Warren - Correctional Facility	58,104
State Reimbursements	28,096
<i>Total Governmental Activities</i>	<u>\$11,571,970</u>

**Note 11 – Capital Leases**

The County has existing leases for a street sweeper, two vehicles, and many copiers. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases," and have been recorded on the government-wide statements. The equipment has been capitalized in the amount of \$1,325,909, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	<u>Governmental Funds</u>
<i>Asset:</i>	
Equipment	\$1,325,909
Less: Accumulated Depreciation	(580,819)
Total Book Value as of December 31, 2009	<u>\$745,090</u>

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

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Year Ending December 31,	Governmental Funds
2010	\$182,101
2011	162,705
2012	28,707
2013	7,881
2014	4,659
Total	386,053
Less: Amount Representing Interest	(36,441)
Present Value of Net Minimum Lease Payments	\$349,612

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 12 - Grants**

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

**Note 13 - Compensated Absences**

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

**Note 14 – Pending Litigation**

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

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

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

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

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$2,623,838	\$1,305	\$0	\$2,625,143
Construction in progress	5,863,437	2,520,541	(1,704,810)	6,679,168
Total capital assets not being depreciated	8,487,275	2,521,846	(1,704,810)	9,304,311
Capital assets being depreciated				
Buildings and improvements	65,641,779	2,951,928	0	68,593,707
Equipment, furniture and fixtures	13,835,648	1,026,858	(331,119)	14,531,387
Vehicles	10,024,199	844,429	(922,303)	9,946,325
Infrastructure	93,760,691	1,666,729	0	95,427,420
Total capital assets being depreciated	183,262,317	6,489,944	(1,253,422)	188,498,839
Accumulated depreciation				
Buildings and improvements	(18,639,369)	(1,588,025)	0	(20,227,394)
Equipment, furniture and fixtures	(10,670,601)	(1,038,393)	331,119	(11,377,875)
Vehicles	(7,690,290)	(638,037)	888,886	(7,439,441)
Infrastructure	(42,141,361)	(3,260,448)	0	(45,401,809)
Total accumulated depreciation	(79,141,621)	(6,524,903) *	1,220,005	(84,446,519)
Capital assets being depreciated, net	104,120,696	(34,959)	(33,417)	104,052,320
Governmental activities capital assets, net	<u>\$112,607,971</u>	<u>\$2,486,887</u>	<u>(\$1,738,227)</u>	<u>\$113,356,631</u>
<b>Business - Type Activities</b>				
Capital assets not being depreciated				
Land	\$221,366	\$0	\$0	\$221,366
Construction in progress	6,690,780	9,997,986	(5,182,993)	11,505,773
Total capital assets not being depreciated	6,912,146	9,997,986	(5,182,993)	11,727,139
Capital assets being depreciated				
Buildings and improvements	13,415,760	0	0	13,415,760
Equipment, furniture and fixtures	1,318,439	32,556	(33,375)	1,317,620
Vehicles	1,234,252	0	(290,904)	943,348
Infrastructure	73,918,248	5,182,993	0	79,101,241
Total capital assets being depreciated	89,886,699	5,215,549	(324,279)	94,777,969
Accumulated depreciation				
Buildings and improvements	(5,550,082)	(269,107)	0	(5,819,189)
Equipment, furniture and fixtures	(1,121,268)	(81,865)	33,375	(1,169,758)
Vehicles	(980,263)	(101,152)	290,904	(790,511)
Infrastructure	(23,640,853)	(1,977,531)	0	(25,618,384)
Total accumulated depreciation	(31,292,466)	(2,429,655)	324,279	(33,397,842)
Capital assets being depreciated, net	58,594,233	2,785,894	0	61,380,127
Business - Type activities capital assets, net	<u>\$65,506,379</u>	<u>\$12,783,880</u>	<u>(\$5,182,993)</u>	<u>\$73,107,266</u>

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

General Government:	
Legislative and Executive	\$1,693,873
Judicial	91,154
Public Safety	459,201
Public Works	3,451,839
Health	513,894
Human Services	314,942
Total	\$6,524,903

**Note 16 - Joint Venture**

The Geauga/Trumbull Solid Waste District (the District), formerly the Joint Solid Waste District, is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District has \$550,000 outstanding debt associated with this joint venture. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed in 2009. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

**Note 17 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2009, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	237,067,497
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.



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The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the Hospitalization internal service fund. Specific stop loss threshold covered per person of \$125,000 and \$1,000,000 annual maximum per covered person. Incurred but not reported claims of \$731,327 have been accrued as a liability based on a review of January, 2010 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2008 and 2009 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2008	\$477,716	\$7,562,955	\$7,168,580	\$872,091
2009	872,091	9,084,293	9,225,057	731,327

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2009 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2009. The minimum premium portion of intergovernmental payable is \$2,048,833 and the actual claim costs are \$636,936. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,471,968 have been accrued as a liability at December 31, 2009, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2008 and 2009 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Worker's Compensation Estimate	Balance at End of Year
2008	\$2,346,722	\$101,786	\$508,940	(\$880,406)	\$1,059,162
2009	1,059,162	373,477	636,936	676,265	1,471,968

**Trumbull County, Ohio**  
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**Note 18 - Defined Benefit Pension Plan**

***Ohio Public Employees Retirement System***

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For year ended December 31, 2009, members in state and local classifications contributed 10% of covered payroll, public safety and law enforcement members contributed 10.1%.

The County's 2009 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31 a portion of the County's contribution rate equal to 7.0 percent of covered payroll was allocated to fund the post employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the Traditional and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$5,084,291, \$4,147,244, and \$5,136,553 respectively; 96.45 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed plan for 2009 were \$61,927 made by the County and \$44,233 made by the 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 plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$277,226, \$254,022, and \$254,086, respectively; 90.32 percent has been contributed for 2009 and 100 percent for 2008 and 2007. There were no contributions to the member-directed plans in 2009.

## **Note 19 - Postemployment Benefits**

### ***Ohio Public Employees Retirement System***

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

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

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

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Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State Statute requires that public employers fund post-employment health care through their contributions to OPERS. A portion of each employer's contribution to the traditional and combined plans is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement contribute at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2009, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$3,676,333, \$4,147,244, and \$3,926,028 respectively; 96.45 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

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

#### ***State Teachers Retirement System***

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$21,325 \$19,540 and \$19,545 respectively; 90.32 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

**Trumbull County, Ohio**  
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**Note 20 – Short-Term Obligations**

A summary of note transactions for the year ended December 31, 2009 follows:

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b>Governmental Activities</b>				
County Motorized Equipment	\$0	\$265,000	\$0	\$265,000
County Software Equipment	0	975,000	0	975,000
Total Governmental Activities	<u>\$0</u>	<u>\$1,240,000</u>	<u>\$0</u>	<u>\$1,240,000</u>
<b>Business Type Activities</b>				
Water Fund				
Champion Water Tower	\$740,000	\$0	(\$740,000)	\$0
Champion Water Tower	0	740,000	(740,000)	0
Brookfield Waste Water Treatment Plant	0	300,000	0	300,000
Westview Drive Water	0	35,000	0	35,000
Total Water Fund	<u>740,000</u>	<u>1,075,000</u>	<u>(1,480,000)</u>	<u>335,000</u>
Sewer Fund				
East Central Sewer	2,200,000	0	(2,200,000)	0
East Central Sewer	0	2,200,000	(2,200,000)	0
Lakeshore Drive Sewer	1,650,000	0	(1,650,000)	0
Lakeshore Drive Sewer	0	1,650,000	(1,650,000)	0
Sampson Drive Sewer	130,000	0	(130,000)	0
Sampson Drive Sewer	0	110,000	(110,000)	0
March Avenue Sewer	750,000	0	(750,000)	0
March Avenue Sewer	0	610,000	(610,000)	0
Scott Street Sewer Improvements	125,000	0	(125,000)	0
Scott Street Sewer Improvements	0	125,000	0	125,000
State Road Sewer Improvements	910,000	0	(910,000)	0
State Road Sewer Improvements	0	910,000	(910,000)	0
Golf/Wintergreen Sewer	120,000	0	(120,000)	0
Golf/Wintergreen Sewer	0	650,000	0	650,000
Golf/Wintergreen Sewer	0	50,000	0	50,000
Little Squaw Creek Sewer Project	700,000	0	(700,000)	0
Little Squaw Creek Sewer Project	0	625,000	(625,000)	0
Digester Air System Sewer	360,000	0	(360,000)	0
Digester Air System Sewer	0	360,000	(360,000)	0
Kermont Heights Sewer	0	200,000	0	200,000
Kermont Heights Sewer	0	100,000	0	100,000
Brookfield Center North - Additional	0	440,000	0	440,000
North River Road Sewer	0	130,000	0	130,000
North River Road Sewer - Additional	0	170,000	0	170,000
Andrews Drive Sewer	0	310,000	0	310,000
Bedford Road Sewer	0	30,000	0	30,000
Springwood Trace Sewer	0	45,000	0	45,000
Westview Drive Sewer	0	675,000	0	675,000
Total Sewer Fund	<u>6,945,000</u>	<u>9,390,000</u>	<u>(13,410,000)</u>	<u>2,925,000</u>
<b>Total Business Type Activities</b>	<u>\$7,685,000</u>	<u>\$10,465,000</u>	<u>(\$14,890,000)</u>	<u>\$3,260,000</u>

**Trumbull County, Ohio**  
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In 2008, the County issued \$3,820,000 to refinance a portion of the notes that matured March 25, 2009. These notes helped finance Champion Water Tower, East Central Sewer, and Sampson Drive Sewer and March Avenue Sewer.

On March 24, 2009, the County issued \$7,205,000 of bond anticipation notes at a rate of 2.75 percent maturing on September 30, 2009. These notes helped finance Lakeshore Drive Sewer, Little Squaw Creek Sewer Project, East Central Sewer, State Road Sewer, Champion Water Tower, March Avenue Sewer, Sampson Drive Sanitary Sewer, and Digester Air System Sewer.

On March 24, 2009, the County issued \$2,990,000 of bond anticipation notes at a rate of 2.50 percent maturing on March 23, 2010. These notes helped finance Golf/Wintergreen Sewer, Westview Drive Sewer, Brookfield Center North, Andrews Drive Sewer, Brookfield Center North Screw Pump, Kermont Heights Sewer, Scott Street Sewer, Springwood Trace Sewer, Westview Drive Water, and Bedford Road Sewer.

On October 20, 2009, the County issued \$1,635,000 of bond anticipation notes at a rate of 3.50 percent maturing on March 23, 2010. These notes helped finance Kermont Heights Sewer, North River Road Sewer, Little Squaw Creek Sewer, County Software and County Motorized Equipment.

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 4.2	235,000	2023
Sewer District Improvement - Elm Road - 1999	6.00	22,500	2019
<i>Revenue Bonds:</i>			
Hilltop Sanitary Sewer - 2003	4.25	1,856,000	2043
Shannon Road Sanitary Sewer - 2006	4.25	900,000	2046
McKinley Heights Sewer - 2008	4.38	674,000	2048
<i>OPWC Loans:</i>			
Logan Arms Sewer Replacement - 2002	0.00	80,530	2016
Newton Manor Sewer Replacement - 2005	0.00	308,780	2024
5th Avenue Pump Station Replacement - 2001	0.00	283,495	2022
Water Project - 1995	0.00	277,045	2014
Youngstown/Warren Regional Airport Waterline Project - 2002	0.00	194,567	2022
Warren Township Meadowbrook Waterline Project - 2002	0.00	118,126	2022
Kings Graves Waterline Project - 2004	0.00	274,900	2024
Champion Water Tower - 2009	0.00	708,671	2030

**Trumbull County, Ohio**  
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business - Type Activies (continued)</b>			
<i>OWDA Loans:</i>			
Mosquito Creek Sewer - 1987	10.54 %	\$8,548,133	2011
Stewart Sharon Road Sewer - 2009	10.54	274,341	2030
Scott Street Sanitary Sewer - 2009	10.54	223,622	2030
Mosquito Creek Digester Air System - 2009	4.26	370,558	2030
Sampson Drive Sewer Improvements - 2009	3.76	96,291	2030
March Avenue Sewer Improvements - 2009	3.76	603,701	2030
State Road Avenue Sewer Improvements - 2009	3.76	770,063	2030
East Central Bazetta Sewer Improvements - 2009	3.76	1,576,415	2030
Lakeshore Sewer Improvements - 2009	3.76	1,507,698	2030
Little Squaw Creek Interceptor - 2009	3.75	613,827	2030
Champion Water Tower - 2009	4.26	761,292	2030
<i>Notes Payable</i>			
Little Squaw Creek Sewer Phase II - 2009	3.50	125,000	2010
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Road and Sewer District Improvements - 2004	1.5 to 3.7	660,000	2017
Agriculture and Family Education Center - 2004	1.5 to 4.25	1,745,000	2023
Geographic Information Systems - 2004	1.5 to 3.375	2,580,000	2013
West Hill Sewer Project - 2006	4.0 to 4.25	1,530,000	2026
Belmont Avenue Water Main - 2006	4.0 to 4.25	305,000	2026
Various Improvement Bonds - 2007	3.75 to 5.00	2,565,000	2026
Park-Porter Building - 2008	3.0 to 5.0	3,640,000	2037
Western Reserve Greenway - 2004	1.5 to 3.375	280,000	2023
Jail Construction - 1995	4.5 to 5.85	13,364,906	2010
Court of Appeals - 2001	3.25 to 5.2	2,230,000	2020
County Administration Building - 2001	3.25 to 5.2	4,770,000	2020
Brookfield Water Tank - 2001	3.25 to 5.2	355,000	2020
Engineering Building - 2001	3.25 to 5.2	1,625,000	2020
Computer Equipment - 2008	3.0 to 4.0	1,275,000	2037
Brookfield Center South Sewer - 2008	3.0 to 5.0	160,000	2037
<i>Special Assessment Bonds:</i>			
Water District Improvement - Johnson Park - 2004	1.5 to 3.7	305,000	2017
Sewer District Improvement - Goist Lane Water Line- 2006	4.00 to 5.25	30,000	2026
Sewer District Improvement - Elm Road - 1999	6.00	197,500	2019
Water District Improvement - Logan Avenue - 1998	4.6 to 5.00	600,000	2018
Water District Improvement - McKinley Heights - 1998	4.6 to 5.00	550,000	2018
Sewer and Water Improvements - 2004	1.5 to 3.37	2,037,997	2014
Water District Improvement - Logan Arms - 2001	3.4 to 5.25	220,000	2021
<i>Revenue Bonds:</i>			
Devon Drive Sewer Project - 2008	3.0 to 4.5	350,460	2028
Henn-Hyde Sewer Project - 2008	3.0 to 4.5	574,540	2028
Water Meter Project - 2008	3.0 to 3.25	1,125,000	2013
Southeast Water District - 2008	4.0 to 4.5	2,390,000	2028
<i>OPWC Loans:</i>			
Precast Structure Project - 2002	0.00	400,000	2022
North Road Reconstruction Project - 2007	0.00	680,000	2026
Rehabilitation Project - 2005	0.00	281,352	2024
Rehabilitation Project - 2005	0.00	265,245	2026
Rehabilitation Project - 2005	0.00	400,000	2026
Rehabilitation Project - 2006	0.00	347,128	2026
<i>OWDA Loan - Mosquito Creek - 1987</i>	10.54	3,422,483	2011

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Changes in the County's long-term obligations during 2009 were as follows:

	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>General Obligation Bonds</b>					
<b>Water Fund</b>					
Water Project	\$110,638	\$0	(\$17,220)	\$93,418	\$17,651
Unamortized Premium	1,146	0	(191)	955	0
Unamortized Accounting Loss	(6,982)	0	1,164	(5,818)	0
<b>Total Water Fund</b>	<b>104,802</b>	<b>0</b>	<b>(16,247)</b>	<b>88,555</b>	<b>17,651</b>
<b>Sewer Fund</b>					
Wastewater Treatment Plant	430,000	0	(70,000)	360,000	65,000
Unamortized Premium	4,452	0	(742)	3,710	0
Unamortized Accounting Loss	(17,229)	0	2,872	(14,357)	0
<b>Total Wastewater Treatment Plant</b>	<b>417,223</b>	<b>0</b>	<b>(67,870)</b>	<b>349,353</b>	<b>65,000</b>
Weathersfield Hilltop Sewer	185,000	0	(10,000)	175,000	10,000
Sewer District Improvement - Elm Road	15,447	0	(1,023)	14,424	1,125
<b>Total Sewer Fund</b>	<b>617,670</b>	<b>0</b>	<b>(78,893)</b>	<b>538,777</b>	<b>76,125</b>
<i>Total General Obligation Bonds</i>	<i>722,472</i>	<i>0</i>	<i>(95,140)</i>	<i>627,332</i>	<i>93,776</i>
<b>Revenue Bonds</b>					
Hilltop Sanitary Sewer	1,755,800	0	(22,700)	1,733,100	23,600
Shannon Road Sanitary Sewer	879,000	0	(9,700)	869,300	10,100
McKinley Heights Sewer	674,000	0	(8,400)	665,600	6,700
<i>Total Revenue Bonds</i>	<i>3,308,800</i>	<i>0</i>	<i>(40,800)</i>	<i>3,268,000</i>	<i>40,400</i>
<b>OPWC Loans</b>					
<b>Sewer Fund</b>					
Logan Arms Sewer Replacement	32,215	0	(2,013)	30,202	4,026
Newton Manor Sewer Replacement	247,024	0	(7,720)	239,304	15,439
5th Avenue Pump Station Replacement	198,448	0	(7,087)	191,361	14,174
<b>Total Sewer Fund</b>	<b>477,687</b>	<b>0</b>	<b>(16,820)</b>	<b>460,867</b>	<b>33,639</b>
<b>Water Fund</b>					
Water Project	82,564	0	(6,881)	75,683	13,761
Youngstown/Warren Regional Airport Waterline Project	131,335	0	(4,864)	126,471	9,728
Warren Township Meadowbrook Waterline Project	79,737	0	(2,953)	76,784	5,906
Kings Graves Waterline Project	213,045	0	(6,872)	206,173	13,745
Champion Water Tower	0	708,671	0	708,671	35,434
<b>Total Water Fund</b>	<b>506,681</b>	<b>708,671</b>	<b>(21,570)</b>	<b>1,193,782</b>	<b>78,574</b>
<i>Total OPWC Loans</i>	<i>984,368</i>	<i>708,671</i>	<i>(38,390)</i>	<i>1,654,649</i>	<i>112,213</i>
<b>OWDA Loans</b>					
<b>Sewer Fund</b>					
Mosquito Creek Sewer	1,997,418	0	(604,711)	1,392,707	663,669
Stewart Sharon Road Sewer	0	274,341	0	274,341	0
Scott Street Sanitary Sewer	0	223,622	0	223,622	0
Mosquito Creek Digester Air System	0	370,558	0	370,558	0
Sampson Drive Sewer Improvements	0	96,291	0	96,291	0
March Avenue Sewer Improvements	0	603,701	0	603,701	0
State Road Avenue Sewer Improvements	0	770,063	0	770,063	0
East Central Bazetta Sewer Improvements	0	1,576,415	0	1,576,415	0
Lakeshore Sewer Improvements	0	1,507,698	0	1,507,698	0
Little Squaw Creek Interceptor	0	613,827	0	613,827	0
<b>Total Sewer Fund</b>	<b>\$1,997,418</b>	<b>\$6,036,516</b>	<b>(\$604,711)</b>	<b>\$7,429,223</b>	<b>\$663,669</b>



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	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
<b>Water Fund</b>					
Champion Water Tower	\$0	\$761,292	\$0	\$761,292	\$0
<i>Total OWDA Loans</i>	1,997,418	6,797,808	(604,711)	8,190,515	663,669
<b>Notes Payable</b>					
<b>Water Fund</b>					
Westview Drive Water	35,000	0	(35,000)	0	0
Brookfield Waste Water Treatment Plant	200,000	0	(200,000)	0	0
<b>Total Water Fund</b>	<b>235,000</b>	<b>0</b>	<b>(235,000)</b>	<b>0</b>	<b>0</b>
<b>Sewer Fund</b>					
Scott Street Sewer	200,000	0	(200,000)	0	0
Caldwallader-Sonk Sewer	310,000	0	(310,000)	0	0
Brookfield Center North	390,000	0	(390,000)	0	0
North River Road Sewer	130,000	0	(130,000)	0	0
Golf/Wintergreen Sewer	700,000	0	(700,000)	0	0
Andrews Drive Sewer	42,000	0	(42,000)	0	0
Bedford Road Sewer	30,000	0	(30,000)	0	0
Springwood Trace Sewer	43,000	0	(43,000)	0	0
Westview Drive Sewer	75,000	0	(75,000)	0	0
Little Squaw Creek Sewer Phase II	0	125,000	0	125,000	0
<b>Total Sewer Fund</b>	<b>1,920,000</b>	<b>125,000</b>	<b>(1,920,000)</b>	<b>125,000</b>	<b>0</b>
<i>Total Notes</i>	2,155,000	125,000	(2,155,000)	125,000	0
<b>Compensated Absences</b>	247,333	52,063	(3,748)	295,648	0
<i>Total Business Type Activities</i>	\$9,415,391	\$7,683,542	(\$2,937,789)	\$14,161,144	\$910,058
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Road and Sewer District Improvements	\$450,000	\$0	(\$45,000)	\$405,000	\$45,000
Unamortized Premium	3,390	0	(377)	3,013	0
Unamortized Accounting Loss	(14,718)	0	1,636	(13,082)	0
<b>Total Road and Sewer District Improvements</b>	<b>438,672</b>	<b>0</b>	<b>(43,741)</b>	<b>394,931</b>	<b>45,000</b>
Agriculture and Family Education Center	1,385,000	0	(75,000)	1,310,000	75,000
Unamortized Premium	337	0	(23)	314	0
<b>Total Agriculture and Family Education Center</b>	<b>1,385,337</b>	<b>0</b>	<b>(75,023)</b>	<b>1,310,314</b>	<b>75,000</b>
Geographic Information Systems	1,360,000	0	(255,000)	1,105,000	265,000
Unamortized Premium	16,788	0	(3,358)	13,430	0
<b>Total Geographic Information Systems</b>	<b>1,376,788</b>	<b>0</b>	<b>(258,358)</b>	<b>1,118,430</b>	<b>265,000</b>
West Hill Sewer Project	1,427,000	0	(54,000)	1,373,000	59,000
Unamortized Premium	21,389	0	(1,205)	20,184	0
<b>Total West Hill Sewer Project</b>	<b>1,448,389</b>	<b>0</b>	<b>(55,205)</b>	<b>1,393,184</b>	<b>59,000</b>
Belmont Avenue Water Main	285,000	0	(10,000)	275,000	10,000
Unamortized Premium	4,180	0	(235)	3,945	0
<b>Total Belmont Avenue Water Main</b>	<b>289,180</b>	<b>0</b>	<b>(10,235)</b>	<b>278,945</b>	<b>10,000</b>
Various Improvement Bonds	2,365,000	0	(100,000)	2,265,000	100,000
Unamortized Premium	50,440	0	(2,802)	47,638	0
<b>Total Various Improvement Bonds</b>	<b>2,415,440</b>	<b>0</b>	<b>(102,802)</b>	<b>2,312,638</b>	<b>100,000</b>
Park-Porter Building	3,580,000	0	(5,000)	3,575,000	5,000
Unamortized Premium	5,266	0	(182)	5,084	0
<b>Total Park Porter Building Bonds</b>	<b>3,585,266</b>	<b>0</b>	<b>(5,182)</b>	<b>3,580,084</b>	<b>5,000</b>
Western Reserve Greenway	225,000	0	(10,000)	215,000	10,000
Jail Construction	1,122,388	0	(579,363)	543,025	543,025
Court of Appeals	1,535,000	0	(100,000)	1,435,000	100,000
County Administration Building	3,275,000	0	(210,000)	3,065,000	215,000
Brookfield Water Tank	245,000	0	(15,000)	230,000	15,000
Engineering Building	1,120,000	0	(70,000)	1,050,000	75,000
Computer Equipment	1,250,000	0	(5,000)	1,245,000	5,000
Brookfield Center South Sewer	160,000	0	(5,000)	155,000	5,000
<b>Total General Obligation Bonds</b>	<b>\$19,871,460</b>	<b>\$0</b>	<b>(\$1,544,909)</b>	<b>\$18,326,551</b>	<b>\$1,527,025</b>

**Trumbull County, Ohio**  
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	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
<b>Special Assessment Bonds</b>					
<b>with Governmental Commitment</b>					
Water District Improvement - Johnson Park	\$205,000	\$0	(\$20,000)	\$185,000	\$20,000
Unamortized Premium	1,656	0	(184)	1,472	0
Unamortized Accounting Loss	(28,546)	0	3,172	(25,374)	0
Total Water District Imp. - Johnson Park	<u>178,110</u>	<u>0</u>	<u>(17,012)</u>	<u>161,098</u>	<u>20,000</u>
Sewer District Improvement - Goist Lane Water Line	28,000	0	(1,000)	27,000	1,000
Unamortized Premium	500	0	(28)	472	0
Total Sewer District Improvement - Goist Lane Water Line	<u>28,500</u>	<u>0</u>	<u>(1,028)</u>	<u>27,472</u>	<u>1,000</u>
Sewer District Improvement - Elm Road	135,553	0	(8,977)	126,576	9,875
Water District Improvement - Logan Avenue	370,000	0	(30,000)	340,000	30,000
Water District Improvement - McKinley Heights	340,000	0	(25,000)	315,000	30,000
Sewer and Water Improvements	1,174,361	0	(182,780)	991,581	187,350
Unamortized Premium	12,161	0	(2,027)	10,134	0
Unamortized Accounting Loss	(75,003)	0	12,140	(62,863)	0
Total Sewer and Water Improvements	<u>1,957,072</u>	<u>0</u>	<u>(236,644)</u>	<u>1,720,428</u>	<u>257,225</u>
Water District Improvement - Logan Arms	160,000	0	(10,000)	150,000	10,000
<i>Total Special Assessment Bonds</i>	<u>\$2,323,682</u>	<u>\$0</u>	<u>(\$264,684)</u>	<u>\$2,058,998</u>	<u>\$288,225</u>
<b>Revenue Bonds</b>					
Devon Drive Sewer Project	350,460	0	(10,460)	340,000	10,460
Henn-Hyde Sewer Project	574,540	0	(16,540)	558,000	21,000
Water Meter Project	1,125,000	0	(205,000)	920,000	220,000
Southeast Water District	2,390,000	0	(93,000)	2,297,000	121,000
<i>Total Revenue Bonds</i>	<u>4,440,000</u>	<u>0</u>	<u>(325,000)</u>	<u>4,115,000</u>	<u>372,460</u>
<b>OPWC Loans</b>					
Precast Structure Project	270,000	0	(20,000)	250,000	20,000
North Road Reconstruction Project	646,000	0	(34,000)	612,000	34,000
Rehabilitation Project	238,721	0	(13,262)	225,459	13,262
Rehabilitation Project	225,080	0	(14,068)	211,012	14,068
Rehabilitation Project	340,000	0	(20,000)	320,000	20,000
Rehabilitation Project	295,060	0	(17,356)	277,704	17,356
<i>Total OPWC Loans</i>	<u>2,014,861</u>	<u>0</u>	<u>(118,686)</u>	<u>1,896,175</u>	<u>118,686</u>
OWDA Loan - Mosquito Creek	709,478	0	(214,791)	494,687	235,734
Capital Leases	613,138	24,374	(287,900)	349,612	158,607
Compensated Absences	5,641,122	435,257	(124,420)	5,951,959	76,013
Claims Payable	1,187,158	860,113	(575,303)	1,471,968	636,936
<i>Total Governmental Activities</i>	<u>\$36,800,899</u>	<u>\$1,319,744</u>	<u>(\$3,455,693)</u>	<u>\$34,664,950</u>	<u>\$3,413,686</u>

**Trumbull County, Ohio**  
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During 2009, Trumbull County entered into a \$708,671 Ohio Public Works Commission Loan. The proceeds of this loan were used for the Champion Water Tower Project. The County also entered into various loans with the Ohio Water Development Authority in the amount of \$6,797,808. The proceeds of these loans were used for various water and sewer projects.

