



Dave Yost • Auditor of State



**TRUMBULL COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Federal Awards Expenditures Schedule (Prepared by Management) .....	1
Notes to the Federal Awards Expenditures Schedule (Prepared by Management) .....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	9
Schedule of Findings.....	13
Corrective Action Plan (Prepared by Management) .....	15

**This page intentionally left blank.**

**TRUMBULL COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for SNAP FY16	10.561	G-1617-11-5584		\$ 368,047
State Administrative Matching Grants for SNAP FY15		G-1617-11-5584		1,000,442
				<u>1,368,489</u>
<i>Passed through Rural Utilities:</i>				
Waste Water Disposal Systems for Rural Communities	10.760			1,220,017
<i>Passed through the Ohio Department of Education:</i>				
<i>Child Nutrition Cluster:</i>				
<i>Non Cash Assistance (Food Distribution)</i>				
National School Lunch Program	10.555	n/a		10,430
<i>Cash Assistance:</i>				
School Breakfast Program	10.553	n/a		6,358
National School Lunch Program	10.555	n/a		33,098
				<u>49,886</u>
<b>Total United States Department Of Agriculture</b>				<b><u>2,638,392</u></b>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through the Ohio Development Services Agency:</i>				
<i>Community Development Block Grants - Small Cities Program:</i>				
CDBG Program - Small Cities FY16	14.228	B-F-16-1CS-1		568
CDBG Program - Small Cities FY15		B-F-15-1CS-1		405,367
CDBG Program - Small Cities FY14		B-F-14-1CS-1		73,640
CDBG Program - Small Cities FY12		B-W-12-1CS-1		96,375
CDBG Program - Small Cities FY12		B-F-12-1CS-1		193,397
<i>Subtotal - CFDA 14.228 - Small Cities Program</i>				<u>769,347</u>
<i>HOME Investment in Affordable Housing:</i>				
HOME Investment in Affordable Housing FY15	14.239	M-15-DC-39-0202		63,884
HOME Investment in Affordable Housing FY14		M-14-DC-39-0202		150,337
HOME Investment in Affordable Housing FY13		M-13-DC-39-0202		45,481
HOME Investment in Affordable Housing FY11		M-11-DC-39-0202		1,840
<i>Subtotal - CFDA 14.239</i>				<u>261,542</u>
<i>Shelter Plus Care:</i>				
Shelter Plus Care Funding	14.238	OH381C5E071000		420,550
CoC Homeless Renewal Funding FY 16		OH163C5E071402		183,290
CoC Homeless Renewal Funding FY 15		OH163C5E071301		31,426
CoC Homeless Renewal Funding FY 15		OH164C5E071301		14,153
CoC Homeless Renewal Funding		OH203L5E071508		152,294
CoC Homeless Renewal Funding		OH164C5E071402		74,712
CoC Homeless Renewal Funding		OH381CE5071501		94,346
CoC Homeless Renewal Funding		OH203L5E071407		162,495
<i>Subtotal - CFDA 14.238</i>				<u>1,133,266</u>
<i>Supportive Housing Program:</i>				
Supportive Housing	14.235	OH0186B5E071407		99,020
Supportive Housing FY17		OH0186B5E071508		13,354
<i>Subtotal - CFDA 14.235</i>				<u>112,374</u>
<b>Total Ohio Development Services Agency</b>				<b><u>2,276,529</u></b>
<b>Total United States Department of Housing and Urban Development</b>				<b><u>2,276,529</u></b>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
<i>Passed through the Ohio Attorney General's Office:</i>				
Juvenile Accountability	16.523	2013-JB-15-B010		5,225
<i>Crime Victims Assistance Program</i>				
Victims of Crime Act FY16	16.575	16VAGENEE023		111,430
Victims of Crime Act FY15		16VAGENEE023		31,363
State Victims Assistance Act FY16		16VAGENEE023		7,043
State Victims Assistance Act FY15		16VAGENEE023		2,347
<i>Subtotal - CFDA 16.575</i>				<u>152,183</u>
Justice Assistance Grant	16.738	2014-JG-A01-6446		112,961
<b>Total United States Department Of Justice</b>				<b><u>270,369</u></b>

**TRUMBULL COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
(Continued)

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> <b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants:				
Emergency Management Performance Grant FY16	97.042	EMW-2013-EP-0060S01		37,771
Emergency Management Performance Grant FY15		EMW-2013-EP-0060S01		71,810
<i>Subtotal - CFDA 97.042</i>				<u>109,581</u>
<b>Total United States Department of Homeland Security</b>				<b><u>109,581</u></b>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Title VI-B Flow Thru Grant	84.027			104,076
Preschool Grant - Section 619, FY16	84.173			27,566
<i>Total Special Education Cluster</i>				<u>131,642</u>
<b>Total United States Department of Education</b>				<b><u>131,642</u></b>
<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>				
Individual with Disabilities Education	84.181	07810021HG0716		126,381
<i>Aging Cluster:</i>				
Special Programs for the Aging:				
Title III, Part C-1 Grant_Nutrition Services	93.045	n/a		148,070
Title III, Part C-2 Grant_Nutrition Services				194,382
<i>Subtotal - CFDA 93.045</i>				<u>342,452</u>
Nutrition Services Incentive Program				
NSIP, Part C-1	93.053	n/a		32,603
NSIP, Part C-2				74,590
<i>Subtotal - CFDA 93.053</i>				<u>107,193</u>
<i>Total Aging Cluster</i>				449,645
Total Ohio Department of Aging/District XI Area Agency on Aging				<u>576,026</u>
<i>Passed through the Ohio Department of Mental Health:</i>				
MIECHV	93.505	D89MC28278		4,300
Family Centered Services and Supports:				
Emergency Services Assistance Reimbursement	93.556	G-1617-11-5585		108,402
Caseworker Visits		G-1617-11-5585		8,662
Post Adoption Special Service Subsidy		G-1617-11-5585		9,086
Family Center Services & Supports FY 16		N/A		26,313
Family Center Services & Supports FY 15		N/A		28,014
<i>Subtotal - CFDA 93.556</i>				<u>180,477</u>
Block Grants for Community Mental Health Services:				
Block Grants for Community Mental Health Services FY17	93.958	78-17		68,552
Block Grants for Community Mental Health Services FY16		78-16		68,552
Block Grants for Community Mental Health Services FY15		78-15		1,389
<i>Subtotal - CFDA 93.958</i>				<u>138,493</u>
Social Services Block Grant - Title XX:				
Social Services Block Grant - Title XX FY17	93.667			55,667
Maternal Infant and Early Childhood Home Visiting				
MIECHV FY14	93.505	D89MC25211		127,582
Social Services Block Grant - Title XX FY16				55,667
<i>Subtotal - CFDA 93.667</i>				<u>183,249</u>
Block Grants for Prevention and Treatment of Substance Abuse:				
Prevention and Treatment Substance Abuse FY17	93.959	78-17	93,810	93,810
Prevention and Treatment Substance Abuse FY16		78-16	243,957	243,957
Youth Mentoring Services FY15		78-15		0
<i>Subtotal - CFDA 93.959</i>				<u>337,767</u>
Total Ohio Department of Mental Health and Addiction Services				<u>337,767</u>

**TRUMBULL COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
(Continued)

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> <b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant - Title XX FY17	93.667	78-17		124,980
Medicaid Assistance Program - MAC	93.778			<u>365,943</u>
Total Ohio Department of Developmental Disabilities				490,923
<i>Passed through Ohio Department of Job and Family Services:</i>				
Child Welfare Services Program - Title IV, Part B	93.645	G-1617-11-5585		131,773
Chaffee Foster Care Independence - Title IV, Part E	93.674	G-1415-11-5433		
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families (TANF) State Programs FY16	93.558	G-1617-11-5584		805,232
Temporary Assistance for Needy Families (TANF) State Programs FY15		G-1617-11-5584		3,282,711
TANF Independent Living		G-1617-11-5585		53,094
<i>Total TANF Cluster</i>				<u>4,141,037</u>
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant FY16	93.575	G-1617-11-5584		136,330
Child Care and Development Block Grant FY15		G-1617-11-5584		205,364
<i>Total CCDF Cluster</i>				<u>341,694</u>
Child Abuse and Neglect Provention	93.590	G-1617-11-5585		1,079
Child Support Enforcement FY 16	93.563	G-1617-11-5584		698,667
Child Support Enforcement FY 15	93.563	G-1617-11-5584		2,248,552
<i>Subtotal - CFDA 93.563</i>				<u>2,947,219</u>
<i>Foster Care Title IV-E:</i>				
Foster Care Title IV-E Foster Care Maintenance	93.658	G-1617-11-5585		2,342,829
Foster Care Title IV-E Administration and Training		G-1617-11-5585		779,841
Contracts Title IV-E Foster Care Maintenance		G-1617-11-5585		9,948
<i>Subtotal - CFDA 93.658</i>				<u>3,132,618</u>
<i>Adoption Assistance:</i>				
Title IV-E Administration and Training	93.659	G-1617-11-5585		1,823,726
Non-Recurring Adoption Expense Reimbursement		G-1617-11-5585		6,913
Contracts		G-1617-11-5585		21,249
<i>Subtotal - CFDA 93.659</i>				<u>1,851,888</u>
Social Services Block Grant - Title XX, F15	93.667	G-1617-11-5584		374,737
Social Services Block Grant - Title XX, F14		G-1617-11-5584		1,306,957
				<u>1,681,694</u>
Chaffee Foster Care Independence	93.674	G-1617-11-5585		59,597
<i>Medicaid Cluster:</i>				
Medicaid FY16	93.778	G-1617-11-5584		443,600
Medicaid FY15		G-1617-11-5584		1,759,671
Medicaid Child Welfare		G-1617-11-5585		4,948
<i>Total Medicaid Cluster</i>				<u>2,208,219</u>
Total Ohio Department of Job and Family Services				16,496,818
<b>Total United States Department of Health and Human Services</b>				<b><u>18,408,053</u></b>
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
<i>Workforce Investment Act (WIA) Cluster:</i>				
Workforce Investment Act - Adult FY16	17.258	G-1415-15-0316		352,128
Workforce Investment Act - Adult FY15		G-1415-15-0316		87,567
<i>Subtotal - CFDA 17.258</i>				<u>439,695</u>
<i>Workforce Investment Act - Youth Activities:</i>				
Workforce Investment Act - Youth FY16	17.259	G-1415-15-0316		324,997
Workforce Investment Act - Youth FY15		G-1415-15-0316		19,227
<i>Subtotal - CFDA 17.259</i>				<u>344,224</u>

TRUMBULL COUNTY  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
(Continued)

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Workforce Investment Act - Rapid Response FY 12	17.260	G-1415-15-0316		
Workforce Investment Act - Dislocated Worker Formula Grant: Dislocated Worker Allocation FY16	17.278	G-1415-15-0316		303,265
Dislocated Worker Allocation FY15		G-1415-15-0316		111,098
Subtotal - CFDA 17.278				<u>414,363</u>
Total WIA Cluster				1,198,282
Total Ohio Department of Job and Family Services				1,198,282
<b>Total United States Department of Labor</b>				<u><b>1,198,282</b></u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b> <i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Warren Sharon/Howland	20.205	79846		73,300
Hub 12		84458		641
CORT3		84621		24,220
WAR5		84459		961
BRI4		84463		3,275
WAR2		91013		13,312
LIB2		91012		19,924
SOU14		97632		65,852
JOH8		97634		130,705
HUB4		85153		10,329
No Passing Zone		100416		38,847
Bedford Road		84727		80,306
KIN10		98773		11,012
CNG		99805		476,076
North Rd/North River		99586		11,715
N.River Sidewalks		98970		440,827
Commonwealth		99594		192,625
Subtotal - Highway Planning and Construction				<u>1,593,927</u>
Highway Safety Cluster				
State and Community Highway Safety FY 2016	20.600			17,510
State and Community Highway Safety FY 2016				28,288
Subtotal -CFDA 20.600				<u>45,798</u>
Total Highway Safety Cluster				45,798
<b>Total United States Department of Transportation</b>				<u><b>1,639,725</b></u>
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b> <i>Passed through the Ohio Department of Health:</i>				
Home Sewage Treatment System Reserve Program FY15	66.202			82,500
In-Person Pollworker Training	93.617	06-SOS-HHHS-78		
<b>Total United States Environmental Protection Agency</b>				<u><b>82,500</b></u>
				<u><b>\$ 26,755,073</b></u>



**TRUMBULL COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Federal Awards Expenditures Schedule (the Schedule) includes the federal award activity of Trumbull County (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

The County passes certain federal awards received from Trumbull County Job & Family Services and the Trumbull County Mental Health Recovery Board to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE D - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE E – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE F – COMMUNITY DEVELOPMENT BLOCK GRANT (CDGB) REVOLVING LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. 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 Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the property and by other guarantees.

TRUMBULL COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(Continued)

Activity in the CDBG Revolving Loan Fund during 2016 was as follows:

Beginning loans receivable balance as of January 1, 2016:	\$ 612,966
Loans made	0
Loans principal repaid on loans issued prior to 2016	311,755
Loans principal repaid	<u>0</u>
Ending loans receivable balance as of December 31, 2016	\$ 301,211
Cash balance on hand in the revolving loan fund at December 31, 2016	\$ 238,397
Interest subsidies and economic development principal	297,699
Administrative costs expended during 2016	<u>129,746</u>
Total Value of RLF portion of CDBG 14.228 Program	\$ 406,350

**NOTE - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



# Dave Yost • Auditor of State

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

Trumbull County  
160 High Street  
Warren, Ohio 44481

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2017. Our report refers to other auditors who audited the financial statements of Fairhaven Industries, Inc as described in our report 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. The financial statement of Fairhaven Industries, Inc. was not audited in accordance with Government Auditing Standards.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***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, opining 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2016-001.

***Entity's Response to Findings***

The County's responses to the finding identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

June 27, 2017



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Trumbull County  
160 High Street  
Warren, Ohio 44481

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Trumbull County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Trumbull County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Trumbull County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*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's applicable 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Federal Awards Expenditures Schedule Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2017 wherein we noted Fairhaven Industries Inc. was audited by other auditors. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 27, 2017. The accompanying federal awards expenditures schedule presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



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

September 18, 2017

**This page intentionally left blank.**



**TRUMBULL COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2016**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control 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>	Yes
<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>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR §200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>  Shelter Plus Care Funding Child Support Enforcement Temporary Assistance for Needy Families Medicaid	<u>CFDA #</u> 14.238 93.563 93.558 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type AIB Programs</b>	Type A: > \$ 802,653 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

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

**1. Finding for Recovery Sanitary Engineer – Repaid Under Audit**

<i>Finding Number</i>	2016-001
-----------------------	----------

NONCOMPLIANCE

On February 25, 2015, the Board of Commissioners assigned the County Engineer to assume the duties of the Sanitary Engineer. On March 18, 2015 the Board of Commissioners and the Sanitary Engineer adopted an agreement for compensation at a rate of \$2,000 per month, payable monthly. The total annual compensation would calculate to \$24,000. In 2016, the Sanitary Engineer was paid \$1,000 per pay period for the additional duties. There were twenty-six pay periods in 2016, so the total compensation paid to the Sanitary Engineer for the additional duties was \$26,000. As a result, the Sanitary Engineer was overpaid \$2,000 in 2016.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Randy Smith, Sanitary Engineer, for \$2,000 and in favor of the Trumbull County Sanitary Engineer Fund.

On June 1, 2017, Mr. Smith repaid the Trumbull County Sanitary Engineer Fund the full amount of \$2,000.

The County should ensure the agreement is followed and the payments are \$2,000 per month instead of \$1,000 biweekly.

**Summary of Official's Response:** The Sanitary Engineering services payroll was changed from a monthly schedule to a bi-weekly schedule at the direction of the Trumbull County Auditor's Office. While the finding must go against the individual whom received the improperly disbursed funds, this person did not sign off on, approve of, or have any input into the change in the disbursement system. The individual did not notice the overpayment because sanitary engineering services are lumped together with other gross pay making the overpayment difficult to detect. Once the issue was identified the overpayment was corrected and tendered back in full. (The full Official's Response is on file at the County Engineer's office.)

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

None

**TRUMBULL COUNTY**

**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
DECEMBER 31, 2016**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2016-001	The Auditor's Office and Engineer will make sure the agreed upon yearly salary amount is not exceeded for the Engineer's additional duties.	June 1, 2017	Adrian Biviano, County Auditor

**This page intentionally left blank.**



# TRUMBULL COUNTY

CAFR  
2016

*Photo By Ron Flaviano*

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016

COUNTY AUDITOR

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





**TRUMBULL COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016

PREPARED BY:

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

*160 HIGH STREET N.W.*  
*WARREN, OHIO 44481*

**This Page is Intentionally Left Blank.**



---

# **INTRODUCTORY SECTION**

---

**This page intentionally left blank.**

**TRUMBULL COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

TABLE OF CONTENTS

**I. INTRODUCTORY SECTION**

Title Page	i-iv
Table of Contents .....	i-iv
County Auditor’s Letter .....	v
Letter of Transmittal .....	vii-xiii
Elected Officials.....	xv
Organizational Chart - County Auditor’s Office.....	xvi
Organizational Chart - Trumbull County .....	xvii
Certificate of Achievement for Excellence in Financial Reporting.....	xviii

**II. FINANCIAL SECTION**

INDEPENDENT AUDITOR’S REPORT .....	1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS .....	5-18
<b>BASIC FINANCIAL STATEMENTS:</b>	
Government-Wide Financial Statements:	
Statement of Net Position .....	19
Statement of Activities .....	20-21
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	22-23
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	24
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	26-27
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	28
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund.....	29
Public Assistance Fund .....	30
County Board of Developmental Disabilities Fund.....	31
Community Mental Health Fund.....	32
Children Services Fund .....	33
Statement of Fund Net Position - Proprietary Funds .....	34
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....	35
Statement of Cash Flows - Proprietary Funds .....	36-37
Statement of Fiduciary Assets and Liabilities - Agency Funds .....	38

BASIC FINANCIAL STATEMENTS (CONTINUED):

Notes to the Basic Financial Statements .....	39-99
---	-------

REQUIRED SUPPLEMENTARY INFORMATION:

Schedule of the County’s Proportionate Share of the Net Pension Liability/Asset:	
Ohio Public Employees Retirement System (OPERS).....	102
State Teachers Retirement System (STRS) of Ohio.....	103
Schedule of County Contributions:	
Ohio Public Employees Retirement System (OPERS).....	104-105
State Teachers Retirement System (STRS) of Ohio.....	106-107
Notes to the Required Supplementary Information.....	108

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:

Schedule of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual (Non-GAAP Budgetary Basis)	
General Fund.....	110-113
Public Assistance Fund .....	114
County Board of Developmental Disabilities Fund.....	115
Community Mental Health Fund.....	116
Children Services Fund .....	117
General Obligation Bond Retirement Fund.....	118
Water Fund.....	119
Sewer Fund.....	120

Combining Statements and Individual Fund Schedules - Nonmajor Governmental Funds:

Fund Descriptions - Nonmajor Governmental Funds .....	121-122
Combining Balance Sheet - Nonmajor Governmental Funds.....	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds .....	125
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	126-131
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds .....	132-137

Schedules of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Budgetary Basis):

Motor Vehicle Gasoline Tax Fund.....	139
Child Support Fund .....	140
Real Estate Assessment Fund.....	141
Indigent Guardianship Fund.....	142
Dog and Kennel Fund .....	143
Adult Probation Fund.....	144
Probate Court Fund .....	145
Domestic Violence Shelter Fund.....	146
Drug Law Enforcement Fund.....	147
Delinquent Real Estate Tax Assessment Collector Fund .....	148
Certificate of Title Fund.....	149
Recorders Supplemental Fund.....	150
Emergency 911 Fund.....	151
Youth Services Fund .....	152
Elderly Affairs Fund.....	153
Law Library Fund.....	154
Community Development Fund .....	155

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES (CONTINUED):

Senior Citizens Levy Fund .....	156
Drug Prosecution Unit Fund.....	157
Revolving Loan - Economic Development Fund .....	158
Indigent Drivers Alcohol Treatment Fund .....	159
Law Enforcement Trust Fund.....	160
Law Enforcement Agency Fund.....	161
Drug Task Force Fund.....	162
Redevelopment Fund.....	163
Local Law Enforcement Block Grant Fund.....	164
Community Gun Violence Block Grant Fund .....	165
Homeland Security Fund.....	166
Workforce Development Fund .....	167
Hillside Administration Fund .....	168
Miscellaneous State Grants Fund .....	169
Combining Balance Sheet - Nonmajor Capital Projects Funds .....	170-171
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	172-173
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
Court Computerization Fund .....	174
Construction Fund .....	175
Permanent Improvement Fund .....	176
County Computerization Fund .....	177
Court Security Fund .....	178
Combining Statements and Individual Fund Schedules - Proprietary Funds:	
Fund Descriptions - Internal Service Funds .....	179
Combining Statement of Fund Net Position - Internal Service Funds .....	180
Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Funds.....	181
Combining Statement of Cash Flows - Internal Service Funds .....	182
Schedules of Revenues, Expenditures and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis):	
Gasoline Rotary Fund.....	183
Hospitalization Fund .....	184
Telephone Rotary Fund.....	185
Workers' Compensation Fund.....	186
Individual Fund Schedules - Fiduciary Funds:	
Fund Descriptions - Agency Funds .....	187
Combining Statement of Changes in Assets and Liabilities - Agency Funds .....	188-194

**III. STATISTICAL SECTION**

Statistical Section - Contents .....	S1
Net Position by Component - Last Ten Years.....	S2-S3
Changes in Net Position - Last Ten Years .....	S4-S7

**III. STATISTICAL SECTION (CONTINUED)**

Fund Balances, Governmental Funds - Last Ten Years .....	S8-S9
Changes in Fund Balances, Governmental Funds - Last Ten Years .....	S10-S11
Assessed Valuation and Estimated Actual Value of Taxable Property - Last Ten Years.....	S12-S13
Property Tax Rates - Direct and Overlapping Governments (Rate Per \$1,000 of Assessed Value) - Last Ten Years.....	S14-S27
Principal Property Taxpayers, Real Estate Tax - December 31, 2016 and December 31, 2007.....	S28
Principal Property Taxpayers, Public Utility Tangible Personal Property Tax - December 31, 2016 and December 31, 2007.....	S29
Property Tax Levies and Collections - Last Ten Years.....	S30
Ratios of General Obligation Bonded Outstanding - Last Ten Years .....	S31
Ratios of Outstanding Debt by Type - Last Ten Years .....	S32-S33
Computation of Legal Debt Margin - Last Ten Years.....	S34-S35
Direct and Overlapping Governmental Activities Debt - as of December 31, 2016 .....	S36
Pledged Revenue Coverage, Revenue Debt - Water Fund - Last Ten Years .....	S37
Pledged Revenue Coverage, Revenue Debt - Sewer Fund - Last Ten Years .....	S38
Pledged Revenue Coverage, Revenue Bonds - Last Eight Years.....	S39
Demographic and Economic Statistics - Last Ten Years .....	S41
Principal Employers - Current and Nine Years Ago .....	S42
Full-Time County Government Employees by Function /Activity - Last Ten Years .....	S43
Operating Indicators by Function /Activity - Last Ten Years .....	S44-S45
Capital Assets Statistics by Function /Activity - Last Ten Years.....	S46-S47



**ADRIAN S. BIVIANO, CPA**  
**TRUMBULL COUNTY AUDITOR**  
160 High Street, N.W., Warren, Ohio 44481  
Phone: 330-675-2420 Fax: 330-675-2419  
[auditor@co.trumbull.oh.us](mailto:auditor@co.trumbull.oh.us)

June 27, 2017

The Honorable Mauro Cantalamessa  
The Honorable Frank S. Fuda  
The Honorable Daniel E. Polivka

The Honorable Sam C. Lamancusa  
Trumbull County Treasurer

Citizens of Trumbull County:

It is my pleasure to present Trumbull County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016.

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 government entities and with the hope of receiving a twenty-second 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, CFE

**This Page is Intentionally Left Blank.**





**ADRIAN S. BIVIANO, CPA**  
**TRUMBULL COUNTY AUDITOR**  
160 High Street, N.W., Warren, Ohio 44481  
Phone: 330-675-2420 Fax: 330-675-2419  
[auditor@co.trumbull.oh.us](mailto:auditor@co.trumbull.oh.us)

June 27, 2017

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, 2016.

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

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

Dave Yost, Auditor of State, has issued an unmodified (“clean”) opinion on Trumbull County’s financial statements for the year ended December 31, 2016. The independent auditor’s report is located at the front of the financial section of this report.

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

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

Trumbull County, created in 1800, is located in northeast Ohio, on the southern border of Ashtabula County, the eastern borders of Geauga and Portage Counties and the western border of the State of Pennsylvania. The County is approximately forty miles southeast of the City of Cleveland. The County encompasses 24 townships and eleven cities and villages, the largest of which is the City of Warren, the County Seat. The County is in the Youngstown-Warren, Ohio Metropolitan Statistical Area (MSA) comprised of Trumbull, Columbiana and Mahoning Counties, the 101<sup>st</sup> largest of 381 MSA’s in the United States.

The County is served by extensive and diversified transportation facilities. More than eighty motor freight carriers serve the area and 40 contract carriers maintain offices or terminals. The County is presently served by two railroad systems - Conrail and CSX. The Western Reserve Port Authority is located within the County and commercial service is provided by Allegiant Airline. Also, Wyman’s

Executive Airport is located within the County. Three airports within commuting distance of the County, Cleveland Hopkins International Airport, Akron-Canton Regional Airport and Pittsburgh International Airport, provide additional air transportation services.

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

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

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Trumbull County (the Primary Government) and its' Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". 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 Industries, Inc. and the Trumbull County Land Bank have been included as discretely presented component units.

The County is associated with other organizations. These include the Geauga/Trumbull Solid Waste District which is a joint venture as discussed in Note 14; the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool discussed in Note 22; the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, and the Eastgate Regional Council of Governments which are jointly governed organizations discussed in Note 23; the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board, the Trumbull County Metropolitan Park District and the Trumbull County Transit Board which are related organizations discussed in Note 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. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

The County Prosecutor's office, the Juvenile Detention Center and the County Jail are also maintained by the County. In addition to the responsibilities as a prosecutor of criminal cases, the County Prosecutor is designated by Ohio law as the chief legal counsel for all County officers, boards and agencies, including

the Board of Commissioners, the County Auditor and the County Treasurer and all townships and local school districts. The County Prosecutor is also a member of the County Budget Commission.

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

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

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

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. According to the U.S. Department of Labor, Bureau of Labor Statistics, Midwest Information Office, as of March 2016, there were 68,705 people employed in Trumbull County making an average weekly wage of \$780.

Trumbull County's collaborative economic development program helps existing companies grow and works to attract new businesses, industry, investment, and jobs. Trumbull County coordinates local, state, regional, and federal programs for businesses and industries expanding or locating in Trumbull County and takes advantage of state and federal programs such as Ohio's Enterprise Zone (RZ) and Community Reinvestment Area (CRA) programs, which permits tax incentives on new real property within designated areas; the Community Development Block Grant Economic Development (CDBG-ED) Program, which provides for jobs for low and moderate income persons; the CDBG Revolving Loan Fund (RLF), which provides low-interest loans to primarily small manufacturing facilities; and has Foreign Trade Zone (FTZ) status which allows for reducing trade and tariff costs for local companies. Trumbull County is also a founding member of the Trumbull County Brownfield Coalition.

Trumbull County has one of the largest and most successful Enterprise Zone Programs in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. The Enterprise Zone Program provides tax incentives for new industrial or manufacturing expansion projects in Trumbull County. In 2016, the Planning Commission had a total of 15 active Enterprise Zone Agreements in compliance with their agreements. As a result of the 15 active Enterprise Zone Agreements: 533 jobs were created; 2,972 jobs were retained; \$117,000,000 was invested in real property and \$216,000,000 was invested in personal property in Trumbull County.

In June, the Board of Commissioners approved an EZ Agreement with Flex Strut, Inc. for a 60 percent abatement on eligible new real property investment for a period of 10 years for two additions totaling 11,870 square feet to its existing manufacturing facility located on Commonwealth Avenue in Howland Township. The company plans to invest ranging from \$900,000 - \$1.7 million and hire 8 new full-time employees within three years.

In November, the Board of Commissioners approved an EZ Agreement with J.A. McMahon, Inc. for 75 percent abatement over a period of 10 years for the construction of a 24,000 square foot addition to its existing facility on Grant Street in the City of Niles. The company plans to invest ranging from \$2.4 - \$2.6 million at the project site, retain 23 jobs and create 5 full-time jobs within three years.

The Community Reinvestment Area (CRA) Program allows a community to offer tax incentives on the increased value from improvements to properties within the boundaries of the CRA. CRAs are typically located in areas where investment has been discouraged. In 2016, the Planning Commission updated the City of Warren's Community Reinvestment Area. The City of Warren has an existing CRA that was

originally certified in 1977. The first step in updating a CRA is to complete a housing survey of the area in order to determine which areas are discouraged.

Also in 2016, the Planning Commission expanded Liberty Township’s CRA. In 2013, the Planning Commission assisted Liberty Township in establishing a three square mile CRA along Belmont Avenue. In 2014, the Planning Commission processed three CRA applications; the construction of an 87-room Comfort Suites Hotel, the creation of a Dunkin Donuts, and the construction of an office and shop for CR Electric. All projects are now complete and have generated over \$7.4 million in new development.

Trumbull County has had one of the most successful Revolving Loan Funds in Ohio, with over \$4 million loaned to local companies since 1984, yielding 1,000 new jobs and thousands of jobs retained. The Revolving Loan Fund (RLF) provides low-interest loans to primarily small manufacturing facilities within Trumbull County. Trumbull County Planning Commission currently has four (4) active loans in the RLF and is proud to report that all performance and compliance criteria including job creation have been met and maintained for all loans. In addition, all payments have been received and are up to date. The proceeds for the last several years have gone to pay back the bond for the Section 108 Loan Program, paid off in August of 2016.

The County has had over 1,000 acres designated as FTZ 181; however, a policy change in 2011 allowed a foreign trade zone to be designated anywhere in Trumbull County, and would provide for a 30 to 60 day review of applications by qualified companies to locate in a foreign trade zone.

In 2016, the Planning Commission continued to participate as an active member of the Trumbull County Brownfield Coalition, which was the recipient of a FY2013 \$600,000 U.S. EPA Brownfield Assessment Grant. Members of the Coalition include the Planning Commission, Western Reserve Port Authority, City of Warren, and Howland Township. The Coalition utilized the grant to create an Urban Setting Designation (USD) in the City of Warren under the Ohio Voluntary Action Program (VAP). Ohio’s VAP recognizes that many brownfield sites are located in highly urbanized areas which rely on community water systems to supply residents with safe drinking water. In those areas, ground water that contains chemicals from prior industrial or commercial activities pose no perceptible risk to the community because ground water is not used for drinking purposes. A USD recognizes that cleaning up the ground water to drinking water standards is not necessary because no one will be drinking the ground water. This process was initiated in 2015 and completed in 2016. Throughout 2016, the Coalition continued to perform assessments at different brownfield sites throughout Trumbull County as shown in the table below. These assessments are the first phase in cleaning up a site for reuse. The Coalition was able to utilize grant money to purchase a 3DR Solo Drone in order to capture updated aerial images and videos of Trumbull County’s Brownfield sites for site marketing and creation of a digital inventory. Planning Commission staff presented at the Ohio Brownfields Conference and the Ohio Economic Development Association’s Annual Summit on the Coalition’s unique public engagement strategy.

Also in 2016, the Coalition continued to perform assessments at different brownfield sites throughout Trumbull County as shown in the table below.

Site	Work Performed
Wean Building	Asbestos Survey
Warren CDA Building	Asbestos Survey
Trumbull Bronze	Phase I and II Environmental Site Assessment
Girard Leatherworks	Phase II Environmental Site Assessment
RG Steel Administration Building	Phase I and II Environmental Site Assessment

St. Joseph's Hospital	Asbestos Survey
Peerless Electric	Phase I Environmental Site Assessment
Larchmont Sites	Phase I Environmental Site Assessment and Asbestos Surveys and Phase II Environmental Site Assessments at selected sites
Dana Street Sites	Phase I Environmental Site Assessment and Asbestos Survey
406 Bank Street	Asbestos Survey
Chase Tower	Asbestos Survey

In 2016, the Planning Commission continued to provide in-kind time to the Coalition to implement a one-of-its-kind education and outreach strategy that focuses on building partnerships with other local agencies to effectively educate all groups that are affected by brownfields including business owners, realtors, elected officials, and residents of the community.

**Income**

According to the 2015 American Community Survey 1-Year Estimates, the median household income for Trumbull County is estimated at \$43,073; compared to the Warren City median household income of \$29,376; the State median household income of \$49,429; and the United States median household income of \$53,889.

**Housing**

The following data from the 2015 American Community Survey, 5-Year Estimates shows housing units in Trumbull County; with comparative statistics for the City of Warren, the State of Ohio and the United States.

	Median Value of Owner-Occupied Housing Units	Number of Housing Units
City of Warren	\$ 60,700	20,416
Trumbull County	\$ 97,000	95,669
Ohio	\$129,900	5,140,902
United States	\$178,600	133,351,840

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

The County, through the Sanitary Engineer's Department, is in the process of making various capital improvements which will be funded by various sources, including special assessments, through the business-type funds. Sewer projects that are in process include the Little Squaw Creek Interceptor (Phase 5), the Belmont Park project, the Allison Avenue project, the South Bedford Road project, the Swift Drive project, the Heaton Chute Project, the State Road (Phase 2) project, the Scoville Drive project and the Mosquito Creek Capital Improvement project and the Brookfield Capital Improvement project.

Water projects that are in process are Blueprint To Prosperity Waterline Initiative and the Howland Water System Hydraulic improvement project.

## ***Long-term Financial Planning***

Trumbull County has developed a five (5) year capital budget plan which is used as a plan for capital spending projects and is updated annually to maintain a five year outlook. This budget is meant to provide guidance by the Board of County Commissioners and other elected officials in determining the County's future capital needs.

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

## ***Relevant Financial Policies***

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

## ***Acknowledgments***

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

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

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

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

Sincerely,



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

**This Page is Intentionally Left Blank.**



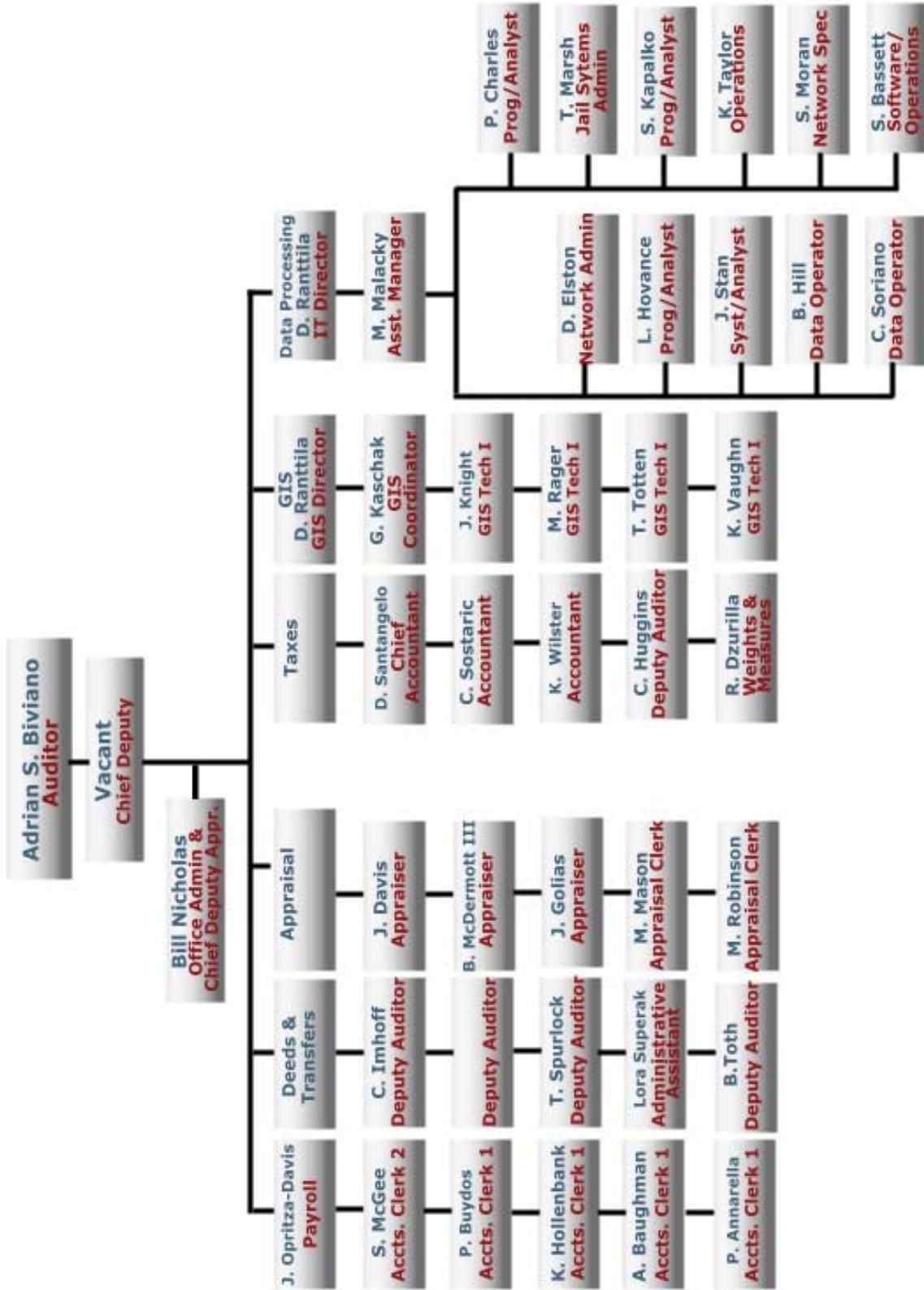
# Trumbull County, OHIO

## ELECTED OFFICIALS

December 31, 2016

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

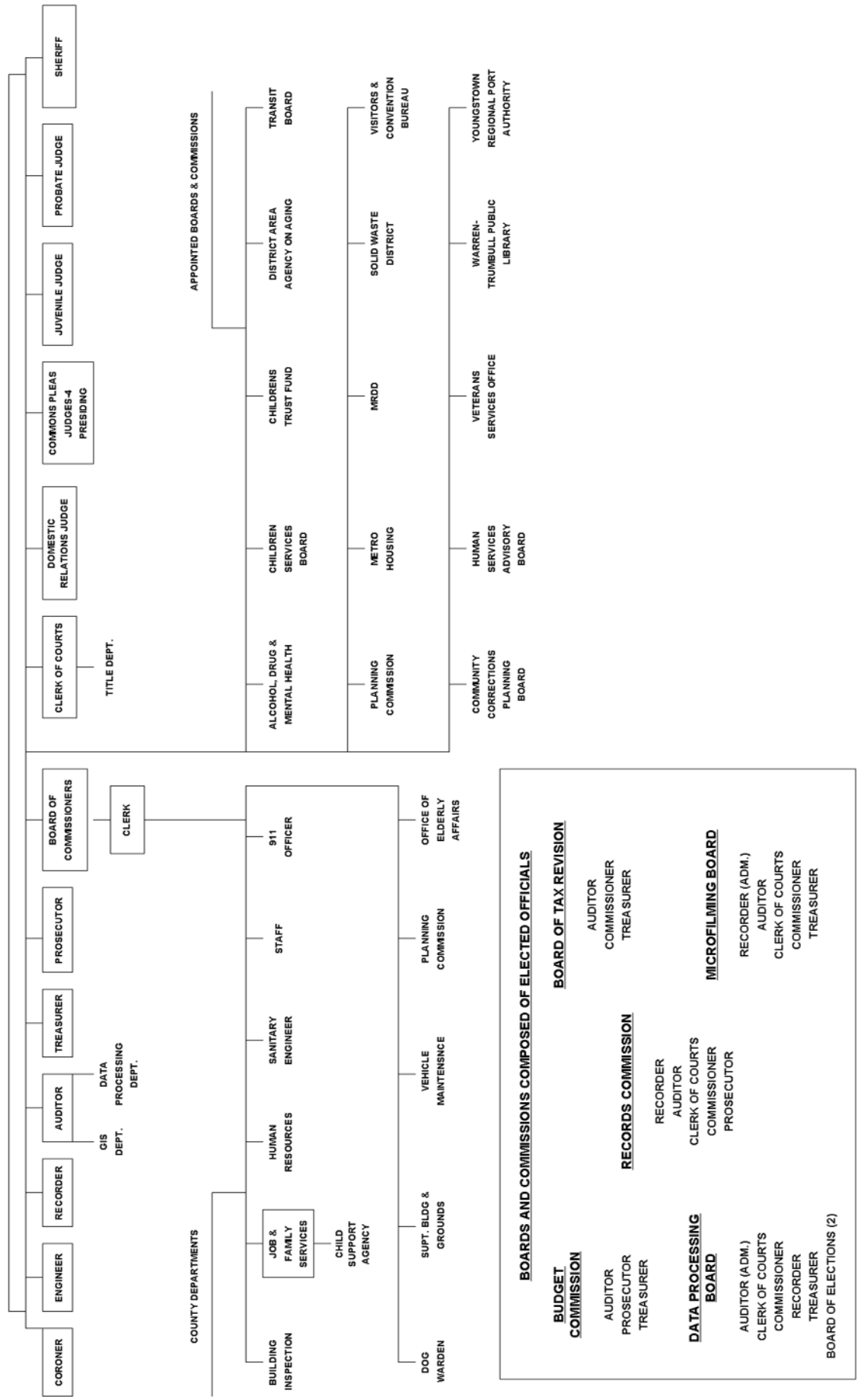
# TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



# TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF TRUMBULL COUNTY

### ELECTED OFFICIALS





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Trumbull County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO

---

# **FINANCIAL SECTION**

---

**This page intentionally left blank.**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Trumbull County  
160 High Street  
Warren, Ohio 44481

To the Board of County Commissioners:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries Inc., which represent 23 percent, 23 percent, and 60 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Fairhaven Industries Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Fairhaven Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

***Opinion***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, County Board of Developmental Disabilities, Community Mental Health, and Children's Services funds, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

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

*Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

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

June 27, 2017

**This Page is Intentionally Left Blank.**

## TRUMBULL COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

The management's discussion and analysis of Trumbull County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

#### **Financial Highlights**

Key financial highlights for 2016 are as follows:

- The total net position of the County increased \$139,995. Net position of governmental activities decreased \$2,995,394, which represents a 1.85% decrease from 2015. Net position of business-type activities increased \$3,135,389, which represents a 3.54% increase from 2015.
- General revenues accounted for \$68,222,262 or 45.82% of total governmental activities revenue. Program specific revenues accounted for \$80,683,019 or 54.18% of total governmental activities revenue.
- The County had \$152,446,965 in expenses related to governmental activities. \$80,683,019 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$68,222,262 were not adequate to provide for these programs.
- The County's major governmental funds are the general fund, public assistance fund, County Board of Developmental Disabilities fund, community mental health fund, children services fund and general obligation bond retirement fund. The general fund, the County's largest major fund, had revenues and other financing sources of \$50,350,691 in 2016, and expenditures and other financing uses of \$48,683,238. The general fund's fund balance increased \$1,667,453 or 20.11% from 2015 to 2016.