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Lines of credit had been established for the Ohio Water Development Authority in the amount of \$8,343,029 for various wastewater and 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, 2009</u>	<u>Lines of Credit</u>
<i>Water Fund:</i>		
OWDA Water:		
Champion Water Tower	\$761,292	\$922,527
<i>Sewer Fund:</i>		
OWDA Sewer:		
Stewart Sharon Road Sewer	274,341	329,689
Scott Street Sanitary Sewer	223,622	387,492
Mosquito Creek Digester Air System	370,558	505,648
Sampson Drive Sewer Improvements	96,291	97,469
March Avenue Sewer Improvements	603,701	603,701
State Road Avenue Sewer Improvements	770,063	840,003
East Central Bazetta Sewer Improvements	1,576,415	2,222,357
Lakeshore Sewer Improvements	1,507,698	1,820,316
Little Squaw Creek Interceptor	613,827	613,827
Total OWDA Sewer:	<u>6,036,516</u>	<u>7,420,502</u>
Total Loans not Finalized:	<u>\$6,797,808</u>	<u>\$8,343,029</u>

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

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

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

**Trumbull County, Ohio**  
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<u>Year</u>	<u>Amount</u>
2021	\$125,000

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

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

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

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

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

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

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

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

<u>Year</u>	<u>Amount</u>
2019	\$200,000

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

Year	Amount
2022	\$220,000

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

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

In 2004, the County defeased various bond issues both General Obligation and Special Assessment in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2009, \$3,384,272 of these bonds outstanding were considered defeased.

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

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

The Logan Arms Sewer Replacement, Newton Manor Sewer Replacement, Water Project, Youngstown/Warren Regional Airport Waterline Project, the Warren Township Meadowbrook Waterline Project, King Graves Waterline OPWC loans, 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 \$5,471,303. Principal and interest paid for the current year were \$515,739 and sales tax revenue was \$19,671,965.

The County has pledged future water revenues to repay OPWC loans. All debt is payable solely from net revenues and are payable through 2030. Annual principal payments on the OPWC loans are expected to require 5 percent of net revenues and 1 percent of total revenues. The total principal remaining to be paid on the OPWC loans is \$1,193,782. Principal paid for the current year was \$21,570, total net revenues were \$1,071,808 and total revenues were \$5,269,433.

The County has pledged future sewer revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the sewer debt are expected to require 17 percent of net revenues and 7 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$8,133,054. Principal and interest paid for the current year were \$933,037, total net revenues were \$3,296,470 and total revenues were \$12,611,596.

On October 20, 2010, the County issued \$125,000 of bond anticipation notes at a rate of 3.50 percent maturing on March 23, 2010. These notes were used for the Little Squaw Creek sewer project. The notes are backed by the full faith and credit of Trumbull County.

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

**Business-Type Activities**

	General Obligation Bonds		Revenue Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2010	\$93,776	\$22,016	\$40,400	\$131,402	\$112,213	\$663,669	\$91,725
2011	99,206	19,402	42,100	129,673	112,215	729,038	47,835
2012	104,738	16,269	44,100	127,727	112,213	0	0
2013	105,702	12,832	45,900	125,859	112,215	0	0
2014	106,234	9,228	47,800	123,975	112,214	0	0
2015 - 2019	73,186	22,782	271,600	587,346	489,082	0	0
2020 - 2024	60,000	6,375	334,800	524,105	419,616	0	0
2025 - 2029	0	0	412,600	446,257	184,881	0	0
2030 - 2034	0	0	508,800	350,251	0	0	0
2035 - 2039	0	0	627,000	231,848	0	0	0
2040 - 2044	0	0	675,500	87,803	0	0	0
2045 - 2049	0	0	217,400	5,674	0	0	0
<b>Total</b>	<b>\$642,842</b>	<b>\$108,904</b>	<b>\$3,268,000</b>	<b>\$2,871,920</b>	<b>\$1,654,649</b>	<b>\$1,392,707</b>	<b>\$139,560</b>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$1,527,025	\$1,575,693	\$288,225	\$91,356	\$372,460	\$151,438
2011	1,004,000	748,027	297,794	81,211	387,540	140,187
2012	1,079,000	709,735	308,261	69,903	400,000	128,637
2013	1,124,000	665,042	318,298	57,816	410,000	116,638
2014	1,244,000	594,777	328,764	44,875	170,000	103,314
2015 - 2019	6,212,000	2,300,201	549,815	88,083	935,000	423,864
2020 - 2024	3,080,000	1,094,747	40,000	4,526	880,000	227,200
2025 - 2029	1,321,000	574,657	4,000	255	560,000	65,025
2030 - 2034	955,000	322,750	0	0	0	0
2035 - 2039	700,000	71,250	0	0	0	0
<b>Total</b>	<b>\$18,246,025</b>	<b>\$8,656,879</b>	<b>\$2,135,157</b>	<b>\$438,025</b>	<b>\$4,115,000</b>	<b>\$1,356,303</b>

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2010	\$235,734	\$32,580	\$118,686
2011	258,953	16,990	118,685
2012	0	0	118,686
2013	0	0	118,685
2014	0	0	118,686
2015 - 2019	0	0	593,427
2020 - 2024	0	0	543,427
2025 - 2029	0	0	165,893
<b>Total</b>	<b>\$494,687</b>	<b>\$49,570</b>	<b>\$1,896,175</b>

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2009, are an overall debt margin of \$65,313,831 an unvoted debt margin of \$15,395,958.

**Trumbull County, Ohio**  
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***Industrial Development Revenue Bonds***

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$15,140,000 at December 31, 2009, 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 – Interfund Transactions**

***Interfund Transfers***

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

Transfers To	Transfers From				Totals
	General	Water	Sewer	Other Governmental Funds	
Public Assistance	\$1,195,000	\$0	\$0	\$0	\$1,195,000
Water	0	0	481,420	0	481,420
Sewer	0	1,553,893	0	0	1,553,893
Other Governmental Funds	1,876,733	426,625	345,633	422,617	3,071,608
<b>Totals</b>	<b>\$3,071,733</b>	<b>\$1,980,518</b>	<b>\$827,053</b>	<b>\$422,617</b>	<b>\$6,301,921</b>

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

***Interfund Balances***

Interfund balances at December 31, 2009, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.



**Trumbull County, Ohio**  
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Interfund Payable	Interfund Receivable					Totals
	General	Public Assistance	Other Governmental Funds	Sewer	Internal Service	
General	\$0	\$0	\$0	\$0	\$719,138	\$719,138
Public Assistance	43,131	0	4,173	0	253,816	301,120
County Board of						
Developmental Disabilities	700	0	0	0	361,767	362,467
Community Mental Health	19,831	0	0	0	14,823	34,654
Children Services	8,693	0	0	0	208,405	217,098
Water	1,153	0	0	49,114	12,777	63,044
Sewer	7,077	0	0	0	78,485	85,562
Internal Service			0	0	2,779	2,779
Other Governmental Funds	57,367	122,899	52,403	0	276,534	509,203
<b>Totals</b>	<b>\$137,952</b>	<b>\$122,899</b>	<b>\$56,576</b>	<b>\$49,114</b>	<b>\$1,928,524</b>	<b>\$2,295,065</b>

**Note 23 - Jointly Governed Organizations**

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

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

***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 2009, the County did not contribute to the Family and Children First Council.

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

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

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

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***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 2009, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Note 24 - Related Organizations**

***Private Industry Council***

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

***Trumbull County Public Library***

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2009.

***Trumbull County Tourism Board***

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

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

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$75,000 from the County during 2009.

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

**Note 25 - Related Party Transactions**

During 2009, Trumbull County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Fairhaven Sheltered Workshop, Inc. Fairhaven Sheltered Workshop, a discretely presented component unit of Trumbull County, reported \$2,457,959 for such contributions. Fairhaven Sheltered Workshop recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

**Note 26 - Subsequent Events**

On March 22, 2010, the County issued \$4,420,000 of 6-month notes at a rate of 1.75 percent, maturing on September 21, 2010, in anticipation of the issuance of bonds for the following purposes.

Amount	Purpose
\$125,000	Scott Street Phase 1
440,000	Brookfield Center North Phase 2
80,000	Brookfield Center North Phase 3
300,000	North River Road Sewer
300,000	Brookfield Waste Water Treatment Plant Screw Pump
700,000	Golf and Wintergreen Sewer Pump
260,000	Andrews Drive Sewer
30,000	Bedford Road Sewer
45,000	Springwood Trace Sewer
600,000	Westview Drive Sewer
300,000	Kermont Height Sewer
265,000	Motorized Equipment
975,000	Computer Hardware/Software
<u>\$4,420,000</u>	Total 6-month Notes

On March 22, 2010, the County issued \$525,000 of 12-month notes at a rate of 2.75 percent, maturing on March 21, 2011, in anticipation of the issuance of bonds for the following purpose.

Amount	Purpose
\$525,000	Little Squaw Creek Interceptor Phase 2

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

***Summary of Significant Accounting Policies***

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

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

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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 2009 or 2008.

*Method of Accounting*

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

*Basis of Presentation*

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

*Public Support and Revenue*

The Organization’s major source of income is from sales and services to the public and companies. The Organization grants credit to customers on open account (no collateral required), who are generally located in Northeast Ohio. Contributions from the general public are nominal. In addition, the Organization receives support from the Trumbull County 169 Board to cover some of the program costs. These costs, totaling \$2,457,959 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, 2009*

*Capital Assets*

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

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

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

*Advertising Costs*

Advertising costs are charged to operations in the year incurred and totaled \$1,861 in 2009 and \$693 in 2008.

***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	52,468
'06 Econoline Van	8/3/2006	15,000

The cost of the Econoline Van of \$15,000 is recorded as a contribution in the statement of activities. Vehicle titles are transferred to Trumbull County Board of Developmental Disabilities (TCBDD) when purchased.

Terms of contract provide that Fairhaven Industries shall have the responsibility for the purchase of all equipment, except all business vehicles purchased by Fairhaven Industries Inc. shall be titles, licensed, and insured in the name of 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. Construction in Progress of \$26,619, were costs incurred for the intention of constructing a warehouse. No further actions have been taken and with the continued economic downturn in the area, in November the board decided to write off the costs.

***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, 2009, 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.

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

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

***In-Kind***

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

***Leases***

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

***Net Assets***

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

***Donated Services***

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

***Operating Lease***

The Organization leased additional space located at Ohio Commerce Center in Lordstown, Ohio for warehouse storage on a month to month basis. As of July 31, 2009, the Organization opted out of this lease. Rental and storage expense was \$9,581 for 2009.

## Combining and Individual Fund Statements and Schedules

### *Nonmajor Special Revenue Funds*

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

***Motor Vehicle Gasoline Tax Fund*** - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

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

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

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

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

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

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

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

***Drug Law Enforcement Fund*** - To account for revenue collected from fines for drug violations used by the Sheriff's and Prosecutor's office for the enforcement of drug laws and the investigation and prosecution of drug violations.

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

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

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

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

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

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

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

*(continued)*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***Nonmajor Debt Service Fund***

Debt service funds are established to account for financial resources to be used to pay for principal and interest retirement on outstanding debt obligations.

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



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

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

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

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

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

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

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

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,404,072	\$1,858,053	\$8,352,412	\$28,614,537
Cash and Cash Equivalents:				
In Segregated Accounts	14,105	0	0	14,105
With Fiscal Agents	0	48,039	0	48,039
Materials and Supplies Inventory	538,010	0	0	538,010
Accrued Interest Receivable	6,093	423	16,343	22,859
Accounts Receivable	388,142	0	67,077	455,219
Interfund Receivable	56,576	0	0	56,576
Intergovernmental Receivable	3,625,690	58,104	0	3,683,794
Prepaid Items	20,876	0	2,057	22,933
Permissive Sales Taxes Receivable	0	325,452	0	325,452
Property Taxes Receivable	2,487,098	0	0	2,487,098
Special Assessments Receivable	0	4,314,833	0	4,314,833
Loans Receivable	1,215,766	0	0	1,215,766
<i>Total Assets</i>	<u>\$26,756,428</u>	<u>\$6,604,904</u>	<u>\$8,437,889</u>	<u>\$41,799,221</u>
<b>Liabilities</b>				
Accounts Payable	\$422,652	\$0	\$50,079	\$472,731
Accrued Wages	198,595	0	0	198,595
Contracts Payable	211,352	0	1,981	213,333
Intergovernmental Payable	45,541	0	350	45,891
Matured Compensated Absences Payable	5,303	0	0	5,303
Interfund Payable	501,508	0	7,695	509,203
Deferred Revenue	5,468,605	4,539,737	0	10,008,342
Accrued Interest Payable	0	0	8,680	8,680
Notes Payable	0	0	1,240,000	1,240,000
<i>Total Liabilities</i>	<u>6,853,556</u>	<u>4,539,737</u>	<u>1,308,785</u>	<u>12,702,078</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	6,102,107	0	723,091	6,825,198
Reserved for Loans Receivable	1,155,160	0	0	1,155,160
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	12,645,605	0	0	12,645,605
Debt Service Fund	0	2,065,167	0	2,065,167
Capital Projects Funds	0	0	6,406,013	6,406,013
<i>Total Fund Balances</i>	<u>19,902,872</u>	<u>2,065,167</u>	<u>7,129,104</u>	<u>29,097,143</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$26,756,428</u>	<u>\$6,604,904</u>	<u>\$8,437,889</u>	<u>\$41,799,221</u>

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,969,248	\$0	\$0	\$1,969,248
Permissive Sales Tax	0	2,391,399	0	2,391,399
Intergovernmental	23,985,820	155,353	1,617,897	25,759,070
Interest	28,430	9,823	15,072	53,325
Fees, Licenses and Permits	599,588	0	525,346	1,124,934
Fines and Forfeitures	1,264,845	0	445,466	1,710,311
Rentals and Royalties	6,824	0	0	6,824
Charges for Services	5,850,197	0	0	5,850,197
Contributions and Donations	8,327	0	0	8,327
Special Assessments	333	669,294	0	669,627
Other	339,000	245,708	319	585,027
<i>Total Revenues</i>	<u>34,052,612</u>	<u>3,471,577</u>	<u>2,604,100</u>	<u>40,128,289</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,722,526	61,762	0	6,784,288
Judicial	739,554	0	0	739,554
Public Safety	8,041,341	0	0	8,041,341
Public Works	8,894,915	0	0	8,894,915
Health	136,595	0	0	136,595
Human Services	9,006,945	0	0	9,006,945
Economic Development and Assistance	246,139	0	0	246,139
Capital Outlay	0	0	2,211,022	2,211,022
Debt Service:				
Principal Retirement	243,420	2,355,911	0	2,599,331
Interest and Fiscal Charges	198,127	1,918,182	8,680	2,124,989
<i>Total Expenditures</i>	<u>34,229,562</u>	<u>4,335,855</u>	<u>2,219,702</u>	<u>40,785,119</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(176,950)</u>	<u>(864,278)</u>	<u>384,398</u>	<u>(656,830)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,074,140	997,468	0	3,071,608
Transfers Out	(276,547)	0	(146,070)	(422,617)
<i>Total Other Financing Sources (Uses)</i>	<u>1,797,593</u>	<u>997,468</u>	<u>(146,070)</u>	<u>2,648,991</u>
<i>Net Change in Fund Balances</i>	1,620,643	133,190	238,328	1,992,161
<i>Fund Balances Beginning of Year</i>	<u>18,282,229</u>	<u>1,931,977</u>	<u>6,890,776</u>	<u>27,104,982</u>
<i>Fund Balances End of Year</i>	<u>\$19,902,872</u>	<u>\$2,065,167</u>	<u>\$7,129,104</u>	<u>\$29,097,143</u>

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

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,891,052	\$660,716	\$6,448,163	\$57,150
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	538,010	0	0	0
Accrued Interest Receivable	5,125	0	0	0
Accounts Receivable	0	230,301	0	2,445
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	3,373,291	0	0	0
Prepaid Items	0	0	258	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$5,807,478</u>	<u>\$891,017</u>	<u>\$6,448,421</u>	<u>\$59,595</u>
<b>Liabilities</b>				
Accounts Payable	\$105,750	\$0	\$3,375	\$3,673
Accrued Wages	76,033	39,078	10,223	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	16,261	8,207	2,147	0
Matured Compensated Absences Payable	5,303	0	0	0
Interfund Payable	97,477	211,458	18,935	0
Deferred Revenue	2,729,504	0	0	0
<i>Total Liabilities</i>	<u>3,030,328</u>	<u>258,743</u>	<u>34,680</u>	<u>3,673</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	679,821	241,428	1,458,356	82
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	2,097,329	390,846	4,955,385	55,840
<i>Total Fund Balances (Deficit)</i>	<u>2,777,150</u>	<u>632,274</u>	<u>6,413,741</u>	<u>55,922</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,807,478</u>	<u>\$891,017</u>	<u>\$6,448,421</u>	<u>\$59,595</u>

Dog and Kennel	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental
\$107,986	\$395,567	\$23,026	\$42,050	\$934,919	\$71,374	\$290,285
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,780	2,765	344	0	61,980	192
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,226	0	0	4,555	445	51
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$107,986</u>	<u>\$400,573</u>	<u>\$25,791</u>	<u>\$42,394</u>	<u>\$939,474</u>	<u>\$133,799</u>	<u>\$290,528</u>
\$2,480	\$4,655	\$23,026	\$0	\$394	\$0	\$648
2,558	0	0	0	5,338	7,657	0
0	0	0	0	0	0	0
537	0	0	0	1,121	1,608	0
0	0	0	0	0	0	0
5,042	0	0	0	10,984	14,883	0
0	0	0	0	0	0	0
<u>10,617</u>	<u>4,655</u>	<u>23,026</u>	<u>0</u>	<u>17,837</u>	<u>24,148</u>	<u>648</u>
3,223	9,290	0	0	21,024	6	0
0	0	0	0	0	0	0
<u>94,146</u>	<u>386,628</u>	<u>2,765</u>	<u>42,394</u>	<u>900,613</u>	<u>109,645</u>	<u>289,880</u>
<u>97,369</u>	<u>395,918</u>	<u>2,765</u>	<u>42,394</u>	<u>921,637</u>	<u>109,651</u>	<u>289,880</u>
<u>\$107,986</u>	<u>\$400,573</u>	<u>\$25,791</u>	<u>\$42,394</u>	<u>\$939,474</u>	<u>\$133,799</u>	<u>\$290,528</u>

(continued)

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

	Emergency 911	Youth Services	Elderly Affairs	Law Library
<b>Assets</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$1,852,137	\$1,044,889	\$382,842	\$35,852
Cash and Cash Equivalents				
In Segregated Accounts	0	0	14,105	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	40,086	0	46,071	0
Interfund Receivable	0	0	56,576	0
Intergovernmental Receivable	0	0	52,958	396
Prepaid Items	14,341	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,906,564</u>	<u>\$1,044,889</u>	<u>\$552,552</u>	<u>\$36,248</u>
<b>Liabilities</b>				
Accounts Payable	\$79,756	\$43,398	\$53,394	\$0
Accrued Wages	37,087	9,100	9,713	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	7,789	2,199	2,324	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	39,428	1,056	17,580	0
Deferred Revenue	0	0	52,958	0
<i>Total Liabilities</i>	<u>164,060</u>	<u>55,753</u>	<u>135,969</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	73,714	30,866	7,112	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	1,668,790	958,270	409,471	36,248
<i>Total Fund Balances (Deficit)</i>	<u>1,742,504</u>	<u>989,136</u>	<u>416,583</u>	<u>36,248</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,906,564</u>	<u>\$1,044,889</u>	<u>\$552,552</u>	<u>\$36,248</u>

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration
\$226,449	\$2,248,668	\$170,216	\$212,925	\$335,330	\$65	\$332,118
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	968	0	0	0
0	0	0	0	178	0	0
0	0	0	0	0	0	0
27,900	151,907	0	0	0	0	0
0	0	0	0	0	0	0
0	2,487,098	0	0	0	0	0
0	0	0	1,215,766	0	0	0
<u>\$254,349</u>	<u>\$4,887,673</u>	<u>\$170,216</u>	<u>\$1,429,659</u>	<u>\$335,508</u>	<u>\$65</u>	<u>\$332,118</u>
\$25,907	\$69,254	\$4,829	\$0	\$841	\$0	\$0
0	1,063	0	0	0	0	0
111,352	0	0	100,000	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
510	73,338	0	0	3,363	0	0
27,900	2,639,005	0	0	0	0	0
<u>165,669</u>	<u>2,782,660</u>	<u>4,829</u>	<u>100,000</u>	<u>4,204</u>	<u>0</u>	<u>0</u>
2,707,384	780,530	14,668	25,424	0	0	0
0	0	0	1,155,160	0	0	0
<u>(2,618,704)</u>	<u>1,324,483</u>	<u>150,719</u>	<u>149,075</u>	<u>331,304</u>	<u>65</u>	<u>332,118</u>
88,680	2,105,013	165,387	1,329,659	331,304	65	332,118
<u>\$254,349</u>	<u>\$4,887,673</u>	<u>\$170,216</u>	<u>\$1,429,659</u>	<u>\$335,508</u>	<u>\$65</u>	<u>\$332,118</u>

(continued)

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

	Law Enforcement Trust	Law Enforcement Agency	Drug Task Force	Redevelopment
<b>Assets</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$104,009	\$4,939	\$69,070	\$284,119
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$104,009</u>	<u>\$4,939</u>	<u>\$69,070</u>	<u>\$284,119</u>
<b>Liabilities</b>				
Accounts Payable	\$1,272	\$0	\$0	\$0
Accrued Wages	0	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>1,272</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	3,463	0	42,338	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	99,274	4,939	26,732	284,119
<i>Total Fund Balances (Deficit)</i>	<u>102,737</u>	<u>4,939</u>	<u>69,070</u>	<u>284,119</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$104,009</u>	<u>\$4,939</u>	<u>\$69,070</u>	<u>\$284,119</u>



Local Law Enforcement Block Grant	Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$6,104	\$96,386	\$0	\$52	\$75,614	\$18,404,072
0	0	0	0	0	14,105
0	0	0	0	0	538,010
0	0	0	0	0	6,093
0	0	0	0	0	388,142
0	0	0	0	0	56,576
0	0	19,238	0	0	3,625,690
0	0	0	0	0	20,876
0	0	0	0	0	2,487,098
0	0	0	0	0	1,215,766
<u>\$6,104</u>	<u>\$96,386</u>	<u>\$19,238</u>	<u>\$52</u>	<u>\$75,614</u>	<u>\$26,756,428</u>
\$0	\$0	\$0	\$0	\$0	\$422,652
0	745	0	0	0	198,595
0	0	0	0	0	211,352
0	3,348	0	0	0	45,541
0	0	0	0	0	5,303
0	693	6,761	0	0	501,508
0	0	19,238	0	0	5,468,605
<u>0</u>	<u>4,786</u>	<u>25,999</u>	<u>0</u>	<u>0</u>	<u>6,853,556</u>
0	1,299	2,079	0	0	6,102,107
0	0	0	0	0	1,155,160
<u>6,104</u>	<u>90,301</u>	<u>(8,840)</u>	<u>52</u>	<u>75,614</u>	<u>12,645,605</u>
<u>6,104</u>	<u>91,600</u>	<u>(6,761)</u>	<u>52</u>	<u>75,614</u>	<u>19,902,872</u>
<u>\$6,104</u>	<u>\$96,386</u>	<u>\$19,238</u>	<u>\$52</u>	<u>\$75,614</u>	<u>\$26,756,428</u>

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

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	7,714,426	3,904,329	84,322	0
Interest	25,399	0	0	0
Fees, Licenses and Permits	1,395	0	0	0
Fines and Forfeitures	156,743	0	0	0
Rentals and Royalties	2,624	0	0	0
Charges for Services	45,730	563,589	1,879,844	23,725
Contributions and Donations	8,327	0	0	0
Special Assessments	333	0	0	0
Other	180,930	0	0	0
<i>Total Revenues</i>	<u>8,135,907</u>	<u>4,467,918</u>	<u>1,964,166</u>	<u>23,725</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	1,545,827	0
Judicial	0	0	0	31,142
Public Safety	0	0	0	0
Public Works	7,092,640	0	0	0
Health	0	0	0	0
Human Services	0	4,640,653	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	243,420	0	0	0
Interest and Fiscal Charges	14,619	0	0	0
<i>Total Expenditures</i>	<u>7,350,679</u>	<u>4,640,653</u>	<u>1,545,827</u>	<u>31,142</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>785,228</u>	<u>(172,735)</u>	<u>418,339</u>	<u>(7,417)</u>
<b>Other Financing Sources (Uses)</b>				
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>	785,228	(72,735)	418,339	(7,417)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,991,922</u>	<u>705,009</u>	<u>5,995,402</u>	<u>63,339</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,777,150</u></u>	<u><u>\$632,274</u></u>	<u><u>\$6,413,741</u></u>	<u><u>\$55,922</u></u>

Dog and Kennel	Community Based Correctional Facility	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	3,593,147	23,111	0	0	0	0
0	0	0	0	0	0	0
314,467	0	0	45,049	0	0	0
0	0	40,106	0	7,917	44	769,464
0	0	0	0	0	0	0
3,439	0	4,690	0	0	417,616	8,178
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>317,906</u>	<u>3,593,147</u>	<u>67,907</u>	<u>45,049</u>	<u>7,917</u>	<u>417,660</u>	<u>777,642</u>
0	0	0	0	0	456,028	0
0	0	72,676	0	0	0	635,736
284,036	3,593,147	0	0	625	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	45,183	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>284,036</u>	<u>3,593,147</u>	<u>72,676</u>	<u>45,183</u>	<u>625</u>	<u>456,028</u>	<u>635,736</u>
<u>33,870</u>	<u>0</u>	<u>(4,769)</u>	<u>(134)</u>	<u>7,292</u>	<u>(38,368)</u>	<u>141,906</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,879)</u>	<u>0</u>	<u>0</u>
0	0	0	0	(8,879)	0	0
<u>33,870</u>	<u>0</u>	<u>(4,769)</u>	<u>(134)</u>	<u>(1,587)</u>	<u>(38,368)</u>	<u>141,906</u>
<u>63,499</u>	<u>0</u>	<u>400,687</u>	<u>2,899</u>	<u>43,981</u>	<u>960,005</u>	<u>(32,255)</u>
<u>\$97,369</u>	<u>\$0</u>	<u>\$395,918</u>	<u>\$2,765</u>	<u>\$42,394</u>	<u>\$921,637</u>	<u>\$109,651</u>