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

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, there are six major governmental funds. The general fund is the largest major fund.

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

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

The statement of net position and the statement of activities answer the question, "How did we do financially during 2016?" These statements include all assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues and expenses using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

## TRUMBULL COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

**Governmental activities** - Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. 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 or a significant portion of the expenses of the goods or services provided.

The County's statement of net position and statement of activities can be found on pages 19-21 of this report.

### **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 objectives. 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 fund, County Board of Developmental Disabilities fund, community mental health fund, children services fund and general obligation bond retirement fund. An analysis of the County's major governmental and proprietary funds begins on page 13.

#### *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 spendable resources, as well as on balances of spendable 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, the 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. The basic governmental fund financial statements can be found on pages 22-33 of this report.

## **TRUMBULL COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)**

#### ***Proprietary Funds***

The County maintains proprietary funds, including both enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer and water operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses four internal service funds to account for its gasoline and telephone rotary operations and its self-insurance programs for medical benefits and workers' compensation. The basic proprietary fund financial statements can be found on pages 34-37 of this report.

#### ***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 basic fiduciary fund financial statement can be found on page 38 of this report.

#### ***Notes to the Basic Financial Statements***

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 39-99 of this report.

#### ***Required Supplementary Information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's net pension liability. The required supplementary information can be found on pages 102-108 of this report.

#### **Government-wide Financial Analysis**

The statement of net position provides the perspective of the County as a whole. The table that follows provides a summary of the County's net position at December 31, 2016 and December 31, 2015.

**TRUMBULL COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)

	<b>Net Position</b>					
	Governmental Activities 2016	Business-type Activities 2016	Governmental Activities 2015	Business-type Activities 2015	Total 2016	Total 2015
<b>Assets:</b>						
Current and other assets	\$ 168,429,478	\$ 29,276,122	\$ 171,524,755	\$ 26,598,359	\$ 197,705,600	\$ 198,123,114
Capital assets, net	<u>112,372,937</u>	<u>89,915,229</u>	<u>112,201,900</u>	<u>87,056,558</u>	<u>202,288,166</u>	<u>199,258,458</u>
Total assets	<u>280,802,415</u>	<u>119,191,351</u>	<u>283,726,655</u>	<u>113,654,917</u>	<u>399,993,766</u>	<u>397,381,572</u>
<b>Deferred outflows of resources</b>						
Unamortized deferred charges	277,739	-	318,763	-	277,739	318,763
Pension	<u>30,185,126</u>	<u>1,644,172</u>	<u>9,732,599</u>	<u>528,546</u>	<u>31,829,298</u>	<u>10,261,145</u>
Total deferred outflows of resources	<u>30,462,865</u>	<u>1,644,172</u>	<u>10,051,362</u>	<u>528,546</u>	<u>32,107,037</u>	<u>10,579,908</u>
<b>Liabilities:</b>						
Other liabilities	11,245,442	4,755,274	10,761,021	2,748,631	16,000,716	13,509,652
Long-term liabilities:						
Due within one year	6,758,481	1,149,463	6,293,998	1,113,160	7,907,944	7,407,158
Net pension liability	79,659,142	4,119,063	55,043,241	2,760,570	83,778,205	57,803,811
Other amounts	<u>21,032,190</u>	<u>18,900,928</u>	<u>23,465,883</u>	<u>18,817,886</u>	<u>39,933,118</u>	<u>42,283,769</u>
Total liabilities	<u>118,695,255</u>	<u>28,924,728</u>	<u>95,564,143</u>	<u>25,440,247</u>	<u>147,619,983</u>	<u>121,004,390</u>
<b>Deferred inflows of resources</b>						
Property taxes	31,737,549	-	33,444,357	-	31,737,549	33,444,357
Pension	<u>1,538,686</u>	<u>81,944</u>	<u>2,480,333</u>	<u>49,754</u>	<u>1,620,630</u>	<u>2,530,087</u>
Total deferred inflows of resources	<u>33,276,235</u>	<u>81,944</u>	<u>35,924,690</u>	<u>49,754</u>	<u>33,358,179</u>	<u>35,974,444</u>
<b>Net position:</b>						
Net investment in capital assets	95,622,259	68,262,156	93,878,264	66,088,411	163,884,415	159,966,675
Restricted	64,907,090	-	65,094,405	-	64,907,090	65,094,405
Unrestricted (deficit)	<u>(1,235,559)</u>	<u>23,566,695</u>	<u>3,316,515</u>	<u>22,605,051</u>	<u>22,331,136</u>	<u>25,921,566</u>
Total net position	<u>\$ 159,293,790</u>	<u>\$ 91,828,851</u>	<u>\$ 162,289,184</u>	<u>\$ 88,693,462</u>	<u>\$ 251,122,641</u>	<u>\$ 250,982,646</u>

In 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

## TRUMBULL COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows. As a result of implementing GASB 68, the County is reporting a net pension liability, net pension asset and deferred inflows/outflows of resources related to pensions on the accrual basis of accounting. The net pension liability and deferred inflows/outflows of resources related to pensions all increased considerably in 2016. These components of net position are discussed in detail in the notes to the basic financial statements.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2016, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$251,122,641. This amounts to \$159,293,790 in governmental activities and \$91,828,851 in business-type activities.

As of December 31, 2016, the County is able to report positive balances in all categories of net position for its business-type activities. The governmental activities report a deficit unrestricted net position as a result of the net effect of accounting for pensions.

The net investment in capital assets represents the largest portion of net position for the County. Capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities. Capital assets are discussed further on pages 15 and 16.

Restricted net position represents resources that are subject to external restrictions on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to its citizens and creditors.

**TRUMBULL COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

The following table shows the changes in net position for governmental and business-type activities for 2016 and 2015.

	<b>Change in Net Position</b>					
	Governmental	Business-type	Governmental	Business-type	Total	Total
	Activities 2016	Activities 2016	Activities 2015	Activities 2015	2016	2015
<b>Revenues:</b>						
Program revenues:						
Charges for services and sales	\$ 23,987,496	\$ 19,281,293	\$ 24,373,211	\$ 19,678,273	\$ 43,268,789	\$ 44,051,484
Operating grants and contributions	55,037,799	-	55,970,893	-	55,037,799	55,970,893
Capital grants and contributions	<u>1,657,724</u>	<u>1,803,817</u>	<u>7,257,864</u>	<u>1,275,328</u>	<u>3,461,541</u>	<u>8,533,192</u>
Total program revenues	<u>80,683,019</u>	<u>21,085,110</u>	<u>87,601,968</u>	<u>20,953,601</u>	<u>101,768,129</u>	<u>108,555,569</u>
General revenues:						
Property taxes	33,407,499	-	33,023,345	-	33,407,499	33,023,345
Sales taxes	26,733,827	-	25,977,706	-	26,733,827	25,977,706
Grants and entitlements	6,402,882	-	6,208,024	-	6,402,882	6,208,024
Investment earnings	112,284	63,903	298,162	119,570	176,187	417,732
Gain on sale of capital assets	2,728	-	3,290	-	2,728	3,290
Miscellaneous	<u>1,563,042</u>	<u>2,120,838</u>	<u>2,315,917</u>	<u>1,073,693</u>	<u>3,683,880</u>	<u>3,389,610</u>
Total general revenues	<u>68,222,262</u>	<u>2,184,741</u>	<u>67,826,444</u>	<u>1,193,263</u>	<u>70,407,003</u>	<u>69,019,707</u>
Total revenues	<u>148,905,281</u>	<u>23,269,851</u>	<u>155,428,412</u>	<u>22,146,864</u>	<u>172,175,132</u>	<u>177,575,276</u>
<b>Expenses:</b>						
Program expenses:						
Legislative and executive	24,914,286	-	23,933,968	-	24,914,286	23,933,968
Judicial	14,497,551	-	12,698,149	-	14,497,551	12,698,149
Public safety	22,624,455	-	20,165,552	-	22,624,455	20,165,552
Public works	16,729,757	-	24,267,186	-	16,729,757	24,267,186
Health	29,668,489	-	30,705,619	-	29,668,489	30,705,619
Human services	43,322,221	-	40,807,798	-	43,322,221	40,807,798
Economic development	7,373	-	-	-	7,373	-
Interest and fiscal charges	682,833	-	688,941	-	682,833	688,941
Business-type activities:						
Sewer	-	12,368,460	-	11,276,795	12,368,460	11,276,795
Water	-	<u>7,219,712</u>	-	<u>7,526,975</u>	<u>7,219,712</u>	<u>7,526,975</u>
Total expenses	<u>152,446,965</u>	<u>19,588,172</u>	<u>153,267,213</u>	<u>18,803,770</u>	<u>172,035,137</u>	<u>172,070,983</u>
Change in net position before transfers	(3,541,684)	3,681,679	2,161,199	3,343,094	5,504,293	8,847,387
Transfers	<u>546,290</u>	<u>(546,290)</u>	<u>548,074</u>	<u>(548,074)</u>	-	-
Change in net position	(2,995,394)	3,135,389	2,709,273	2,795,020	139,995	5,504,293
Net position at beginning of year	<u>162,289,184</u>	<u>88,693,462</u>	<u>159,579,911</u>	<u>85,898,442</u>	<u>250,982,646</u>	<u>245,478,353</u>
Net position at end of year	<u>\$ 159,293,790</u>	<u>\$ 91,828,851</u>	<u>\$ 162,289,184</u>	<u>\$ 88,693,462</u>	<u>\$ 251,122,641</u>	<u>\$ 250,982,646</u>

**Governmental Activities**

Despite a slight decrease in expenses, net position decreased by \$2,995,394 (1.85%) due to a decline in revenues. Total revenues decreased \$6,523,131 (4.20%), which can mostly be attributed to a decrease in capital grants and contributions. Capital grants and contributions primarily consist of funding from the Ohio Public Works Commission and Ohio Department of Transportation that is used to finance infrastructure improvements.



**TRUMBULL COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

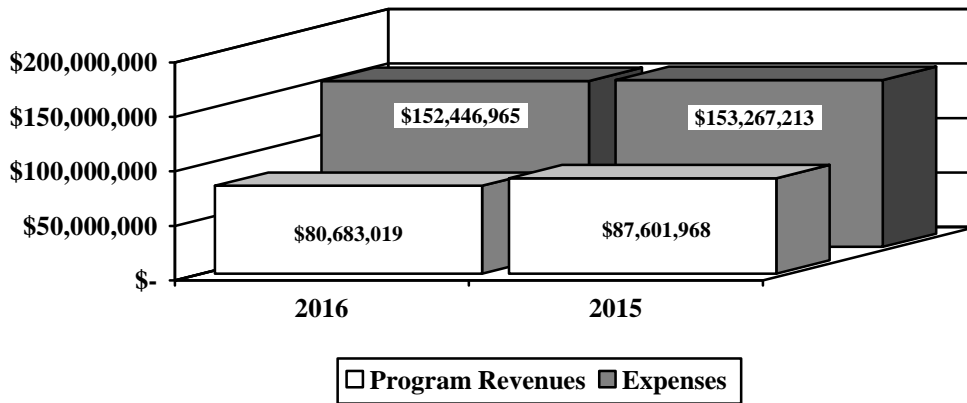
General revenues for the County primarily consist of property taxes and permissive sales tax revenue. These two revenues sources comprised 40.39% of total revenues in 2016, compared to 37.96% in 2015. After totaling only \$19,612,902 in 2009, sales tax revenues have increased each of the last seven years.

Total expenses for 2016 amounted to \$152,446,965, a decrease of \$820,248 (0.54%) compared to the prior year. Expenses for the County's public works programs decreased considerably, which is primarily due to an extensive bridge repair and replacement program in 2015. Most other County programs experienced slightly increased expenses in 2016.

The County's largest category of expenses in 2016 was human services. Human services, which supports the operations of the public assistance and children services programs, accounts for \$43,322,221 or 28.42% of total governmental expenses of the County. These operations were funded by \$4,308,299 in charges to users of services and \$24,522,420 in operating grants and contributions in 2016. Health expenses comprised another \$29,668,489 or 19.46% of total expenses in 2016. These expenses, which primarily support the operations of the County Board of Developmental Disabilities and community mental health programs, were funded by \$1,585,424 in charges to users of services and \$14,117,608 in operating grants and contributions.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2016 and 2015. As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

**Governmental Activities – Program Revenues vs. Total Expenses**



The following table shows, for governmental activities, the total cost of services and the net cost of services for 2016 and 2015. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted grants and entitlements).

**TRUMBULL COUNTY, OHIO**

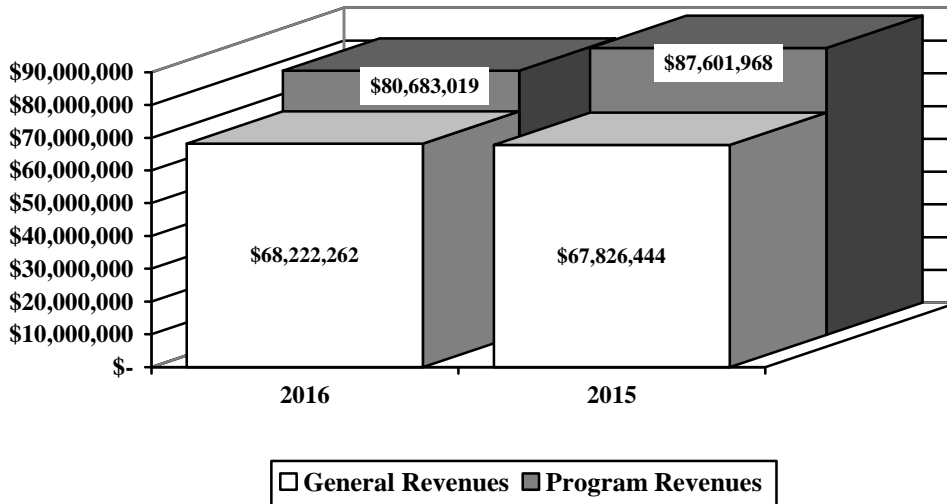
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)

**Governmental Activities**

	Total Cost of Services 2016	Net Cost of Services 2016	Total Cost of Services 2015	Net Cost of Services 2015
<b>Program expenses:</b>				
General government	\$ 39,411,837	\$ 27,203,891	\$ 36,632,117	\$ 20,708,341
Public safety	22,624,455	12,243,607	20,165,552	12,491,609
Public works	16,729,757	3,187,926	24,267,186	4,337,141
Health	29,668,489	13,965,457	30,705,619	16,902,164
Human services	43,322,221	14,491,502	40,807,798	10,540,068
Economic development and assistance	7,373	(11,270)	-	(3,019)
Interest and fiscal charges	682,833	682,833	688,941	688,941
<b>Total</b>	<b>\$ 152,446,965</b>	<b>\$ 71,763,946</b>	<b>\$ 153,267,213</b>	<b>\$ 65,665,245</b>

The dependence upon general revenues for governmental activities is apparent, with 44.75% and 42.84% of expenses supported through taxes and other general revenues during 2016 and 2015, respectively. The following graph illustrates the County's reliance upon general revenues.

**Governmental Activities – General and Program Revenues**



**Business-type Activities**

The County's sewer fund and water fund are reported in the business-type activities. These programs had program revenues (primarily charges for services and sales) of \$21,085,110, general revenues of \$2,184,741, and expenses of \$19,588,172 for 2016. These represent slight increases from prior year levels. Net position of the business-type activities increased \$3,135,389 or 3.54% during 2016.

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

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**TRUMBULL COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)

***Governmental Funds***

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds (as presented on the balance sheet on pages 22-23) reported a combined fund balance of \$83,571,390, which is \$2,303,581 higher than last year's total of \$81,267,809. The following schedule indicates the fund balance and the total change in fund balance as of December 31, 2016 and December 31, 2015 for all major and nonmajor governmental funds.

	Fund Balance December 31, 2016	Fund Balance (Deficit) December 31, 2015	Increase (Decrease)
Major funds:			
General	\$ 9,957,180	\$ 8,289,727	\$ 1,667,453
Public assistance	132,186	(89,802)	221,988
County Board of Developmental Disabilities	29,715,266	25,413,609	4,301,657
Community mental health	6,700,648	6,176,280	524,368
Children services	10,234,597	10,180,972	53,625
General obligation bond retirement	1,423,053	1,471,316	(48,263)
Nonmajor governmental funds	<u>25,408,460</u>	<u>29,825,707</u>	<u>(4,417,247)</u>
Total	<u>\$ 83,571,390</u>	<u>\$ 81,267,809</u>	<u>\$ 2,303,581</u>

***General Fund***

The general fund, the County's largest major fund, had revenues and other financing sources of \$50,350,691 in 2016, which represents a \$2,233,508 (4.64%) increase from 2015. The general fund had expenditures and other financing uses of \$48,683,238 in 2016, an increase of \$1,961,913 (4.20%) from 2015. Fund balance for the general fund increased \$1,667,453 or 20.11% from 2015 to 2016.

The table that follows assists in illustrating the revenues of the general fund during 2016 and 2015.

	2016 Amount	2015 Amount	Percentage Change
<b>Revenues:</b>			
Permissive sales tax	\$ 24,907,195	\$ 23,994,510	3.80 %
Property taxes	6,184,401	6,139,073	0.74 %
Charges for services	3,903,074	3,004,302	29.92 %
Fees, licenses and permits	3,566,294	3,449,665	3.38 %
Fines and forfeitures	4,275,806	3,228,649	32.43 %
Intergovernmental	6,469,931	6,161,388	5.01 %
Investment income	34,582	159,382	(78.30) %
Rentals and royalties	353,428	548,533	(35.57) %
Other	651,595	1,382,779	(52.88) %
Total	<u>\$ 50,346,306</u>	<u>\$ 48,068,281</u>	4.74 %

**TRUMBULL COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)

The single largest source of revenue for the general fund is the permissive sales tax, accounting for 49.47% of total revenues in 2016. Sales tax revenue credited to the general fund has increased over the last several years as the local economy within the County has continued to grow. Other significant increases in general fund revenues include charges for services, which is mostly due to additional housing prisoner fees, and fines and forfeitures which is a result of Sheriff's Department fines exceeding prior year levels. As the preceding table shows, the most significant decrease was in other revenues. Other revenues consist of various refunds and reimbursements and other miscellaneous revenue sources.

The table that follows assists in illustrating the expenditures of the general fund during 2016 and 2015.

	<u>2016</u> <u>Amount</u>	<u>2015</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<b>Expenditures:</b>			
Current:			
General government			
Legislative and executive	\$ 16,977,248	\$ 16,785,486	1.14 %
Judicial	11,591,231	11,156,099	3.90 %
Public safety	16,228,900	14,958,899	8.49 %
Health	60,000	-	n/a
Human services	1,224,363	1,143,922	7.03 %
Capital outlay	-	28,722	(100.00) %
Debt service:			
Principal retirement	14,245	13,687	4.08 %
Interest and fiscal charges	1,271	820	55.00 %
Total	<u>\$ 46,097,258</u>	<u>\$ 44,087,635</u>	4.56 %

The primary cause for the increase in general government, public safety and human services expenditures is higher personal services expenditures (employee salaries, wages and benefits). Additional costs incurred in 2016 for the Sheriff's Department related to criminal and civil fees also contributed to the increased public safety expenditures.

***Public Assistance Fund***

The public assistance fund, a County major fund, had revenues and other financing sources of \$15,503,569 and expenditures of \$15,281,581 in 2016. There were no significant changes in either revenues or expenditures compared to the prior year. Fund balance increased from a deficit of \$89,802 to \$132,186 at December 31, 2016.

***County Board of Developmental Disabilities Fund***

The County Board of Developmental Disabilities fund, a County major fund, had revenues of \$28,343,543 and expenditures and other financing uses of \$24,041,886 in 2016. Total revenues increased as a result of additional Federal grants, particularly Title XIX funding, and also an increase in charges to users for services provided. Total expenditures were comparable to the prior year, whereas other financing uses decreased which is the result of transfers to other funds made in the prior year to finance a building improvements project. Fund balance increased from \$25,413,609 to \$29,715,266 at December 31, 2016 as revenues (primarily property taxes and intergovernmental grants and entitlements) continued to exceed expenditures.

***Community Mental Health Fund***

The community mental health fund, a County major fund, had revenues of \$5,672,003 and expenditures of \$5,147,635 in 2016. Both of these were comparable to prior year amounts. Fund balance increased from \$6,176,280 to \$6,700,648 at December 31, 2016.

## TRUMBULL COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

#### ***Children Services Fund***

The children services fund, a County major fund, had revenues of \$16,324,445 and expenditures of \$16,270,820 in 2016. These amounts were comparable to the prior year. Fund balance increased from \$10,180,972 to \$10,234,597 at December 31, 2016 as revenues continued to outpace expenditures.

#### ***General Obligation Bond Retirement Fund***

The general obligation bond retirement fund, a County major fund, had revenues and other financing sources of \$3,973,459 and expenditures and other financing uses of \$4,021,722 in 2016. Activity in this fund decreased considerably in 2016 due to a prior year bond refunding of approximately \$4.9 million. The fund also received a slightly reduced allocation of the County's total sales tax collections due to a lesser amount needed for debt service expenditures during the 2016. Fund balance decreased \$48,263 to \$1,423,053 at December 31, 2016.

#### ***Budgeting Highlights – General Fund***

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). 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 ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Original budgeted revenues and other financing sources of \$44,229,064 were increased slightly to \$44,552,722 in the final budget. Actual revenues and other financing sources were \$46,022,489 or \$1,469,767 more than the final budget. Most of this variance is reflected in charges for services revenue which was \$1,027,347 more than the final budget as a result of additional payments for prisoner housing fees.

Original budgeted expenditures and other financing uses were \$47,296,698 and final budgeted expenditures and other financing uses were \$47,719,460. Actual expenditures and other financing uses of \$46,444,213 were less than final budgeted expenditures by \$1,275,247. This variance is a result of management's commitment to keeping costs as low as possible while still providing the level of services that County residents expect.

#### ***Proprietary Funds***

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, except in more detail. The County's major proprietary funds include the sewer fund and water fund. Both the water fund and sewer fund reported operating income for 2016 as operating revenues exceeded operating expenses. Net transfers and nonoperating activity for the water fund resulted in an overall decrease in net position of \$216,547. Other revenue sources for the sewer fund in 2016 include capital contributions of \$1,803,817. Capital contributions consist of grants from the Ohio Public Works Commission which are used to help finance the Little Squaw Creek and Kinsman sewer improvement projects.

#### **Capital Assets and Debt Administration**

##### ***Capital Assets***

At the end of 2016, the County had \$202,288,166 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, furniture and fixtures, vehicles and infrastructure. Of this total, \$112,372,937 was reported in governmental activities and \$89,915,229 was reported in business-type activities.

**TRUMBULL COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)

The following table shows December 31, 2016 balances compared to December 31, 2015.

**Capital Assets at December 31  
(Net of Depreciation)**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2016	2015	2016	2015	2016	2015
Land	\$ 2,691,866	\$ 2,670,657	\$ 224,878	\$ 224,878	\$ 2,916,744	\$ 2,895,535
Construction in progress	3,495,324	5,021,426	5,189,811	12,137,651	8,685,135	17,159,077
Building and improvements	48,133,152	44,853,994	6,113,416	6,394,548	54,246,568	51,248,542
Equipment, furniture and fixtures	3,646,070	3,158,418	203,773	258,493	3,849,843	3,416,911
Vehicles	3,767,642	3,186,510	256,584	278,301	4,024,226	3,464,811
Infrastructure	<u>50,638,883</u>	<u>53,310,895</u>	<u>77,926,767</u>	<u>67,762,687</u>	<u>128,565,650</u>	<u>121,073,582</u>
<b>Total</b>	<u><b>\$ 112,372,937</b></u>	<u><b>\$ 112,201,900</b></u>	<u><b>\$ 89,915,229</b></u>	<u><b>\$ 87,056,558</b></u>	<u><b>\$ 202,288,166</b></u>	<u><b>\$ 199,258,458</b></u>

For the governmental activities, the overall increase in capital assets is due to acquisitions of \$8,535,502 exceeding depreciation expense of \$8,268,133 and disposals, net of accumulated depreciation, of \$96,332. Asset additions include the completion of improvement projects at the child support enforcement building and veteran's building. The total cost of these projects was approximately \$4.3 million. Several road improvement projects were also completed during the year at a cost of approximately \$1.5 million. The County Engineer utilized a \$476,000 grant from the Ohio Department of Transportation and obtained lease financing in the amount of \$421,000 to acquire new dump trucks and other equipment to replace old assets.

For the business-type activities, the overall increase in capital assets is due to acquisitions of \$6,289,901 exceeding depreciation expense of \$3,431,230. The most significant asset addition was the completion of the Kinsman sanitary sewer project. The total capitalized cost of the project was approximately \$13.1 million which was placed into operation in 2016 under the infrastructure capital asset class. Work on the Little Squaw Creek sewer project continued in 2016, with costs of approximately \$2.1 million added to construction in progress.

See Note 13 in the notes to the basic financial statements for detail on governmental activities and business-type activities capital assets.

***Debt Administration***

At December 31, 2016 the County had \$131,619,267 in long-term obligations outstanding. Of this total \$7,907,944 is due within one year and \$123,711,323 is due in greater than one year. For governmental activities, total additions for the year amounted to \$31,184,092 and total reductions were \$8,537,401. These amounts were \$2,723,375 and \$1,245,537, respectively, for the business-type activities. The most significant change in long-term obligations for the year was an increase in the County's net pension liability. See Note 19 in the notes to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

**TRUMBULL COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)

The following table summarizes the outstanding long-term obligations at December 31, 2016 and 2015.

**Outstanding Long-Term Obligations, at Year End**

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Long-term obligations:</b>						
General obligation bonds	\$ 13,997,490	\$ 14,072,873	\$ 355,218	\$ 396,752	\$ 14,352,708	\$ 14,469,625
Revenue bonds	2,020,000	2,200,000	2,945,900	2,997,800	4,965,900	5,197,800
Special assessment bonds	215,782	310,248	-	-	215,782	310,248
Notes	-	2,250,000	500,000	-	500,000	2,250,000
OPWC loans	1,410,775	1,514,743	1,393,614	1,527,841	2,804,389	3,042,584
OWDA loans	-	-	14,440,088	14,572,754	14,440,088	14,572,754
LGIF loan	437,500	487,500	-	-	437,500	487,500
Capital leases	754,790	506,800	1,504	10,476	756,294	517,276
Compensated absences	7,147,771	6,759,377	414,067	425,423	7,561,838	7,184,800
Claims payable	1,806,563	1,658,340	-	-	1,806,563	1,658,340
Net pension liability	79,659,142	55,043,241	4,119,063	2,760,570	83,778,205	57,803,811
<b>Total</b>	<b>\$ 107,449,813</b>	<b>\$ 84,803,122</b>	<b>\$ 24,169,454</b>	<b>\$ 22,691,616</b>	<b>\$ 131,619,267</b>	<b>\$ 107,494,738</b>

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Adrian S. Biviano, Trumbull County Auditor, 160 High St. N.W. Warren, Ohio 44481 or by email at auditor@co.trumbull.oh.us.

**THIS PAGE IS INTENTIONALLY LEFT BLANK**



**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
DECEMBER 31, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Fairhaven Industries, Inc.	Trumbull County Land Bank
<b>Assets:</b>					
Equity in pooled cash and cash equivalents. . . . .	\$ 97,476,969	\$ 25,764,062	\$ 123,241,031	\$ -	\$ -
Cash and cash equivalents:					
In segregated accounts . . . . .	628,580	-	628,580	397,442	275,876
With fiscal agents. . . . .	47,931	-	47,931	-	-
Investments in segregated accounts. . . . .	-	-	-	110,102	-
Receivables:					
Permissive sales taxes. . . . .	7,072,449	-	7,072,449	-	-
Property taxes. . . . .	38,006,432	-	38,006,432	-	-
Accounts . . . . .	855,159	3,851,759	4,706,918	76,639	17,690
Special assessments. . . . .	9,982,351	-	9,982,351	-	-
Accrued interest. . . . .	133,461	69,329	202,790	-	-
Intergovernmental. . . . .	11,205,761	-	11,205,761	-	651,761
Loans . . . . .	812,860	-	812,860	-	-
Materials and supplies inventory . . . . .	646,479	29,022	675,501	-	966,900
Prepayments. . . . .	1,014,734	10,705	1,025,439	5,674	9,562
Internal balance . . . . .	453,950	(453,950)	-	-	-
Net pension asset . . . . .	92,362	5,195	97,557	-	-
Capital assets:					
Nondepreciable capital assets . . . . .	6,187,190	5,414,689	11,601,879	-	42,620
Depreciable capital assets, net. . . . .	106,185,747	84,500,540	190,686,287	5,361	5,286
Total capital assets, net . . . . .	112,372,937	89,915,229	202,288,166	5,361	47,906
Total assets . . . . .	280,802,415	119,191,351	399,993,766	595,218	1,969,695
<b>Deferred outflows of resources:</b>					
Deferred amount on debt refunding. . . . .	277,739	-	277,739	-	-
Pension - OPERS. . . . .	29,231,337	1,644,172	30,875,509	-	-
Pension - STRS. . . . .	953,789	-	953,789	-	-
Total deferred outflows of resources. . . . .	30,462,865	1,644,172	32,107,037	-	-
<b>Liabilities:</b>					
Accounts payable . . . . .	1,907,935	181,254	2,089,189	1,831	2,450
Accrued wages and benefits payable . . . . .	3,694,787	185,282	3,880,069	16,224	-
Matured compensated absences payable . . . . .	27,220	-	27,220	-	-
Due to other governments . . . . .	2,094,186	366,298	2,460,484	-	-
Accrued interest payable . . . . .	70,589	104,440	175,029	-	-
Claims payable . . . . .	900,725	-	900,725	-	-
Notes payable. . . . .	2,550,000	3,918,000	6,468,000	-	-
Long-term liabilities:					
Due within one year. . . . .	6,758,481	1,149,463	7,907,944	-	-
Due in more than one year:					
Net pension liability. . . . .	79,659,142	4,119,063	83,778,205	-	-
Other amounts due in more than one year . . . . .	21,032,190	18,900,928	39,933,118	-	-
Total liabilities. . . . .	118,695,255	28,924,728	147,619,983	18,055	2,450
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year . . . . .	31,737,549	-	31,737,549	-	-
Pension - OPERS . . . . .	1,456,857	81,944	1,538,801	-	-
Pension - STRS . . . . .	81,829	-	81,829	-	-
Total deferred inflows of resources. . . . .	33,276,235	81,944	33,358,179	-	-
<b>Net position:</b>					
Net investment in capital assets. . . . .	95,622,259	68,262,156	163,884,415	5,361	47,906
Restricted for:					
Debt service. . . . .	11,685,762	-	11,685,762	-	-
Capital projects . . . . .	3,973,833	-	3,973,833	-	-
Road repair and improvement. . . . .	2,413,082	-	2,413,082	-	-
County Board of Developmental Disabilities . . . . .	20,805,917	-	20,805,917	-	-
Real estate assessment . . . . .	3,346,482	-	3,346,482	-	-
Community mental health . . . . .	7,040,809	-	7,040,809	-	-
Children services . . . . .	5,725,824	-	5,725,824	-	-
Senior citizens. . . . .	1,898,997	-	1,898,997	-	-
Youth services. . . . .	1,055,065	-	1,055,065	-	-
Emergency system maintenance . . . . .	269,773	-	269,773	-	-
Revolving loan economic development . . . . .	1,046,551	-	1,046,551	-	-
Certificate of title . . . . .	1,858,492	-	1,858,492	-	-
Delinquent tax and assessment collections. . . . .	1,377,481	-	1,377,481	-	-
Other purposes. . . . .	2,409,022	-	2,409,022	-	142,009
Unrestricted (deficit). . . . .	(1,235,559)	23,566,695	22,331,136	571,802	1,777,330
Total net position . . . . .	\$ 159,293,790	\$ 91,828,851	\$ 251,122,641	\$ 577,163	\$ 1,967,245

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services, Sales and Assessments</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Governmental activities:</b>				
General government:				
Legislative and executive. . . . .	\$ 24,914,286	\$ 5,588,931	\$ 1,726,737	\$ -
Judicial . . . . .	14,497,551	4,089,364	797,300	5,614
Public safety . . . . .	22,624,455	7,975,595	2,154,155	251,098
Public works . . . . .	16,729,757	439,883	11,700,936	1,401,012
Health. . . . .	29,668,489	1,585,424	14,117,608	-
Human services . . . . .	43,322,221	4,308,299	24,522,420	-
Economic development and assistance . . . .	7,373	-	18,643	-
Interest and fiscal charges. . . . .	682,833	-	-	-
Total governmental activities . . . . .	<u>152,446,965</u>	<u>23,987,496</u>	<u>55,037,799</u>	<u>1,657,724</u>
<b>Business-type activities:</b>				
Sewer . . . . .	12,368,460	12,864,952	-	1,803,817
Water . . . . .	7,219,712	6,416,341	-	-
Total business-type activities . . . . .	<u>19,588,172</u>	<u>19,281,293</u>	<u>-</u>	<u>1,803,817</u>
Total primary government . . . . .	<u>\$ 172,035,137</u>	<u>\$ 43,268,789</u>	<u>\$ 55,037,799</u>	<u>\$ 3,461,541</u>
<b>Component Units:</b>				
Fairhaven Industries, Inc . . . . .	\$ 3,104,099	\$ 527,863	\$ 2,537,007	\$ -
Trumbull County Land Bank . . . . .	1,379,667	655,002	-	-
Total component units. . . . .	<u>\$ 4,483,766</u>	<u>\$ 1,182,865</u>	<u>\$ 2,537,007</u>	<u>\$ -</u>

**General revenues:**

Property taxes levied for:

- General purposes. . . . .
- Community Board of Developmental Disabilities . . . .
- Community mental health . . . . .
- Children services. . . . .
- Senior citizens levy. . . . .

Permissive sales taxes levied for:

- General purposes . . . . .
- Bond retirement. . . . .

Grants and entitlements not restricted

- to specific programs. . . . .
- Investment earnings . . . . .
- Gain on sale of capital assets . . . . .
- Miscellaneous . . . . .

Total general revenues . . . . .

Transfers . . . . .

Total general revenues and transfers . . . . .

Change in net position . . . . .

**Net position at beginning of year. . . . .**

**Net position at end of year. . . . .**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Net (Expense) Revenue  
and Changes in Net Position**

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Fairhaven Industries, Inc.	Trumbull County Land Bank
\$ (17,598,618)	\$ -	\$ (17,598,618)	\$ -	\$ -
(9,605,273)	-	(9,605,273)	-	-
(12,243,607)	-	(12,243,607)	-	-
(3,187,926)	-	(3,187,926)	-	-
(13,965,457)	-	(13,965,457)	-	-
(14,491,502)	-	(14,491,502)	-	-
11,270	-	11,270	-	-
(682,833)	-	(682,833)	-	-
<u>(71,763,946)</u>	<u>-</u>	<u>(71,763,946)</u>	<u>-</u>	<u>-</u>
-	2,300,309	2,300,309	-	-
-	(803,371)	(803,371)	-	-
-	1,496,938	1,496,938	-	-
<u>(71,763,946)</u>	<u>1,496,938</u>	<u>(70,267,008)</u>	<u>-</u>	<u>-</u>
-	-	-	(39,229)	-
-	-	-	-	(724,665)
-	-	-	(39,229)	(724,665)
6,150,597	-	6,150,597	-	-
15,100,349	-	15,100,349	-	-
2,671,755	-	2,671,755	-	-
7,480,559	-	7,480,559	-	-
2,004,239	-	2,004,239	-	-
25,172,458	-	25,172,458	-	-
1,561,369	-	1,561,369	-	-
6,402,882	-	6,402,882	-	1,365,515
112,284	63,903	176,187	1,663	-
2,728	-	2,728	-	-
1,563,042	2,120,838	3,683,880	-	12,265
<u>68,222,262</u>	<u>2,184,741</u>	<u>70,407,003</u>	<u>1,663</u>	<u>1,377,780</u>
<u>546,290</u>	<u>(546,290)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>68,768,552</u>	<u>1,638,451</u>	<u>70,407,003</u>	<u>1,663</u>	<u>1,377,780</u>
(2,995,394)	3,135,389	139,995	(37,566)	653,115
162,289,184	88,693,462	250,982,646	614,729	1,314,130
<u>\$ 159,293,790</u>	<u>\$ 91,828,851</u>	<u>\$ 251,122,641</u>	<u>\$ 577,163</u>	<u>\$ 1,967,245</u>

**TRUMBULL COUNTY, OHIO**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	<b>General</b>	<b>Public Assistance</b>	<b>County Board of Developmental Disabilities</b>	<b>Community Mental Health</b>	<b>Children Services</b>
<b>Assets:</b>					
Equity in pooled cash and cash equivalents . . .	\$ 9,072,678	\$ 774,006	\$ 30,436,496	\$ 6,822,318	\$ 10,843,514
Cash and cash equivalents:					
In segregated accounts . . . . .	527,521	-	-	-	89,322
With fiscal agents . . . . .	-	-	-	-	-
Receivables:					
Permissive sales taxes . . . . .	6,616,363	-	-	-	-
Property taxes . . . . .	5,929,839	-	17,512,107	3,272,663	9,018,596
Accounts . . . . .	388,379	-	18,442	14,674	2,881
Special assessments . . . . .	-	-	-	-	-
Accrued interest . . . . .	80,766	-	-	-	-
Due from other funds . . . . .	134,866	205,828	-	-	-
Intergovernmental . . . . .	2,963,782	75,258	1,525,825	228,778	2,047,477
Loans . . . . .	-	-	-	-	-
Materials and supplies inventory . . . . .	40,801	-	4,275	-	13,059
Prepayments . . . . .	245,739	6,263	32,054	5,227	39,480
Restricted assets:					
Equity in pooled cash and cash equivalents . . .	228,461	-	-	-	-
Total assets . . . . .	<u>\$ 26,229,195</u>	<u>\$ 1,061,355</u>	<u>\$ 49,529,199</u>	<u>\$ 10,343,660</u>	<u>\$ 22,054,329</u>
<b>Liabilities:</b>					
Accounts payable . . . . .	\$ 286,897	\$ 185,874	\$ 90,321	\$ 120,837	\$ 256,221
Accrued wages and benefits payable . . . . .	1,512,433	426,457	783,602	21,184	372,860
Matured compensated absences payable . . . . .	22,989	4,231	-	-	-
Due to other governments . . . . .	722,817	195,808	170,137	7,706	125,982
Due to other funds . . . . .	164,074	41,541	7,677	-	2,096
Accrued interest payable . . . . .	-	-	-	-	-
Notes payable . . . . .	-	-	-	-	-
Total liabilities . . . . .	<u>2,709,210</u>	<u>853,911</u>	<u>1,051,737</u>	<u>149,727</u>	<u>757,159</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year . . .	4,952,966	-	14,621,884	2,732,812	7,531,251
Delinquent property tax revenue not available . . .	976,873	-	2,890,223	539,851	1,487,345
Accrued interest not available . . . . .	64,903	-	-	-	-
Special assessments revenue not available . . . . .	-	-	-	-	-
Intergovernmental revenue not available . . . . .	2,728,333	75,258	1,248,213	220,622	2,043,977
Sales tax revenue not available . . . . .	4,694,126	-	-	-	-
Other revenue not available . . . . .	145,604	-	1,876	-	-
Total deferred inflows of resources . . . . .	<u>13,562,805</u>	<u>75,258</u>	<u>18,762,196</u>	<u>3,493,285</u>	<u>11,062,573</u>
<b>Fund balances:</b>					
Nonspendable . . . . .	528,478	6,263	36,329	5,227	52,539
Restricted . . . . .	-	125,923	29,678,937	6,695,421	10,182,058
Committed . . . . .	-	-	-	-	-
Assigned . . . . .	2,719,576	-	-	-	-
Unassigned (deficit) . . . . .	6,709,126	-	-	-	-
Total fund balances . . . . .	<u>9,957,180</u>	<u>132,186</u>	<u>29,715,266</u>	<u>6,700,648</u>	<u>10,234,597</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 26,229,195</u>	<u>\$ 1,061,355</u>	<u>\$ 49,529,199</u>	<u>\$ 10,343,660</u>	<u>\$ 22,054,329</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>General Obligation Bond Retirement</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,242,616	\$ 27,644,685	\$ 86,836,313
-	11,737	628,580
47,931	-	47,931
456,086	-	7,072,449
-	2,273,227	38,006,432
-	430,783	855,159
9,982,351	-	9,982,351
-	15,238	96,004
-	-	340,694
-	4,364,641	11,205,761
-	812,860	812,860
-	588,344	646,479
-	83,544	412,307
-	-	228,461
<u>\$ 11,728,984</u>	<u>\$ 36,225,059</u>	<u>\$ 157,171,781</u>
\$ -	\$ 960,340	\$ 1,900,490
-	566,385	3,682,921
-	-	27,220
-	236,831	1,459,281
-	529,242	744,630
-	19,057	19,057
-	2,550,000	2,550,000
-	4,861,855	10,383,599
-	1,898,636	31,737,549
-	374,591	6,268,883
-	12,246	77,149
9,982,351	-	9,982,351
-	3,663,633	9,980,036
323,580	-	5,017,706
-	5,638	153,118
<u>10,305,931</u>	<u>5,954,744</u>	<u>63,216,792</u>
-	671,888	1,300,724
1,423,053	23,128,480	71,233,872
-	1,734,600	1,734,600
-	-	2,719,576
-	(126,508)	6,582,618
<u>1,423,053</u>	<u>25,408,460</u>	<u>83,571,390</u>
<u>\$ 11,728,984</u>	<u>\$ 36,225,059</u>	<u>\$ 157,171,781</u>