(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, 2009*

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs	Law Library
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	802,387	681,787	36,248
Interest	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	72,182	0	77,030	0	0
Rentals and Royalties	0	0	0	0	0
Charges for Services	0	2,358,705	0	500,541	0
Contributions and Donations	0	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	155,388	0
<i>Total Revenues</i>	<u>72,182</u>	<u>2,358,705</u>	<u>879,417</u>	<u>1,337,716</u>	<u>36,248</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	56,891	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	2,356,077	1,507,025	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	1,644,729	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>56,891</u>	<u>2,356,077</u>	<u>1,507,025</u>	<u>1,644,729</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,291</u>	<u>2,628</u>	<u>(627,608)</u>	<u>(307,013)</u>	<u>36,248</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	1,650,000	0	210,000	0
Transfers Out	0	0	(3,528)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,650,000</u>	<u>(3,528)</u>	<u>210,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	15,291	1,652,628	(631,136)	(97,013)	36,248
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>274,589</u>	<u>89,876</u>	<u>1,620,272</u>	<u>513,596</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$289,880</u>	<u>\$1,742,504</u>	<u>\$989,136</u>	<u>\$416,583</u>	<u>\$36,248</u>

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration
\$0	\$1,969,248	\$0	\$0	\$0	\$0	\$0
1,838,748	309,708	115,353	126,537	0	0	0
0	0	0	3,031	0	0	0
17,500	0	0	0	11,162	0	0
0	0	85,758	0	55,023	0	0
0	0	0	0	0	0	4,200
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	2,682
<u>1,856,248</u>	<u>2,278,956</u>	<u>201,111</u>	<u>129,568</u>	<u>66,185</u>	<u>0</u>	<u>6,882</u>
0	0	126,768	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,802,275	0	0	0	0	0	0
0	0	0	0	70,616	0	65,979
0	2,676,380	0	0	0	0	0
0	0	0	246,139	0	0	0
0	0	0	0	0	0	0
<u>183,508</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,985,783</u>	<u>2,676,380</u>	<u>126,768</u>	<u>246,139</u>	<u>70,616</u>	<u>0</u>	<u>65,979</u>
<u>(129,535)</u>	<u>(397,424)</u>	<u>74,343</u>	<u>(116,571)</u>	<u>(4,431)</u>	<u>0</u>	<u>(59,097)</u>
101,733	0	12,407	0	0	0	0
0	(185,000)	0	0	0	0	0
<u>101,733</u>	<u>(185,000)</u>	<u>12,407</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(27,802)	(582,424)	86,750	(116,571)	(4,431)	0	(59,097)
<u>116,482</u>	<u>2,687,437</u>	<u>78,637</u>	<u>1,446,230</u>	<u>335,735</u>	<u>65</u>	<u>391,215</u>
<u>\$88,680</u>	<u>\$2,105,013</u>	<u>\$165,387</u>	<u>\$1,329,659</u>	<u>\$331,304</u>	<u>\$65</u>	<u>\$332,118</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, 2009*

	Law Enforcement Trust	Law Enforcement Agency	Drug Task Force	Redevelopment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	0	147,966	0
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	105,247
Fines and Forfeitures	0	578	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	11,283	0	32,857	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>11,283</u>	<u>578</u>	<u>180,823</u>	<u>105,247</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	37,759	0	185,077	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>37,759</u>	<u>0</u>	<u>185,077</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,476)</u>	<u>578</u>	<u>(4,254)</u>	<u>105,247</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(79,140)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(79,140)</u>
<i>Net Change in Fund Balances</i>	(26,476)	578	(4,254)	26,107
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>129,213</u>	<u>4,361</u>	<u>73,324</u>	<u>258,012</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$102,737</u>	<u>\$4,939</u>	<u>\$69,070</u>	<u>\$284,119</u>

Local Law Enforcement Block Grant	Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$1,969,248
0	0	118,077	0	4,489,674	23,985,820
0	0	0	0	0	28,430
0	104,768	0	0	0	599,588
0	0	0	0	0	1,264,845
0	0	0	0	0	6,824
0	0	0	0	0	5,850,197
0	0	0	0	0	8,327
0	0	0	0	0	333
0	0	0	0	0	339,000
0	104,768	118,077	0	4,489,674	34,052,612
0	0	118,796	0	4,418,216	6,722,526
0	0	0	0	0	739,554
0	77,595	0	0	0	8,041,341
0	0	0	0	0	8,894,915
0	0	0	0	0	136,595
0	0	0	0	0	9,006,945
0	0	0	0	0	246,139
0	0	0	0	0	243,420
0	0	0	0	0	198,127
0	77,595	118,796	0	4,418,216	34,229,562
0	27,173	(719)	0	71,458	(176,950)
0	0	0	0	0	2,074,140
0	0	0	0	0	(276,547)
0	0	0	0	0	1,797,593
0	27,173	(719)	0	71,458	1,620,643
6,104	64,427	(6,042)	52	4,156	18,282,229
\$6,104	\$91,600	(\$6,761)	\$52	\$75,614	\$19,902,872

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

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
<b>Assets</b>						
Equity in Pooled Cash and						
Cash Equivalents	\$1,613,878	\$1,899,290	\$1,657,339	\$1,423,177	\$1,758,728	\$8,352,412
Accrued Interest Receivable	0	14,468	1,875	0	0	16,343
Accounts Receivable	29,716	0	0	0	37,361	67,077
Prepaid Items	2,057	0	0	0	0	2,057
<i>Total Assets</i>	<u>\$1,645,651</u>	<u>\$1,913,758</u>	<u>\$1,659,214</u>	<u>\$1,423,177</u>	<u>\$1,796,089</u>	<u>\$8,437,889</u>
<b>Liabilities</b>						
Accounts Payable	\$7,593	\$0	\$28,491	\$0	\$13,995	\$50,079
Contracts Payable	0	0	1,981	0	0	1,981
Intergovernmental Payable	0	0	0	0	350	350
Interfund Payable	1,212	0	0	0	6,483	7,695
Accrued Interest Payable	0	0	0	8,680	0	8,680
Notes Payable	0	0	0	1,240,000	0	1,240,000
<i>Total Liabilities</i>	<u>8,805</u>	<u>0</u>	<u>30,472</u>	<u>1,248,680</u>	<u>20,828</u>	<u>1,308,785</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	6,593	98,696	15,983	601,819	0	723,091
Unreserved, Undesignated (Deficit)	1,630,253	1,815,062	1,612,759	(427,322)	1,775,261	6,406,013
<i>Total Fund Balances</i>	<u>1,636,846</u>	<u>1,913,758</u>	<u>1,628,742</u>	<u>174,497</u>	<u>1,775,261</u>	<u>7,129,104</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,645,651</u>	<u>\$1,913,758</u>	<u>\$1,659,214</u>	<u>\$1,423,177</u>	<u>\$1,796,089</u>	<u>\$8,437,889</u>



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

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
<b>Revenues</b>						
Intergovernmental	\$0	\$588,453	\$1,029,444	\$0	\$0	\$1,617,897
Interest	0	12,780	2,292	0	0	15,072
Fees, Licenses and Permits	0	0	0	0	525,346	525,346
Fines and Forfeitures	445,466	0	0	0	0	445,466
Other	319	0	0	0	0	319
<i>Total Revenues</i>	<u>445,785</u>	<u>601,233</u>	<u>1,031,736</u>	<u>0</u>	<u>525,346</u>	<u>2,604,100</u>
<b>Expenditures</b>						
Capital Outlay	184,152	1,095,961	603,369	161,825	165,715	2,211,022
Debt Service:						
Interest and Fiscal Charges	0	0	0	8,680	0	8,680
<i>Total Expenditures</i>	<u>184,152</u>	<u>1,095,961</u>	<u>603,369</u>	<u>170,505</u>	<u>165,715</u>	<u>2,219,702</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	261,633	(494,728)	428,367	(170,505)	359,631	384,398
<b>Other Financing Uses</b>						
Transfers Out	0	(91,064)	(55,006)	0	0	(146,070)
<i>Net Change in Fund Balances</i>	261,633	(585,792)	373,361	(170,505)	359,631	238,328
<i>Fund Balances Beginning of Year</i>	<u>1,375,213</u>	<u>2,499,550</u>	<u>1,255,381</u>	<u>345,002</u>	<u>1,415,630</u>	<u>6,890,776</u>
<i>Fund Balances End of Year</i>	<u>\$1,636,846</u>	<u>\$1,913,758</u>	<u>\$1,628,742</u>	<u>\$174,497</u>	<u>\$1,775,261</u>	<u>\$7,129,104</u>

## **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, 2009*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$17,454	\$4,870,560	\$8	\$9,238,148	\$14,126,170
Accounts Receivable	0	911	0	0	911
Interfund Receivable	0	0	0	1,928,524	1,928,524
<i>Total Assets</i>	<u>17,454</u>	<u>4,871,471</u>	<u>8</u>	<u>11,166,672</u>	<u>16,055,605</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	12,079	137,027	0	0	149,106
Accrued Wages	0	1,664	0	3,037	4,701
Intergovernmental Payable	0	349	0	2,686,407	2,686,756
Interfund Payable	0	2,779	0	0	2,779
Claims Payable	0	731,327	0	636,936	1,368,263
<i>Total Current Liabilities</i>	<u>12,079</u>	<u>873,146</u>	<u>0</u>	<u>3,326,380</u>	<u>4,211,605</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	0	45,647	0	4,559	50,206
Claims Payable	0	0	0	835,032	835,032
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>45,647</u>	<u>0</u>	<u>839,591</u>	<u>885,238</u>
<i>Total Liabilities</i>	<u>12,079</u>	<u>918,793</u>	<u>0</u>	<u>4,165,971</u>	<u>5,096,843</u>
<b>Net Assets</b>					
Unrestricted	<u>\$5,375</u>	<u>\$3,952,678</u>	<u>\$8</u>	<u>\$7,000,701</u>	<u>\$10,958,762</u>

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

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Operating Revenues</b>					
Charges for Services	\$237,938	\$9,276,570	\$43,429	\$2,104,062	\$11,661,999
<b>Operating Expenses</b>					
Personal Services	0	124,392	0	236,339	360,731
Materials and Supplies	232,051	2,268	43,421	0	277,740
Contractual Services	0	145,538	0	1,024,992	1,170,530
Change in Workers' Compensation Estimate	0	0	0	676,265	676,265
Claims	0	9,084,293	0	373,477	9,457,770
Other	0	2,165	0	36	2,201
<i>Total Operating Expenses</i>	<u>232,051</u>	<u>9,358,656</u>	<u>43,421</u>	<u>2,311,109</u>	<u>11,945,237</u>
<i>Operating Income (Loss)</i>	5,887	(82,086)	8	(207,047)	(283,238)
<b>Non-Operating Revenues</b>					
Interest	0	0	0	180,335	180,335
<i>Change in Net Assets</i>	5,887	(82,086)	8	(26,712)	(102,903)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(512)</u>	<u>4,034,764</u>	<u>0</u>	<u>7,027,413</u>	<u>11,061,665</u>
<i>Net Assets End of Year</i>	<u>\$5,375</u>	<u>\$3,952,678</u>	<u>\$8</u>	<u>\$7,000,701</u>	<u>\$10,958,762</u>

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

	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	\$237,938	\$9,276,118	\$43,429	\$2,068,859	\$11,626,344
Cash Payments to Employees for Services	0	(123,200)	0	(243,709)	(366,909)
Cash Payments for Goods and Services	(237,140)	(11,119)	(43,421)	(973,787)	(1,265,467)
Cash Payments for Claims	0	(9,225,057)	0	(636,936)	(9,861,993)
Other Cash Payments	0	(2,165)	0	(36)	(2,201)
<i>Net Cash Provided by (Used for) Operating Activities</i>	798	(85,423)	8	214,391	129,774
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	0	0	0	180,335	180,335
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	798	(85,423)	8	394,726	310,109
<i>Cash and Cash Equivalents Beginning of Year</i>	16,656	4,955,983	0	8,843,422	13,816,061
<i>Cash and Cash Equivalents End of Year</i>	\$17,454	\$4,870,560	\$8	\$9,238,148	\$14,126,170
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$5,887	(\$82,086)	\$8	(\$207,047)	(\$283,238)
Adjustments:					
<i>Increase in Assets:</i>					
Accounts Receivable	0	(452)	0	0	(452)
Interfund Receivable	0	0	0	(35,203)	(35,203)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(5,089)	136,687	0	(2,000)	129,598
Accrued Wages	0	(3,449)	0	(6,576)	(10,025)
Compensated Absences Payable	0	6,779	0	586	7,365
Interfund Payable	0	(1,413)	0	0	(1,413)
Intergovernmental Payable	0	(725)	0	179,821	179,096
Claims Payable	0	(140,764)	0	284,810	144,046
<i>Total Adjustments</i>	(5,089)	(3,337)	0	421,438	413,012
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$798	(\$85,423)	\$8	\$214,391	\$129,774

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Agency Funds*

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

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

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

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

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

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

### *Other Agency Funds*

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

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b><i>Engineer's Drainage District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,000	\$0	\$0	\$39,000
<b>Liabilities</b>				
Deposits Held and Due to Others	\$39,000	\$0	\$0	\$39,000
<b><i>Taxing Districts</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,799	\$140,867,016	\$140,864,723	\$9,092
<b>Liabilities</b>				
Deposits Held and Due to Others	\$6,799	\$140,867,016	\$140,864,723	\$9,092
<b><i>Double Paid Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$734,101	\$348,490	\$368,259	\$714,332
<b>Liabilities</b>				
Deposits Held and Due to Others	\$734,101	\$348,490	\$368,259	\$714,332
<b><i>Law Library</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,765	\$216,538	\$244,303	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$27,765	\$216,538	\$244,303	\$0
<b><i>Interest</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,695,739	\$1,695,739	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$1,695,739	\$1,695,739	\$0

(continued)

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

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$744,111	\$81,230,721	\$80,651,488	\$1,323,344
<b>Liabilities</b>				
Undistributed Monies	\$744,111	\$81,230,721	\$80,651,488	\$1,323,344
<b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$903	\$8,265	\$8,825	\$343
<b>Liabilities</b>				
Intergovernmental Payable	\$903	\$8,265	\$8,825	\$343
<b>Library and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,015,244	\$7,015,244	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$7,015,244	\$7,015,244	\$0
<b>Forfeited Land Sale</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$286,429	\$15,484	\$11,118	\$290,795
<b>Liabilities</b>				
Undistributed Monies	\$286,429	\$15,484	\$11,118	\$290,795
<b>Township Gas Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,285,510	\$2,285,510	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,285,510	\$2,285,510	\$0
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,296,313	\$185,065,808	\$185,004,080	\$7,358,041
Property Taxes Receivable	218,906,746	212,180,327	218,906,746	212,180,327
<b>Total Assets</b>	<b>\$226,203,059</b>	<b>\$397,246,135</b>	<b>\$403,910,826</b>	<b>\$219,538,368</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$226,203,059	\$397,246,135	\$403,910,826	\$219,538,368



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

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b><i>Undivided Sales Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$31,174,800	\$31,174,800	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$31,174,800	\$31,174,800	\$0
<b><i>Undivided Homestead and Rollback</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,807,696	\$5,807,696	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$5,807,696	\$5,807,696	\$0
<b><i>Undivided Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,029,172	\$9,029,172	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$9,029,172	\$9,029,172	\$0
<b><i>Inheritance Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,874,946	\$9,616,718	\$3,608,549	\$7,883,115
<b>Liabilities</b>				
Intergovernmental Payable	\$1,874,946	\$9,616,718	\$3,608,549	\$7,883,115
<b><i>Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$414,287	\$4,457,551	\$4,223,433	\$648,405
<b>Liabilities</b>				
Undistributed Monies	\$414,287	\$4,457,551	\$4,223,433	\$648,405
<b><i>Soil Conservation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$32,870	\$324,560	\$352,076	\$5,354
<b>Liabilities</b>				
Undistributed Monies	\$32,870	\$324,560	\$352,076	\$5,354

(continued)

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

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b><i>Metro Park District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$287,615	\$163,477	\$175,486	\$275,606
<b>Liabilities</b>				
Undistributed Monies	\$287,615	\$163,477	\$175,486	\$275,606
<b><i>Clarence Darrow Park</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$35,000	\$9,700	\$35,000	\$9,700
<b>Liabilities</b>				
Undistributed Monies	\$35,000	\$9,700	\$35,000	\$9,700
<b><i>Ohio Board of Building Standards</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,775	\$10,518	\$9,617	\$3,676
<b>Liabilities</b>				
Deposits Held and Due to Others	\$2,775	\$10,518	\$9,617	\$3,676
<b><i>Election Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$130	\$6,590	\$6,395	\$325
<b>Liabilities</b>				
Undistributed Monies	\$130	\$6,590	\$6,395	\$325
<b><i>Alimony/Support</i></b>				
<b>Assets</b>				
Accounts Receivable	\$14,617,182	\$13,928,549	\$14,617,182	\$13,928,549
<b>Liabilities</b>				
Deposits Held and Due to Others	\$14,617,182	\$13,928,549	\$14,617,182	\$13,928,549
<b><i>County Auction Sales</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$764	\$2,141	\$1,989	\$916
<b>Liabilities</b>				
Undistributed Monies	\$764	\$2,141	\$1,989	\$916

(continued)

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

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$661,560	\$249,265,835	\$249,144,286	\$783,109
Investments in Segregated Accounts	340,000	0	0	340,000
<b>Total Assets</b>	<b>\$1,001,560</b>	<b>\$249,265,835</b>	<b>\$249,144,286</b>	<b>\$1,123,109</b>
<b>Liabilities</b>				
Undistributed Monies	\$1,001,560	\$249,265,835	\$249,144,286	\$1,123,109
 <b><i>Emergency Management Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$84,534	\$176,673	\$209,699	\$51,508
<b>Liabilities</b>				
Undistributed Monies	\$84,534	\$176,673	\$209,699	\$51,508
 <b><i>Community-Based Correctional Facility</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$463,607	\$3,593,147	\$3,632,236	\$424,518
<b>Liabilities</b>				
Undistributed Monies	\$463,607	\$3,593,147	\$3,632,236	\$424,518
 <b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$465,924	\$1,682,598	\$1,436,740	\$711,782
<b>Liabilities</b>				
Deposits Held and Due to Others	\$465,924	\$1,682,598	\$1,436,740	\$711,782

(continued)

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

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b><i>Housing Trust Fund Record</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$127,121	\$612,195	\$428,606	\$310,710
<b>Liabilities</b>				
Undistributed Monies	\$127,121	\$612,195	\$428,606	\$310,710
<b><i>Port Authority</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$342	\$225,334	\$225,352	\$324
<b>Liabilities</b>				
Undistributed Monies	\$342	\$225,334	\$225,352	\$324
<b><i>Tourism Board</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,931	\$225,334	\$225,352	\$13,913
<b>Liabilities</b>				
Undistributed Monies	\$13,931	\$225,334	\$225,352	\$13,913
<b><i>Motel Administration Clearing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$37,005	\$501,690	\$491,588	\$47,107
<b>Liabilities</b>				
Undistributed Monies	\$37,005	\$501,690	\$491,588	\$47,107
<b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,976,272	\$486,368,709	\$479,223,075	\$20,121,906
Cash and Cash Equivalents in Segregated Accounts	661,560	249,265,835	249,144,286	783,109
Investments in Segregated Accounts	340,000	0	0	340,000
Accounts Receivable	14,617,182	13,928,549	14,617,182	13,928,549
Property Taxes Receivable	218,906,746	212,180,327	218,906,746	212,180,327
<b>Total Assets</b>	<b>\$247,501,760</b>	<b>\$961,743,420</b>	<b>\$961,891,289</b>	<b>\$247,353,891</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$228,106,673	\$462,400,078	\$463,084,925	\$227,421,826
Undistributed Monies	3,529,306	340,810,432	339,814,104	4,525,634
Deposits Held and Due to Others	15,865,781	158,532,910	158,992,260	15,406,431
<b>Total Liabilities</b>	<b>\$247,501,760</b>	<b>\$961,743,420</b>	<b>\$961,891,289</b>	<b>\$247,353,891</b>

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

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$6,666,850	\$6,666,850	\$6,727,140	\$60,290
Permissive Sales Tax	21,933,422	21,933,422	21,933,442	20
Intergovernmental	7,506,140	7,556,147	6,546,444	(1,009,703)
Interest	1,517,550	1,517,550	1,046,979	(470,571)
Fees, Licenses and Permits	3,313,500	3,313,500	5,243,047	1,929,547
Fines and Forfeitures	325,500	325,500	353,774	28,274
Rentals and Royalties	604,184	604,184	653,749	49,565
Charges for Services	2,811,829	2,814,646	3,144,713	330,067
Other	26,700	31,100	63,322	32,222
<i>Total Revenues</i>	<u>44,705,675</u>	<u>44,762,899</u>	<u>45,712,610</u>	<u>949,711</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	3,166,057	3,200,956	3,018,738	182,218
Materials and Supplies	257,602	289,838	269,601	20,237
Contractual Services	4,312,547	4,390,604	4,150,976	239,628
Capital Outlay	479,845	884,807	852,198	32,609
Other	1,112,023	446,673	183,843	262,830
Total Commissioners Office	<u>9,328,074</u>	<u>9,212,878</u>	<u>8,475,356</u>	<u>737,522</u>
County Auditor				
Personal Services	2,543,809	2,528,308	2,381,156	147,152
Materials and Supplies	109,670	109,028	84,234	24,794
Contractual Services	542,206	545,597	492,702	52,895
Capital Outlay	123,376	114,126	101,731	12,395
Other	15,858	15,650	13,086	2,564
Total County Auditor	<u>3,334,919</u>	<u>3,312,709</u>	<u>3,072,909</u>	<u>239,800</u>
Prosecuting Attorney				
Personal Services	2,476,766	2,479,508	2,453,031	26,477
Materials and Supplies	56,003	55,502	55,004	498
Contractual Services	46,983	50,229	49,353	876
Capital Outlay	0	363	363	0
Other	64,308	63,208	63,085	123
Total Prosecuting Attorney	<u>2,644,060</u>	<u>2,648,810</u>	<u>2,620,836</u>	<u>27,974</u>
Recorder				
Personal Services	704,621	707,939	687,304	20,635
Materials and Supplies	43,454	46,414	43,334	3,080
Contractual Services	30,617	34,411	29,661	4,750
Other	4,738	4,000	4,000	0
Total Recorder	<u>\$783,430</u>	<u>\$792,764</u>	<u>\$764,299</u>	<u>\$28,465</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer				
Personal Services	\$896,200	\$909,384	\$895,781	\$13,603
Materials and Supplies	45,134	33,938	32,333	1,605
Contractual Services	89,879	87,294	59,552	27,742
Other	1,500	1,500	1,182	318
<b>Total Treasurer</b>	<b>1,032,713</b>	<b>1,032,116</b>	<b>988,848</b>	<b>43,268</b>
Board of Elections				
Personal Services	1,071,264	1,086,463	1,078,208	8,255
Materials and Supplies	135,107	123,871	105,095	18,776
Contractual Services	145,840	128,696	117,857	10,839
Capital Outlay	60,000	62,645	38,564	24,081
Other	22,819	26,805	25,583	1,222
<b>Total Board of Elections</b>	<b>1,435,030</b>	<b>1,428,480</b>	<b>1,365,307</b>	<b>63,173</b>
Planning Commission				
Personal Services	776,400	769,670	760,840	8,830
Materials and Supplies	15,257	14,405	7,840	6,565
Contractual Services	60,308	62,433	50,710	11,723
Capital Outlay	5,000	2,010	1,611	399
Other	971	971	171	800
<b>Total Planning Commission</b>	<b>857,936</b>	<b>849,489</b>	<b>821,172</b>	<b>28,317</b>
<b>Total Legislative and Executive</b>	<b>19,416,162</b>	<b>19,277,246</b>	<b>18,108,727</b>	<b>1,168,519</b>
Judicial:				
Court of Appeals				
Personal Services	54,913	54,277	36,856	17,421
Materials and Supplies	74,667	71,529	36,634	34,895
Contractual Services	155,713	153,452	63,991	89,461
Capital Outlay	40,883	39,883	11,343	28,540
Other	69,047	72,251	60,302	11,949
<b>Total Court of Appeals</b>	<b>395,223</b>	<b>391,392</b>	<b>209,126</b>	<b>182,266</b>
Common Pleas Court				
Personal Services	2,056,821	2,050,366	2,037,669	12,697
Materials and Supplies	75,321	103,963	55,777	48,186
Contractual Services	194,456	212,288	151,187	61,101
Capital Outlay	1,991	1,949	1,934	15
Other	235,577	266,882	217,439	49,443
<b>Total Common Pleas Court</b>	<b>\$2,564,166</b>	<b>\$2,635,448</b>	<b>\$2,464,006</b>	<b>\$171,442</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Common Pleas Jury Commission</b>				
Materials and Supplies	\$12,453	\$11,204	\$10,883	\$321
Contractual Services	7,410	8,316	7,702	614
Capital Outlay	400	133	0	133
Other	4,966	4,966	4,875	91
<b>Total Common Pleas Jury Commission</b>	<b>25,229</b>	<b>24,619</b>	<b>23,460</b>	<b>1,159</b>
<b>Juvenile Court</b>				
Personal Services	3,762,700	3,862,222	3,858,428	3,794
Materials and Supplies	180,642	176,913	171,595	5,318
Contractual Services	182,086	195,396	172,166	23,230
Capital Outlay	72,224	143,223	111,370	31,853
Other	4,562	5,162	4,490	672
<b>Total Juvenile Court</b>	<b>4,202,214</b>	<b>4,382,916</b>	<b>4,318,049</b>	<b>64,867</b>
<b>Probate Court</b>				
Personal Services	1,784,000	1,787,929	1,787,872	57
Materials and Supplies	58,883	61,900	61,891	9
Contractual Services	80,582	78,765	77,721	1,044
Capital Outlay	23,993	23,450	23,438	12
Other	22,245	21,541	21,537	4
<b>Total Probate Court</b>	<b>1,969,703</b>	<b>1,973,585</b>	<b>1,972,459</b>	<b>1,126</b>
<b>Clerk of Courts</b>				
Personal Services	1,209,079	1,249,770	1,247,208	2,562
Materials and Supplies	129,726	125,848	122,889	2,959
Contractual Services	20,877	18,059	10,391	7,668
Other	7,206	9,706	9,413	293
<b>Total Clerk of Courts</b>	<b>1,366,888</b>	<b>1,403,383</b>	<b>1,389,901</b>	<b>13,482</b>
<b>Eastern County Court</b>				
Personal Services	400,700	432,131	431,198	933
Materials and Supplies	16,301	21,407	19,948	1,459
Contractual Services	23,768	21,912	18,937	2,975
Other	62,469	62,689	59,414	3,275
<b>Total Eastern County Court</b>	<b>503,238</b>	<b>538,139</b>	<b>529,497</b>	<b>8,642</b>
<b>Central County Court</b>				
Personal Services	418,500	432,917	428,402	4,515
Materials and Supplies	13,025	14,366	13,313	1,053
Contractual Services	18,893	19,810	15,459	4,351
Capital Outlay	500	89	89	0
Other	57,749	42,335	36,058	6,277
<b>Total Central County Court</b>	<b>\$508,667</b>	<b>\$509,517</b>	<b>\$493,321</b>	<b>\$16,196</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Warren Municipal Court				
Personal Services	\$203,924	\$197,112	\$188,332	\$8,780
Contractual Services	29,420	30,620	30,303	317
Other	7,300	7,300	2,791	4,509
Total Warren Municipal Court	240,644	235,032	221,426	13,606
Niles Municipal Court				
Personal Services	81,850	95,458	94,528	930
Contractual Services	10,490	10,450	9,085	1,365
Other	500	500	380	120
Total Niles Municipal Court	92,840	106,408	103,993	2,415
Girard Municipal Court				
Personal Services	114,300	113,155	108,579	4,576
Contractual Services	1,900	6,100	6,079	21
Other	5,000	1,900	0	1,900
Total Girard Municipal Court	121,200	121,155	114,658	6,497
Newton Falls Municipal Court				
Personal Services	103,741	163,572	160,279	3,293
Contractual Services	52,701	52,701	44,087	8,614
Other	500	500	0	500
Total Newton Falls Municipal Court	156,942	216,773	204,366	12,407
Total Judicial	12,146,954	12,538,367	12,044,262	494,105
Public Safety:				
Sheriff				
Personal Services	9,122,776	9,275,810	8,989,659	286,151
Materials and Supplies	912,330	939,871	890,944	48,927
Contractual Services	589,600	595,863	558,793	37,070
Capital Outlay	222,655	178,512	4,688	173,824
Other	47,663	50,553	50,331	222
Total Sheriff	10,895,024	11,040,609	10,494,415	546,194
Coroner				
Personal Services	479,832	494,026	491,957	2,069
Materials and Supplies	3,723	2,887	2,877	10
Contractual Services	241,307	201,707	165,654	36,053
Other	0	1,134	1,134	0
Total Coroner	724,862	699,754	661,622	38,132
Adult Probation				
Personal Services	688,000	718,418	718,176	242
Materials and Supplies	1,500	1,500	977	523
Contractual Services	17,424	17,375	14,346	3,029
Total Adult Probation	706,924	737,293	733,499	3,794
Total Public Safety	\$12,326,810	\$12,477,656	\$11,889,536	\$588,120

(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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veterans Service Commission				
Personal Services	\$663,000	\$680,330	\$660,927	\$19,403
Materials and Supplies	16,793	16,389	9,391	6,998
Contractual Services	444,879	422,563	272,484	150,079
Capital Outlay	4,000	28,731	26,122	2,609
Other	3,537	3,537	2,841	696
Total Human Services	<u>1,132,209</u>	<u>1,151,550</u>	<u>971,765</u>	<u>179,785</u>
<i>Total Expenditures</i>	<u>45,022,135</u>	<u>45,444,819</u>	<u>43,014,290</u>	<u>2,430,529</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(316,460)	(681,920)	2,698,320	3,380,240
<b>Other Financing Uses</b>				
Transfers Out	<u>(3,282,929)</u>	<u>(3,230,482)</u>	<u>(3,071,733)</u>	<u>158,749</u>
<i>Net Change in Fund Balance</i>	(3,599,389)	(3,912,402)	(373,413)	3,538,989
<i>Fund Balance Beginning of Year</i>	3,836,670	3,836,670	3,836,670	0
Prior Year Encumbrances Appropriated	<u>1,146,712</u>	<u>1,146,712</u>	<u>1,146,712</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,383,993</u>	<u>\$1,070,980</u>	<u>\$4,609,969</u>	<u>\$3,538,989</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$27,970,000	\$27,970,000	\$23,028,955	(\$4,941,045)
Charges for Services	222,500	222,500	217,115	(5,385)
<i>Total Revenues</i>	<u>28,192,500</u>	<u>28,192,500</u>	<u>23,246,070</u>	<u>(4,946,430)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance				
Personal Services	12,040,000	12,315,000	12,077,687	237,313
Materials and Supplies	386,081	382,212	374,076	8,136
Contractual Services	15,144,585	14,613,215	13,128,126	1,485,089
Capital Outlay	106,354	106,311	44,385	61,926
Other	1,033,516	930,999	627,988	303,011
<i>Total Public Assistance</i>	<u>28,710,536</u>	<u>28,347,737</u>	<u>26,252,262</u>	<u>2,095,475</u>
Food Stamp Prosecution				
Personal Services	53,219	53,219	48,840	4,379
Contractual Services	601	601	0	601
<i>Total Food Stamp Prosecution</i>	<u>53,820</u>	<u>53,820</u>	<u>48,840</u>	<u>4,980</u>
<i>Total Expenditures</i>	<u>28,764,356</u>	<u>28,401,557</u>	<u>26,301,102</u>	<u>2,100,455</u>
<i>Excess of Revenues Under Expenditures</i>	(571,856)	(209,057)	(3,055,032)	(2,845,975)
<b>Other Financing Sources</b>				
Transfers In	1,200,000	1,200,000	1,195,000	(5,000)
<i>Net Change in Fund Balance</i>	628,144	990,943	(1,860,032)	(2,850,975)
<i>Fund Balance Beginning of Year</i>	1,122,592	1,122,592	1,122,592	0
Prior Year Encumbrances Appropriated	957,036	957,036	957,036	0
<i>Fund Balance End of Year</i>	<u>\$2,707,772</u>	<u>\$3,070,571</u>	<u>\$219,596</u>	<u>(\$2,850,975)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$17,438,700	\$17,438,700	\$17,399,847	(\$38,853)
Intergovernmental	9,918,351	10,258,251	11,985,752	1,727,501
Rentals and Royalties	1,000	1,000	197	(803)
Charges for Services	335,000	335,000	421,380	86,380
<i>Total Revenues</i>	<u>27,693,051</u>	<u>28,032,951</u>	<u>29,807,176</u>	<u>1,774,225</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board				
Personal Services	19,566,700	19,556,700	19,235,755	320,945
Materials and Supplies	743,224	745,211	676,336	68,875
Contractual Services	5,381,324	5,293,585	3,851,619	1,441,966
Capital Outlay	481,255	582,967	521,902	61,065
Other	346,527	358,670	342,839	15,831
Total Developmental Disabilities Board	26,519,030	26,537,133	24,628,451	1,908,682
Supported Living				
Contractual Services	2,280,591	2,419,715	2,419,715	0
<i>Total Expenditures</i>	<u>28,799,621</u>	<u>28,956,848</u>	<u>27,048,166</u>	<u>1,908,682</u>
<i>Net Change in Fund Balance</i>	(1,106,570)	(923,897)	2,759,010	3,682,907
<i>Fund Balance Beginning of Year</i>	5,091,025	5,091,025	5,091,025	0
Prior Year Encumbrances Appropriated	2,259,209	2,259,209	2,259,209	0
<i>Fund Balance End of Year</i>	<u>\$6,243,664</u>	<u>\$6,426,337</u>	<u>\$10,109,244</u>	<u>\$3,682,907</u>

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,027,005	\$3,027,005	\$3,036,970	\$9,965
Intergovernmental	16,295,613	16,564,180	15,451,479	(1,112,701)
Rentals and Royalties	300	300	355	55
Charges for Services	12,000	12,000	9,125	(2,875)
Contributions and Donations	0	0	1,417	1,417
Other	76,150	106,683	253,041	146,358
<i>Total Revenues</i>	<u>19,411,068</u>	<u>19,710,168</u>	<u>18,752,387</u>	<u>(957,781)</u>
<b>Expenditures</b>				
Current:				
Health:				
Community Mental Health Board				
Personal Services	751,667	751,500	691,952	59,548
Materials and Supplies	80,185	80,109	10,942	69,167
Contractual Services	20,047,460	19,541,460	19,177,982	363,478
Capital Outlay	25,000	25,000	598	24,402
Other	72,300	72,300	28,228	44,072
Total Community Mental Health Board	<u>20,976,612</u>	<u>20,470,369</u>	<u>19,909,702</u>	<u>560,667</u>
Alcohol and Drug				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	55,000	55,000	0	55,000
Total Alcohol and Drug	<u>56,000</u>	<u>56,000</u>	<u>0</u>	<u>56,000</u>
Community Service				
Materials and Supplies	11,390	2,377	2,377	0
Contractual Services	104,479	221,112	114,383	106,729
Capital Outlay	10,000	0	0	0
Other	35,000	35,000	234	34,766
Total Community Service	<u>160,869</u>	<u>258,489</u>	<u>116,994</u>	<u>141,495</u>
<i>Total Expenditures</i>	<u>21,193,481</u>	<u>20,784,858</u>	<u>20,026,696</u>	<u>758,162</u>
<i>Excess of Revenues Under Expenditures</i>	(1,782,413)	(1,074,690)	(1,274,309)	(199,619)
<b>Other Financing Uses</b>				
Transfers Out	(75,000)	(75,000)	0	75,000
<i>Net Change in Fund Balance</i>	(1,857,413)	(1,149,690)	(1,274,309)	(124,619)
<i>Fund Balance Beginning of Year</i>	111,300	111,300	111,300	0
Prior Year Encumbrances Appropriated	<u>1,760,600</u>	<u>1,760,600</u>	<u>1,760,600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,487</u>	<u>\$722,210</u>	<u>\$597,591</u>	<u>(\$124,619)</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,692,853	\$6,692,853	\$6,764,120	\$71,267
Intergovernmental	8,010,558	8,010,558	8,488,074	477,516
Charges for Services	582,091	582,091	547,966	(34,125)
Other	2,000	2,000	2,468	468
<i>Total Revenues</i>	<u>15,287,502</u>	<u>15,287,502</u>	<u>15,802,628</u>	<u>515,126</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children Services Board				
Personal Services	11,427,113	11,118,453	10,786,754	331,699
Materials and Supplies	292,430	330,419	284,246	46,173
Contractual Services	4,838,335	4,974,268	4,637,141	337,127
Capital Outlay	36,945	34,167	14,231	19,936
Other	281,165	310,677	130,777	179,900
<i>Total Expenditures</i>	<u>16,875,988</u>	<u>16,767,984</u>	<u>15,853,149</u>	<u>914,835</u>
<i>Excess of Revenues Under Expenditures</i>	(1,588,486)	(1,480,482)	(50,521)	1,429,961
<b>Other Financing Uses</b>				
Transfers Out	(104,000)	(22,000)	0	22,000
<i>Net Change in Fund Balance</i>	(1,692,486)	(1,502,482)	(50,521)	1,451,961
<i>Fund Balance Beginning of Year</i>	7,256,970	7,256,970	7,256,970	0
Prior Year Encumbrances Appropriated	449,276	449,276	449,276	0
<i>Fund Balance End of Year</i>	<u>\$6,013,760</u>	<u>\$6,203,764</u>	<u>\$7,655,725</u>	<u>\$1,451,961</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$4,495,200	\$4,561,200	\$4,531,099	(\$30,101)
Tap-In Fees	60,810	60,810	89,989	29,179
Special Assessments	35,100	35,100	28,588	(6,512)
Intergovernmental	0	0	4,845	4,845
Interest	10,000	10,000	48,361	38,361
Rentals and Royalties	0	0	0	0
General Obligation Notes Issued	100,000	1,075,000	1,075,000	0
OWDA Loans Issued	640,722	640,722	761,292	120,570
OPWC Loans Issued	30,093	30,093	708,671	678,578
Other	38,256	38,256	84,698	46,442
<i>Total Revenues</i>	<u>5,410,181</u>	<u>6,451,181</u>	<u>7,332,543</u>	<u>881,362</u>
<b>Expenses</b>				
Personal Services	631,863	632,952	609,550	23,402
Materials and Supplies	291,039	369,897	275,915	93,982
Contractual Services	3,124,550	3,032,605	3,525,017	(492,412)
Capital Outlay	786,467	847,279	817,334	29,945
Other	207,985	268,902	97,660	171,242
Debt Service:				
Principal Retirement	1,902,950	1,878,864	1,775,360	103,504
Interest and Fiscal Charges	40,850	40,850	40,850	0
<i>Total Expenses</i>	<u>6,985,704</u>	<u>7,071,349</u>	<u>7,141,686</u>	<u>(70,337)</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	(1,575,523)	(620,168)	190,857	811,025
Transfers In	709,375	709,375	481,420	(227,955)
Transfers Out	(1,729,317)	(2,323,771)	(1,980,518)	343,253
<i>Net Change in Fund Equity</i>	(2,595,465)	(2,234,564)	(1,308,241)	926,323
<i>Fund Equity Beginning of Year</i>	1,886,738	1,886,738	1,886,738	0
Prior Year Encumbrances Appropriated	816,048	816,048	816,048	0
<i>Fund Equity End of Year</i>	<u>\$107,321</u>	<u>\$468,222</u>	<u>\$1,394,545</u>	<u>\$926,323</u>

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

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$8,608,055	\$8,608,055	\$8,162,947	(\$445,108)
Tap-In Fees	509,857	509,857	877,241	367,384
Special Assessments	1,216,652	1,216,652	1,222,728	6,076
Intergovernmental	873,000	978,985	989,367	10,382
Interest	0	0	148,938	148,938
General Obligation Notes Issued	9,660,000	9,660,000	9,515,000	(145,000)
OWDA Loans Issued	6,193,038	6,193,038	6,036,516	(156,522)
Other	252,387	252,387	239,005	(13,382)
<i>Total Revenues</i>	<u>27,312,989</u>	<u>27,418,974</u>	<u>27,191,742</u>	<u>(227,232)</u>
<b>Expenses</b>				
Personal Services	3,881,445	3,888,136	3,744,377	143,759
Materials and Supplies	552,886	734,666	633,553	101,113
Contractual Services	5,832,003	5,389,324	5,369,319	20,005
Capital Outlay	5,120,871	5,411,429	4,942,847	468,582
Other	207,068	196,111	123,163	72,948
Debt Service:				
Principal Retirement	16,469,118	16,568,875	16,096,422	472,453
Interest and Fiscal Charges	639,129	639,129	639,129	0
<i>Total Expenses</i>	<u>32,702,520</u>	<u>32,827,670</u>	<u>31,548,810</u>	<u>1,278,859</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(5,389,531)	(5,408,696)	(4,357,068)	1,051,627
Transfers In	1,547,232	1,547,232	1,553,893	6,661
Transfers Out	(555,417)	(1,478,483)	(827,053)	651,430
<i>Net Change in Fund Equity</i>	(4,397,716)	(5,339,947)	(3,630,228)	1,709,718
<i>Fund Equity Beginning of Year</i>	4,914,315	4,914,315	4,914,315	0
Prior Year Encumbrances Appropriated	3,488,110	3,488,110	3,488,110	0
<i>Fund Equity End of Year</i>	<u>\$4,004,709</u>	<u>\$3,062,478</u>	<u>\$4,772,197</u>	<u>\$1,709,718</u>



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gasoline Tax Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,328,000	\$8,563,000	\$7,621,319	(\$941,681)
Interest	105,000	105,000	34,805	(70,195)
Fees, Licenses and Permits	7,500	7,500	1,395	(6,105)
Fines and Forfeitures	165,000	165,000	159,307	(5,693)
Rentals and Royalties	8,000	8,000	2,624	(5,376)
Charges for Services	51,500	51,500	45,730	(5,770)
Contributions and Donations	8,500	8,500	8,327	(173)
Special Assessments	8,000	8,000	333	(7,667)
Other	337,500	307,500	180,930	(126,570)
<i>Total Revenues</i>	9,019,000	9,224,000	8,054,770	(1,169,230)
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer				
Personal Services	99,500	99,500	99,209	291
Materials and Supplies	12,844	16,842	14,736	2,106
Contractual Services	25,487	17,458	13,365	4,093
Capital Outlay	9,186	9,186	6,025	3,161
Other	301	250	203	47
<b>Total Engineer</b>	147,318	143,236	133,538	9,698
Roads				
Personal Services	4,843,486	4,857,571	4,603,304	254,267
Materials and Supplies	2,338,259	2,172,615	1,956,391	216,224
Contractual Services	2,367,126	2,735,885	1,575,762	1,160,123
Capital Outlay	291,765	288,153	173,371	114,782
Other	61,722	63,851	31,268	32,583
<b>Total Roads</b>	9,902,358	10,118,075	8,340,096	1,777,979
Bridges and Culverts				
Materials and Supplies	46,505	46,505	46,083	422
Contractual Services	20,426	201,907	4,002	197,905
Capital Outlay	110,000	110,000	46,416	63,584
Other	106,000	106,000	100,000	6,000
<b>Total Bridges and Culverts</b>	282,931	464,412	196,501	267,911
<b>Total Public Works</b>	10,332,607	10,725,723	8,670,135	2,055,588
Debt Service:				
Principal Retirement	130,000	130,000	118,686	11,314
<b>Total Expenditures</b>	10,462,607	10,855,723	8,788,821	2,066,902
<b>Net Change in Fund Balance</b>	(1,443,607)	(1,631,723)	(734,051)	897,672
<b>Fund Balance Beginning of Year</b>	511,209	511,209	511,209	0
<b>Prior Year Encumbrances Appropriated</b>	1,321,679	1,321,679	1,321,679	0
<b>Fund Balance End of Year</b>	\$389,281	\$201,165	\$1,098,837	\$897,672

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,365,100	\$4,365,100	\$3,904,329	(\$460,771)
Charges for Services	690,000	690,000	592,556	(97,444)
<i>Total Revenues</i>	<u>5,055,100</u>	<u>5,055,100</u>	<u>4,496,885</u>	<u>(558,215)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,658,000	3,679,070	3,538,420	140,650
Materials and Supplies	4,541	4,512	2,759	1,753
Contractual Services	1,032,323	1,925,591	1,508,825	416,766
Capital Outlay	46,579	46,489	41,805	4,684
Other	80,000	80,000	53,109	26,891
<i>Total Expenditures</i>	<u>4,821,443</u>	<u>5,735,662</u>	<u>5,144,918</u>	<u>590,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>233,657</u>	<u>(680,562)</u>	<u>(648,033)</u>	<u>32,529</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	100,000	100,000	100,000	0
Transfers Out	(1,100,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000,000)</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(766,343)</u>	<u>(580,562)</u>	<u>(548,033)</u>	<u>32,529</u>
<i>Fund Balance Beginning of Year</i>	410,963	410,963	410,963	0
Prior Year Encumbrances Appropriated	417,943	417,943	417,943	0
<i>Fund Balance End of Year</i>	<u>\$62,563</u>	<u>\$248,344</u>	<u>\$280,873</u>	<u>\$32,529</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$84,322	\$84,322
Charges for Services	1,910,900	1,910,900	1,879,844	(31,056)
<i>Total Revenues</i>	<u>1,910,900</u>	<u>1,910,900</u>	<u>1,964,166</u>	<u>53,266</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	1,169,000	1,169,000	794,755	374,245
Materials and Supplies	56,453	55,885	14,706	41,179
Contractual Services	1,867,025	2,564,174	2,064,631	499,543
Capital Outlay	206,586	306,585	146,204	160,381
Other	6,750	6,750	0	6,750
<i>Total Expenditures</i>	<u>3,305,814</u>	<u>4,102,394</u>	<u>3,020,296</u>	<u>1,082,098</u>
<i>Net Change in Fund Balance</i>	(1,394,914)	(2,191,494)	(1,056,130)	1,135,364
<i>Fund Balance Beginning of Year</i>	5,985,498	5,985,498	5,985,498	0
Prior Year Encumbrances Appropriated	57,064	57,064	57,064	0
<i>Fund Balance End of Year</i>	<u>\$4,647,648</u>	<u>\$3,851,068</u>	<u>\$4,986,432</u>	<u>\$1,135,364</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$27,000	\$27,000	\$23,146	(\$3,854)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	12,675	12,675	0	12,675
Materials and Supplies	1,500	1,500	773	727
Contractual Services	73,182	72,732	28,460	44,272
<i>Total Expenditures</i>	87,357	86,907	29,233	57,674
<i>Net Change in Fund Balance</i>	(60,357)	(59,907)	(6,087)	53,820
<i>Fund Balance Beginning of Year</i>	61,732	61,732	61,732	0
Prior Year Encumbrances Appropriated	1,182	1,182	1,182	0
<i>Fund Balance End of Year</i>	\$2,557	\$3,007	\$56,827	\$53,820

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$293,000	\$293,000	\$314,467	\$21,467
Charges for Services	3,900	3,900	3,439	(461)
<i>Total Revenues</i>	<u>296,900</u>	<u>296,900</u>	<u>317,906</u>	<u>21,006</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	283,400	283,400	229,313	54,087
Materials and Supplies	32,502	32,457	21,384	11,073
Contractual Services	27,111	41,718	37,112	4,606
Capital Outlay	22,067	16,667	5,705	10,962
Other	3,934	3,933	3,100	833
<i>Total Expenditures</i>	<u>369,014</u>	<u>378,175</u>	<u>296,614</u>	<u>81,561</u>
<i>Net Change in Fund Balance</i>	(72,114)	(81,275)	21,292	102,567
<i>Fund Balance Beginning of Year</i>	68,788	68,788	68,788	0
Prior Year Encumbrances Appropriated	<u>12,686</u>	<u>12,686</u>	<u>12,686</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$9,360</u>	<u>\$199</u>	<u>\$102,766</u>	<u>\$102,567</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,794,707	\$5,410,848	\$3,593,147	(\$1,817,701)
<b>Expenditures</b>				
Public Safety:				
Community Based Correctional Facility				
Capital Outlay	1,794,707	5,410,848	3,593,147	1,817,701
<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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$18,000	\$18,000	\$23,111	\$5,111
Fines and Forfeitures	45,000	45,000	40,106	(4,894)
Charges for Services	6,000	6,000	6,608	608
<i>Total Revenues</i>	<u>69,000</u>	<u>69,000</u>	<u>69,825</u>	<u>825</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Probate Court				
Materials and Supplies	102,161	110,367	3,116	107,251
Contractual Services	108,319	123,474	54,071	69,403
Capital Outlay	114,000	114,000	18,759	95,241
Other	4,160	4,160	3,160	1,000
<i>Total Expenditures</i>	<u>328,640</u>	<u>352,001</u>	<u>79,106</u>	<u>272,895</u>
<i>Excess of Revenues Under Expenditures</i>	(259,640)	(283,001)	(9,281)	273,720
<b>Other Financing Uses</b>				
Transfers Out	(3,000)	(3,000)	0	3,000
<i>Net Change in Fund Balance</i>	(262,640)	(286,001)	(9,281)	276,720
<i>Fund Balance Beginning of Year</i>	394,734	394,734	394,734	0
Prior Year Encumbrances Appropriated	544	544	544	0
<i>Fund Balance End of Year</i>	<u>\$132,638</u>	<u>\$109,277</u>	<u>\$385,997</u>	<u>\$276,720</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$51,000	\$51,000	\$45,183	(\$5,817)
<b>Expenditures</b>				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	23,850	69,033	46,007	23,026
<i>Net Change in Fund Balance</i>	27,150	(18,033)	(824)	17,209
<i>Fund Balance Beginning of Year</i>	23,850	23,850	23,850	0
<i>Fund Balance End of Year</i>	\$51,000	\$5,817	\$23,026	\$17,209



**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$29,100	\$29,100	\$7,573	(\$21,527)
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Law Enforcement				
Materials and Supplies	6,500	6,500	0	6,500
Contractual Services	18,000	15,125	0	15,125
Capital Outlay	3,383	7,641	2,008	5,633
<i>Total Expenditures</i>	<u>27,883</u>	<u>29,266</u>	<u>2,008</u>	<u>27,258</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,217	(166)	5,565	5,731
<b>Other Financing Uses</b>				
Transfers Out	(11,364)	(11,290)	(8,879)	2,411
<i>Net Change in Fund Balance</i>	(10,147)	(11,456)	(3,314)	8,142
<i>Fund Balance Beginning of Year</i>	43,981	43,981	43,981	0
Prior Year Encumbrances Appropriated	1,383	1,383	1,383	0
<i>Fund Balance End of Year</i>	<u>\$35,217</u>	<u>\$33,908</u>	<u>\$42,050</u>	<u>\$8,142</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$564,400	\$564,400	\$420,813	(\$143,587)
Fines and Forfeitures	0	0	44	44
<i>Total Revenues</i>	<u>564,400</u>	<u>564,400</u>	<u>420,857</u>	<u>(143,543)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	420,234	436,459	407,752	28,707
Materials and Supplies	21,315	21,209	7,094	14,115
Contractual Services	169,000	156,959	78,647	78,312
Capital Outlay	21,000	21,000	369	20,631
Other	260,500	253,000	988	252,012
<i>Total Expenditures</i>	<u>892,049</u>	<u>888,627</u>	<u>494,850</u>	<u>393,777</u>
<i>Net Change in Fund Balance</i>	(327,649)	(324,227)	(73,993)	250,234
<i>Fund Balance Beginning of Year</i>	977,618	977,618	977,618	0
Prior Year Encumbrances Appropriated	8,315	8,315	8,315	0
<i>Fund Balance End of Year</i>	<u>\$658,284</u>	<u>\$661,706</u>	<u>\$911,940</u>	<u>\$250,234</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$600,000	\$600,000	\$707,484	\$107,484
Charges for Services	10,097	10,097	8,178	(1,919)
<i>Total Revenues</i>	<u>610,097</u>	<u>610,097</u>	<u>715,662</u>	<u>105,565</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	658,374	658,374	651,634	6,740
Materials and Supplies	4,500	4,440	4,431	9
Contractual Services	1,206	1,566	1,446	120
Capital Outlay	1,500	1,200	0	1,200
<i>Total Expenditures</i>	<u>665,580</u>	<u>665,580</u>	<u>657,511</u>	<u>8,069</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(55,483)	(55,483)	58,151	113,634
<b>Other Financing Sources</b>				
Transfers In	60,000	60,000	0	(60,000)
<i>Net Change in Fund Balance</i>	4,517	4,517	58,151	53,634
<i>Fund Balance Beginning of Year</i>	13,211	13,211	13,211	0
Prior Year Encumbrances Appropriated	6	6	6	0
<i>Fund Balance End of Year</i>	<u>\$17,734</u>	<u>\$17,734</u>	<u>\$71,368</u>	<u>\$53,634</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$80,000	\$80,000	\$72,171	(\$7,829)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	110,000	110,000	600	109,400
Contractual Services	90,000	90,000	41,948	48,052
Capital Outlay	70,000	70,000	2,438	67,562
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	280,000	280,000	44,986	235,014
<i>Net Change in Fund Balance</i>	(200,000)	(200,000)	27,185	227,185
<i>Fund Balance Beginning of Year</i>	262,452	262,452	262,452	0
<i>Fund Balance End of Year</i>	\$62,452	\$62,452	\$289,637	\$227,185