**TRUMBULL COUNTY, OHIO**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO**  
**NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2016**

<b>Total governmental fund balances</b>		\$	83,571,390
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			112,372,937
Other long-term assets that are not available to pay for current-period expenditures are reported as deferred inflows of resources in governmental funds.			
Permissive sales taxes receivable	\$	5,017,706	
Property taxes receivable		6,268,883	
Accounts receivable		153,118	
Intergovernmental receivable		9,980,036	
Special assessments receivable		9,982,351	
Accrued interest receivable		77,149	
Total		31,479,243	
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 in governmental activities on the statement of net position.			7,873,525
An internal balance is recorded in the governmental activities to reflect underpayments to the internal service funds by the business-type activities and residual amounts due between governmental and business-type activities.			315,457
On the statement of net position interest is accrued on outstanding bonds, notes and loans payable, whereas in the governmental funds, interest is accrued when due.			(51,532)
Deferred amounts on debt refundings are not recognized in the governmental funds.			277,739
The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds.			
Net pension asset		91,929	
Deferred outflows of resources		30,047,781	
Deferred inflows of resources		(1,531,841)	
Net pension liability		(79,315,057)	
Total		(50,707,188)	
Long-term liabilities are not due and payable in the current period and therefore are not reported in governmental funds.			
General obligation bonds		(13,997,490)	
Special assessment bonds		(215,782)	
Revenue bonds		(2,020,000)	
OPWC loans		(1,410,775)	
LGIF loan		(437,500)	
Capital leases		(749,470)	
Compensated absences		(7,006,764)	
Total		(25,837,781)	
<b>Net position of governmental activities</b>		\$	159,293,790

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**THIS PAGE IS INTENTIONALLY LEFT BLANK**

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>General</b>	<b>Public Assistance</b>	<b>County Board of Developmental Disabilities</b>	<b>Community Mental Health</b>	<b>Children Services</b>
<b>Revenues:</b>					
Permissive sales taxes. . . . .	\$ 24,907,195	\$ -	\$ -	\$ -	\$ -
Property taxes. . . . .	6,184,401	-	15,325,774	2,688,140	7,563,762
Charges for services. . . . .	3,903,074	2,390,831	1,517,982	-	396,702
Fees, licenses and permits. . . . .	3,566,294	-	-	-	-
Fines and forfeitures. . . . .	4,275,806	-	-	-	-
Intergovernmental . . . . .	6,469,931	12,460,164	11,499,787	2,641,303	8,272,160
Special assessments . . . . .	-	-	-	-	-
Investment income. . . . .	34,582	-	-	-	-
Rentals and royalties. . . . .	353,428	-	-	-	-
Contributions and donations. . . . .	-	-	-	-	72,902
Other. . . . .	651,595	-	-	342,560	18,919
<b>Total revenues . . . . .</b>	<b>50,346,306</b>	<b>14,850,995</b>	<b>28,343,543</b>	<b>5,672,003</b>	<b>16,324,445</b>
<b>Expenditures:</b>					
Current:					
General government:					
Legislative and executive. . . . .	16,977,248	-	-	-	-
Judicial . . . . .	11,591,231	-	-	-	-
Public safety . . . . .	16,228,900	-	-	-	-
Public works . . . . .	-	-	-	-	-
Health . . . . .	60,000	-	23,565,444	5,144,155	-
Human services . . . . .	1,224,363	15,281,581	-	-	16,263,344
Economic development and assistance . . . . .	-	-	-	-	-
Capital outlay . . . . .	-	-	-	-	-
Debt service:					
Principal retirement. . . . .	14,245	-	-	3,470	7,452
Interest and fiscal charges. . . . .	1,271	-	-	10	24
Debt issuance costs. . . . .	-	-	-	-	-
<b>Total expenditures. . . . .</b>	<b>46,097,258</b>	<b>15,281,581</b>	<b>23,565,444</b>	<b>5,147,635</b>	<b>16,270,820</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	4,249,048	(430,586)	4,778,099	524,368	53,625
<b>Other financing sources (uses):</b>					
Bond issuance. . . . .	-	-	-	-	-
Proceeds from sale of capital assets. . . . .	4,385	143	-	-	-
Inception of capital lease . . . . .	-	-	-	-	-
Transfers in . . . . .	-	652,431	-	-	-
Transfers (out). . . . .	(2,585,980)	-	(476,442)	-	-
Loan issuance . . . . .	-	-	-	-	-
<b>Total other financing sources (uses) . . . . .</b>	<b>(2,581,595)</b>	<b>652,574</b>	<b>(476,442)</b>	<b>-</b>	<b>-</b>
Net change in fund balances . . . . .	1,667,453	221,988	4,301,657	524,368	53,625
<b>Fund balances (deficit) at beginning of year . . . . .</b>	<b>8,289,727</b>	<b>(89,802)</b>	<b>25,413,609</b>	<b>6,176,280</b>	<b>10,180,972</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 9,957,180</b>	<b>\$ 132,186</b>	<b>\$ 29,715,266</b>	<b>\$ 6,700,648</b>	<b>\$ 10,234,597</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



<b>General Obligation Bond Retirement</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,586,883	\$ -	\$ 26,494,078
-	2,018,650	33,780,727
-	5,640,448	13,849,037
-	1,765,130	5,331,424
-	777,742	5,053,548
-	21,136,797	62,480,142
153,728	-	153,728
-	6,689	41,271
-	657	354,085
-	6,434	79,336
-	541,269	1,554,343
<u>1,740,611</u>	<u>31,893,816</u>	<u>149,171,719</u>
-	5,067,505	22,044,753
-	1,966,811	13,558,042
-	5,609,279	21,838,179
-	13,501,536	13,501,536
-	55,978	28,825,577
-	8,150,569	40,919,857
-	7,373	7,373
-	3,653,248	3,653,248
3,378,466	1,065,474	4,469,107
555,940	27,352	584,597
86,507	-	86,507
<u>4,020,913</u>	<u>39,105,125</u>	<u>149,488,776</u>
<u>(2,280,302)</u>	<u>(7,211,309)</u>	<u>(317,057)</u>
1,540,000	-	1,540,000
-	94,032	98,560
-	421,070	421,070
692,848	2,558,565	3,903,844
(809)	(294,323)	(3,357,554)
-	14,718	14,718
<u>2,232,039</u>	<u>2,794,062</u>	<u>2,620,638</u>
(48,263)	(4,417,247)	2,303,581
1,471,316	29,825,707	81,267,809
<u>\$ 1,423,053</u>	<u>\$ 25,408,460</u>	<u>\$ 83,571,390</u>

**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, 2016**

<b>Net change in fund balances - total governmental funds</b>	<b>\$</b>	<b>2,303,581</b>
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.		
Capital asset additions	\$ 8,535,502	
Current year depreciation	<u>(8,268,133)</u>	
Total		267,369
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		(96,332)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.		
Permissive sales taxes	239,749	
Property taxes	(373,228)	
Intergovernmental revenues	(377,756)	
Special assessments	(757,509)	
Investment income	41,557	
Other	<u>(83,950)</u>	
Total		(1,311,137)
The issuance of bonds and loans and the inception of capital leases are reported as other financing sources in the governmental funds; however, in the statement of activities, they are not reported as revenues as they increase liabilities on the statement of net position.		(1,975,788)
Repayment of bond, note and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		4,469,107
In the statement of activities, interest is accrued on outstanding bonds, notes and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	18,251	
Amortization of deferred amounts on refunding	(41,024)	
Amortization of bond premiums	<u>11,383</u>	
Total		(11,390)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows of resources.		6,693,321
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		(9,896,400)
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 expenditures in governmental funds.		(395,935)
Internal service funds used by management to charge the costs of insurance and materials and supplies to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.		<u>(3,041,790)</u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>(2,995,394)</u></b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Permissive sales taxes. . . . .	\$ 23,193,173	\$ 23,193,173	\$ 23,193,173	\$ -
Property taxes. . . . .	5,938,095	5,938,095	6,180,469	242,374
Charges for services. . . . .	3,801,085	3,956,011	4,983,358	1,027,347
Fees, licenses and permits. . . . .	3,642,050	3,642,050	3,567,565	(74,485)
Fines and forfeitures. . . . .	338,200	338,200	352,885	14,685
Intergovernmental . . . . .	6,400,018	6,451,267	6,474,056	22,789
Investment income. . . . .	225,100	225,100	240,334	15,234
Rentals and royalties. . . . .	458,683	458,683	354,328	(104,355)
Other. . . . .	231,160	348,643	671,936	323,293
<b>Total revenues . . . . .</b>	<u>44,227,564</u>	<u>44,551,222</u>	<u>46,018,104</u>	<u>1,466,882</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	18,407,290	18,539,395	17,670,839	868,556
Judicial . . . . .	12,065,903	11,938,487	11,911,637	26,850
Public safety. . . . .	12,755,952	13,215,876	13,007,697	208,179
Human services . . . . .	1,474,122	1,439,722	1,268,060	171,662
<b>Total expenditures. . . . .</b>	<u>44,703,267</u>	<u>45,133,480</u>	<u>43,858,233</u>	<u>1,275,247</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(475,703)</u>	<u>(582,258)</u>	<u>2,159,871</u>	<u>2,742,129</u>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets . . . . .	1,500	1,500	4,385	2,885
Transfers out . . . . .	<u>(2,593,431)</u>	<u>(2,585,980)</u>	<u>(2,585,980)</u>	<u>-</u>
<b>Total other financing sources (uses) . . . . .</b>	<u>(2,591,931)</u>	<u>(2,584,480)</u>	<u>(2,581,595)</u>	<u>2,885</u>
Net change in fund balance . . . . .	(3,067,634)	(3,166,738)	(421,724)	2,745,014
<b>Fund balance at beginning of year . . . . .</b>	3,843,238	3,843,238	3,843,238	-
<b>Prior year encumbrances appropriated. . . . .</b>	787,512	787,512	787,512	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,563,116</u>	<u>\$ 1,464,012</u>	<u>\$ 4,209,026</u>	<u>\$ 2,745,014</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**PUBLIC ASSISTANCE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 3,469,438	\$ 3,469,438	\$ 2,353,242	\$ (1,116,196)
Intergovernmental . . . . .	14,600,278	14,600,278	12,460,164	(2,140,114)
Other . . . . .	225,000	225,000	235,642	10,642
<b>Total revenues . . . . .</b>	<u>18,294,716</u>	<u>18,294,716</u>	<u>15,049,048</u>	<u>(3,245,668)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	19,045,191	19,010,241	15,855,768	3,154,473
<b>Excess of expenditures over revenues . . . . .</b>	<u>(750,475)</u>	<u>(715,525)</u>	<u>(806,720)</u>	<u>(91,195)</u>
<b>Other financing sources:</b>				
Proceeds from sale of capital assets . . . . .	1,000	1,000	143	(857)
Transfers in . . . . .	652,431	652,431	489,323	(163,108)
<b>Total other financing sources . . . . .</b>	<u>653,431</u>	<u>653,431</u>	<u>489,466</u>	<u>(163,965)</u>
<b>Net change in fund balance . . . . .</b>	(97,044)	(62,094)	(317,254)	(255,160)
<b>Fund balance at beginning of year . . . . .</b>	609,034	609,034	609,034	-
<b>Prior year encumbrances appropriated . . . . .</b>	116,482	116,482	116,482	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 628,472</u>	<u>\$ 663,422</u>	<u>\$ 408,262</u>	<u>\$ (255,160)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COUNTY BOARD OF DEVELOPMENTAL DISABILITIES FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 15,021,000	\$ 15,021,000	\$ 15,312,774	\$ 291,774
Charges for services . . . . .	768,000	768,000	1,510,031	742,031
Intergovernmental . . . . .	9,866,179	9,969,967	11,222,175	1,252,208
Other . . . . .	900,000	900,000	767,019	(132,981)
<b>Total revenues . . . . .</b>	<u>26,555,179</u>	<u>26,658,967</u>	<u>28,811,999</u>	<u>2,153,032</u>
<b>Expenditures:</b>				
Current:				
Health . . . . .	<u>27,591,075</u>	<u>27,802,020</u>	<u>25,112,532</u>	<u>2,689,488</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,035,896)</u>	<u>(1,143,053)</u>	<u>3,699,467</u>	<u>4,842,520</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(500,000)</u>	<u>(976,442)</u>	<u>(476,442)</u>	<u>500,000</u>
Net change in fund balance . . . . .	(1,535,896)	(2,119,495)	3,223,025	5,342,520
<b>Fund balance at beginning of year . . . . .</b>	25,302,864	25,302,864	25,302,864	-
<b>Prior year encumbrances appropriated. . . . .</b>	774,228	774,228	774,228	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 24,541,196</u>	<u>\$ 23,957,597</u>	<u>\$ 29,300,117</u>	<u>\$ 5,342,520</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COMMUNITY MENTAL HEALTH FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,663,800	\$ 2,663,800	\$ 2,685,955	\$ 22,155
Intergovernmental . . . . .	3,151,850	3,350,457	2,641,601	(708,856)
Rentals and royalties. . . . .	500	500	-	(500)
Other. . . . .	119,421	239,251	345,672	106,421
Total revenues . . . . .	<u>5,935,571</u>	<u>6,254,008</u>	<u>5,673,228</u>	<u>(580,780)</u>
<b>Expenditures:</b>				
Current:				
Health. . . . .	<u>6,233,211</u>	<u>6,445,809</u>	<u>5,900,536</u>	<u>545,273</u>
Net change in fund balance . . . . .	(297,640)	(191,801)	(227,308)	(35,507)
<b>Fund balance at beginning of year . . . . .</b>	5,995,119	5,995,119	5,995,119	-
<b>Prior year encumbrances appropriated. . . . .</b>	337,886	337,886	337,886	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 6,035,365</u>	<u>\$ 6,141,204</u>	<u>\$ 6,105,697</u>	<u>\$ (35,507)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CHILDREN SERVICES FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 7,549,700	\$ 7,549,700	\$ 7,557,645	\$ 7,945
Charges for services . . . . .	389,990	389,990	397,067	7,077
Intergovernmental . . . . .	8,308,100	8,308,100	8,287,573	(20,527)
Contributions and donations. . . . .	-	-	72,902	72,902
Other. . . . .	245,860	245,860	269,563	23,703
Total revenues . . . . .	<u>16,493,650</u>	<u>16,493,650</u>	<u>16,584,750</u>	<u>91,100</u>
<b>Expenditures:</b>				
Current:				
Human services. . . . .	18,645,948	18,776,418	17,508,789	1,267,629
Excess of expenditures over revenues . . . . .	<u>(2,152,298)</u>	<u>(2,282,768)</u>	<u>(924,039)</u>	<u>1,358,729</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(125,000)	-	-	-
Net change in fund balance . . . . .	(2,277,298)	(2,282,768)	(924,039)	1,358,729
<b>Fund balance at beginning of year . . . . .</b>	9,910,880	9,910,880	9,910,880	-
<b>Prior year encumbrances appropriated. . . . .</b>	772,346	772,346	772,346	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,405,928</u>	<u>\$ 8,400,458</u>	<u>\$ 9,759,187</u>	<u>\$ 1,358,729</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	<u>Business-type Activities - Enterprise Funds</u>			<b>Governmental Activities - Internal Service Funds</b>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	
<b>Assets:</b>				
Current assets:				
Equity in pooled cash and cash equivalents . . .	\$ 5,319,047	\$ 20,445,015	\$ 25,764,062	\$ 10,412,195
Receivables:				
Accounts . . . . .	985,765	2,865,994	3,851,759	-
Accrued interest . . . . .	4,299	65,030	69,329	37,457
Due from other funds . . . . .	7,000	624	7,624	542,429
Materials and supplies inventory . . . . .	9,868	19,154	29,022	-
Prepayments. . . . .	3,442	7,263	10,705	602,427
Total current assets . . . . .	<u>6,329,421</u>	<u>23,403,080</u>	<u>29,732,501</u>	<u>11,594,508</u>
Noncurrent assets:				
Net pension asset . . . . .	1,766	3,429	5,195	433
Capital assets:				
Nondepreciable capital assets. . . . .	514,792	4,899,897	5,414,689	-
Depreciable capital assets, net. . . . .	17,802,971	66,697,569	84,500,540	-
Total noncurrent assets . . . . .	<u>18,319,529</u>	<u>71,600,895</u>	<u>89,920,424</u>	<u>433</u>
Total assets . . . . .	<u>24,648,950</u>	<u>95,003,975</u>	<u>119,652,925</u>	<u>11,594,941</u>
<b>Deferred outflows of resources:</b>				
Pension - OPERS . . . . .	559,019	1,085,153	1,644,172	137,345
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable . . . . .	37,492	143,762	181,254	7,445
Accrued wages and benefits payable . . . . .	62,996	122,286	185,282	11,866
Due to other funds. . . . .	47,206	98,911	146,117	-
Due to other governments. . . . .	118,727	247,571	366,298	634,905
Accrued interest payable . . . . .	10,497	93,943	104,440	-
Compensated absences payable . . . . .	63,179	122,642	185,821	-
General obligation bonds payable . . . . .	30,000	16,636	46,636	-
Revenue bonds payable . . . . .	-	54,200	54,200	-
OWDA loans payable . . . . .	48,000	683,099	731,099	-
OPWC loans payable . . . . .	92,304	37,899	130,203	-
Notes payable . . . . .	1,500,000	2,418,000	3,918,000	-
Capital lease obligations payable. . . . .	-	1,504	1,504	1,191
Claims payable. . . . .	-	-	-	1,451,479
Total current liabilities . . . . .	<u>2,010,401</u>	<u>4,040,453</u>	<u>6,050,854</u>	<u>2,106,886</u>
Long-term liabilities (net of current portion):				
Compensated absences payable . . . . .	77,604	150,642	228,246	141,007
General obligation bonds payable . . . . .	215,000	93,582	308,582	-
Revenue bonds payable. . . . .	-	2,891,700	2,891,700	-
OWDA loans payable . . . . .	746,907	12,962,082	13,708,989	-
OPWC loans payable. . . . .	956,027	307,384	1,263,411	-
Notes payable . . . . .	-	500,000	500,000	-
Capital lease obligations payable. . . . .	-	-	-	4,129
Claims payable. . . . .	-	-	-	1,255,809
Net pension liability . . . . .	1,400,481	2,718,582	4,119,063	344,085
Total long-term liabilities . . . . .	<u>3,396,019</u>	<u>19,623,972</u>	<u>23,019,991</u>	<u>1,745,030</u>
Total liabilities. . . . .	<u>5,406,420</u>	<u>23,664,425</u>	<u>29,070,845</u>	<u>3,851,916</u>
<b>Deferred inflows of resources:</b>				
Pension - OPERS . . . . .	27,861	54,083	81,944	6,845
<b>Net position:</b>				
Net investment in capital assets . . . . .	16,129,272	52,132,884	68,262,156	-
Unrestricted . . . . .	3,644,416	20,237,736	23,882,152	7,873,525
Total net position . . . . .	<u>\$ 19,773,688</u>	<u>\$ 72,370,620</u>	<u>92,144,308</u>	<u>\$ 7,873,525</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds. . . . .			<u>(315,457)</u>	
Net position of business-type activities . . . . .			<u>\$ 91,828,851</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Business-type Activities - Enterprise Funds</u>			<b>Governmental</b>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<b>Activities - Internal Service Funds</b>
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 6,277,498	\$ 11,055,202	\$ 17,332,700	\$ 12,305,643
Tap-in fees. . . . .	128,934	655,754	784,688	-
Special assessments . . . . .	9,909	1,153,996	1,163,905	-
Other operating revenues . . . . .	732,342	1,388,496	2,120,838	-
Total operating revenues. . . . .	<u>7,148,683</u>	<u>14,253,448</u>	<u>21,402,131</u>	<u>12,305,643</u>
<b>Operating expenses:</b>				
Personal services . . . . .	1,723,718	3,056,270	4,779,988	346,796
Contract services. . . . .	3,323,580	4,263,220	7,586,800	138,388
Materials and supplies. . . . .	317,857	408,393	726,250	227,400
Depreciation. . . . .	829,041	2,602,189	3,431,230	-
Claims expense . . . . .	-	-	-	14,809,190
Other. . . . .	916,149	1,434,052	2,350,201	-
Total operating expenses. . . . .	<u>7,110,345</u>	<u>11,764,124</u>	<u>18,874,469</u>	<u>15,521,774</u>
Operating income (loss) . . . . .	<u>38,338</u>	<u>2,489,324</u>	<u>2,527,662</u>	<u>(3,216,131)</u>
<b>Nonoperating revenues (expenses):</b>				
Interest and fiscal charges . . . . .	(49,893)	(518,586)	(568,479)	(339)
Interest income. . . . .	3,552	60,351	63,903	29,456
Total nonoperating revenues (expenses) . . . . .	<u>(46,341)</u>	<u>(458,235)</u>	<u>(504,576)</u>	<u>29,117</u>
Income before capital contributions and transfers . . . . .	(8,003)	2,031,089	2,023,086	(3,187,014)
Transfer in . . . . .	100,000	2,637	102,637	-
Transfer out . . . . .	(308,544)	(340,383)	(648,927)	-
Capital contributions. . . . .	-	1,803,817	1,803,817	-
Change in net position . . . . .	(216,547)	3,497,160	3,280,613	(3,187,014)
<b>Net position at beginning of year .</b>	<u>19,990,235</u>	<u>68,873,460</u>		<u>11,060,539</u>
<b>Net position at end of year . . . . .</b>	<u>\$ 19,773,688</u>	<u>\$ 72,370,620</u>		<u>\$ 7,873,525</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds. . . . .			<u>(145,224)</u>	
Change in net position of business-type activities. . . . .			<u>\$ 3,135,389</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Business-type Activities - Enterprise Funds</u>			<b>Governmental</b>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<b>Activities - Internal Service Funds</b>
<b>Cash flows from operating activities:</b>				
Cash received from charges for services . . . . .	\$ 6,339,026	\$ 11,442,812	\$ 17,781,838	\$ 12,422,341
Cash received from tap-in fees . . . . .	128,934	655,754	784,688	-
Cash received from special assessments . . . . .	9,909	1,153,996	1,163,905	-
Cash received from other operations . . . . .	760,867	1,443,869	2,204,736	-
Cash payments for personal services . . . . .	(1,488,995)	(3,210,520)	(4,699,515)	(374,188)
Cash payments for contract services . . . . .	(3,369,725)	(4,582,940)	(7,952,665)	(132,605)
Cash payments for materials and supplies . . . . .	(359,242)	(426,912)	(786,154)	(227,996)
Cash payments for claims . . . . .	-	-	-	(15,674,602)
Cash payments for other expenses . . . . .	(924,785)	(1,434,292)	(2,359,077)	-
Net cash provided by (used in) operating activities . . . . .	<u>1,095,989</u>	<u>5,041,767</u>	<u>6,137,756</u>	<u>(3,987,050)</u>
<b>Cash flows from noncapital financing activities:</b>				
Cash received from transfers in . . . . .	100,000	2,637	102,637	-
Cash used in transfers out . . . . .	(308,544)	(340,383)	(648,927)	-
Net cash used in noncapital financing activities . . . . .	<u>(208,544)</u>	<u>(337,746)</u>	<u>(546,290)</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets . . . . .	(189,942)	(6,099,959)	(6,289,901)	-
Principal retirement . . . . .	(168,341)	(3,816,682)	(3,985,023)	(1,125)
Interest and fiscal charges . . . . .	(40,032)	(505,871)	(545,903)	(339)
Loans issued . . . . .	-	674,724	674,724	-
Notes issued . . . . .	1,500,000	4,386,000	5,886,000	-
Capital contributions . . . . .	-	1,803,817	1,803,817	-
Net cash provided by (used) in capital and related financing activities . . . . .	<u>1,101,685</u>	<u>(3,557,971)</u>	<u>(2,456,286)</u>	<u>(1,464)</u>
<b>Cash flows from investing activities:</b>				
Interest received . . . . .	1,799	23,738	25,537	16,448
Net increase (decrease) in cash and cash equivalents . . . . .	1,990,929	1,169,788	3,160,717	(3,972,066)
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>3,328,118</u>	<u>19,275,227</u>	<u>22,603,345</u>	<u>14,384,261</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 5,319,047</u>	<u>\$ 20,445,015</u>	<u>\$ 25,764,062</u>	<u>\$ 10,412,195</u>