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,423,000	\$2,423,000	\$2,321,644	(\$101,356)
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,918,475	1,918,475	1,863,799	54,676
Materials and Supplies	25,638	25,327	14,920	10,407
Contractual Services	194,188	191,046	154,791	36,255
Capital Outlay	555,000	539,000	410,022	128,978
Other	102,116	117,612	22,195	95,417
<i>Total Expenditures</i>	<u>2,795,417</u>	<u>2,791,460</u>	<u>2,465,727</u>	<u>325,733</u>
<i>Excess of Revenues Under Expenditures</i>	(372,417)	(368,460)	(144,083)	224,377
<b>Other Financing Sources</b>				
Transfers In	1,756,000	1,756,000	1,650,000	(106,000)
<i>Net Change in Fund Balance</i>	1,383,583	1,387,540	1,505,917	118,377
<i>Fund Balance Beginning of Year</i>	196,213	196,213	196,213	0
Prior Year Encumbrances Appropriated	22,942	22,942	22,942	0
<i>Fund Balance End of Year</i>	<u>\$1,602,738</u>	<u>\$1,606,695</u>	<u>\$1,725,072</u>	<u>\$118,377</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$940,404	\$1,861,341	\$808,142	(\$1,053,199)
Fines and Forfeitures	60,000	60,000	77,030	17,030
<i>Total Revenues</i>	<u>1,000,404</u>	<u>1,921,341</u>	<u>885,172</u>	<u>(1,036,169)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	434,210	1,259,633	781,711	477,922
Materials and Supplies	76,620	108,970	47,827	61,143
Contractual Services	824,924	1,337,421	663,195	674,226
Capital Outlay	12,457	35,457	29,519	5,938
Other	66,095	112,345	46,754	65,591
<i>Total Expenditures</i>	<u>1,414,306</u>	<u>2,853,826</u>	<u>1,569,006</u>	<u>1,284,820</u>
<i>Excess of Revenues Under Expenditures</i>	(413,902)	(932,485)	(683,834)	248,651
<b>Other Financing Uses</b>				
Transfers Out	(4,000)	(6,000)	(3,528)	2,472
<i>Net Change in Fund Balance</i>	(417,902)	(938,485)	(687,362)	251,123
<i>Fund Balance Beginning of Year</i>	1,594,533	1,594,533	1,594,533	0
Prior Year Encumbrances Appropriated	74,649	74,649	74,649	0
<i>Fund Balance End of Year</i>	<u>\$1,251,280</u>	<u>\$730,697</u>	<u>\$981,820</u>	<u>\$251,123</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$654,536	\$654,536	\$680,103	\$25,567
Charges for Services	811,989	811,989	806,705	(5,284)
Other	136,327	136,327	155,388	19,061
<i>Total Revenues</i>	<u>1,602,852</u>	<u>1,602,852</u>	<u>1,642,196</u>	<u>39,344</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Nutrition				
Personal Services	540,271	491,452	473,074	18,378
Materials and Supplies	26,090	16,790	5,376	11,414
Contractual Services	764,288	842,412	737,612	104,800
Capital Outlay	37,577	7,323	3,502	3,821
Other	23,054	26,720	19,489	7,231
<i>Total Nutrition</i>	<u>1,391,280</u>	<u>1,384,697</u>	<u>1,239,053</u>	<u>145,644</u>
Transportation				
Personal Services	336,629	343,491	310,015	33,476
Materials and Supplies	73,703	74,829	64,382	10,447
Contractual Services	8,634	11,895	9,524	2,371
Capital Outlay	165,837	165,837	119,308	46,529
Other	325	325	116	209
<i>Total Transportation</i>	<u>585,128</u>	<u>596,377</u>	<u>503,345</u>	<u>93,032</u>
<i>Total Expenditures</i>	<u>1,976,408</u>	<u>1,981,074</u>	<u>1,742,398</u>	<u>238,676</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(373,556)</u>	<u>(378,222)</u>	<u>(100,202)</u>	<u>278,020</u>
<b>Other Financing Sources</b>				
Transfers In	210,000	210,000	210,000	0
<i>Net Change in Fund Balance</i>	<u>(163,556)</u>	<u>(168,222)</u>	<u>109,798</u>	<u>278,020</u>
<i>Fund Balance Beginning of Year</i>	<u>75,281</u>	<u>75,281</u>	<u>75,281</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>137,377</u>	<u>137,377</u>	<u>137,377</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$49,102</u>	<u>\$44,436</u>	<u>\$322,456</u>	<u>\$278,020</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$15,000	\$15,000	\$12,523	(\$2,477)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	15,000	15,000	12,523	(2,477)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,000</u></u>	<u><u>\$15,000</u></u>	<u><u>\$12,523</u></u>	<u><u>(\$2,477)</u></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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,756,297	\$9,112,072	\$1,838,748	(\$7,273,324)
Fees, Licenses and Permits	10,000	23,500	17,500	(6,000)
<i>Total Revenues</i>	<u>6,766,297</u>	<u>9,135,572</u>	<u>1,856,248</u>	<u>(7,279,324)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development				
Contractual Services	1,409,072	1,646,902	667,930	978,972
Capital Outlay	1,508,847	2,293,422	1,367,235	926,187
Other	499,720	582,383	147,316	435,067
Total Community Development	<u>3,417,639</u>	<u>4,522,707</u>	<u>2,182,481</u>	<u>2,340,226</u>
Planning Commission				
Materials and Supplies	1,000	1,000	926	74
Contractual Services	3,282,685	3,370,686	2,292,833	1,077,853
Capital Outlay	19,690	19,690	19,690	0
Other	745,148	1,425,365	220,667	1,204,698
Total Planning Commission	<u>4,048,523</u>	<u>4,816,741</u>	<u>2,534,116</u>	<u>2,282,625</u>
<i>Total Expenditures</i>	<u>7,466,162</u>	<u>9,339,448</u>	<u>4,716,597</u>	<u>4,622,851</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(699,865)</u>	<u>(203,876)</u>	<u>(2,860,349)</u>	<u>(2,656,473)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	199,950	139,650	101,733	(37,917)
Transfers Out	(486,163)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(286,213)</u>	<u>139,650</u>	<u>101,733</u>	<u>(37,917)</u>
<i>Net Change in Fund Balance</i>	<u>(986,078)</u>	<u>(64,226)</u>	<u>(2,758,616)</u>	<u>(2,694,390)</u>
<i>Fund Deficit Beginning of Year</i>	<u>(107,573)</u>	<u>(107,573)</u>	<u>(107,573)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>248,685</u>	<u>248,685</u>	<u>248,685</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$844,966)</u></u>	<u><u>\$76,886</u></u>	<u><u>(\$2,617,504)</u></u>	<u><u>(\$2,694,390)</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Citizens Levy Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,979,100	\$1,979,100	\$1,969,248	(\$9,852)
Intergovernmental	300,000	300,000	309,708	9,708
<i>Total Revenues</i>	<u>2,279,100</u>	<u>2,279,100</u>	<u>2,278,956</u>	<u>(144)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy				
Personal Services	0	45,100	37,178	7,922
Materials and Supplies	2,500	5,115	1,706	3,409
Contractual Services	3,526,450	3,804,872	3,674,684	130,188
Capital Outlay	0	11,670	3,389	8,281
Other	0	1,200	700	500
<i>Total Expenditures</i>	<u>3,528,950</u>	<u>3,867,957</u>	<u>3,717,657</u>	<u>150,300</u>
<i>Excess of Revenues Under Expenditures</i>	(1,249,850)	(1,588,857)	(1,438,701)	150,156
<b>Other Financing Uses</b>				
Transfers Out	(200,000)	(200,000)	(185,000)	15,000
<i>Net Change in Fund Balance</i>	(1,449,850)	(1,788,857)	(1,623,701)	165,156
<i>Fund Balance Beginning of Year</i>	2,444,821	2,444,821	2,444,821	0
Prior Year Encumbrances Appropriated	504,450	504,450	504,450	0
<i>Fund Balance End of Year</i>	<u>\$1,499,421</u>	<u>\$1,160,414</u>	<u>\$1,325,570</u>	<u>\$165,156</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Prosecution Unit Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$120,944	\$220,944	\$115,353	(\$105,591)
Fines and Forfeitures	86,500	86,500	86,168	(332)
<i>Total Revenues</i>	<u>207,444</u>	<u>307,444</u>	<u>201,521</u>	<u>(105,923)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	1,576	9,134	8,222	912
Materials and Supplies	13,501	16,122	6,517	9,605
Contractual Services	148,246	253,474	138,348	115,126
Capital Outlay	1,000	1,000	0	1,000
Other	0	934	934	0
<i>Total Expenditures</i>	<u>164,323</u>	<u>280,664</u>	<u>154,021</u>	<u>126,643</u>
<i>Excess of Revenues Over Expenditures</i>	43,121	26,780	47,500	20,720
<b>Other Financing Sources</b>				
Transfers In	9,278	12,567	12,407	(160)
<i>Net Change in Fund Balance</i>	52,399	39,347	59,907	20,560
<i>Fund Balance Beginning of Year</i>	73,225	73,225	73,225	0
Prior Year Encumbrances Appropriated	18,321	18,321	18,321	0
<i>Fund Balance End of Year</i>	<u>\$143,945</u>	<u>\$130,893</u>	<u>\$151,453</u>	<u>\$20,560</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$315,000	\$315,000	\$187,143	(\$127,857)
Interest	0	0	4,806	4,806
<i>Total Revenues</i>	<u>315,000</u>	<u>315,000</u>	<u>191,949</u>	<u>(123,051)</u>
<b>Expenditures</b>				
Current:				
Economic Development and Assistance:				
Economic Development				
Contractual Services	39,615	39,615	39,515	100
Capital Outlay	0	100,000	100,000	0
Other	110,532	222,893	140,298	82,595
<i>Total Expenditures</i>	<u>150,147</u>	<u>362,508</u>	<u>279,813</u>	<u>82,695</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	164,853	(47,508)	(87,864)	(40,356)
<b>Other Financing Uses</b>				
Transfers Out	(25,218)	0	0	0
<i>Net Change in Fund Balance</i>	139,635	(47,508)	(87,864)	(40,356)
<i>Fund Balance Beginning of Year</i>	135,850	135,850	135,850	0
Prior Year Encumbrances Appropriated	39,515	39,515	39,515	0
<i>Fund Balance End of Year</i>	<u>\$315,000</u>	<u>\$127,857</u>	<u>\$87,501</u>	<u>(\$40,356)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$20,000	\$20,000	\$11,310	(\$8,690)
Fines and Forfeitures	59,000	59,500	55,337	(4,163)
<i>Total Revenues</i>	<u>79,000</u>	<u>79,500</u>	<u>66,647</u>	<u>(12,853)</u>
<b>Expenditures</b>				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Contractual Services	301,971	313,508	0	313,508
Other	794	84,081	66,412	17,669
<i>Total Expenditures</i>	<u>302,765</u>	<u>397,589</u>	<u>66,412</u>	<u>331,177</u>
<i>Net Change in Fund Balance</i>	(223,765)	(318,089)	235	318,324
<i>Fund Balance Beginning of Year</i>	<u>330,941</u>	<u>330,941</u>	<u>330,941</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$107,176</u>	<u>\$12,852</u>	<u>\$331,176</u>	<u>\$318,324</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Trumbull Area Coordinated Transportation Fund  
For the Year Ended December 31, 2009*

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

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Rentals and Royalties	\$6,000	\$6,000	\$4,200	(\$1,800)
Other	0	0	2,682	2,682
<i>Total Revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>6,882</u>	<u>882</u>
<b>Expenditures</b>				
Current:				
Health:				
Hillside Administration Fund				
Contractual Services	500	500	0	500
Other	71,000	71,000	65,979	5,021
<i>Total Expenditures</i>	<u>71,500</u>	<u>71,500</u>	<u>65,979</u>	<u>5,521</u>
<i>Excess of Revenues Under Expenditures</i>	(65,500)	(65,500)	(59,097)	6,403
<b>Other Financing Uses</b>				
Transfers Out	(319,715)	(319,715)	0	319,715
<i>Net Change in Fund Balance</i>	(385,215)	(385,215)	(59,097)	326,118
<i>Fund Balance Beginning of Year</i>	<u>391,215</u>	<u>391,215</u>	<u>391,215</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,000</u></u>	<u><u>\$6,000</u></u>	<u><u>\$332,118</u></u>	<u><u>\$326,118</u></u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$11,283	(\$38,717)
<b>Expenditures</b>				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	1,558	1,558	251	1,307
Contractual Services	32,000	32,000	23,669	8,331
Capital Outlay	26,954	28,348	18,588	9,760
Other	0	230	230	0
<i>Total Expenditures</i>	60,512	62,136	42,738	19,398
<i>Excess of Revenues Under Expenditures</i>	(10,512)	(12,136)	(31,455)	(19,319)
<b>Other Financing Uses</b>				
Transfers Out	(71,489)	(81,043)	0	81,043
<i>Net Change in Fund Balance</i>	(82,001)	(93,179)	(31,455)	61,724
<i>Fund Balance Beginning of Year</i>	129,047	129,047	129,047	0
Prior Year Encumbrances Appropriated	2,954	2,954	2,954	0
<i>Fund Balance End of Year</i>	\$50,000	\$38,822	\$100,546	\$61,724



**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$4,000	\$4,000	\$578	(\$3,422)
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	4,000	4,000	578	(3,422)
<b>Other Financing Uses</b>				
Transfers Out	(4,361)	(4,939)	0	4,939
<i>Net Change in Fund Balance</i>	(361)	(939)	578	1,517
<i>Fund Balance Beginning of Year</i>	4,361	4,361	4,361	0
<i>Fund Balance End of Year</i>	\$4,000	\$3,422	\$4,939	\$1,517

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$174,111	\$255,111	\$147,966	(\$107,145)
Charges for Services	21,939	48,939	32,857	(16,082)
<i>Total Revenues</i>	196,050	304,050	180,823	(123,227)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff				
Materials and Supplies	226	226	226	0
Contractual Services	71,573	179,573	172,909	6,664
Capital Outlay	133,137	134,915	54,280	80,635
<i>Total Expenditures</i>	204,936	314,714	227,415	87,299
<i>Net Change in Fund Balance</i>	(8,886)	(10,664)	(46,592)	(35,928)
<i>Fund Balance Beginning of Year</i>	73,324	73,324	73,324	0
<i>Fund Balance End of Year</i>	\$64,438	\$62,660	\$26,732	(\$35,928)

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$138,651	\$138,651	\$105,247	(\$33,404)
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	138,651	138,651	105,247	(33,404)
<b>Other Financing Uses</b>				
Transfers Out	(258,012)	(258,012)	(79,140)	178,872
<i>Net Change in Fund Balance</i>	(119,361)	(119,361)	26,107	145,468
<i>Fund Balance Beginning of Year</i>	258,012	258,012	258,012	0
<i>Fund Balance End of Year</i>	<u>\$138,651</u>	<u>\$138,651</u>	<u>\$284,119</u>	<u>\$145,468</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, 2009*

	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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$80,000	\$80,000	\$104,768	\$24,768
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	23,750	25,465	25,457	8
Materials and Supplies	6,444	7,431	6,707	724
Contractual Services	59,557	51,225	48,505	2,720
Capital Outlay	5,000	3,900	2,568	1,332
<i>Total Expenditures</i>	94,751	88,021	83,237	4,784
<i>Net Change in Fund Balance</i>	(14,751)	(8,021)	21,531	29,552
<i>Fund Balance Beginning of Year</i>	59,364	59,364	59,364	0
Prior Year Encumbrances Appropriated	11,001	11,001	11,001	0
<i>Fund Balance End of Year</i>	\$55,614	\$62,344	\$91,896	\$29,552

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$203,575	\$390,829	\$118,077	(\$272,752)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Homeland Security				
Materials and Supplies	982	983	982	1
Contractual Services	4,886	50,733	2,252	48,481
Capital Outlay	191,161	332,567	117,641	214,926
<i>Total Expenditures</i>	<u>197,029</u>	<u>384,283</u>	<u>120,875</u>	<u>263,408</u>
<i>Net Change in Fund Balance</i>	6,546	6,546	(2,798)	(9,344)
<i>Fund Deficit Beginning of Year</i>	<u>(6,042)</u>	<u>(6,042)</u>	<u>(6,042)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$504</u>	<u>\$504</u>	<u>(\$8,840)</u>	<u>(\$9,344)</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, 2009*

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

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,510,000	\$5,532,279	\$4,489,674	(\$1,042,605)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Workforce Development				
Contractual Services	2,210,000	5,027,500	4,370,533	656,967
Capital Outlay	0	75,000	15,000	60,000
Other	300,000	307,500	32,683	274,817
<i>Total Expenditures</i>	<u>2,510,000</u>	<u>5,410,000</u>	<u>4,418,216</u>	<u>991,784</u>
<i>Excess of Revenues Over Expenditures</i>	1,000,000	122,279	71,458	(50,821)
<b>Other Financing Uses</b>				
Transfers Out	(1,000,000)	0	0	0
<i>Net Change in Fund Balance</i>	0	122,279	71,458	(50,821)
<i>Fund Balance Beginning of Year</i>	<u>4,156</u>	<u>4,156</u>	<u>4,156</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,156</u>	<u>\$126,435</u>	<u>\$75,614</u>	<u>(\$50,821)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$2,541,685	\$2,541,685	\$2,541,685	\$0
Intergovernmental	150,000	150,000	155,353	5,353
Interest	5,000	5,000	10,600	5,600
Special Assessments	650,000	650,000	669,294	19,294
Other	155,148	155,148	245,708	90,560
<i>Total Revenues</i>	<u>3,501,833</u>	<u>3,501,833</u>	<u>3,622,640</u>	<u>120,807</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	71,512	75,414	61,762	13,652
Debt Service:				
Principal Retirement	6,723,908	8,537,098	2,355,911	6,181,187
Interest and Fiscal Charges	1,918,182	1,918,182	1,918,182	0
<i>Total Debt Service</i>	<u>8,642,090</u>	<u>10,455,280</u>	<u>4,274,093</u>	<u>6,181,187</u>
<i>Total Expenditures</i>	<u>8,713,602</u>	<u>10,530,694</u>	<u>4,335,855</u>	<u>6,194,839</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,211,769)</u>	<u>(7,028,861)</u>	<u>(713,215)</u>	<u>6,315,646</u>
<b>Other Financing Sources</b>				
General Obligation Bonds Issued	1,000,000	1,000,000	0	(1,000,000)
General Obligation Notes Issued	5,469,852	5,469,852	0	(5,469,852)
Transfers In	1,324,540	1,324,540	997,468	(327,072)
<i>Total Other Financing Sources</i>	<u>7,794,392</u>	<u>7,794,392</u>	<u>997,468</u>	<u>(6,796,924)</u>
<i>Net Change in Fund Balance</i>	2,582,623	765,531	284,253	(481,278)
<i>Fund Balance Beginning of Year</i>	<u>1,573,800</u>	<u>1,573,800</u>	<u>1,573,800</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,156,423</u>	<u>\$2,339,331</u>	<u>\$1,858,053</u>	<u>(\$481,278)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$389,000	\$389,000	\$443,036	\$54,036
<b>Expenditures</b>				
Capital Outlay:				
Court Computerization				
Personal Services	80,800	80,800	45,990	34,810
Materials and Supplies	615,561	689,483	70,481	619,002
Contractual Services	152,997	179,977	75,678	104,299
Capital Outlay	219,521	222,003	35,194	186,809
Other	8,096	8,096	1,544	6,552
<i>Total Expenditures</i>	1,076,975	1,180,359	228,887	951,472
<i>Net Change in Fund Balance</i>	(687,975)	(791,359)	214,149	1,005,508
<i>Fund Balance Beginning of Year</i>	1,340,170	1,340,170	1,340,170	0
Prior Year Encumbrances Appropriated	34,026	34,026	34,026	0
<i>Fund Balance End of Year</i>	\$686,221	\$582,837	\$1,588,345	\$1,005,508

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$636,100	\$636,100	\$588,453	(\$47,647)
Interest	0	0	39,335	39,335
Other	263,988	263,988	0	(263,988)
<i>Total Revenues</i>	<u>900,088</u>	<u>900,088</u>	<u>627,788</u>	<u>(272,300)</u>
<b>Expenditures</b>				
Capital Outlay:				
Construction				
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	1,095,998	1,071,253	892,439	178,814
Capital Outlay	2,055,126	1,755,637	758,555	997,082
Other	2,558	22,558	20,000	2,558
<i>Total Expenditures</i>	<u>3,155,682</u>	<u>2,851,448</u>	<u>1,670,994</u>	<u>1,180,454</u>
<i>Excess of Revenues Under Expenditures</i>	(2,255,594)	(1,951,360)	(1,043,206)	908,154
<b>Other Financing Uses</b>				
Transfers Out	(165,439)	(222,494)	(91,064)	131,430
<i>Net Change in Fund Balance</i>	(2,421,033)	(2,173,854)	(1,134,270)	1,039,584
<i>Fund Balance Beginning of Year</i>	1,016,207	1,016,207	1,016,207	0
Prior Year Encumbrances Appropriated	1,918,658	1,918,658	1,918,658	0
<i>Fund Balance End of Year</i>	<u>\$513,832</u>	<u>\$761,011</u>	<u>\$1,800,595</u>	<u>\$1,039,584</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$804,849	\$804,849	\$1,034,759	\$229,910
Interest	0	0	417	417
<i>Total Revenues</i>	<u>804,849</u>	<u>804,849</u>	<u>1,035,176</u>	<u>230,327</u>
<b>Expenditures</b>				
Capital Outlay:				
Permanent Improvement				
Contractual Services	311,515	310,049	94,727	215,322
Capital Outlay	587,110	1,070,376	553,652	516,724
Other	30,911	30,911	2,743	28,168
<i>Total Expenditures</i>	<u>929,536</u>	<u>1,411,336</u>	<u>651,122</u>	<u>760,214</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(124,687)	(606,487)	384,054	990,541
<b>Other Financing Uses</b>				
Transfers Out	(327,500)	(544,142)	(55,006)	489,136
<i>Net Change in Fund Balance</i>	(452,187)	(1,150,629)	329,048	1,479,677
<i>Fund Balance Beginning of Year</i>	1,092,603	1,092,603	1,092,603	0
Prior Year Encumbrances Appropriated	191,214	191,214	191,214	0
<i>Fund Balance End of Year</i>	<u>\$831,630</u>	<u>\$133,188</u>	<u>\$1,612,865</u>	<u>\$1,479,677</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
County Computerization				
Contractual Services	10,700	10,700	10,675	25
Capital Outlay	337,863	1,577,863	757,450	820,413
<i>Total Expenditures</i>	348,563	1,588,563	768,125	820,438
<i>Excess of Revenues Under Expenditures</i>	(348,563)	(1,588,563)	(768,125)	820,438
<b>Other Financing Sources (Uses)</b>				
General Obligation Notes Issued	1,240,000	1,240,000	1,240,000	0
Transfers Out	(920)	(920)	0	920
<i>Total Other Financing Sources (Uses)</i>	1,239,080	1,239,080	1,240,000	920
<i>Net Change in Fund Balance</i>	890,517	(349,483)	471,875	821,358
<i>Fund Balance Beginning of Year</i>	34,980	34,980	34,980	0
Prior Year Encumbrances Appropriated	314,503	314,503	314,503	0
<i>Fund Balance End of Year</i>	\$1,240,000	\$0	\$821,358	\$821,358

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$467,000	\$467,000	\$516,707	\$49,707
<b>Expenditures</b>				
Capital Outlay:				
Court Security				
Personal Services	0	6,900	3,502	3,398
Materials and Supplies	23,498	23,232	3,837	19,395
Contractual Services	245,520	281,188	116,826	164,362
Capital Outlay	149,094	135,743	61,809	73,934
<i>Total Expenditures</i>	418,112	447,063	185,974	261,089
<i>Excess of Revenues Over Expenditures</i>	48,888	19,937	330,733	310,796
<b>Other Financing Uses</b>				
Transfers Out	(20,800)	0	0	0
<i>Net Change in Fund Balance</i>	28,088	19,937	330,733	310,796
<i>Fund Balance Beginning of Year</i>	1,348,979	1,348,979	1,348,979	0
Prior Year Encumbrances Appropriated	43,699	43,699	43,699	0
<i>Fund Balance End of Year</i>	\$1,420,766	\$1,412,615	\$1,723,411	\$310,796

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$365,000	\$365,000	\$237,938	(\$127,062)
<b>Expenses</b>				
Materials and Supplies	16,565	254,595	237,140	17,455
<i>Net Change in Fund Equity</i>	348,435	110,405	798	(109,607)
<i>Fund Equity Beginning of Year</i>	6,953	6,953	6,953	0
Prior Year Encumbrances Appropriated	9,703	9,703	9,703	0
<i>Fund Equity End of Year</i>	\$365,091	\$127,061	\$17,454	(\$109,607)

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$9,739,941	\$9,739,941	\$9,276,118	(\$463,823)
<b>Expenses</b>				
Personal Services	197,788	197,788	123,200	74,588
Materials and Supplies	12,067	12,067	2,343	9,724
Contractual Services	29,931	29,524	9,142	20,382
Claims	4,639,335	13,937,534	9,285,407	4,652,127
Other	3,076	2,864	2,442	422
<i>Total Expenses</i>	4,882,197	14,179,777	9,422,534	4,757,243
<i>Net Change in Fund Equity</i>	4,857,744	(4,439,836)	(146,416)	4,293,420
<i>Fund Equity Beginning of Year</i>	4,955,983	4,955,983	4,955,983	0
<i>Fund Equity End of Year</i>	\$9,813,727	\$516,147	\$4,809,567	\$4,293,420



**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$215,000	\$215,000	\$43,429	(\$171,571)
<b>Expenses</b>				
Materials and Supplies	43,429	43,429	43,421	8
<i>Net Change in Fund Equity</i>	171,571	171,571	8	(171,563)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity End of Year</i>	<u>\$171,571</u>	<u>\$171,571</u>	<u>\$8</u>	<u>(\$171,563)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,502,700	\$2,502,700	\$2,068,859	(\$433,841)
Interest	20,000	20,000	180,335	160,335
<i>Total Revenues</i>	<u>2,522,700</u>	<u>2,522,700</u>	<u>2,249,194</u>	<u>(273,506)</u>
<b>Expenses</b>				
Personal Services	291,133	291,108	243,709	47,399
Contractual Services	1,131,100	1,131,100	1,101,782	29,318
Claims	7,416,805	9,481,956	508,941	8,973,015
Other	563	563	36	527
<i>Total Expenses</i>	<u>8,839,601</u>	<u>10,904,727</u>	<u>1,854,468</u>	<u>9,050,259</u>
<i>Net Change in Fund Equity</i>	(6,316,901)	(8,382,027)	394,726	8,776,753
<i>Fund Equity Beginning of Year</i>	8,841,422	8,841,422	8,841,422	0
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,526,521</u>	<u>\$461,395</u>	<u>\$9,238,148</u>	<u>\$8,776,753</u>

# Statistical Section

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

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

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

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

	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities:</b>							
Invested in Capital Assets, Net of Related Debt	\$94,362,083	\$96,167,371	\$63,751,232	\$59,678,631	\$69,145,303	\$69,934,087	\$75,187,282
Restricted for:							
Capital Projects	8,369,104	5,998,252	10,614,681	22,067,899	4,170,335	5,945,253	8,215,372
Debt Service	4,341,746	4,761,629	3,151,067	3,303,609	7,085,382	7,614,508	9,448,352
Other Purposes	50,512,485	43,577,258	45,804,505	42,393,433	35,650,541	34,684,465	38,359,624
Unrestricted	18,740,390	20,943,718	14,818,777	808,243	3,364,887	6,803,713	5,686,393
Total Governmental Activities Net Assets	176,325,808	171,448,228	138,140,262	128,251,815	119,416,448	124,982,026	136,897,023
<b>Business-type Activities:</b>							
Invested in Capital Assets, Net of Related Debt	55,991,805	55,417,115	32,830,086	26,179,881	22,524,524	21,171,342	17,214,120
Unrestricted	10,924,060	4,924,013	3,476,057	4,901,232	6,243,473	8,408,219	10,821,364
Total Business-type Activities Net Assets	66,915,865	60,341,128	36,306,143	31,081,113	28,767,997	29,579,561	28,035,484
<b>Primary Government:</b>							
Invested in Capital Assets, Net of Related Debt	150,353,888	151,584,486	96,581,318	85,858,512	91,669,827	91,105,429	92,401,402
Restricted	63,223,335	54,337,139	59,570,253	67,764,941	46,906,258	48,244,226	56,023,348
Unrestricted	29,664,450	25,867,731	18,294,834	5,709,475	9,608,360	15,211,932	16,507,757
Total Primary Government Net Assets	\$243,241,673	\$231,789,356	\$174,446,405	\$159,332,928	\$148,184,445	\$154,561,587	\$164,932,507