- - Continued

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss) . . . . .	\$ 38,338	\$ 2,489,324	\$ 2,527,662	\$ (3,216,131)
Adjustments:				
Depreciation . . . . .	829,041	2,602,189	3,431,230	-
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
(Increase) in materials and supplies inventory. . . . .	(2,923)	(5,673)	(8,596)	-
Decrease in accounts receivable. . . . .	61,642	387,974	449,616	175
(Increase) decrease in due from other funds. . . . .	-	(142)	(142)	112,118
(Increase) decrease in prepayments . . . . .	(38)	682	644	(602,427)
(Increase) in net pension asset. . . . .	(784)	(297)	(1,081)	(48)
(Increase) in deferred outflows - pension - OPERS . .	(432,806)	(682,820)	(1,115,626)	(87,955)
Increase (decrease) in accounts payable . . . . .	(50,906)	(65,758)	(116,664)	5,187
(Decrease) in contracts payable . . . . .	(4,858)	(95,945)	(100,803)	-
Increase (decrease) in accrued wages and benefits. . .	(22,718)	23,032	314	(7,949)
(Decrease) in due to other governments . . . . .	(50,742)	(193,038)	(243,780)	(406,804)
(Decrease) in due to other funds . . . . .	(20,656)	(43,689)	(64,345)	-
(Decrease) in compensated absences payable . . . . .	(3,861)	(7,495)	(11,356)	(7,541)
Increase in claims payable . . . . .	-	-	-	136,007
Increase in net pension liability . . . . .	741,280	617,213	1,358,493	86,123
Increase in deferred inflows - pension - OPERS. . . .	15,980	16,210	32,190	2,195
Net cash provided by (used in) operating activities . . .	<u>\$ 1,095,989</u>	<u>\$ 5,041,767</u>	<u>\$ 6,137,756</u>	<u>\$ (3,987,050)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**TRUMBULL COUNTY, OHIO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**DECEMBER 31, 2016**

	<b>Agency</b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents. . . . .	\$ 11,283,976
Cash and cash equivalents in segregated accounts . . . . .	756,913
Receivables:	
Property taxes. . . . .	184,579,035
Accounts . . . . .	15,635,973
Intergovernmental. . . . .	12,890,474
Total assets . . . . .	\$ 225,146,371
<b>Liabilities:</b>	
Intergovernmental payable. . . . .	\$ 206,176,699
Undistributed monies . . . . .	5,041,390
Deposits held and due to others . . . . .	13,928,282
Total liabilities . . . . .	\$ 225,146,371

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 1 - DESCRIPTION OF THE COUNTY

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

#### *Reporting Entity*

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance deficits of, or provide financial support to, the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. Based on the criteria described, the County has two discretely presented component units whose financial activities have been reflected in the accompanying financial statements.

***Fairhaven Industries, Inc.*** - Fairhaven Industries, Inc. (Workshop) is a legally separate, non-governmental non-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Trumbull County Board of Developmental Disabilities (DD), provides a comprehensive program of services, including employment for developmentally disabled citizens. The Trumbull County Board of DD provides the Workshop with money and personnel for operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Trumbull County, 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 Industries, Inc., 420 Lincoln Way, Niles, Ohio 44446.

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

*The Trumbull County Land Reutilization Corporation (Land Bank)* - The Land Bank is a county land reutilization corporation that was formed on November 10, 2010 when the Trumbull County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is for reclaiming, rehabilitating or reutilizing economically nonproductive land throughout the County. The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Land Bank, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors is primarily made up of elected officials of the County. Separately issued financial statements can be obtained from the Land Bank by contacting Sam Lamancusa, Trumbull County Treasurer, 160 High Street, Warren, OH 44481.

The County participates in a joint venture, risk sharing pool, jointly governed organizations and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the County Risk Sharing Authority, Inc. (CORSA), the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the Eastgate Regional Council of Governments, the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board, the Trumbull County Metropolitan Park District and the Trumbull County Transit Board. These organizations are presented in Notes 14, 22, 23 and 24 to the basic financial statements.

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

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 29 and 30 to the basic financial statements.

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Trumbull County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

##### A. Basis of Presentation

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

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

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

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

#### **B. Fund Accounting**

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

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

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

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

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

TRUMBULL COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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

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

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

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

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

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

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

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

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

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

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



## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### C. Measurement Focus

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

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

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

##### D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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

*Deferred Outflows/Inflows of Resources* - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 20 for deferred outflows of resources related the County's net pension liability. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

See Note 20 for deferred inflows of resources related to the County's net pension liability. This deferred inflow of resources is only reported on the government-wide statement of net position.

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

**E. Cash and Cash Equivalents**

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

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

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balances in these accounts reported as "cash and cash equivalents with fiscal agents".

During 2016, investments were limited to federal agency securities and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio).

**TRUMBULL COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue, including a decrease in the fair value of investments, credited to the general fund during 2016 amounted to \$34,582, which includes \$30,300 assigned from other County funds.

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

**F. Prepayments**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepayments using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

**G. Inventory**

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

**H. Restricted Assets**

Assets are reported as restricted when limitations on their use change in nature of normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provision. Restricted assets in the general fund represent money set aside for unclaimed monies.

**I. Capital Assets**

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

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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 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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
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 2016, the County reported infrastructure consisting of roads, bridges and culverts, water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

**J. Interfund Balances**

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "due to/from other funds". Interfund balance amounts are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

**K. Compensated Absences**

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

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

The entire compensated absences liability is reported on the government-wide financial statements. On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employee who has accumulated unpaid leave is paid.

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### **L. Bond Premium and Deferred Amounts on Refunding**

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.

For debt refunding, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the deferred amount on refunding, is being amortized as a component of interest expense. This amount is amortized over the remaining life of the old or new debt, whichever is shorter, and is presented as a deferred outflow of resources on the statement of net position.

##### **M. Accrued Liabilities and Long-Term Obligations**

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

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

##### **N. Fund Balance**

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

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

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

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

**TRUMBULL COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Assigned* - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in the 2017 appropriated budget. County Commissioners assigned fund balance for hillside administration.

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

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

**O. Net Position**

Net position represents the difference between all other elements in a statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

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

**P. 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.

**Q. 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.

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### **R. 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 in 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.

##### **S. 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.

##### **T. 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.

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### U. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

##### V. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

#### NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

##### A. Change in Accounting Principles

For 2016, the County has implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the County.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of the County.



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**B. Deficit Fund Balance/Net Position**

Fund balances and net position at December 31, 2016 included the following individual fund deficits:

	<u>Deficit</u>
<u>Nonmajor governmental fund</u>	
Workforce development	\$ 126,508
<u>Internal service fund</u>	
Telephone rotary	881

These funds complied with Ohio State law, which does not permit a cash basis deficit at year end. The deficits resulted from adjustments for accrued liabilities. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur.

**NOTE 4 - FUND BALANCE**

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

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 4 - FUND BALANCE - (Continued)**

Fund balance	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
Nonspendable:				
Materials and supplies inventory	\$ 40,801	\$ -	\$ 4,275	\$ -
Prepayments	245,739	6,263	32,054	5,227
Unclaimed monies	<u>241,938</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonspendable	<u>528,478</u>	<u>6,263</u>	<u>36,329</u>	<u>5,227</u>
Restricted:				
Health services	-	125,923	29,678,937	6,695,421
Children services	-	-	-	-
Debt service payments	-	-	-	-
Street maintenance	-	-	-	-
County courts	-	-	-	-
Drug investigation and prosecution	-	-	-	-
Emergency 911 system maintenance	-	-	-	-
Dog warden operations	-	-	-	-
Indigent guardianship	-	-	-	-
Alcohol treatment	-	-	-	-
Firearm prosecution	-	-	-	-
Domestic violence	-	-	-	-
Public health and welfare	-	-	-	-
Tax administration	-	-	-	-
Certificate of title	-	-	-	-
Economic development	-	-	-	-
Recorder's equipment	-	-	-	-
Miscellaneous grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted	<u>-</u>	<u>125,923</u>	<u>29,678,937</u>	<u>6,695,421</u>
Committed:				
Construction	-	-	-	-
County computerization	-	-	-	-
Capital improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Purchases on order	403,644	-	-	-
Subsequent year appropriations	2,311,253	-	-	-
Hillside administration	<u>4,679</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assigned	<u>2,719,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>6,709,126</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 9,957,180</u>	<u>\$ 132,186</u>	<u>\$ 29,715,266</u>	<u>\$ 6,700,648</u>

-Continued

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 4 - FUND BALANCE - (Continued)**

Fund balance	Children Services	General Obligation Bond Retirement	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>				
Materials and supplies inventory	\$ 13,059	\$ -	\$ 588,344	\$ 646,479
Prepayments	39,480	-	83,544	412,307
Unclaimed monies	-	-	-	241,938
<b>Total nonspendable</b>	<b>52,539</b>	<b>-</b>	<b>671,888</b>	<b>1,300,724</b>
<b>Restricted:</b>				
Health services	-	-	-	36,500,281
Children services	10,182,058	-	-	10,182,058
Debt service payments	-	1,423,053	-	1,423,053
Street maintenance	-	-	801,275	801,275
County courts	-	-	5,550,734	5,550,734
Drug investigation and prosecution	-	-	469,244	469,244
Emergency 911 system maintenance	-	-	1,825,307	1,825,307
Dog warden operations	-	-	375,396	375,396
Indigent guardianship	-	-	50,831	50,831
Alcohol treatment	-	-	226,183	226,183
Firearm prosecution	-	-	290,361	290,361
Domestic violence	-	-	2,527	2,527
Public health and welfare	-	-	3,662,655	3,662,655
Tax administration	-	-	5,889,338	5,889,338
Certificate of title	-	-	2,281,170	2,281,170
Economic development	-	-	1,554,910	1,554,910
Recorder's equipment	-	-	128,647	128,647
Miscellaneous grants	-	-	19,902	19,902
<b>Total restricted</b>	<b>10,182,058</b>	<b>1,423,053</b>	<b>23,128,480</b>	<b>71,233,872</b>
<b>Committed:</b>				
Construction	-	-	1,201,193	1,201,193
County computerization	-	-	501,586	501,586
Capital improvements	-	-	31,821	31,821
<b>Total committed</b>	<b>-</b>	<b>-</b>	<b>1,734,600</b>	<b>1,734,600</b>
<b>Assigned:</b>				
Purchases on order	-	-	-	403,644
Subsequent year appropriations	-	-	-	2,311,253
Hillside administration	-	-	-	4,679
<b>Total assigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,719,576</b>
<b>Unassigned (deficit)</b>	<b>-</b>	<b>-</b>	<b>(126,508)</b>	<b>6,582,618</b>
<b>Total fund balances</b>	<b>\$ 10,234,597</b>	<b>\$ 1,423,053</b>	<b>\$ 25,408,460</b>	<b>\$ 83,571,390</b>

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

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

The following tables summarized the adjustments necessary to reconcile the budgetary basis statements to the GAAP basis statements for the general fund and major special revenue funds.

	<u>General Fund</u>	<u>Public Assistance</u>	<u>County Board of Developmental Disabilities</u>	<u>Community Mental Health</u>	<u>Children Services</u>
Budget basis	\$ (421,724)	\$ (317,254)	\$ 3,223,025	\$ (227,308)	\$ (924,039)
Net adjustment for revenue accruals	4,328,202	(198,053)	(468,456)	(1,225)	(260,305)
Net adjustment for expenditure accruals	(3,006,242)	208,443	785,207	99,221	329,876
Net adjustment for other sources/uses	-	163,108	-	-	-
Funds budgeted elsewhere	(60,000)	-	-	-	-
Adjustment for encumbrances	<u>827,217</u>	<u>365,744</u>	<u>761,881</u>	<u>653,680</u>	<u>908,093</u>
GAAP basis	<u>\$ 1,667,453</u>	<u>\$ 221,988</u>	<u>\$ 4,301,657</u>	<u>\$ 524,368</u>	<u>\$ 53,625</u>

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which 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; and,
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)**

10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and,
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

**A. 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, \$25,298,475 of the County's bank balance of \$60,473,139 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)**

**B. Investments**

As of December 31, 2016, the County had the following investments:

Measurement/ Investment Type	Measurement Amount	Investment Maturities			% of Total
		6 months or less	19 to 24 months	Greater than 24 months	
Fair Value:					
FFCB Notes	\$ 6,868,280	\$ -	\$ -	\$ 6,868,280	8.89
FHLB Notes	7,855,330	-	-	7,855,330	10.17
FHLMC Notes	6,931,720	-	1,989,900	4,941,820	8.97
FNMA Notes	15,757,290	-	-	15,757,290	20.40
Amortized Cost:					
STAR Ohio	39,841,368	39,841,368	-	-	51.57
Total	<u>\$ 77,253,988</u>	<u>\$ 39,841,368</u>	<u>\$ 1,989,900</u>	<u>\$ 35,422,720</u>	<u>100.00</u>

The County's investments measured at fair value are valued using quoted market prices (Level 1 inputs). The weighted average maturity of investments is 1.64 years.

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

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

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in Ohio law that prohibits payments for investments prior to the delivery of the securities representing such investments to the Auditor or qualified trustee.

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

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of the 2015 taxes.

2016 real property taxes are levied after October 1, 2016 on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2016.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 7 - PROPERTY TAXES - (Continued)**

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

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 2,462,826,440
Commercial/industrial/mineral/other real	616,174,160

Public utility

Personal	<u>149,179,990</u>
----------	--------------------

Total assessed value	<u><u>\$ 3,228,180,590</u></u>
----------------------	--------------------------------

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources - property taxes levied for the next fiscal year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - delinquent property tax revenue not available.

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

In January 1993, the County Commissioners by resolution imposed three-quarters of one percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Effective during 2000, the County Commissioners decreased the tax by one-quarter of one percent to one-half of one percent. On April 6, 2005 the County Commissioners passed two resolutions which levied an additional two 0.25 percent County sales and use taxes to become effective on July 1, 2005. The resolutions brought the County's sales and use tax up to 1.0 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection.

The State Tax Commissioner certifies to the Ohio Department of Budget and Management (OBM) 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 OBM 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.



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2016, consisted of permissive sales taxes, property taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony and child support, due from other funds, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. All receivables, except property taxes, special assessments, and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	\$ 30,813,612	\$ 18,019,800	\$ 12,793,812

Special assessments expected to be collected in more than one year amount to \$9,244,196 in the general obligation bond retirement fund. At December 31, 2016 delinquent special assessments were \$170,339.

Loans expected to be collected in more than one year amount to \$751,223 in the revolving loan special revenue fund. At December 31, 2016 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i><b>Governmental Activities</b></i>	<i><b>Amount</b></i>
Grants	\$ 2,289,874
Homestead and rollback	2,657,078
Motor vehicle gas and license tax	3,733,250
Local government	1,358,031
Casino tax	1,167,528
Total Governmental Activities	\$ 11,205,761

**Payment in Lieu of Taxes**

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

**TRUMBULL COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 10 - 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. In the Consent Judgement Entry, the County agreed to sewer twelve unsewered areas to remediate unsanitary conditions by 2020. Currently, eight areas are complete and four are in the design process. The County is ahead of the agreed-upon schedule.

Trumbull County is currently involved in litigation over one of the aforementioned completed projects. The Little Squaw Creek Phase IV Project (Vienna) is pending in Trumbull County Common Pleas Court. Trumbull County is the Plaintiff and the Defendant has filed a counterclaim. There is substantial monetary risk to Trumbull County's Metropolitan Sanitary Sewer District if Trumbull County does not prevail. Trumbull County's Metropolitan Sanitary Sewer District has funds available to pay any adverse judgement.