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

	2009	2008	2007	2006	2005	2004	2003
<b>Expenses</b>							
<b>Governmental Activities:</b>							
General Government:							
Legislative and Executive	\$21,359,964	\$22,470,546	\$27,690,081	\$21,403,477	\$21,373,583	\$19,184,451	\$19,434,638
Judicial	12,533,356	11,617,132	11,169,178	11,045,507	11,420,188	11,460,466	10,772,558
Public Safety	20,086,299	18,569,997	17,967,817	16,416,478	15,552,470	17,605,089	16,941,370
Public Works	12,895,565	14,302,140	19,593,781	18,104,825	16,162,111	20,231,474	19,087,555
Health	43,202,102	44,596,310	39,939,632	37,821,312	35,387,551	35,306,915	31,601,497
Human Services	48,910,091	51,838,040	50,491,893	49,378,661	45,853,456	42,850,552	44,110,625
Economic Development and Assistance	246,139	116,927	218,579	721,026	76,840	134,641	665,353
Other	0	0	0	0	0	0	76,960
Interest and Fiscal Charges	2,168,637	2,491,954	2,560,929	1,523,252	1,942,489	1,740,721	2,071,322
<i>Total Governmental Activities Expenses</i>	<u>161,402,153</u>	<u>166,003,046</u>	<u>169,631,890</u>	<u>156,414,538</u>	<u>147,768,688</u>	<u>148,514,309</u>	<u>144,761,878</u>
<b>Business-type Activities:</b>							
Water	5,024,771	4,332,253	5,034,560	2,200,891	4,882,693	4,440,179	4,505,006
Sewer	11,528,982	11,560,650	11,862,898	10,395,589	8,525,996	8,143,102	7,874,846
<i>Total Business-type Activities Expenses</i>	<u>16,553,753</u>	<u>15,892,903</u>	<u>16,897,458</u>	<u>12,596,480</u>	<u>13,408,689</u>	<u>12,583,281</u>	<u>12,379,852</u>
<i>Total Primary Government Expenses</i>	<u>177,955,906</u>	<u>181,895,949</u>	<u>186,529,348</u>	<u>169,011,018</u>	<u>161,177,377</u>	<u>161,097,590</u>	<u>157,141,730</u>
<b>Program Revenues</b>							
<b>Governmental Activities:</b>							
Charges for Services							
General Government:							
Legislative and Executive	6,457,027	7,719,834	6,154,765	5,860,273	5,382,174	6,097,804	5,962,499
Judicial	3,905,460	3,389,925	3,204,629	3,194,919	3,268,847	3,927,434	4,142,783
Public Safety	6,028,461	3,875,187	3,395,012	3,210,897	3,027,210	3,860,189	3,708,428
Public Works	224,325	237,192	249,292	213,031	133,714	83,504	101,428
Health	512,876	556,345	210,355	181,451	141,799	276,686	442,976
Human Services	2,204,455	1,999,419	1,238,024	2,228,852	1,489,292	1,333,925	1,084,197
Subtotal - Charges for Service	<u>19,332,604</u>	<u>17,777,902</u>	<u>14,452,077</u>	<u>14,889,423</u>	<u>13,443,036</u>	<u>15,579,542</u>	<u>15,442,311</u>
Operating Grants and Contributions							
General Government:							
Legislative and Executive	4,855,454	3,800,170	2,967,256	3,905,798	3,250,426	736,120	206,383
Judicial	23,111	16,224	22,965	15,949	50,713	123,779	21,164
Public Safety	4,543,500	4,450,206	5,030,635	4,343,286	5,247,126	4,784,563	4,920,579
Public Works	8,726,679	6,762,587	12,457,961	10,994,278	9,689,663	10,937,254	10,961,571
Health	34,232,998	26,022,754	22,653,735	24,691,917	23,724,347	19,345,534	19,641,304
Human Services	27,904,195	39,417,263	40,725,431	35,963,201	33,755,449	32,842,194	34,991,070
Economic Development and Assistance	126,537	29,105	440,626	298,973	28,815	52,623	54,221
Subtotal - Operating Grants and Contributions	<u>80,412,474</u>	<u>80,498,309</u>	<u>84,298,609</u>	<u>80,213,402</u>	<u>75,746,539</u>	<u>68,822,067</u>	<u>70,796,292</u>
Capital Grants and Contributions							
Public Works	1,617,897	1,139,200	6,927,846	1,545,203	485,218	1,729,808	1,738,466
Subtotal - Capital Grants and Contributions	<u>1,617,897</u>	<u>1,139,200</u>	<u>6,927,846</u>	<u>1,545,203</u>	<u>485,218</u>	<u>1,729,808</u>	<u>1,738,466</u>
<i>Total Governmental Activities Program Revenues</i>	<u>101,362,975</u>	<u>99,415,411</u>	<u>105,678,532</u>	<u>96,648,028</u>	<u>89,674,793</u>	<u>86,131,417</u>	<u>87,977,069</u>
<b>Business-type Activities:</b>							
Charges for Services							
Water	5,150,470	4,816,047	4,359,207	4,055,064	3,928,155	3,622,056	3,913,374
Sewer	12,238,415	9,746,773	9,102,792	9,198,486	8,015,362	7,500,370	8,409,621
Subtotal - Charges for Service	<u>17,388,885</u>	<u>14,562,820</u>	<u>13,461,999</u>	<u>13,253,550</u>	<u>11,943,517</u>	<u>11,122,426</u>	<u>12,322,995</u>
Operating Grants and Contributions							
Sewer	0	0	715,912	5,335	0	0	0
Capital Grants and Contributions							
Water	475,026	139,750	1,349,760	260,160	75,500	47,955	297,656
Sewer	4,997,127	150,400	3,577,718	1,918,419	1,464,871	2,979,636	990,357
Subtotal - Capital Grants and Contributions	<u>5,472,153</u>	<u>290,150</u>	<u>4,927,478</u>	<u>2,178,579</u>	<u>1,540,371</u>	<u>3,027,591</u>	<u>1,288,013</u>
<i>Total Business-type Activities Program Revenues</i>	<u>22,861,038</u>	<u>14,852,970</u>	<u>19,105,389</u>	<u>15,437,464</u>	<u>13,483,888</u>	<u>14,150,017</u>	<u>13,611,008</u>
<i>Total Primary Government Program Revenues</i>	<u>\$124,224,013</u>	<u>\$114,268,381</u>	<u>\$124,783,921</u>	<u>\$112,085,492</u>	<u>\$103,158,681</u>	<u>\$100,281,434</u>	<u>\$101,588,077</u>

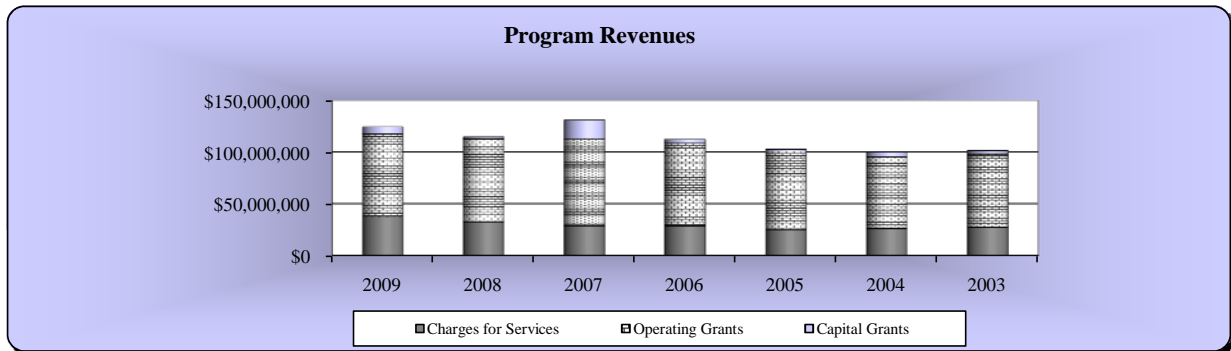
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**Trumbull County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Seven Years*  
*(accrual basis of accounting)*

	2009	2008	2007	2006	2005	2004	2003
<b>Net (Expense)/Revenue</b>							
Governmental Activities	(\$60,039,178)	(\$66,587,635)	(\$63,953,358)	(\$59,766,510)	(\$58,093,895)	(\$62,382,892)	(\$56,784,809)
Business-type Activities	6,307,285	(1,039,933)	2,207,931	2,840,984	75,199	1,566,736	1,231,156
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$53,731,893)</u>	<u>(67,627,568)</u>	<u>(61,745,427)</u>	<u>(56,925,526)</u>	<u>(58,018,696)</u>	<u>(60,816,156)</u>	<u>(55,553,653)</u>
<b>General Revenues and Other Changes in Net Assets</b>							
Governmental Activities:							
Property Taxes Levied for:							
General Purposes	6,857,332	6,732,689	8,797,443	8,008,236	7,337,898	7,029,038	6,953,699
County Board of Developmental Disabilities	18,135,978	13,588,921	15,270,244	13,585,941	10,877,964	10,731,910	10,289,550
Community Mental Health	3,192,151	3,027,701	3,609,031	3,210,166	2,227,883	2,175,897	2,081,661
Children Services	7,104,484	6,735,393	8,044,715	7,200,381	5,687,858	5,635,188	5,377,394
Senior Citizens Levy	2,067,442	2,035,273	2,502,882	2,450,506	0	0	0
Sales Tax Imposed for:							
General Purposes	17,389,661	20,123,020	22,500,179	17,049,795	11,035,298	12,498,014	12,589,055
Bond Retirement	2,223,241	3,139,578	2,458,433	2,210,574	2,513,147	2,149,766	3,618,119
Health Insurance	0	0	0	0	0	0	350,000
Grants and Entitlements not Restricted to Specific Programs	5,980,870	7,944,641	6,842,300	8,645,253	8,816,230	8,047,988	8,599,257
Interest	837,049	3,039,022	5,335,189	4,468,933	2,388,849	1,716,470	1,696,390
Other	903,858	1,469,955	1,082,327	990,695	661,203	318,443	187,787
Transfers	224,692	(4,259,157)	(2,023,175)	612,501	1,150,883	165,181	518,716
<i>Total Governmental Activities</i>	<u>64,916,758</u>	<u>63,577,036</u>	<u>74,419,568</u>	<u>68,432,981</u>	<u>52,697,213</u>	<u>50,467,895</u>	<u>52,261,628</u>
Business-type Activities:							
Investment Earnings	168,441	156,721	210,840	92,981	18,574	22,802	30,029
Other	323,703	177,734	205,281	160,548	76,650	119,720	45,209
Transfers	(224,692)	4,259,157	2,023,175	(612,501)	(1,150,883)	(165,181)	(518,716)
<i>Total Business-type Activities</i>	<u>267,452</u>	<u>4,593,612</u>	<u>2,439,296</u>	<u>(358,972)</u>	<u>(1,055,659)</u>	<u>(22,659)</u>	<u>(443,478)</u>
<i>Total Primary Government</i>	<u>65,184,210</u>	<u>68,170,648</u>	<u>76,858,864</u>	<u>68,074,009</u>	<u>51,641,554</u>	<u>50,445,236</u>	<u>51,818,150</u>
<b>Restatements</b>							
Governmental Activities	0	36,318,565	0	0	0	0	0
Business-type Activities	0	20,481,306	0	0	0	0	0
<b>Change in Net Assets</b>							
Governmental Activities	4,877,580	33,307,966	10,466,210	8,666,471	(5,396,682)	(11,914,997)	(4,523,181)
Business-type Activities	6,574,737	24,034,985	4,647,227	2,482,012	(980,460)	1,544,077	787,678
<i>Total Primary Government Change in Net Assets</i>	<u>\$11,452,317</u>	<u>\$57,342,951</u>	<u>\$15,113,437</u>	<u>\$11,148,483</u>	<u>(\$6,377,142)</u>	<u>(\$10,370,920)</u>	<u>(\$3,735,503)</u>

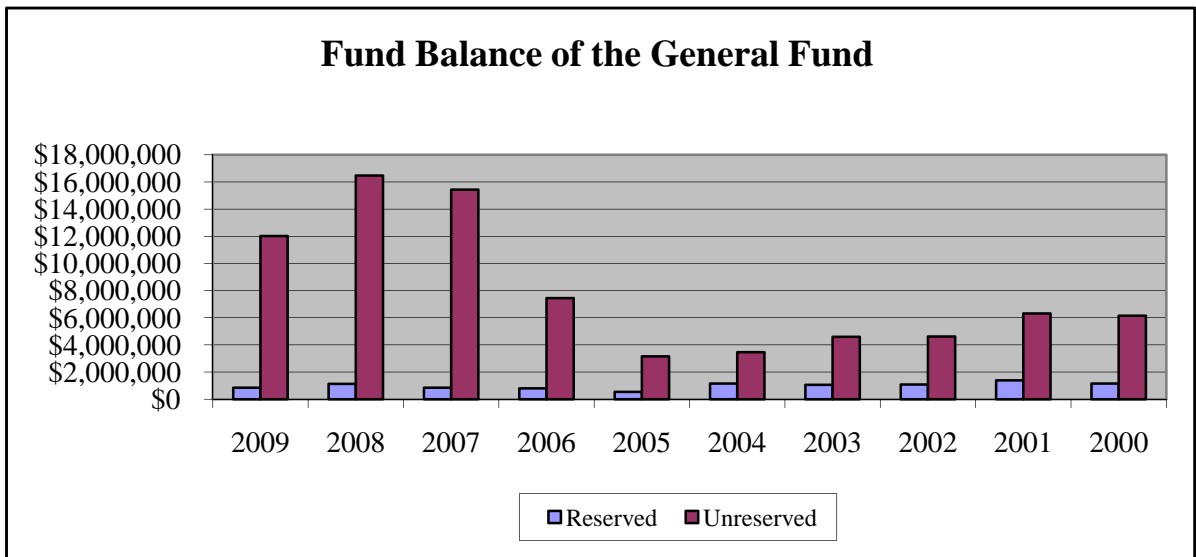
**Trumbull County, Ohio**  
*Program Revenues of Governmental Activities*  
*Last Seven Years*  
*(accrual basis of accounting)*

<i>Program:</i>	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities:</b>							
<b>General Government:</b>							
Legislative and Executive	\$11,312,481	\$11,520,004	\$9,122,021	\$9,766,071	\$8,163,084	\$6,340,446	\$5,780,001
Judicial	3,928,571	3,406,149	3,227,594	3,210,868	3,319,560	4,051,213	4,163,947
Public Safety	10,571,961	8,325,393	8,425,647	4,085,979	4,815,365	5,269,346	5,386,619
Public Works	10,568,901	8,138,979	19,635,099	12,752,512	10,308,595	12,750,566	12,801,465
Health	34,745,874	26,579,099	22,864,090	24,873,368	23,866,146	19,622,220	20,084,280
Human Services	30,108,650	41,416,682	41,963,455	38,192,053	35,244,741	34,176,119	36,075,267
Economic Development and Assistance	126,537	29,105	440,626	298,973	28,815	52,623	54,221
Intergovernmental	0	0	0	3,468,204	3,458,971	3,375,406	3,242,388
<i>Total Governmental Activities Expenses</i>	<u>101,362,975</u>	<u>99,415,411</u>	<u>105,678,532</u>	<u>96,648,028</u>	<u>89,205,277</u>	<u>85,637,939</u>	<u>87,588,188</u>
<b>Business-Type Activities</b>							
Water	5,625,496	4,955,797	5,708,967	4,315,224	4,003,655	3,670,011	4,211,030
Sewer	17,235,542	9,897,173	18,955,285	11,122,240	9,480,233	10,480,006	9,399,978
<i>Total Governmental Activities Expenses</i>	<u>22,861,038</u>	<u>14,852,970</u>	<u>24,664,252</u>	<u>15,437,464</u>	<u>13,483,888</u>	<u>14,150,017</u>	<u>13,611,008</u>
<i>Total Primary Government</i>	<u>\$124,224,013</u>	<u>\$114,268,381</u>	<u>\$130,342,784</u>	<u>\$112,085,492</u>	<u>\$102,689,165</u>	<u>\$99,787,956</u>	<u>\$101,199,196</u>



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

	2009	2008	2007	2006
<b>General Fund</b>				
Reserved	\$853,645	\$1,120,282	\$836,413	\$791,150
Unreserved	12,011,462	16,467,516	15,420,748	7,438,133
<i>Total General Fund</i>	<u>12,865,107</u>	<u>17,587,798</u>	<u>16,257,161</u>	<u>8,229,283</u>
<b>All Other Governmental Funds</b>				
Reserved	10,297,816	9,542,677	13,985,807	7,132,462
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	30,857,161	27,657,758	29,991,220	30,619,203
Debt Service Funds	2,065,167	1,931,977	1,683,607	1,542,564
Capital Projects Funds	6,406,013	2,397,226	3,460,217	18,769,560
<b>Total All Other Governmental Funds</b>	<u>49,626,157</u>	<u>41,529,638</u>	<u>49,120,851</u>	<u>58,063,789</u>
<i>Total Governmental Funds</i>	<u><u>\$62,491,264</u></u>	<u><u>\$59,117,436</u></u>	<u><u>\$65,378,012</u></u>	<u><u>\$66,293,072</u></u>





2005	2004	2003	2002	2001	2000
\$539,707	\$1,154,036	\$1,057,801	\$1,089,116	\$1,395,879	\$1,160,996
3,150,581	3,458,135	4,602,737	4,611,080	6,322,159	6,148,892
3,690,288	4,612,171	5,660,538	5,700,196	7,718,038	7,309,888
6,603,750	7,458,668	7,310,103	5,358,465	7,190,394	12,009,214
23,232,617	22,014,092	25,719,929	31,228,011	29,321,890	35,730,538
1,543,464	1,337,212	1,539,610	1,267,154	1,351,611	1,316,308
8,453,499	9,100,760	7,952,472	8,725,654	9,505,452	(834,306)
39,833,330	39,910,732	42,522,114	46,579,284	47,369,347	48,221,754
\$43,523,618	\$44,522,903	\$48,182,652	\$52,279,480	\$55,087,385	\$55,531,642

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

	2009	2008	2007	2006	2005
<b>Revenues</b>					
Property Taxes	\$35,897,325	\$31,825,677	\$34,412,237	\$34,243,821	\$26,425,363
Permissive Sales Tax	19,671,965	21,597,332	24,958,612	19,262,369	13,548,445
Intergovernmental	90,337,155	87,541,757	95,810,490	90,719,845	84,167,232
Interest	656,714	2,747,948	4,961,291	4,214,977	2,264,361
Fees, Licenses and Permits	6,365,894	5,302,063	5,286,101	5,497,217	5,102,884
Fines and Forfeitures	2,073,169	1,740,272	1,673,687	1,599,890	1,372,641
Rentals and Royalties	614,573	627,794	489,235	342,884	318,759
Charges for Services	10,251,211	8,705,405	6,920,426	6,941,880	6,179,236
Contributions and Donations	9,744	46,500	5,678	9,405	11,160
Special Assessments	669,627	603,513	592,395	622,840	575,723
Other	903,858	1,469,955	1,082,327	990,695	661,203
<i>Total Revenues</i>	<u>167,451,235</u>	<u>162,208,216</u>	<u>176,192,479</u>	<u>164,445,823</u>	<u>140,627,007</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	24,752,380	22,133,699	21,889,425	20,654,771	19,597,154
Judicial	12,223,578	11,826,292	11,678,701	11,075,465	10,783,464
Public Safety	19,365,991	19,113,444	18,444,528	16,389,646	15,522,093
Public Works	8,894,915	7,722,191	13,313,494	12,459,391	10,085,707
Health	43,149,711	44,676,971	39,626,926	37,918,128	35,666,672
Human Services	49,117,613	52,724,870	49,949,245	46,737,610	45,185,390
Economic Development and Assistance	246,139	116,927	218,579	721,026	76,840
Other	0	0	0	0	285,851
Capital Outlay	2,211,022	9,076,822	12,426,229	5,193,763	3,300,976
Debt Service:					
Principal Retirement	2,762,497	11,393,409	10,095,858	2,657,937	2,537,378
Interest and Fiscal Charges	2,150,193	2,497,882	2,442,847	1,659,941	1,778,292
Issuance Costs	0	110,448	65,649	64,371	0
<i>Total Expenditures</i>	<u>164,874,039</u>	<u>181,392,955</u>	<u>180,151,481</u>	<u>155,532,049</u>	<u>144,819,817</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,577,196</u>	<u>(19,184,739)</u>	<u>(3,959,002)</u>	<u>8,913,774</u>	<u>(4,192,810)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	0	0	7,606	4,685	0
Inception of Capital Lease	24,374	21,299	546,946	601,481	74,290
OPWC Loans Issued	0	10,472	100,636	67,641	281,352
General Obligation Bonds Issued	0	5,075,000	2,565,000	1,835,000	0
Special Assessment Bonds Issued	0	0	0	30,000	0
Revenue Bonds Issued	0	4,440,000	0	0	0
Premium on Bonds	0	5,448	56,044	29,372	0
General Obligation Notes Issued	0	2,155,000	9,820,000	18,235,000	7,260,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Payment on Refunded Notes	0	(900,000)	(10,707,000)	(7,560,000)	(5,573,000)
Transfers In	4,266,608	6,626,264	8,874,649	6,842,940	4,426,924
Transfers Out	(3,494,350)	(5,401,844)	(8,219,939)	(6,230,439)	(3,276,041)
<i>Total Other Financing Sources (Uses)</i>	<u>796,632</u>	<u>12,031,639</u>	<u>3,043,942</u>	<u>13,855,680</u>	<u>3,193,525</u>
<i>Net Change in Fund Balances</i>	<u>\$3,373,828</u>	<u>(\$7,153,100)</u>	<u>(\$915,060)</u>	<u>\$22,769,454</u>	<u>(\$999,285)</u>
Debt Service as a Percentage of Noncapital Expenditures	3.1%	7.9%	7.4%	2.9%	3.1%

2004	2003	2002	2001	2000
\$26,021,232	\$25,005,153	\$25,505,365	\$25,681,291	\$25,769,346
14,647,780	16,207,174	9,641,585	9,108,095	11,332,767
79,314,728	78,776,615	83,906,792	74,806,452	79,246,717
1,589,816	1,567,753	2,421,361	3,284,337	7,810,482
5,252,990	6,157,711	5,292,837	4,804,591	3,718,337
1,615,010	1,637,480	2,253,703	1,753,838	1,813,574
350,680	370,491	335,306	250,855	279,051
7,867,384	6,887,748	7,090,267	7,875,664	7,862,641
0	2,220	22,742	13,187	2,983
604,799	829,751	776,450	763,478	826,623
318,443	187,787	164,474	134,211	45,785
<u>137,582,862</u>	<u>137,629,883</u>	<u>137,410,882</u>	<u>128,475,999</u>	<u>138,708,306</u>
17,206,613	16,292,524	15,762,101	18,507,739	22,047,823
10,945,073	10,531,978	10,241,481	7,990,898	7,002,799
17,468,580	17,392,939	17,027,696	14,041,359	13,649,661
11,081,999	11,536,109	11,654,335	8,458,779	10,156,192
34,905,129	31,983,392	32,499,640	33,024,952	34,276,363
43,238,358	44,681,212	44,447,615	45,239,156	38,908,641
134,641	665,353	87,852	166,633	226,008
37,884	76,960	209,635	405,996	86,091
6,631,125	4,792,253	6,416,719	5,009,915	8,561,592
8,288,280	7,873,249	9,272,923	10,719,527	10,415,050
1,724,116	2,204,458	2,504,052	2,016,503	1,834,541
167,679	0	0	0	0
<u>151,829,477</u>	<u>148,030,427</u>	<u>150,124,049</u>	<u>145,581,457</u>	<u>147,164,761</u>
<u>(14,246,615)</u>	<u>(10,400,544)</u>	<u>(12,713,167)</u>	<u>(17,105,458)</u>	<u>(8,456,455)</u>
0	0	0	69,100	0
148,936	0	245,201	0	192,711
0	0	400,000	0	0
5,265,000	0	0	9,810,000	0
2,342,997	0	0	0	0
0	0	0	0	0
64,170	0	0	0	0
5,573,000	5,785,000	8,490,000	5,975,000	7,484,727
(2,972,418)	0	0	0	0
0	0	0	0	0
6,115,979	4,794,324	11,131,033	10,713,150	7,463,098
<u>(5,950,798)</u>	<u>(4,275,608)</u>	<u>(10,360,972)</u>	<u>(9,906,049)</u>	<u>(6,859,722)</u>
<u>10,586,866</u>	<u>6,303,716</u>	<u>9,905,262</u>	<u>16,661,201</u>	<u>8,280,814</u>
<u>(\$3,659,749)</u>	<u>(\$4,096,828)</u>	<u>(\$2,807,905)</u>	<u>(\$444,257)</u>	<u>(\$175,641)</u>
7.1%	7.1%	8.3%	9.2%	9.0%

**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
2009	\$2,668,236,580	\$640,050,900	\$9,452,249,943	\$109,568,490	\$124,509,648
2008	2,653,989,670	635,053,420	9,397,265,971	105,814,580	120,243,841
2007	2,633,015,910	636,374,660	9,341,115,914	135,367,260	153,826,432
2006	2,616,758,420	645,182,510	9,319,831,229	141,281,080	160,546,682
2005	2,329,413,880	563,136,410	8,264,429,400	150,141,120	170,614,909
2004	2,297,812,910	556,688,540	8,155,718,429	154,985,600	176,120,000
2003	2,269,020,700	553,510,950	8,064,376,143	158,265,570	179,847,239
2002	2,070,907,690	552,203,350	7,494,602,971	156,797,620	178,179,114
2001	2,033,404,910	543,686,740	7,363,119,000	206,755,010	234,948,875
2000	1,999,693,690	538,416,430	7,251,743,200	203,405,000	231,142,045

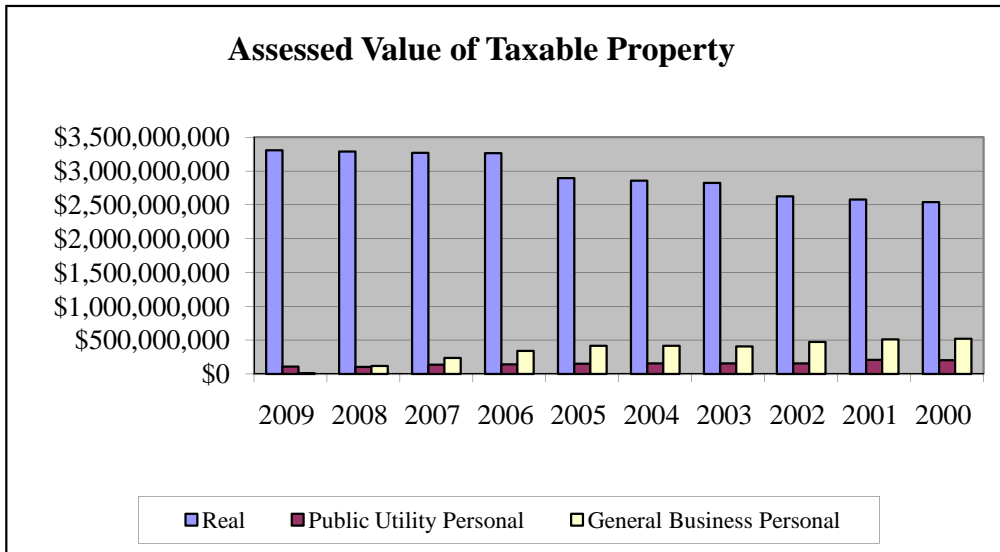
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$10,002,232	160,035,712	\$3,427,858,202	\$9,736,795,303	35.21 %	\$10.42
118,901,056	1,902,416,896	3,513,758,726	11,419,926,708	30.77	10.73
237,685,895	1,901,487,160	3,642,443,725	11,396,429,506	31.96	9.22
338,332,410	1,805,402,401	3,741,554,420	11,285,780,312	33.15	9.27
417,275,349	1,669,101,396	3,459,966,759	10,104,145,705	34.24	9.30
418,275,349	1,673,101,396	3,427,762,399	10,004,939,825	34.26	7.73
409,019,246	1,636,076,984	3,389,816,466	9,880,300,365	34.31	7.65
472,846,523	1,891,386,092	3,252,755,183	9,564,168,177	34.01	7.50
510,075,043	2,040,300,172	3,293,921,703	9,638,368,047	34.18	7.91
520,982,671	2,083,930,684	3,262,497,791	9,566,815,929	34.10	7.84