**NOTE 11 - GRANTS**

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

**NOTE 12 - COMPENSATED ABSENCES**

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

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 13 - CAPITAL ASSETS**

Capital asset activity for year ended December 31, 2016, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u>			<u>Balance</u>
	<u>12/31/15</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/16</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 2,670,657	\$ 21,209	\$ -	\$ 2,691,866
Construction in progress	<u>5,021,426</u>	<u>1,881,793</u>	<u>(3,407,895)</u>	<u>3,495,324</u>
Total capital assets, not being depreciated	<u>7,692,083</u>	<u>1,903,002</u>	<u>(3,407,895)</u>	<u>6,187,190</u>
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	75,071,537	5,402,101	(91,807)	80,381,831
Equipment, furniture and fixtures	17,515,866	1,356,012	(348,977)	18,522,901
Vehicles	11,317,886	1,769,401	(428,161)	12,659,126
Infrastructure	<u>119,758,270</u>	<u>1,512,881</u>	<u>(62,498)</u>	<u>121,208,653</u>
Total capital assets, being depreciated	<u>223,663,559</u>	<u>10,040,395</u>	<u>(931,443)</u>	<u>232,772,511</u>
<i>Less: accumulated depreciation:</i>				
Buildings and improvements	(30,217,543)	(2,101,980)	70,844	(32,248,679)
Equipment, furniture and fixtures	(14,357,448)	(839,239)	319,856	(14,876,831)
Vehicles	(8,131,376)	(1,188,269)	428,161	(8,891,484)
Infrastructure	<u>(66,447,375)</u>	<u>(4,138,645)</u>	<u>16,250</u>	<u>(70,569,770)</u>
Total accumulated depreciation	<u>(119,153,742)</u>	<u>(8,268,133)</u>	<u>835,111</u>	<u>(126,586,764)</u>
Total capital assets, being depreciated net	<u>104,509,817</u>	<u>1,772,262</u>	<u>(96,332)</u>	<u>106,185,747</u>
Governmental activities capital assets, net	<u>\$ 112,201,900</u>	<u>\$ 3,675,264</u>	<u>\$ (3,504,227)</u>	<u>\$ 112,372,937</u>

Depreciation expense was charged to governmental activities as follows:

<b><u>Governmental activities:</u></b>	
Legislative and executive	\$ 1,770,390
Judicial	130,505
Public safety	632,483
Public works	4,868,564
Health	628,261
Human services	<u>237,930</u>
Total depreciation expense	<u>\$ 8,268,133</u>

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 13 - CAPITAL ASSETS - (Continued)**

<u>Business-type activities</u>	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/16</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 224,878	\$ -	\$ -	\$ 224,878
Construction in progress	<u>12,137,651</u>	<u>2,402,109</u>	<u>(9,349,949)</u>	<u>5,189,811</u>
Total capital assets, not being depreciated	<u>12,362,529</u>	<u>2,402,109</u>	<u>(9,349,949)</u>	<u>5,414,689</u>
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	13,885,369	30,171	-	13,915,540
Equipment, furniture and fixtures	1,252,637	5,970	-	1,258,607
Vehicles	1,422,250	89,997	-	1,512,247
Infrastructure	<u>108,689,314</u>	<u>13,111,603</u>	<u>-</u>	<u>121,800,917</u>
Total capital assets, being depreciated	<u>125,249,570</u>	<u>13,237,741</u>	<u>-</u>	<u>138,487,311</u>
<i>Less: accumulated depreciation:</i>				
Buildings and improvements	(7,490,821)	(311,303)	-	(7,802,124)
Equipment, furniture and fixtures	(994,144)	(60,690)	-	(1,054,834)
Vehicles	(1,143,949)	(111,714)	-	(1,255,663)
Infrastructure	<u>(40,926,627)</u>	<u>(2,947,523)</u>	<u>-</u>	<u>(43,874,150)</u>
Total accumulated depreciation	<u>(50,555,541)</u>	<u>(3,431,230)</u>	<u>-</u>	<u>(53,986,771)</u>
Total capital assets, being depreciated net	<u>74,694,029</u>	<u>9,806,511</u>	<u>-</u>	<u>84,500,540</u>
Business-type activities capital assets, net	<u>\$ 87,056,558</u>	<u>\$ 12,208,620</u>	<u>\$ (9,349,949)</u>	<u>\$ 89,915,229</u>

**NOTE 14 - JOINT VENTURE**

The Geauga/Trumbull Solid Waste District (the "District"), is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2016. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

**NOTE 15 - CAPITAL LEASES**

In the current year and in prior years, the County has entered into several leases for equipment and vehicles. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide and business-type statements. The equipment and vehicles have been capitalized in the amount of \$1,314,908, which is the present value of the minimum lease payments at the inception of the lease.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 15 - CAPITAL LEASES - (Continued)**

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Equipment	\$ 616,588	\$ 44,051
Vehicles	654,269	-
Less: Accumulated Depreciation	(459,208)	(44,051)
Total Book Value as of December 31, 2016	\$ 811,649	\$ -

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

Year Ending December 31,	Governmental Activities	Business-Type Activities
2017	\$ 259,943	\$ 1,506
2018	255,642	-
2019	98,008	-
2020	94,744	-
2021	90,138	-
Total	798,475	1,506
Less: amount representing interest	(43,685)	(2)
Present value of net minimum lease payments	\$ 754,790	\$ 1,504

Capital leases for the governmental activities are paid from the general fund, children services fund, community mental health fund and motor vehicle gasoline tax fund. Capital leases for the business-type activities are paid from the sewer fund. These expenditures/expenses are reflected as program expenditures/expenses on a budgetary basis and are reclassified and reflected as debt service in the fund financial statements.

**NOTE 16 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2016, the County contracted with the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 22), for insurance coverage as follows:

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 16 - RISK MANAGEMENT - (Continued)**

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	310,903,107
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	1,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits is accounted for in the hospitalization internal service fund. Specific stop loss threshold covered per person of \$225,000 annual maximum per covered person. Incurred but not reported claims of \$900,725 have been accrued as a liability based on a review of January, 2017 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2016, 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 2015 and 2016 were:

<u>Year</u>	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2016	\$ 912,941	\$ 13,768,322	\$ (13,780,538)	\$ 900,725
2015	819,510	12,308,033	(12,214,602)	912,941

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2016 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 2016. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,414,127 have been accrued as a liability at December 31, 2016, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. This amount is made up of the claims liability amount of \$1,806,563 and due to other governments of \$607,564 for the current year claims cost. The claims liability reported in the workers' compensation internal service fund at December 31, 2016, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 16 - RISK MANAGEMENT - (Continued)**

Changes in the fund's claims liability amounts for 2015 and 2016 were:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims and Change in Estimate</u>	<u>Claim Payments</u>	<u>Balance at End of End of Year</u>
2016	\$ 2,397,754	\$ 1,910,437	\$ (1,894,064)	\$ 2,414,127
2015	2,309,672	1,535,320	(1,447,238)	2,397,754

**NOTE 17 - INTERFUND TRANSACTIONS**

**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2016, consisted of the following:

<u>Transfers To</u>	<u>Transfers From</u>						<u>Totals</u>
	<u>General</u>	<u>County Board of Developmental Disabilities</u>	<u>General Obligation Bond Retirement</u>	<u>Nonmajor Governmental Funds</u>	<u>Sewer</u>	<u>Water</u>	
Public assistance	\$ 652,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652,431
General obligation bond retirement	-	-	-	145,749	240,383	306,716	692,848
Nonmajor governmental funds	1,933,549	476,442	-	148,574	-	-	2,558,565
Sewer	-	-	809	-	-	1,828	2,637
Water	-	-	-	-	100,000	-	100,000
<b>Totals</b>	<u>\$2,585,980</u>	<u>\$ 476,442</u>	<u>\$ 809</u>	<u>\$ 294,323</u>	<u>\$ 340,383</u>	<u>\$ 308,544</u>	<u>\$4,006,481</u>

The general fund transfers to the public assistance special revenue fund were to cover the mandated share of program costs certified by the Ohio Department of Human Services (ODHS). The remaining general fund transfers were made to move unrestricted balances to support programs and projects accounted for in other governmental funds. The County board of developmental disabilities special revenue fund made a transfer to the permanent improvement capital projects fund for building improvements. The transfer from the general obligation bond retirement fund to the sewer fund was made in order to transfer residual monies that had previously been accumulated for the repayment of a sewer fund debt obligation. The redevelopment special revenue fund and permanent improvement capital project fund and the water and sewer enterprise fund transfers to the general obligation bond retirement debt service fund were for principal and interest payments on various debt issues. Nonmajor governmental funds made transfers to other nonmajor governmental funds for local grant matching requirements. The sewer fund and water fund transfers to each other were made to cover debt service payments on various combined debt issues.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 17 - INTERFUND TRANSACTIONS - (Continued)**

**B. Interfund Balances**

Interfund balances at December 31, 2016, consisted of the following amounts and represent charges for services or reimbursable expenditures/expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Due to other funds	Due from other funds					Totals
	General	Public Assistance	Sewer	Water	Internal Service	
General	\$ -	\$ 163,108	\$ -	\$ -	\$ 966	\$ 164,074
Public assistance	34,395	-	-	-	7,146	41,541
County Board of						
Developmental Disabilities	7,287	-	390	-	-	7,677
Children services	2,096	-	-	-	-	2,096
Nonmajor governmental funds	88,971	42,720	234	-	397,317	529,242
Sewer	1,491	-	-	7,000	90,420	98,911
Water	626	-	-	-	46,580	47,206
<b>Totals</b>	<u>\$ 134,866</u>	<u>\$ 205,828</u>	<u>\$ 624</u>	<u>\$ 7,000</u>	<u>\$ 542,429</u>	<u>\$ 890,747</u>

**NOTE 18 - SHORT-TERM OBLIGATIONS**

A summary of short-term note transactions for the year ended December 31, 2016 follows:

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
<b>Governmental activities</b>				
Security equipment	\$ 450,000	\$ -	\$ (450,000)	\$ -
Security equipment	-	450,000	-	450,000
Building & equipment improvements	250,000	-	(250,000)	-
Building & equipment improvements	-	950,000	-	950,000
Building & equipment improvements	-	250,000	-	250,000
ERP accounting software	-	900,000	-	900,000
<b>Total governmental activities</b>	<u>\$ 700,000</u>	<u>\$ 2,550,000</u>	<u>\$ (700,000)</u>	<u>\$ 2,550,000</u>



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 18 - SHORT-TERM OBLIGATIONS - (Continued)**

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
<b>Business-type activities</b>				
Sewer fund				
Little squaw creek phase IV	\$ 520,000	\$ -	\$ (520,000)	\$ -
Little squaw creek phase IV	-	515,000	(515,000)	-
Little squaw creek phase IV	-	1,265,000	-	1,265,000
Scott street phase II	300,000	-	(300,000)	
Scott street phase II	-	300,000	(300,000)	
Kinsman phase II	653,000	-	(30,000)	
Kinsman phase II	-	653,000	(653,000)	-
Kinsman phase II	-	653,000	-	653,000
Belmont park	-	500,000	-	500,000
Total sewer fund	<u>1,473,000</u>	<u>3,886,000</u>	<u>(2,318,000)</u>	<u>2,418,000</u>
Water fund				
Blueprint to prosperity waterline	-	1,500,000	-	1,500,000
Total water fund	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>
Total business-type activities	<u>\$ 1,473,000</u>	<u>\$ 5,386,000</u>	<u>\$ (2,318,000)</u>	<u>\$ 3,918,000</u>

On September 3, 2015, the County issued \$450,000 of bond anticipation notes at a rate of 1.625% maturing on September 1, 2016. On August 31, 2016, the notes were rolled over for \$450,000 at a rate of 2% maturing August 31, 2017. The notes were used to help finance the acquisition of security equipment.

On September 3, 2015, the County issued \$250,000 of bond anticipation notes at a rate of 1.625% maturing September 1, 2016. On August 31, 2016, the notes were rolled over for \$250,000 at a rate of 2% maturing August 31, 2017. On March 8, 2016, the County issued \$950,000 of bond anticipation notes at a rate of 1.5% maturing March 8, 2017. The notes were issued to help finance building and equipment improvements.

On November 16, 2016, the County issued \$900,000 of bond anticipation notes at a rate of 2.375% maturing August 31, 2017. The notes were issued to help finance accounting software improvements. As of December 31, 2016, none of the proceeds had been spent.

On September 3, 2015, the County issued \$520,000 of bond anticipation notes at a rate of 1.625% maturing on March 9, 2016. On March 8, 2016, the notes were rolled over for \$515,000 at a rate of 1.75% maturing September 8, 2016. On August 31, 2016, the County issued \$1,265,000 of bond anticipation notes at a rate of 1.875% maturing March 8, 2017. The notes were used to finance the Little Squaw Creek Interceptor sewer project.

On September 3, 2015, the County issued \$300,000 of bond anticipation notes at a rate of 1.625% maturing on March 9, 2016. On March 8, 2016, the notes were rolled over for \$300,000 at a rate of 1.75% maturing September 8, 2016. The notes were used to finance the Scott Street Phase II sewer project.

On September 3, 2015, the County issued \$653,000 of bond anticipation notes at a rate of 1.625% maturing on March 9, 2016. On March 8, 2016, the notes were rolled over for \$653,000 at a rate of 1.75% maturing on September 8, 2016. On August 31, 2016, the notes were rolled over for \$653,000 at a rate of 2% maturing on August 31, 2017. The notes were used for the Kinsman Phase II sewer project. Also on August 31, 2016, the County issued \$500,000 of bond anticipation notes at a rate of 2% maturing on August 31, 2017. The notes were used to finance the Belmont Park sewer project.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 18 - SHORT-TERM OBLIGATIONS - (Continued)**

On August 31, 2016, the County issued \$1,500,000 of bond anticipation notes at a rate of 2% maturing on August 31, 2017. The notes were used for the blueprint to prosperity waterline project. As of December 31, 2016, \$1,399,747 of the proceeds had not been spent.

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

**NOTE 19 - LONG-TERM OBLIGATIONS**

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

	Original Issue Amount	Interest Rate	Year of Issuance	Year of Maturity
<b>Governmental Activities</b>				
<u>General Obligation Bonds</u>				
West Hill Sewer Project	\$ 1,530,000	4 - 4.25%	2006	2016
Belmont Avenue Water Main	305,000	4 - 4.25%	2006	2016
Various Improvement Bonds	2,565,000	3.75 - 5%	2007	2016
Park-Porter Building	3,640,000	3 - 5%	2008	2037
Computer Equipment	1,275,000	3 - 4%	2008	2017
Brookfield Center South Sewer	160,000	3 - 5%	2008	2028
Various Improvement Refunding Bonds	5,300,000	2 - 3%	2011	2021
Emergency Management Center	2,060,000	2.74%	2014	2029
Various Purpose and Refunding	4,912,000	2.21%	2015	2030
Veteran Building Improvements	1,540,000	1.96%	2016	2030
<u>Special Assessment Bonds</u>				
Sewer District Improvement - Elm Road	197,500	6%	1999	2019
Water District Improvement - Logan Avenue	600,000	4.6 - 5%	1998	2018
Water District Improvement - McKinley Heights	550,000	4.6 - 5%	1998	2018
Sewer District Improvement - Goist Lane Water Line	30,000	4 - 5.25%	2006	2016
<u>Revenue Bonds</u>				
Devon Drive Sewer Project	350,460	3 - 4.5%	2008	2028
Henn-Hyde Sewer Project	574,540	3 - 4.5%	2008	2028
Southeast Water District	2,390,000	4 - 4.5%	2008	2028
<u>OPWC Loans</u>				
Precast Structure Project	400,000	0%	2002	2022
North Road Reconstruction Project	680,000	0%	2007	2027
Rehabilitation Project	400,000	0%	2005	2025
Rehabilitation Project	265,245	0%	2005	2026
Rehabilitation Project	281,352	0%	2005	2024
Rehabilitation Project	347,128	0%	2006	2025
Chestnut Ridge Road Bridge Replacement	300,065	0%	2014	2045
Bailey Road and Palmyra Road Bridge Replacement	320,564	0%	2014	2046
<u>Notes Payable</u>				
Veteran's Building	1,500,000	1.25%	2015	2016
Building and Equipment Improvements	750,000	1.875%	2015	2016
<u>LGIF Loan</u>				
Salt Storage Unit	500,000	0%	2015	2025

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

	Original Issue Amount	Interest Rate	Year of Issuance	Year of Maturity
<b>Business-Type Activities</b>				
<u>General Obligation Bonds</u>				
Water System Improvements	\$ 335,000	2.82%	2013	2023
Sewer District Improvement - Elm Road	22,500	6%	1999	2019
Various Purpose and Refunding	125,000	2.21%	2015	2023
<u>Revenue Bonds</u>				
Hilltop Sanitary Sewer	1,856,000	4.25%	2003	2043
Shannon Road Sanitary Sewer	900,000	4.25%	2006	2046
McKinley Heights Sewer	674,000	4.375%	2008	2048
<u>OPWC Loans</u>				
5th Avenue Pump Station Replacement	283,495	0%	2001	2022
Logan Arms Sewer Replacement	80,530	0%	2002	2016
Newton Manor Sewer Replacement	308,780	0%	2005	2024
Champion Avenue East Sanitary Sewer	165,721	0%	2013	2033
Youngstown/Warren Regional				
Airport Waterline Project	194,567	0%	2002	2022
Warren Township Meadowbrook				
Waterline Project	118,126	0%	2002	2022
Kings Graves Waterline Project	274,900	0%	2004	2024
Champion Water Tower	708,671	0%	2009	2030
Braceville Robinson Road Water Main	549,815	0%	2011	2031
<u>OWDA Loans</u>				
Stewart Sharon Road Sewer	275,341	10.54%	2009	2029
Scott Street Sanitary Sewer	236,830	10.54%	2009	2029
Mosquito Creek Digester Air System	370,558	4.26%	2009	2029
Sampson Drive Sewer Improvements	96,291	3.76%	2009	2029
March Avenue Sewer Improvements	603,701	3.76%	2009	2029
State Road Avenue Sewer Improvements	770,063	3.76%	2009	2029
East Central Bazetta Sewer Improvements	1,576,415	3.76%	2009	2029
Lakeshore Sewer Improvements	1,507,698	3.76%	2009	2029
Little Squaw Creek Interceptor	613,827	3.75%	2009	2029
Brookfield Center Phase II Sanitary Sewers	177,369	3.34%	2010	2030
Golf and Wintergreen Sanitary Sewers	454,616	3.34%	2010	2030
Bedford Road Sanitary Sewer	62,717	0%	2010	2030
West Bolindale Sanitary Sewer	96,873	0%	2010	2030
Andrews Drive Sanitary Sewer	229,593	4.14%	2011	2031
North River Road Sanitary Sewer	334,434	4.14%	2011	2031
Westview Drive Sanitary Sewer	539,572	4.14%	2011	2031
Springwood Trace Sanitary Sewer Extension	310,601	2.9%	2011	2031
Brookfield Center Phase III Sanitary Sewers	274,335	3.52%	2011	2031
Overland Avenue and Elm Road Sewer	411,104	0%	2012	2033
Little Squaw Creek Interceptor Phase III	886,925	0%	2012	2032
Arms Drive Sanitary Sewer	284,101	2.99%	2012	2032
Kermont Heights Sanitary Sewer	2,094,887	1.7%	2013	2033
Little Squaw Creek Interceptor Phase II	121,060	2.84%	2013	2033
Champion Water Tower	922,527	4.26%	2009	2029

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

	<u>Original Issue Amount</u>	<u>Interest Rate</u>	<u>Year of Issuance</u>	<u>Year of Maturity</u>
<b>Business-Type Activities (Continued)</b>				
<u>OWDA Loans (Continued)</u>				
Kinsman Sanitary Sewer Phase II	\$ 3,063,786	0%	2014	2033
Little Squaw Creek Interceptor Phase IV	2,270,443	1.51 - 2.83%	2014	2034
Four Township Water Tank	361,987	4.15%	2014	2029
Kermont Heights Sanitary Sewer	378,470	2.25%	2015	2034
Ridge Road Sanitary Sewer	121,500	0.25%	2015	2045
<u>Notes Payable</u>				
Little Squaw Creek Sewer Phase V	500,000	1.5%	2016	2017

Changes in the County's long-term obligations during 2016 were as follows:

	<u>Balance 12/31/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2016</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
<u>General Obligation Bonds</u>					
Road and Sewer District Improvement					
West Hill Sewer Project					
Serial Bonds	\$ 69,000	\$ -	\$ (69,000)	\$ -	\$ -
Belmont Avenue Water Main					
Serial Bonds	15,000	-	(15,000)	-	-
Various Improvement Bonds					
Serial Bonds	140,000	-	(140,000)	-	-
Park-Porter Building					
Serial Bonds	275,000	-	(90,000)	185,000	90,000
Term Bonds	3,105,000	-	-	3,105,000	-
Unamortized Premium	3,995	-	(181)	3,814	-
Computer Equipment - Serial Bonds	635,000	-	(310,000)	325,000	325,000
Brookfield Center South Sewer					
Serial Bonds	25,000	-	(5,000)	20,000	10,000
Term Bonds	100,000	-	-	100,000	-
Various Purpose Refunding					
Serial Bonds	3,035,000	-	(580,000)	2,455,000	595,000
Unamortized Premium	64,878	-	(11,202)	53,676	-
Emergency Management Center - Term Bonds	1,960,000	-	(115,000)	1,845,000	120,000
Various Purpose and Refunding - Term Bonds	4,645,000	-	(280,000)	4,365,000	520,000
Veteran Building Improvements - Serial Bonds	-	1,540,000	-	1,540,000	95,000
Total general obligation bonds	<u>14,072,873</u>	<u>1,540,000</u>	<u>(1,615,383)</u>	<u>13,997,490</u>	<u>1,755,000</u>
<u>Special Assessment Bonds</u>					
Sewer District Improvement - Elm Road	59,248	-	(13,466)	45,782	14,363
Water District Improvement - Logan Ave.	130,000	-	(40,000)	90,000	45,000
Water District Improvement - McKinley	120,000	-	(40,000)	80,000	40,000
Sewer District Improvement - Goist Lane					
Serial Bonds	1,000	-	(1,000)	-	-
Total special assessment bonds	<u>310,248</u>	<u>-</u>	<u>(94,466)</u>	<u>215,782</u>	<u>99,363</u>

- Continued

**TRUMBULL COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

<b>Governmental Activities (Continued)</b>	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<u>Revenue Bonds</u>					
Devon Drive Sewer Project					
Serial Bonds	\$ 48,000	\$ -	\$ (15,000)	\$ 33,000	\$ 16,000
Term Bonds	208,000	-	-	208,000	-
Henn-Hyde Sewer Project					
Serial Bonds	78,000	-	(25,000)	53,000	26,000
Term Bonds	344,000	-	-	344,000	-
Southeast Water District					
Serial Bonds	434,000	-	(140,000)	294,000	143,000
Term Bonds	1,088,000	-	-	1,088,000	-
Total revenue bonds	<u>2,200,000</u>	<u>-</u>	<u>(180,000)</u>	<u>2,020,000</u>	<u>185,000</u>
<u>OPWC Loans</u>					
Precast Structure Project	130,000	-	(20,000)	110,000	20,000
North Road Reconstruction Project	408,000	-	(34,000)	374,000	34,000
Rehabilitation Project	145,886	-	(13,262)	132,624	13,262
Rehabilitation Project	126,609	-	(14,068)	112,541	14,067
Rehabilitation Project	200,000	-	(20,000)	180,000	20,000
Rehabilitation Project	173,565	-	(17,356)	156,209	17,356
Chestnut Ridge Road Bridge Project	148,474	14,718	-	163,192	-
Bailey Road & Palmyra Road Bridge Project	182,209	-	-	182,209	-
Total OPWC loans	<u>1,514,743</u>	<u>14,718</u>	<u>(118,686)</u>	<u>1,410,775</u>	<u>118,685</u>
<u>Notes Payable</u>					
Veteran's Building	1,500,000	-	(1,500,000)	-	-
Building and Equipment Improvements	750,000	-	(750,000)	-	-
Total notes payable	<u>2,250,000</u>	<u>-</u>	<u>(2,250,000)</u>	<u>-</u>	<u>-</u>
LGIF Loan	487,500	-	(50,000)	437,500	50,000
Capital Leases	506,800	421,070	(173,080)	754,790	241,121
Compensated Absences	6,759,377	3,960,516	(3,572,122)	7,147,771	3,758,558
Claims Payable	1,658,340	631,887	(483,664)	1,806,563	550,754
Net pension liability	55,043,241	24,615,901	-	79,659,142	-
Total Governmental Activities	<u>\$ 84,803,122</u>	<u>\$ 31,184,092</u>	<u>\$ (8,537,401)</u>	<u>\$ 107,449,813</u>	<u>\$ 6,758,481</u>