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

	2009	2008	2007	2006
<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>				
1976 T.B. Hospital				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
1983 MRDD Operating - continuing				
Residential/Agricultural Real	0.00000	0.00000	0.54765	0.54784
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.74002	0.73507
General Business and Public Utility Personal	0.00000	0.00000	1.00000	1.00000
1986 Children Service Operating - 5 years				
Residential/Agricultural Real	1.09686	1.09484	1.09530	1.09568
Commercial/Industrial and Public Utility Real	1.54506	1.50014	1.49097	1.48100
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1998 MRDD Operating - 10 years				
Residential/Agricultural Real	1.06517	1.06321	1.06366	1.06402
Commercial/Industrial and Public Utility Real	1.27195	1.23497	1.22742	1.21922
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
2005 Senior Citizens Operating - 5 years				
Residential/Agricultural Real	0.67894	0.67769	0.67797	0.67821
Commercial/Industrial and Public Utility Real	0.71823	0.69735	0.69308	0.68845
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
2005 MRDD Operating - 10 years				
Residential/Agricultural Real	2.03681	2.03306	2.03392	2.03462
Commercial/Industrial and Public Utility Real	2.15469	2.07021	2.07925	2.06536
General Business and Public Utility Personal	2.25000	2.25000	2.25000	2.25000
2005 Children Service Operating - 10 years				
Residential/Agricultural Real	0.72420	0.72286	0.72317	0.72342
Commercial/Industrial and Public Utility Real	0.76611	0.74384	0.73929	0.73435
General Business and Public Utility Personal	0.80000	0.80000	0.80000	0.80000
2005 Mental Health Operating - 10 years				
Residential/Agricultural Real	0.90525	0.90358	0.90396	0.90427
Commercial/Industrial and Public Utility Real	0.95764	0.92980	0.92411	0.91794
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2008 MRDD Operating - continuing				
Residential/Agricultural Real	2.20000	2.19907	0.00000	0.00000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	0.00000	0.00000
General Business and Public Utility Personal	<u>2.20000</u>	<u>2.20000</u>	<u>0.00000</u>	<u>0.00000</u>
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	\$8.70722	\$8.69430	\$7.04564	\$7.04805
Commercial/Industrial and Public Utility Real	9.61368	9.37629	7.89415	7.84140
General Business and Public Utility Personal	<u>10.50000</u>	<u>10.50000</u>	<u>9.30000</u>	<u>9.30000</u>
<b>Total millage by type of property</b>				
Residential/Agricultural Real	\$10.50722	\$10.49430	\$8.84564	\$8.84805
Commercial/Industrial and Public Utility Real	11.41368	11.17629	9.69415	9.64140
General Business and Public Utility Personal	<u>12.30000</u>	<u>12.30000</u>	<u>11.10000</u>	<u>11.10000</u>

2005	2004	2003	2002	2001	2000
\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.54522	0.60583	0.60638	0.60617	0.65567	0.65565
0.71715	0.80079	0.79964	0.79581	0.79206	0.79025
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.09438	1.21167	1.21277	1.21233	1.31135	1.31130
1.44489	1.16340	1.61109	1.60338	1.59582	1.59217
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
1.05893	1.17666	1.17731	1.17731	1.27346	1.27342
1.18949	1.32822	1.32632	1.31997	1.31375	1.31074
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
0.67496	0.00000	0.00000	0.00000	0.00000	0.00000
0.67167	0.00000	0.00000	0.00000	0.00000	0.00000
0.75000	0.00000	0.00000	0.00000	0.00000	0.00000
2.02489	1.28129	1.28245	1.28199	1.38670	1.38665
2.01500	1.77665	1.77411	1.76561	1.75729	1.75328
2.25000	2.25000	2.25000	2.25000	2.25000	2.25000
0.71996	0.29761	0.29788	0.29778	0.32210	0.32208
0.71644	0.45442	0.45377	0.45160	0.44947	0.44844
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
0.89995	0.60583	0.60638	0.60617	0.65567	0.65565
0.89556	0.80670	0.80555	0.80169	0.79791	0.79609
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
\$7.01829	\$5.17889	\$5.18318	\$5.18174	\$5.60495	\$5.60476
7.65019	6.33017	6.77048	6.73805	6.70630	6.69097
9.30000	8.55000	8.55000	8.55000	8.55000	8.55000
\$8.81829	\$6.97889	\$6.98318	\$6.98174	\$7.40495	\$7.40476
9.45019	8.13017	8.57048	8.53805	8.50630	8.49097
11.10000	10.35000	10.35000	10.35000	10.35000	10.35000

(continued)

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

	2009	2008	2007	2006
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Cortland				
Residential/Agricultural Real	\$14.12242	\$14.08045	\$14.16089	\$14.16202
Commercial/Industrial and Public Utility Real	14.76698	14.66289	14.74444	14.74891
General Business and Public Utility Personal	16.60000	16.66000	16.66000	16.66000
Girard				
Residential/Agricultural Real	6.45445	6.44746	6.43694	4.63846
Commercial/Industrial and Public Utility Real	7.26803	7.24616	7.23136	5.39388
General Business and Public Utility Personal	8.90000	8.90000	8.90000	7.10000
Hubbard				
Residential/Agricultural Real	0.00000	0.00000	0.57908	0.57908
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.73390	0.71346
General Business and Public Utility Personal	0.00000	0.00000	0.90000	0.90000
Niles				
Residential/Agricultural Real	0.36248	0.36218	0.36241	0.36218
Commercial/Industrial and Public Utility Real	0.54870	0.51738	0.51723	0.51654
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Villages</b>				
McDonald				
Residential/Agricultural Real	0.51286	0.51211	0.51202	0.51252
Commercial/Industrial and Public Utility Real	1.37909	1.37534	1.37534	1.32824
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Orangeville				
Residential/Agricultural Real	8.66606	8.64595	7.68359	8.51527
Commercial/Industrial and Public Utility Real	8.46376	8.46376	7.46376	8.25136
General Business and Public Utility Personal	12.10000	12.10000	12.10000	12.10000
Lordstown				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
West Farmington				
Residential/Agricultural Real	5.69186	5.69186	5.66792	5.66792
Commercial/Industrial and Public Utility Real	7.20348	7.20348	7.20396	7.20396
General Business and Public Utility Personal	9.60000	9.60000	9.60000	9.60000
Yankee Lake				
Residential/Agricultural Real	7.87670	7.87684	7.87684	7.87684
Commercial/Industrial and Public Utility Real	7.69151	7.69151	7.69151	8.69151
General Business and Public Utility Personal	8.90000	8.90000	8.90000	8.90000
<b>Townships</b>				
Bazetta				
Residential/Agricultural Real	10.57511	10.56552	8.56490	8.59303
Commercial/Industrial and Public Utility Real	14.07130	12.25327	10.66970	10.66357
General Business and Public Utility Personal	16.70000	16.70000	14.70000	14.70000
Bloomfield				
Residential/Agricultural Real	3.75684	4.12257	1.94615	1.97823
Commercial/Industrial and Public Utility Real	4.10807	4.95840	2.89630	3.10531
General Business and Public Utility Personal	4.50000	6.00000	4.20000	4.20000
Braceville				
Residential/Agricultural Real	3.28867	3.25138	3.25489	3.25670
Commercial/Industrial and Public Utility Real	4.46438	4.50706	4.46801	3.84076
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Bristol				
Residential/Agricultural Real	3.89607	3.88923	3.88559	3.88742
Commercial/Industrial and Public Utility Real	4.28984	4.27052	4.27052	4.26850
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000



2005	2004	2003	2002	2001	2000
\$12.15769	\$13.93069	\$13.93682	\$13.92066	\$13.39363	\$13.53335
12.65699	14.79297	14.82296	14.82296	13.87965	14.01965
16.66000	17.00000	17.00000	17.00000	17.12000	17.26000
4.53807	5.11130	2.10922	2.10906	2.32895	2.32898
5.65176	6.08002	3.08575	3.08562	3.08562	3.08519
7.10000	7.10000	4.10000	4.10000	4.10000	4.10000
0.57887	0.63158	0.63218	0.63217	0.66140	0.66140
0.70035	0.76666	0.76703	0.78463	0.78463	0.78391
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
0.36027	0.40257	0.40252	0.40248	0.43480	0.43473
0.48706	0.54788	0.55001	0.54966	0.54946	0.54921
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.51208	0.55567	0.55556	0.55556	0.61505	0.61505
1.31085	1.41629	1.23083	1.23093	1.23083	1.23083
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
8.50584	9.24906	8.05254	8.05254	7.91476	7.91476
8.51666	10.47651	9.62729	9.62729	8.62729	8.62729
12.10000	12.10000	12.10000	12.10000	11.10000	11.10000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5.66679	6.55190	6.48378	6.48378	7.25887	7.25887
7.20170	7.80718	7.80718	7.80718	7.80718	7.80718
9.60000	9.60000	9.60000	9.60000	9.60000	9.60000
5.37168	6.01165	3.49226	3.49226	0.69994	0.69994
5.19151	5.78129	3.90000	3.90000	0.49721	0.49721
6.40000	6.40000	3.90000	3.90000	0.90000	0.90000
8.54459	9.92902	9.95001	9.94943	10.78682	8.98729
10.50155	11.75198	11.77549	11.77549	11.77426	9.97301
14.70000	14.70000	14.70000	14.70000	14.70000	12.90000
1.96268	2.38883	2.38239	2.38239	2.66114	2.65778
3.10111	3.62595	3.62595	3.62595	3.62595	3.62595
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
3.23787	3.65307	3.20199	2.75143	3.09609	2.74609
3.60155	4.63711	4.48644	4.36636	4.36636	4.36636
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
3.87090	4.48305	4.49543	2.49519	2.80510	2.80471
4.26850	4.80081	4.99013	2.99013	2.99013	2.99013
7.70000	7.70000	7.70000	5.70000	5.70000	5.70000

(continued)

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

	2009	2008	2007	2006
<b>Brookfield</b>				
Residential/Agricultural Real	\$9.82235	\$9.79211	\$9.78756	\$9.12215
Commercial/Industrial and Public Utility Real	11.67971	11.34288	11.29569	10.57990
General Business and Public Utility Personal	15.70000	15.70000	15.70000	15.70000
<b>Champion</b>				
Residential/Agricultural Real	5.74632	5.74669	5.73524	5.73767
Commercial/Industrial and Public Utility Real	10.30066	9.82128	9.82348	9.65622
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000
<b>Farmington</b>				
Residential/Agricultural Real	4.74528	4.88440	4.55054	4.53264
Commercial/Industrial and Public Utility Real	5.65824	5.85824	5.50846	5.50846
General Business and Public Utility Personal	7.05000	6.90000	6.90000	7.25000
<b>Fowler</b>				
Residential/Agricultural Real	3.96179	3.95240	3.98447	3.98368
Commercial/Industrial and Public Utility Real	4.23528	4.23252	4.13903	4.13039
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Greene</b>				
Residential/Agricultural Real	4.35223	4.30553	4.32703	4.32536
Commercial/Industrial and Public Utility Real	5.69760	5.69760	5.69760	5.69760
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
<b>Gustavus</b>				
Residential/Agricultural Real	6.86848	6.86769	6.94099	6.93752
Commercial/Industrial and Public Utility Real	8.20928	8.21107	8.21107	8.21107
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000
<b>Hartford</b>				
Residential/Agricultural Real	0.76183	0.76064	0.76654	0.76854
Commercial/Industrial and Public Utility Real	1.02431	1.02431	1.02608	1.02618
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
<b>Howland</b>				
Residential/Agricultural Real	7.07084	7.06372	7.06394	7.05555
Commercial/Industrial and Public Utility Real	8.05740	7.91260	7.77698	7.72620
General Business and Public Utility Personal	10.00000	10.00000	10.00000	10.00000
<b>Hubbard</b>				
Residential/Agricultural Real	9.92825	10.15517	8.66811	8.66123
Commercial/Industrial and Public Utility Real	9.97254	10.08895	8.97566	8.95797
General Business and Public Utility Personal	10.25000	10.25000	11.50000	11.50000
<b>Johnston</b>				
Residential/Agricultural Real	3.16981	3.12974	3.15819	3.15656
Commercial/Industrial and Public Utility Real	6.70996	3.70984	3.70984	3.72327
General Business and Public Utility Personal	6.50000	6.50000	6.50000	6.50000
<b>Kinsman</b>				
Residential/Agricultural Real	5.51050	5.49155	5.52357	4.82000
Commercial/Industrial and Public Utility Real	7.20759	7.19754	7.19286	6.16814
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000
<b>Liberty</b>				
Residential/Agricultural Real	18.75282	18.76681	17.46682	15.50251
Commercial/Industrial and Public Utility Real	20.39541	20.12920	19.11999	17.11395
General Business and Public Utility Personal	24.25000	24.25000	23.00000	21.00000
<b>Mecca</b>				
Residential/Agricultural Real	1.91951	1.91461	1.90623	1.90612
Commercial/Industrial and Public Utility Real	2.11230	2.03365	2.01572	2.01572
General Business and Public Utility Personal	4.65000	4.65000	4.65000	4.65000
<b>Mesopotamia</b>				
Residential/Agricultural Real	3.99189	3.97584	3.98549	3.98907
Commercial/Industrial and Public Utility Real	4.51051	4.50998	4.55831	4.58342
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000

2005	2004	2003	2002	2001	2000
\$9.08093	\$10.08352	\$8.11043	\$8.10457	\$7.03633	\$6.67382
10.40119	11.69845	9.70556	9.69597	7.69180	7.50323
15.70000	15.70000	13.70000	13.70000	13.70000	11.70000
5.72453	6.28233	6.28519	6.28486	5.85301	5.85301
8.75899	10.25643	10.26236	9.73103	7.68221	7.66150
10.40000	10.40000	10.40000	10.40000	9.40000	9.40000
4.69263	5.87484	5.86673	3.56593	3.94693	2.74588
5.85734	6.55250	6.55250	4.25250	4.25250	3.05250
7.25000	7.40000	7.40000	5.10000	5.10000	3.90000
3.96984	4.33306	4.31949	3.52198	3.91237	3.91166
4.07684	4.92976	4.75979	4.27272	4.27272	4.27272
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.30509	5.16982	5.22160	5.21888	5.03064	5.03064
5.69760	6.79322	6.79830	6.79830	6.23735	6.23735
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
6.91285	8.07391	8.06639	8.06639	6.71016	6.71016
8.21107	8.80000	8.80000	8.80000	8.25614	8.25614
8.80000	8.80000	8.80000	8.80000	9.00000	9.00000
0.76662	0.82630	0.82562	0.82534	0.91781	0.91578
0.99243	1.30304	1.28642	1.28642	1.28642	1.28642
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
7.02984	4.27762	4.39056	4.38881	4.69065	4.69060
7.63026	6.33339	6.30459	6.28653	6.27919	6.27919
10.00000	10.00000	10.00000	10.00000	10.00000	10.00000
5.79280	6.49361	6.90357	6.70357	6.99725	5.24725
6.41818	8.11650	8.27650	8.02784	8.02784	6.27784
11.50000	11.50000	11.50000	11.50000	11.50000	9.75000
3.12440	5.94653	3.47874	3.47787	3.89280	3.89055
3.58268	4.73249	4.81485	4.81485	4.81485	4.81485
6.50000	6.50000	6.50000	6.50000	6.50000	6.50000
4.77388	5.50931	5.52605	5.52605	6.17760	6.17760
5.96890	6.64771	6.78271	6.64771	6.64771	6.64771
10.80000	10.80000	10.80000	10.80000	10.80000	10.80000
15.39106	16.55276	12.50568	12.50321	12.68239	12.67790
16.67542	18.08487	15.16162	14.95185	14.79856	14.71260
21.00000	21.00000	21.10000	21.10000	21.10000	21.10000
1.89933	2.17180	2.17666	2.17666	2.40984	2.41326
2.00105	2.37047	2.39983	2.39983	2.39983	2.39983
4.65000	4.65000	4.65000	4.65000	4.65000	4.65000
3.99097	4.87115	4.90066	4.89982	5.53098	2.54329
4.59250	5.74182	5.74182	5.74182	5.74182	2.74182
7.00000	7.00000	7.00000	7.00000	7.00000	4.00000

(continued)

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

	2009	2008	2007	2006
<b>Newton</b>				
Residential/Agricultural Real	\$0.89080	\$0.88690	\$0.88610	\$0.88836
Commercial/Industrial and Public Utility Real	1.46618	1.46618	1.59731	1.59731
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
<b>Southington</b>				
Residential/Agricultural Real	1.28839	1.27977	1.28227	1.28151
Commercial/Industrial and Public Utility Real	1.32407	1.32407	1.32831	1.32831
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
<b>Vernon</b>				
Residential/Agricultural Real	3.18935	3.18551	1.71334	2.57999
Commercial/Industrial and Public Utility Real	3.60360	3.60360	2.10360	3.15540
General Business and Public Utility Personal	4.50000	4.50000	3.00000	4.50000
<b>Vienna</b>				
Residential/Agricultural Real	5.01101	5.00752	4.00739	4.01112
Commercial/Industrial and Public Utility Real	4.86226	4.84508	3.90949	3.90790
General Business and Public Utility Personal	5.70000	5.70000	4.70000	4.70000
<b>Warren</b>				
Residential/Agricultural Real	6.05000	6.04350	6.03114	5.91542
Commercial/Industrial and Public Utility Real	10.38030	10.37620	10.16138	10.17490
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000
<b>Weathersfield</b>				
Residential/Agricultural Real	6.30898	6.30204	4.81307	4.80821
Commercial/Industrial and Public Utility Real	7.38779	7.33570	6.41603	6.43780
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	0.86058	0.85973	0.85988	0.86011
Commercial/Industrial and Public Utility Real	0.94142	0.92945	0.92688	0.92490
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Howland Township Park District</b>				
Residential/Agricultural Real	0.24386	0.24361	0.24362	0.24333
Commercial/Industrial and Public Utility Real	0.26692	0.26212	0.25763	0.25595
General Business and Public Utility Personal	0.35000	0.35000	0.35000	0.35000
<b>Newton Falls Public Library</b>				
Residential/Agricultural Real	0.83319	0.83089	0.83089	0.83208
Commercial/Industrial and Public Utility Real	1.20307	1.19661	1.22103	1.21987
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
<b>Hubbard Township Free Public Park</b>				
Residential/Agricultural Real	0.69458	0.69585	0.69604	0.69552
Commercial/Industrial and Public Utility Real	0.76071	0.74338	0.73570	0.72403
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Newton Falls Joint Fire District</b>				
Residential/Agricultural Real	0.80683	0.80463	0.80472	0.80588
Commercial/Industrial and Public Utility Real	0.93883	0.93373	0.95299	0.95208
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Eagle Joint Fire District</b>				
Residential/Agricultural Real	1.19749	1.19968	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.20000	1.20000	0.00000	0.00000
General Business and Public Utility Personal	1.20000	1.20000	0.00000	0.00000
<b>Joint Vocational School</b>				
<b>Trumbull County</b>				
Residential/Agricultural Real	2.01205	2.00806	2.00900	2.01008
Commercial/Industrial and Public Utility Real	2.10965	2.06241	2.05500	2.03852
General Business and Public Utility Personal	2.40000	2.40000	2.40000	2.40000

2005	2004	2003	2002	2001	2000
\$0.88287	\$2.07585	\$2.08021	\$2.08021	\$2.33142	\$2.33096
1.58132	3.17453	3.18346	3.18346	3.18346	3.18346
2.50000	4.25000	4.25000	4.25000	4.25000	4.25000
1.27613	1.46141	1.46257	1.76257	1.64654	1.64651
1.29062	1.56457	1.56271	1.56271	1.56271	1.56271
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
2.56816	2.93351	2.64066	2.93897	3.28709	3.29066
3.15540	3.68692	3.68692	3.68692	3.68692	3.68692
4.50000	4.50000	4.50000	4.50000	4.50000	4.50000
3.13011	2.74570	2.74419	0.73985	0.82674	0.82732
3.03960	3.07692	3.07632	1.07632	1.07632	1.05101
4.20000	4.40000	4.40000	2.40000	2.40000	2.40000
6.00219	6.93579	5.43811	5.43762	5.89327	5.89327
10.09820	9.42959	7.89816	7.89816	7.89816	7.89433
10.50000	10.50000	9.00000	9.00000	9.00000	9.00000
4.79901	5.39685	5.39610	5.39543	5.96740	5.96740
6.37297	7.11455	7.09320	7.09320	7.09320	6.93276
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
0.25880	0.28676	0.28699	0.28685	0.30957	0.30955
0.31595	0.35239	0.35217	0.34989	0.34781	0.34725
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.24244	0.26434	0.26452	0.26441	0.28259	0.28259
0.25277	0.27997	0.27870	0.27790	0.27758	0.27758
0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
0.82812	0.91760	0.92325	0.92325	1.03173	1.03161
1.20004	1.28451	1.27520	1.27520	1.27520	1.27520
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
0.69460	0.77727	0.77819	0.77819	0.81333	0.81333
0.71241	0.83460	0.83247	0.83996	0.83996	0.83954
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.80254	0.88954	0.89491	0.89491	1.00000	1.00000
0.93719	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2.00000	2.00000	2.00728	2.00000	0.20009	0.20009
2.00000	2.15325	2.14629	2.10004	0.21201	2.11544
2.40000	2.40000	2.40000	2.40000	2.40000	2.40000

(continued)

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

	2009	2008	2007	2006
<b>Out-of-County School Districts</b>				
Auburn Joint Vocational				
Residential/Agricultural Real	\$1.50000	\$1.50000	\$1.50000	\$1.50000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	1.50000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Mahoning County Joint Vocational				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00330	2.00431	2.00000	2.00000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Cardinal Local School District				
Residential/Agricultural Real	21.22468	21.70897	21.75485	19.37828
Commercial/Industrial and Public Utility Real	27.92201	27.49636	27.44988	25.94188
General Business and Public Utility Personal	50.64000	51.15000	51.15000	51.15000
Jackson Milton Local School District				
Residential/Agricultural Real	27.81406	27.85729	28.16421	28.16421
Commercial/Industrial and Public Utility Real	27.86784	27.87077	28.22300	28.22300
General Business and Public Utility Personal	39.95000	39.95000	40.30000	40.30000
<b>School</b>				
Bloomfield-Mespo Local School District				
Residential/Agricultural Real	21.74310	21.71644	21.76131	21.85842
Commercial/Industrial and Public Utility Real	26.41545	26.41054	26.39248	27.07174
General Business and Public Utility Personal	50.30000	50.30000	50.30000	50.30000
Bristol Local School District				
Residential/Agricultural Real	27.49884	27.38230	27.40011	27.37532
Commercial/Industrial and Public Utility Real	28.11361	28.06617	28.06639	28.06077
General Business and Public Utility Personal	46.60000	46.60000	46.60000	46.60000
Brookfield Local School District				
Residential/Agricultural Real	22.27894	22.22980	22.22278	15.39027
Commercial/Industrial and Public Utility Real	26.94471	26.33348	26.24781	19.34507
General Business and Public Utility Personal	45.50000	45.50000	45.50000	39.10000
Champion Local School District				
Residential/Agricultural Real	25.67899	25.67997	25.60054	26.15677
Commercial/Industrial and Public Utility Real	32.72151	31.12750	31.08204	31.28673
General Business and Public Utility Personal	36.25000	36.20000	36.20000	36.75000
Girard City School District				
Residential/Agricultural Real	31.66319	31.58507	31.34445	26.99907
Commercial/Industrial and Public Utility Real	33.94532	33.89137	33.64005	29.22826
General Business and Public Utility Personal	49.15000	49.10000	48.90000	44.55000
Howland Local School District				
Residential/Agricultural Real	28.34569	28.23060	28.08205	28.26603
Commercial/Industrial and Public Utility Real	30.07461	29.12772	28.75667	28.90701
General Business and Public Utility Personal	38.30000	38.20000	38.05000	38.25000
Hubbard Exempted Village School District				
Residential/Agricultural Real	31.99909	31.97610	31.58064	31.96969
Commercial/Industrial and Public Utility Real	37.34421	36.83289	36.22861	36.31796
General Business and Public Utility Personal	53.80000	53.75000	53.35000	53.75000
Joseph Badge Local School District				
Residential/Agricultural Real	29.71910	29.74153	29.76023	30.39720
Commercial/Industrial and Public Utility Real	30.91739	30.94937	30.94687	30.86598
General Business and Public Utility Personal	35.75000	35.80000	35.80000	40.45000
Labrae Local School District				
Residential/Agricultural Real	23.67645	23.36705	23.20168	23.44315
Commercial/Industrial and Public Utility Real	38.38227	38.20867	36.71157	35.82902
General Business and Public Utility Personal	51.70000	51.50000	51.35000	52.20000

2005	2004	2003	2002	2001	2000
\$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	2.00085	2.00387	2.00324	2.00000	2.00050
2.00000	2.04402	2.03781	2.03770	2.02014	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
19.47965	22.63750	22.73443	22.80702	23.44872	22.53328
25.98120	30.16933	30.16626	30.03620	29.61556	28.65171
51.15000	51.75000	51.75000	51.75000	52.10000	51.10000
25.91509	26.11799	26.11235	26.09096	26.44457	26.64460
25.97492	26.21951	26.19672	26.19672	26.49398	26.59570
41.90000	41.95000	41.95000	41.95000	42.30000	42.50000
18.75002	22.14652	22.37247	22.32027	25.25000	25.27941
24.13120	29.12307	29.27307	29.22307	29.92307	29.92307
47.35000	48.10000	48.25000	48.20000	48.90000	48.90000
27.02287	24.01130	24.21901	24.11622	25.30916	25.15366
28.05968	26.57623	27.27578	27.17578	28.12578	27.97577
46.60000	43.10000	48.50000	43.20000	44.15000	44.00000
15.32150	17.01499	17.05838	17.04625	19.00641	19.00601
19.02094	21.39106	21.42092	21.38806	21.37379	21.36440
39.10000	39.10000	39.10000	39.10000	39.10000	39.10000
26.06874	27.41469	27.61565	27.41489	28.51773	27.76773
29.38426	33.77592	33.98816	31.64577	30.40788	29.61270
36.70000	38.00000	38.20000	38.00000	39.05000	38.90000
26.75324	29.71503	23.40109	23.40000	25.00237	25.09256
28.93133	32.96821	26.75247	26.75175	28.35175	28.43939
44.40000	45.20000	38.90000	38.90000	40.50000	40.59000
27.86107	29.08859	29.39514	23.68967	24.15874	23.20636
27.89185	29.14635	29.49392	23.78044	24.16838	23.21441
37.90000	39.05000	39.35000	33.65000	34.05000	33.10000
26.15001	29.08680	29.10648	29.15636	30.00707	23.87636
30.20882	34.61054	34.55391	34.80317	34.60317	28.76201
47.65000	49.10000	49.10000	49.15000	49.25000	43.12000
30.46831	32.17580	31.98042	25.07656	26.33966	26.44186
30.56603	32.35089	32.11512	25.21512	26.41512	26.51512
37.60000	39.20000	39.00000	32.10000	33.30000	33.40000
23.36183	27.19170	26.59640	26.04198	28.07381	22.17381
34.93123	36.54908	36.52357	35.77575	35.62575	29.71208
52.20000	53.00000	53.00000	52.45000	52.30000	46.40000

(continued)

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

	2009	2008	2007	2006
<b>Lakeview Local School District</b>				
Residential/Agricultural Real	\$22.85364	\$22.71571	\$22.67884	\$22.50608
Commercial/Industrial and Public Utility Real	24.54180	22.84686	23.15811	22.95566
General Business and Public Utility Personal	37.45000	37.65000	37.60000	37.10000
<b>Liberty Local School District</b>				
Residential/Agricultural Real	35.29864	35.26147	35.21157	32.29665
Commercial/Industrial and Public Utility Real	35.79491	35.51645	35.71981	35.73891
General Business and Public Utility Personal	45.25000	45.20000	45.20000	45.25000
<b>Lordstown Local School District</b>				
Residential/Agricultural Real	24.09790	24.11612	22.92929	24.45206
Commercial/Industrial and Public Utility Real	29.57614	29.37155	27.74922	28.72852
General Business and Public Utility Personal	35.25000	35.30000	34.10000	35.60000
<b>Maplewood Local School District</b>				
Residential/Agricultural Real	27.74354	27.71338	27.73279	27.72836
Commercial/Industrial and Public Utility Real	28.49328	28.22556	27.68845	27.71027
General Business and Public Utility Personal	43.15000	43.25000	43.20000	43.20000
<b>Mathews Local School District</b>				
Residential/Agricultural Real	25.52854	25.24425	25.37789	25.40315
Commercial/Industrial and Public Utility Real	27.77606	26.88569	27.10251	27.08297
General Business and Public Utility Personal	45.65000	46.16000	46.16000	46.16000
<b>McDonald Local School District</b>				
Residential/Agricultural Real	28.38567	23.35981	23.11015	22.92160
Commercial/Industrial and Public Utility Real	47.08794	42.00743	41.75743	40.67744
General Business and Public Utility Personal	51.35000	46.35000	46.10000	45.90000
<b>Newton Falls Exempted Village School District</b>				
Residential/Agricultural Real	24.84879	24.65512	28.10512	28.32773
Commercial/Industrial and Public Utility Real	24.96713	24.73159	28.46125	28.64598
General Business and Public Utility Personal	35.05000	34.90000	38.35000	38.55000
<b>Niles City School District</b>				
Residential/Agricultural Real	31.25612	31.03984	25.60408	25.60049
Commercial/Industrial and Public Utility Real	35.38725	35.17307	29.75411	29.65642
General Business and Public Utility Personal	48.00000	47.80000	42.35000	42.35000
<b>Southington Local School District</b>				
Residential/Agricultural Real	27.98837	27.78820	31.81601	19.35689
Commercial/Industrial and Public Utility Real	28.21834	28.11834	32.35192	23.10192
General Business and Public Utility Personal	45.15000	45.05000	50.05000	40.80000
<b>Warren City School District</b>				
Residential/Agricultural Real	37.81560	37.47122	36.23493	36.96924
Commercial/Industrial and Public Utility Real	45.10799	44.45463	42.72661	43.48592
General Business and Public Utility Personal	54.55000	54.25000	53.05000	53.80000
<b>Weathersfield Local School District</b>				
Residential/Agricultural Real	24.70707	24.65144	23.72748	25.00430
Commercial/Industrial and Public Utility Real	30.25429	30.41787	29.44272	30.86436
General Business and Public Utility Personal	49.20000	49.15000	48.20000	49.50000

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



2005	2004	2003	2002	2001	2000
\$22.13606	\$23.21144	\$23.26586	\$23.02206	\$23.60678	\$23.30679
22.27567	23.36357	23.41727	23.17727	23.42606	23.42482
36.80000	37.80000	37.85000	37.61000	37.86000	37.86000
35.02261	29.82570	29.92832	29.37468	29.75547	29.84800
35.14888	30.29286	30.48662	29.65145	29.54301	29.52617
45.10000	38.60000	38.70000	38.15000	38.25000	38.35000
23.60001	25.05001	25.65001	25.75001	27.48045	21.08045
27.89557	33.59685	34.15914	34.25914	34.70914	28.30914
34.80000	36.25000	36.85000	36.95000	37.40000	31.00000
22.12321	23.22135	23.43177	23.42880	24.05077	24.09883
21.89945	23.11973	23.37095	23.37095	23.72095	23.76095
37.70000	38.50000	38.70000	38.70000	39.05000	39.09000
25.27433	27.40471	26.78467	26.67562	29.57432	29.58451
26.48943	31.86334	33.60883	33.60883	33.60883	33.13743
46.16000	46.96000	49.88000	49.88000	49.88000	49.88000
23.15193	23.86960	23.70600	23.85600	24.83128	27.44128
40.54586	44.44708	40.07358	40.22358	41.02358	43.63358
46.15000	46.70000	46.55000	46.70000	47.50000	50.11000
28.30267	28.98940	28.59486	28.14486	29.50179	26.90002
28.43424	30.06420	29.54919	29.09919	30.34919	27.74919
38.60000	39.20000	38.80000	38.35000	39.60000	37.00000
25.31320	21.46605	21.36373	21.46235	21.77561	21.50411
29.24804	27.11396	26.82268	26.90098	27.17098	26.67074
42.15000	38.25000	38.15000	38.25000	38.50000	38.25000
22.44191	23.78593	24.08681	24.08681	26.16861	26.16829
22.59783	24.75021	25.03061	25.03061	26.28061	26.28061
40.75000	41.95000	42.25000	42.25000	43.50000	43.50000
36.83852	39.59207	39.57018	32.46789	33.93459	33.76249
43.04222	45.57768	45.36751	38.18991	38.17016	37.97726
53.75000	54.90000	54.95000	47.85000	47.85000	47.68000
25.40001	26.85996	21.96598	21.86303	23.04062	22.71062
31.15221	33.31373	28.50037	28.40037	28.10045	27.77045
49.90000	49.90000	45.00000	44.90000	44.60000	44.27000

**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
2009	\$36,639,352	\$34,488,895	94.13%	\$1,577,300	\$36,066,195	98.44%
2008	32,126,891	30,540,053	95.06	1,393,065	31,933,118	99.40
2007	33,573,509	31,798,809	94.71	2,274,409	34,073,218	101.49
2006	30,730,335	29,066,063	94.58	1,039,627	30,105,690	97.97
2005	26,964,101	26,023,748	96.51	1,107,222	27,130,970	100.62
2004	26,751,354	25,757,646	96.29	1,173,964	26,931,610	100.67
2003	26,439,015	24,977,847	94.47	979,170	25,957,017	98.18
2002	26,549,000	25,395,720	95.66	1,025,383	26,421,103	99.52
2001	27,093,205	25,961,258	95.82	863,282	26,824,540	99.01
2000	26,858,646	25,762,576	95.92	949,110	26,711,686	99.45

**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*

*2009 and 2000 (1)*

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison	\$62,252,430	1.88 %
General Motors	24,273,750	0.73
American Transmission System	19,589,600	0.59
Marion Plaza	16,864,780	0.51
Delphi Automotive Systems	14,292,750	0.43
Orion Power Midwest	13,499,140	0.41
Cafro Ross	8,203,360	0.25
East Ohio Gas	7,352,180	0.22
WCI Steel Acquisition	6,545,580	0.20
Sears Roebuck	6,521,210	0.20
Totals	<u>\$179,394,780</u>	<u>5.42 %</u>
Total Assessed Valuation	<u>\$3,308,287,480</u>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$23,615,860	0.93 %
Delphi Automotive Systems	13,509,680	0.53
K Mart Corporation	7,211,910	0.28
WCI Steel, Inc.	7,080,200	0.28
CSC Limited	3,397,980	0.13
Thomas Steel Strip	2,573,530	0.10
RMI Titanium	2,303,020	0.09
General Electric, Incorporated	1,502,010	0.06
EASCO Corporation	1,017,610	0.04
Alcan Aluminum Corporation	951,810	0.04
Totals	<u>\$63,163,610</u>	<u>2.48 %</u>
Total Assessed Valuation	<u>\$2,538,110,120</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

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

**Trumbull County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*2009 and 2000 (1)*

Name of Taxpayer	2009	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
United Telephone Company of Ohio	\$3,943,570	39.43 %
Ohio Bell Telephone Company	2,153,230	21.53
New Cingular Wireless PSC LLC	654,570	6.54
MCI Communications SER INC	595,480	5.95
New Par	385,020	3.85
SprintCom INC.	382,450	3.82
Ohio Telephone & Telegraph Co	265,030	2.65
T Mobile Central LLC	203,220	2.03
CSM Wireless LLC	177,660	1.78
Sprint Communication Co LP	174,110	1.74
Totals	<u>\$8,934,340</u>	<u>89.32 %</u>
Total Assessed Valuation	<u>\$10,002,232</u>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Delphi Automotive Systems	\$74,967,210	14.39 %
General Motors Corporation	28,518,740	5.47
WCI Steel, Inc.	38,676,820	7.42
RMI Company	34,902,470	6.70
CSC Limited	18,948,860	3.64
Thomas Steel Strip	16,801,640	3.22
K-Mart Corp.	11,794,780	2.26
General Electric Corporation	6,908,880	1.33
Alcan Aluminum Corporation	6,696,820	1.29
EASCO Corporation	3,572,700	0.69
Totals	<u>\$241,788,920</u>	<u>46.41 %</u>
Total Assessed Valuation	<u>\$520,982,671</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

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

**Trumbull County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2009 and 2000 (1)*

Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$62,252,430	56.82 %
American Transmission Systems	19,589,600	17.88
Orion Power Midwest	13,499,140	12.32
East Ohio Gas	7,352,180	6.71
Norfolk Southern Combined	3,395,070	3.10
Aqua Ohio	1,817,440	1.66
CSX Transportation	1,610,470	1.47
Totals	<u>\$109,516,330</u>	<u>99.96 %</u>
Total Assessed Valuation	<u>\$109,568,490</u>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$125,539,070	61.72 %
United Telephone	36,395,360	17.89
East Ohio Gas	22,057,050	10.84
Ohio Bell Telephone	17,533,260	8.62
Totals	<u>\$201,524,740</u>	<u>99.08 %</u>
Total Assessed Valuation	<u>\$203,405,000</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

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

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

Governmental Activities							
Year	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	OPWC Loans	OWDA Loans	Capital Leases
2009	\$18,326,551	\$2,058,998	\$4,115,000	\$0	\$1,896,175	\$494,687	\$349,612
2008	19,871,460	2,323,682	4,440,000	0	2,014,861	709,478	613,138
2007	16,419,076	2,579,227	0	18,100,000	2,123,075	905,294	993,824
2006	15,963,395	2,824,305	0	17,935,000	1,529,363	1,083,915	759,055
2005	16,017,065	3,041,201	0	7,260,000	1,276,771	1,246,951	532,104
2004	17,984,184	3,274,514	0	5,573,000	605,145	1,395,495	695,825
2003	15,260,499	3,472,164	0	5,785,000	639,320	1,531,596	210,596
2002	18,174,159	3,755,184	0	4,415,000	673,495	1,656,083	313,503
2001	20,952,128	4,032,630	0	5,975,000	283,495	1,815,969	140,924
2000	14,173,619	4,079,609	0	7,450,000	0	1,962,430	185,520

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

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

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Business-Type Activities

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General Obligation Bonds	Revenue Bonds	OPWC Loans	OWDA Loans	Notes Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$627,332	\$3,268,000	\$1,654,649	\$8,190,515	\$125,000	\$41,106,519	0.68 %	\$220
722,472	3,308,800	984,368	2,714,599	2,155,000	39,857,858	0.66	223
811,751	2,665,800	1,061,147	2,548,708	0	48,207,902	0.80	223
895,498	2,698,400	1,137,926	3,584,704	0	48,411,561	0.80	221
979,573	1,818,400	1,214,705	4,596,433	1,075,000	39,058,203	0.65	178
1,062,787	1,837,600	727,560	5,524,615	1,075,000	39,755,725	0.08	180
901,836	1,856,000	492,953	6,377,775	4,075,000	40,602,739	0.70	182
1,027,816	0	526,373	7,161,220	4,075,000	41,777,833	0.74	187
1,143,370	0	491,579	7,835,254	0	42,670,349	0.78	191
1,258,391	0	192,645	8,458,036	0	37,760,250	0.67	168

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

Year	Population (1)		Estimated Actual Value of Taxable Property(2)	General Bonded Debt		
				General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
2009	210,157	a	\$9,736,795,303	\$18,326,551	0.19 %	87.20
2008	211,317	a	11,419,926,708	19,871,460	0.17	94.04
2007	213,475	a	11,396,429,506	16,419,076	0.14	76.91
2006	219,296	a	11,285,780,312	15,963,395	0.14	72.79
2005	219,296	a	10,104,145,705	16,017,065	0.16	73.04
2004	220,486	a	10,004,939,825	17,984,184	0.18	81.57
2003	223,518	a	9,880,300,365	15,260,499	0.15	68.27
2002	223,518	a	9,564,168,177	18,174,159	0.19	81.31
2001	223,982	a	9,638,368,047	20,952,128	0.22	93.54
2000	225,116	a	9,566,815,929	14,173,619	0.15	62.96

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

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



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

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
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 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 Six Years (1)*

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
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 Two Years (1)*

Year	Sales Tax Revenues (2)	Debt Service Requirements (3)		Coverage
		Principal	Interest	
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 2009.

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

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

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

	2009	2008	2007	2006
Tax Valuation	<u>\$3,427,858,202</u>	<u>\$3,513,758,726</u>	<u>\$3,642,443,725</u>	<u>\$3,741,554,420</u>
Debt Limit (1)	<u>\$84,196,455</u>	<u>\$86,343,968</u>	<u>\$89,561,093</u>	<u>\$92,038,861</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	18,888,867	20,525,473	17,164,373	16,845,223
Revenue Bonds	7,383,000	7,748,800	2,665,800	2,698,400
Special Assessment Bonds	2,135,157	2,412,914	2,681,532	2,939,683
OWDA Loans	8,685,202	3,424,077	3,454,002	4,668,619
OPWC Loans	3,550,824	2,999,229	2,606,460	2,420,914
Notes	<u>4,625,000</u>	<u>9,840,000</u>	<u>18,100,000</u>	<u>17,935,000</u>
Total Gross Indebtedness	45,268,050	46,950,493	46,672,167	47,507,839
Less:				
General Obligation Bonds - Enterprise	(642,842)	(741,085)	(833,467)	(920,317)
General Obligation Bonds - Jail Construction (2)	(543,025)	(1,122,388)	(1,739,906)	(3,009,906)
Revenue Bonds	(7,383,000)	(7,748,800)	(2,665,800)	(2,698,400)
Special Assessment Bonds	(2,135,157)	(2,412,914)	(2,681,532)	(2,939,683)
OWDA Loans	(8,685,202)	(3,424,077)	(3,454,002)	(4,668,619)
OPWC Loans	(3,550,824)	(2,999,229)	(2,606,460)	(2,420,914)
Notes - Enterprise Portion	(3,385,000)	0	0	0
Amount Available in Debt Service Fund	<u>(60,376)</u>	<u>(71,422)</u>	<u>(126,491)</u>	<u>(74,368)</u>
Total Net Debt Applicable to Debt Limit	<u>18,882,624</u>	<u>28,430,578</u>	<u>32,564,509</u>	<u>30,775,632</u>
Legal Debt Margin	<u>\$65,313,831</u>	<u>\$57,913,390</u>	<u>\$56,996,584</u>	<u>\$61,263,229</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.57%	67.07%	63.64%	66.56%
Unvoted Debt Limit (3)	\$34,278,582	\$35,137,587	\$36,424,437	\$37,415,544
Amount of Debt Subject to Limit	<u>(18,882,624)</u>	<u>(28,430,578)</u>	<u>(32,564,509)</u>	<u>(30,775,632)</u>
Unvoted Legal Debt Margin	<u>\$15,395,958</u>	<u>\$6,707,009</u>	<u>\$3,859,928</u>	<u>\$6,639,912</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.91%	19.09%	10.60%	17.75%

(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

2005	2004	2003	2002	2001	2000
<u>\$3,459,966,759</u>	<u>\$3,427,762,399</u>	<u>\$3,389,816,466</u>	<u>\$3,252,755,183</u>	<u>\$3,293,921,703</u>	<u>\$3,262,497,791</u>
<u>\$84,999,169</u>	<u>\$84,194,060</u>	<u>\$83,245,412</u>	<u>\$79,818,880</u>	<u>\$80,848,043</u>	<u>\$80,062,445</u>
17,012,400	19,063,716	16,162,335	19,201,975	22,095,498	15,432,010
1,818,400	1,837,600	1,856,000	0	0	0
3,170,506	3,417,190	3,472,164	3,755,184	4,032,630	4,079,609
5,842,753	6,920,410	7,909,371	8,817,303	9,651,223	10,420,466
1,811,989	1,332,705	1,132,273	1,199,868	178,886	192,645
9,700,000	6,648,000	9,860,000	8,490,000	5,975,000	12,950,000
<u>39,356,048</u>	<u>39,219,621</u>	<u>40,392,143</u>	<u>41,464,330</u>	<u>41,933,237</u>	<u>43,074,730</u>
(1,007,494)	(1,093,810)	(901,836)	(1,027,816)	(1,143,370)	(1,258,391)
(4,214,906)	(5,359,906)	(6,429,906)	(7,449,906)	(8,409,906)	(9,334,906)
(1,818,400)	(1,837,600)	(1,856,000)	0	0	0
(3,170,506)	(3,417,190)	(3,472,164)	(3,755,184)	(4,032,630)	(4,079,609)
(5,842,753)	(6,920,410)	(7,909,371)	(8,817,303)	(9,651,223)	(10,420,466)
(1,811,989)	(1,332,705)	(1,132,273)	(1,199,868)	(178,886)	(192,645)
(1,075,000)	(1,075,000)	(4,075,000)	0	0	0
(148,658)	(90,074)	(26,069)	(245,828)	(261,807)	(462,848)
<u>20,266,342</u>	<u>18,092,926</u>	<u>14,589,524</u>	<u>18,968,425</u>	<u>18,255,415</u>	<u>17,325,865</u>
<u>\$64,732,827</u>	<u>\$66,101,134</u>	<u>\$68,655,888</u>	<u>\$60,850,455</u>	<u>\$62,592,628</u>	<u>\$62,736,580</u>
76.16%	78.51%	82.47%	76.24%	77.42%	78.36%
\$34,599,668	\$34,277,624	\$33,898,165	\$32,527,552	\$32,939,217	\$32,624,978
<u>(20,266,342)</u>	<u>(18,092,926)</u>	<u>(14,589,524)</u>	<u>(18,968,425)</u>	<u>(18,255,415)</u>	<u>(17,325,865)</u>
<u>\$14,333,326</u>	<u>\$16,184,698</u>	<u>\$19,308,641</u>	<u>\$13,559,127</u>	<u>\$14,683,802</u>	<u>\$15,299,113</u>
41.43%	47.22%	56.96%	41.69%	44.58%	46.89%

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

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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2009	210,157	\$6,514,265	\$30,850	13.3 %
2008	211,317	6,033,253	28,551	7.5
2007	213,475	6,033,253	28,262	6.3
2006	219,296	6,033,253	27,590	5.5
2005	219,296	6,033,253	27,590	5.5
2004	220,486	5,883,836	26,722	5.2
2003	223,518	5,810,536	26,248	5.1
2002	223,518	5,609,741	25,163	5.3
2001	223,982	5,495,146	24,501	6.4
2000	225,116	5,619,121	24,975	7.6

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

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

		2009	
Name of Employer	Nature of Business	Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	3,700	3.77 %
Youngstown Air Reserve Base	Government	2,125	2.17
Trumbull County	Government	1,711	1.74
West Corporation	Call Center	1,500	1.53
Severstal Warren	Steel Products	1,350	1.38
Warren City Schools	Educational Service	810	0.83
Ohio Security Systems	Security/Janitorial	600	0.61
Delphi Packard	Vehicle Wiring Systems	590	0.60
AVI Food System	Food Service	500	0.51
Covelli Enterprise	Food Service	500	0.51
Total		13,386	13.65 %
Total Employment within the County		98,100	
		2000	
Name of Employer	Nature of Business	Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	10,800	9.87 %
Delphi Packard	Vehicle Wiring Systems	9,685	8.85
WCI Steel	Manufacturing	2,300	2.10
General Electric, Inc.	Light Bulbs	875	0.80
RMI Titanium	Titanium products	600	0.55
Thomas Steel Strip	Steel Bar Production	600	0.55
Denman Tire Corporation	Tires	420	0.38
ATD Corporation	Automotive racks	400	0.37
EASCO Corporation	Automotive products	391	0.36
U.S. Can Company	Steel containers	270	0.25
Total		26,341	24.08 %
Total Employment within the County		109,400	

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

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

	2009	2008	2007	2006	2005	2004
General Government						
Legislative and Executive						
Commissioners	140.00	143.00	141.00	140.00	136.00	147.00
Auditor	47.00	42.00	44.00	45.00	39.00	36.00
Treasurer	17.00	17.00	18.00	18.00	19.00	20.00
Prosecuting Attorney	36.00	37.00	36.00	35.00	35.00	36.00
Board of Elections	17.00	36.00	12.00	19.00	20.00	26.00
Recorder	13.00	13.00	13.00	13.00	12.00	18.00
Planning Commission	9.00	10.00	9.00	9.00	7.00	9.00
Risk Management	4.00	2.00	3.00	4.00	0.00	0.00
Judicial						
Common Pleas Court	100.00	96.00	101.00	98.00	103.00	103.00
Probate Court	28.00	27.00	29.00	27.00	27.00	34.00
Municipal Court	36.00	37.00	37.00	39.00	40.00	39.00
Clerk of Courts	32.00	34.00	33.00	33.00	35.00	37.00
Court of Appeals	4.00	4.00	3.00	3.00	2.00	3.00
Domestic Relations	70.00	69.00	70.00	69.00	67.00	68.00
County Court	29.00	30.00	29.00	29.00	29.00	29.00
Public Safety						
Sheriff	133.00	132.00	117.00	120.00	112.00	127.00
Coroner	7.00	7.00	7.00	7.00	7.00	7.00
Public Works						
Engineer	69.00	71.00	107.00	76.00	75.00	77.00
Health						
MRDD	363.00	361.00	358.00	371.00	358.00	366.00
Alcohol, Drug Abuse and Mental Health	43.00	47.00	46.00	43.00	40.00	40.00
Human Services						
Jobs and Family Services	197.00	205.00	221.00	198.00	182.00	196.00
Children's Services	172.00	166.00	177.00	181.00	182.00	200.00
Elderly Affairs	67.00	63.00	63.00	47.00	54.00	62.00
Veteran Services	8.00	7.00	8.00	7.00	6.00	6.00
Conservation and Recreation	8.00	7.00	7.00	6.00	9.00	11.00
Total General Government	<u>1,649.00</u>	<u>1,663.00</u>	<u>1,689.00</u>	<u>1,637.00</u>	<u>1,596.00</u>	<u>1,697.00</u>
Business-Type						
Sewer District	62.00	61.00	66.00	66.00	62.00	60.00
Total	<u>1,711.00</u>	<u>1,724.00</u>	<u>1,755.00</u>	<u>1,703.00</u>	<u>1,658.00</u>	<u>1,757.00</u>

(1) Information prior to 2004 is not available.

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

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



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

	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>								
<b>Legislative and Executive</b>								
<b>Commissioners</b>								
Number of resolutions	1,245	1,281	1,293	1,338	1,325	1,207	1,133	1,177
Number of meetings	52	52	51	57	52	52	54	51
<b>Auditor</b>								
Number of non-exempt conveyances	3,399	3,199	3,951	4,329	4,627	4,449	4,388	4,450
Number of exempt conveyances	4,498	4,778	4,850	5,026	5,352	5,447	5,699	5,742
Number of real estate transfers	7,987	7,977	8,801	9,355	9,979	9,896	10,087	10,192
Number of personal property returns	0	4,321	2,126	4,527	4,879	4,899	9,914	9,777
<b>Board of Elections</b>								
Number of registered voters	147,582	149,261	138,010	142,516	140,675	142,436	127,031	132,957
Number of voters last general election	65,575	108,441	43,497	83,906	66,031	110,747	58,210	74,757
Percentage of register voters that voted	44.43%	72.65%	31.52%	58.87%	46.94%	77.75%	45.82%	56.23%
<b>Recorder</b>								
Number of deeds recorded	7,119	7,840	8,544	9,200	9,919	9,717	9,767	10,190
Number of mortgages recorded	11,208	12,982	16,782	20,404	23,076	25,080	36,662	31,470
Number of military discharges recorded	41	49	35	38	54	44	57	110
<b>Building Department</b>								
Number of permits issued	680	732	757	964	1,056	1,408	1,397	1,410
<b>Judicial</b>								
<b>Common Pleas Court</b>								
Number of civil cases filed	3,519	3,482	3,499	3,169	3,169	3,236	3,080	3,104
Number of criminal cases filed	658	798	607	937	693	578	688	797
Number of domestic cases filed	1,196	2,177	2,318	1,378	1,378	1,252	1,393	1,512

(1) Information prior to 2002 not available

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

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

	2009	2008	2007	2006	2005	2004	2003	2002	2001
General Government									
Legislative and Executive									
Commissioners									
Vehicles	39.00	39.00	47.00	37.00	30.00	44.00	44.00	45.00	48.00
Auditor									
Vehicles	7.00	5.00	5.00	4.00	8.00	4.00	4.00	4.00	4.00
Treasurer									
Vehicles	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	4.00
Prosecuting Attorney									
Vehicles	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Board of Elections									
Vehicles	0.00	0.00	0.00	4.00	4.00	4.00	4.00	4.00	4.00
Judicial									
Court of Appeals									
Vehicles	1.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00
Common Pleas Court									
Vehicles	19.00	11.00	14.00	25.00	27.00	23.00	23.00	21.00	22.00
Juvenile Court									
Vehicles	10.00	7.00	7.00	7.00	6.00	7.00	7.00	9.00	9.00
Probate Court									
Vehicles	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00
Public Safety									
Sheriff									
Vehicles	73.00	62.00	36.00	29.00	30.00	31.00	31.00	48.00	50.00

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

(1) Information prior to 2001 is not available.



**Mary Taylor, CPA**  
Auditor of State

**TRUMBULL COUNTY FINANCIAL CONDITION**

**TRUMBULL COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 30, 2010**