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

<b>Business-Type Activities:</b>	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<u>General Obligation Bonds</u>					
<i>Sewer Fund</i>					
Sewer District Improvement - Elm Road					
Serial Bonds	\$ 6,752	\$ -	\$ (1,534)	\$ 5,218	\$ 1,636
Various Purpose and Refunding Bonds					
Term Bonds	115,000	-	(10,000)	105,000	15,000
<i>Total Sewer Fund</i>	<u>121,752</u>	<u>-</u>	<u>(11,534)</u>	<u>110,218</u>	<u>16,636</u>
<i>Water Fund</i>					
Water System Improvements					
Serial Bonds	275,000	-	(30,000)	245,000	30,000
<i>Total Water Fund</i>	<u>275,000</u>	<u>-</u>	<u>(30,000)</u>	<u>245,000</u>	<u>30,000</u>
Total general obligation bonds	<u>396,752</u>	<u>-</u>	<u>(41,534)</u>	<u>355,218</u>	<u>46,636</u>
<u>Revenue Bonds</u>					
<i>Sewer Fund</i>					
Hilltop Sanitary Sewer	1,575,400	-	(30,300)	1,545,100	31,600
Shannon Road Sanitary Sewer	802,000	-	(12,900)	789,100	13,500
McKinley Heights Sewer	620,400	-	(8,700)	611,700	9,100
Total revenue bonds	<u>2,997,800</u>	<u>-</u>	<u>(51,900)</u>	<u>2,945,900</u>	<u>54,200</u>
<u>OPWC Loans</u>					
<i>Sewer Fund</i>					
5th Avenue Pump Station	99,225	-	(14,174)	85,051	14,174
Logan Arms Sewer Replacement	4,026	-	(4,026)	-	-
Newton Manor Sewer Replacement	138,951	-	(15,439)	123,512	15,439
Champion Avenue East Sewer	145,006	-	(8,286)	136,720	8,286
<i>Total Sewer Fund</i>	<u>387,208</u>	<u>-</u>	<u>(41,925)</u>	<u>345,283</u>	<u>37,899</u>
<i>Water Fund</i>					
Airport Waterline Project	63,234	-	(9,728)	53,506	9,729
Warren Township Meadowbrook					
Waterline Project	38,391	-	(5,906)	32,485	5,906
Kings Graves Waterline Project	116,832	-	(13,745)	103,087	13,745
Champion Water Tower	496,068	-	(35,433)	460,635	35,434
Braceville Robinson Road Water Main	426,108	-	(27,490)	398,618	27,490
<i>Total Water Fund</i>	<u>1,140,633</u>	<u>-</u>	<u>(92,302)</u>	<u>1,048,331</u>	<u>92,304</u>
Total OPWC loans	<u>1,527,841</u>	<u>-</u>	<u>(134,227)</u>	<u>1,393,614</u>	<u>130,203</u>

- Continued

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

<b>Business-Type Activities (Continued):</b>	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<u>OWDA Loans</u>					
<i>Sewer Fund</i>					
Stewart Sharon Road Sewer	\$ 192,739	\$ -	\$ (13,767)	\$ 178,972	\$ 13,767
Scott Street Sanitary Sewer	165,781	-	(11,841)	153,940	11,842
Mosquito Creek Digester Air System	279,441	-	(14,960)	264,481	15,604
Sampson Drive Sewer	74,263	-	(4,117)	70,146	4,274
March Avenue Sewer	457,566	-	(25,368)	432,198	26,331
State Road Avenue Sewer	432,691	-	(23,989)	408,702	24,899
East Central Bazetta Sewer	1,219,592	-	(67,615)	1,151,977	70,181
Lakeshore Sewer	1,159,054	-	(64,259)	1,094,795	66,698
Little Squaw Creek Interceptor	375,951	-	(20,843)	355,108	21,634
Brookfield Center Phase II Sewer	140,294	-	(7,663)	132,631	7,922
Golf and Wintergreen Sewer	359,696	-	(19,648)	340,048	20,310
Bedford Road Sewer	44,691	-	(3,082)	41,609	3,082
West Bolindale Sewer	50,760	-	(3,500)	47,260	3,501
Andrews Drive Sewer	82,717	-	(3,900)	78,817	4,062
North River Road Sewer	281,087	-	(13,251)	267,836	13,805
Westview Drive Sewer	350,379	-	(16,517)	333,862	17,208
Springwood Trace Sewer Extension	215,457	-	(11,189)	204,268	11,516
Brookfield Center Phase III Sewer	164,694	-	(8,151)	156,543	8,440
Overland Avenue and Elm Road Sewer	297,215	-	(17,483)	279,732	17,483
Little Squaw Creek Interceptor Phase III	614,782	-	(37,259)	577,523	37,260
Arms Drive Sewer	239,915	-	(11,891)	228,024	12,249
Kermont Heights Sewer	1,870,342	-	(92,528)	1,777,814	94,117
Little Squaw Creek Interceptor Phase III	101,207	-	(4,706)	96,501	4,840
Kinsman Sewer Phase II	2,757,408	-	(153,189)	2,604,219	153,189
Little Squaw Creek Interceptor Phase IV	1,349,206	674,724	(92,557)	1,931,373	-
Kermont Heights Sewer	363,297	-	(15,517)	347,780	15,868
Ridge Road Sewer	91,583	-	(2,561)	89,022	3,017
<i>Total Sewer Fund</i>	<u>13,731,808</u>	<u>674,724</u>	<u>(761,351)</u>	<u>13,645,181</u>	<u>683,099</u>
<i>Water Fund</i>					
Champion Water Tower	505,967	-	(27,086)	478,881	28,252
Four Township Water Tank	334,979	-	(18,953)	316,026	19,748
<i>Total Water Fund</i>	<u>840,946</u>	<u>-</u>	<u>(46,039)</u>	<u>794,907</u>	<u>48,000</u>
Total OWDA loans	<u>14,572,754</u>	<u>674,724</u>	<u>(807,390)</u>	<u>14,440,088</u>	<u>731,099</u>
<u>Notes Payable</u>					
<i>Sewer Fund</i>					
Little Squaw Creek Sewer Phase V	-	500,000	-	500,000	-
Compensable absences	425,423	190,158	(201,514)	414,067	185,821
Capital leases	10,476	-	(8,972)	1,504	1,504
Net pension liability	2,760,570	1,358,493	-	4,119,063	-
Total Business-Type Activities	<u>\$ 22,691,616</u>	<u>\$ 2,723,375</u>	<u>\$ (1,245,537)</u>	<u>\$ 24,169,454</u>	<u>\$ 1,149,463</u>

During 2016, the County entered into loans with the Ohio Water Development Authority (OWDA) in the amount of \$674,724 and the Ohio Public Works Commission (OPWC) in the amount of \$14,718. The proceeds of these loans were used for sewer improvement and bridge replacement projects.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

The County has entered into contractual agreements for construction loans from the 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 have been established for the OPWC in the amount of \$620,629 for bridge replacement projects, and the OWDA in the amount of \$2,270,443 for the Little Squaw Creek sewer project. Since the loan repayment schedules have not yet been finalized, repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates. The balance of these loans is as follows:

<b>Governmental Activities:</b>	<u>December 31, 2016</u>	<u>Lines of Credit</u>
Chestnut Ridge Road Bridge Project	\$ 163,192	\$ 300,065
Bailey Road & Palmyra Road Bridge Project	<u>182,209</u>	<u>320,564</u>
Total Governmental Activities	<u>\$ 345,401</u>	<u>\$ 620,629</u>

**Business-Type Activities:**

*Sewer Fund:*

Little Squaw Creek Interceptor Phase IV	\$ 1,931,373	\$ 2,270,443
---	--------------	--------------

In 2011, the County defeased various bond issues both general obligation and special assessment in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. At December 31, 2016, the amount of defeased principal outstanding was \$2,560,000.

The County issued general obligation bonds in 2015 to acquire property and advance refund at a lower interest rate various portions of the County's outstanding 2004, 2006 and 2007 bond issues. The proceeds of the refunding 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. At December 31, 2016, the amount of defeased principal outstanding was \$3,565,000.

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 OWDA loans will be paid from revenues derived by the County from the operation of the water and sewer system as well as special assessments. The capital leases will be paid from the general fund, motor vehicle gas tax, community mental health and children services special revenue funds, the hospitalization internal service fund and the sewer fund.

Compensated absences 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, child support, emergency 911, elderly affairs, water, sewer and hospitalization funds.



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

The 5<sup>th</sup> Avenue Pump Station Replacement, Logan Arms Sewer Replacement, Newton Manor Sewer Replacement and Champion Avenue East Sanitary Sewer Project will be paid with user charges from the sewer fund. The Youngstown/Warren Regional Airport Waterline Project, Warren Township Meadowbrook Waterline Project, King Graves Waterline Project, Champion Water Tower and Braceville Robinson Road Water Main Project will be paid with user charges from the water fund. The Precast Structure Project Loan, the North Road Reconstruction Project, Rehabilitation Projects, Chestnut Ridge Road Bridge Project and Bailey Road & Palmyra Road Bridge Project will be paid from the motor vehicle gas tax special revenue fund.

The County has pledged future sales tax revenues to repay governmental activities 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 approximately 1.02 percent of revenues. The total principal and interest remaining to be paid on the bonds is \$2,546,639. Principal and interest paid for the current year amounted to \$271,663 and sales tax revenue was \$26,733,827.

The County has pledged future sewer revenues to repay revenue bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2048. Annual principal and interest payments on the sewer debt are expected to require approximately 25.06 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$21,071,726. Principal and interest paid for the current year amounted to \$1,291,278 and total net revenues were \$5,151,864.

The County has pledged future water revenues to repay OPWC loans and OWDA loans. All debt is payable solely from net revenues and are payable through 2030. Annual principal and interest payments on the water debt are expected to require approximately 19.59 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$2,072,719. Principal and interest paid for the current year amounted to \$170,591 and total net revenues were \$870,931.

On March 9, 2015, the County issued \$1,500,000 of bond anticipation notes at a rate of 1.25 percent and matured on March 9, 2016. These notes were replaced with general obligation bonds at maturity. On June 2, 2015, the County issued \$750,000 of bond anticipation notes at a rate of 1.875% and matured on March 9, 2016. These notes were replaced with short-term bond anticipation notes at maturity (see Note 18).

The County was awarded a \$500,000 Local Governmental Innovation Fund (LGIF) loan from the Ohio Development Services Agency. Loan proceeds were used to finance the construction of a salt storage facility. The interest-free loan is payable in equal quarterly installments through 2025. Payments are made from the motor vehicle gasoline tax fund.

Additional detail regarding the County's capital leases and claims liability can be found in Notes 15 and 16. See Note 20 for more information on the net pension liability.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation bonds, special assessment bonds, revenue bonds, OWDA loans, OPWC loans and LGIF loan:

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

**Governmental Activities**

	General Obligation Bonds		Special Assessment Bonds		OPWC	LGIF	Sales Tax Revenue Bonds	
	Serial and Term		Serial and Term		Loans	Loans	Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Principal	Principal	Interest
2017	\$ 1,755,000	\$ 427,829	\$ 99,363	\$ 11,247	\$ 118,685	\$ 50,000	\$ 185,000	\$ 85,363
2018	1,375,000	379,312	100,261	6,135	118,686	50,000	195,000	78,425
2019	1,415,000	343,379	16,158	970	118,685	50,000	200,000	70,626
2020	1,440,000	303,729	-	-	118,686	50,000	210,000	62,625
2021	845,000	263,281	-	-	118,685	50,000	220,000	54,225
2022 - 2026	3,750,000	989,590	-	-	437,947	187,500	710,000	155,125
2027 - 2031	2,060,000	518,484	-	-	34,000	-	300,000	20,250
2032 - 2036	1,055,000	225,000	-	-	-	-	-	-
2037	245,000	12,250	-	-	-	-	-	-
<b>Total</b>	<b>\$ 13,940,000</b>	<b>\$ 3,462,854</b>	<b>\$ 215,782</b>	<b>\$ 18,352</b>	<b>\$ 1,065,374</b>	<b>\$ 437,500</b>	<b>\$ 2,020,000</b>	<b>\$ 526,639</b>

**Business-Type Activities**

	General Obligation Bonds		Revenue Bonds		OPWC	OWDA Loans	
	Serial and Term				Loans		
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2017	\$ 46,636	\$ 9,542	\$ 54,200	\$ 125,957	\$ 130,203	\$ 731,099	\$ 272,934
2018	51,739	8,267	56,600	123,568	130,202	747,482	256,747
2019	51,843	6,844	59,000	121,136	130,204	764,454	239,975
2020	50,000	5,415	61,500	118,656	130,202	782,037	222,603
2021	50,000	4,096	64,100	115,933	130,204	800,256	204,605
2022 - 2026	105,000	4,238	363,900	536,161	458,731	4,298,455	729,621
2027 - 2031	-	-	448,700	450,797	271,438	3,740,948	206,845
2032 - 2036	-	-	553,200	345,601	12,430	616,767	6,452
2037 - 2041	-	-	681,700	215,899	-	15,940	250
2042 - 2046	-	-	535,700	68,806	-	11,277	56
2047 - 2048	-	-	67,300	2,241	-	-	-
<b>Total</b>	<b>\$ 355,218</b>	<b>\$ 38,402</b>	<b>\$ 2,945,900</b>	<b>\$ 2,224,755</b>	<b>\$ 1,393,614</b>	<b>\$ 12,508,715</b>	<b>\$ 2,140,088</b>

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

The effects of the debt limitations described above at December 31, 2016, are an overall debt margin of \$64,976,551, including available funds of \$67,254, and unvoted debt margin of \$18,053,842.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 19 - LONG-TERM OBLIGATIONS - (Continued)**

*Industrial Development Revenue Bonds*

The County has four issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$12,595,000 at December 31, 2016, 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 20 - DEFINED BENEFIT PENSION PLANS**

*Net Pension Liability/Asset*

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits or overfunded benefits is presented as a long-term *net pension liability* or *net pension asset*, respectively, on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *due to other governments* on both the accrual and modified accrual bases of accounting.

**TRUMBULL COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

*Plan Description – Ohio Public Employees Retirement System (OPERS)*

Plan Description - County employees, other than full-time police and firefighters, participate 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 and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2016 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2016 Actual Contribution Rates</b>			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0 %</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$6,936,798 for 2016. Of this amount, \$1,426,711 is reported as due to other governments.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

*Plan Description - State Teachers Retirement System (STRS)*

Plan Description - County licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS 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. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5% of the 13% member rate goes to the DC Plan and the remaining 1.5% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC Plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability 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.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For January 1, 2016 through June 30, 2016, plan members were required to contribute 13 percent of their annual covered salary. For July 1, 2016 through December 31, 2016, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$309,217 for 2016. Of this amount, \$16,117 is reported as due to other governments.

*Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2015, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net pension liability prior measurement date	0.46074100%	0.01942634%	
Proportion of the net pension liability current measurement date	<u>0.47363900%</u>	<u>0.01920159%</u>	
Change in proportionate share	<u>0.01289800%</u>	<u>-0.00022475%</u>	
Proportion of the net pension asset prior measurement date	0.21509200%		
Proportion of the net pension asset current measurement date	<u>0.38386900%</u>		
Change in proportionate share	<u>0.16877700%</u>		
Proportionate share of the net pension liability	\$ 77,350,854	\$ 6,427,351	\$ 83,778,205
Proportionate share of the net pension asset	97,557	-	97,557
Pension expense	11,590,896	(1,019,952)	10,570,944



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ 4,305	\$ 259,695	\$ 264,000
Net difference between projected and actual earnings on pension plan investments	22,779,167	533,644	23,312,811
Changes in employer's proportionate percentage/difference between employer contributions	1,155,239	3,674	1,158,913
Contributions subsequent to the measurement date	<u>6,936,798</u>	<u>156,776</u>	<u>7,093,574</u>
Total deferred outflows of resources	<u>\$ 30,875,509</u>	<u>\$ 953,789</u>	<u>\$ 31,829,298</u>
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 1,538,801	\$ -	\$ 1,538,801
Changes in employer's proportionate percentage/difference between employer contributions	-	81,829	81,829
Total deferred inflows of resources	<u>\$ 1,538,801</u>	<u>\$ 81,829</u>	<u>\$ 1,620,630</u>

\$7,093,574 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2017.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2017	\$ 5,595,544	\$ 103,807	\$ 5,699,351
2018	5,807,666	103,808	5,911,474
2019	5,866,408	308,579	6,174,987
2020	5,149,978	198,987	5,348,965
2021	(5,060)	3	(5,057)
Thereafter	<u>(14,626)</u>	<u>-</u>	<u>(14,626)</u>
Total	<u>\$ 22,399,910</u>	<u>\$ 715,184</u>	<u>\$ 23,115,094</u>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

**TRUMBULL COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability/asset in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation COLA or ad hoc COLA	4.25 to 10.05 percent including wage inflation Pre 1/7/2013 retirees: 3 percent, simple Post 1/7/2013 retirees: 3 percent, simple through 2018, then 2.80% simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 401 (h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	20.70	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	18.30	7.40
Other investments	18.00	4.59
<b>Total</b>	<b>100.00 %</b>	<b>5.27 %</b>

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 123,238,806	\$ 77,350,854	\$ 38,645,818
Combined Plan	(1,992)	(96,936)	(173,307)
Member-Directed Plan	1,627	(621)	(1,627)

**Changes Between Measurement Date and Report Date** - In October 2016, the OPERS Board of Trustees adopted certain assumption changes which impacted their annual actuarial valuation prepared as of December 31, 2016. The most significant changes are a reduction in the expected investment return to 7.50% from 8.00%, the expected long-term average wage inflation was reduced to 3.25% from 3.75%, the expected long-term average price inflation was reduced to 2.50% from 3.00% and a change to various demographic assumptions. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

*Actuarial Assumptions - STRS*

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS Ohio's investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	31%	8.00%
International Equity	26%	7.85%
Alternatives	14%	8.00%
Fixed Income	18%	3.75%
Real Estate	10%	6.75%
Liquid Reserves	1%	3.00%
 Total	 <u>100%</u>	 <u>7.61%</u>

\*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.50% and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual asset classes.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 8,541,427	\$ 6,427,351	\$ 4,644,003

**Changes Between Measurement Date and Report Date** - In March 2017, the STRS Board adopted certain assumption changes which impacted their annual actuarial valuation prepared as of July 1, 2016. The most significant changes are a reduction in the expected investment return to 7.45% from 7.75% and a change to updated generational mortality tables. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**NOTE 21 - POSTEMPLOYMENT BENEFIT PLANS**

**A. Ohio Public Employees Retirement System**

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

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB 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 healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 21 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)**

Funding Policy - The post-employment healthcare plan was established under, and is administered in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2016, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2016 was 2.00%.

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 healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$1,234,463, \$1,123,235, and \$1,164,581, respectively; 83.39% has been contributed for 2016 and 100% has been contributed for 2015 and 2014. The remaining 2016 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

**B. State Teachers Retirement System of Ohio**

Plan Description - The County contributes to the cost sharing, multiple employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS 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 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. 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 2016, STRS did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2016, 2015 and 2014 were \$0, \$0 and \$12,380, respectively. The full amount has been contributed for 2014.

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### **NOTE 22 - RISK SHARING POOL**

The County Risk Sharing Authority, Inc., (CORSA) is a risk sharing pool made up of 65 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2016 was \$555,626.

#### **NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS**

##### **A. Western Reserve Port Authority ("Port Authority")**

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. As of January 2004, the County began collecting a 2 percent Hotel and Lodging Tax to fund the Port Authority's operation. In May 2005, the Board of Trumbull County Commissioners increased the rate to 4 percent and allocated the entire 4 percent collections of the Hotel Lodging Tax for the use by the Western Reserve Port Authority effective May 5, 2005. In addition, the County contributed \$150,000 to the Western Reserve Port Authority in 2004 and \$50,000 in 2009. The County did not contribute to the Western Reserve Port Authority in 2016. 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. On September 20, 2012, the Board of County Commissioners passed a resolution which increased the lodging tax by an additional one percent, with 3 percent of the 5 percent tax allocated to the Port Authority. The remaining 2 percent is paid to the newly established Trumbull County Tourism Board.

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

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Developmental disabilities, Mental Health Board, Warren City School District, Trumbull County Children Services Board, Trumbull County Board of Health, Ohio Department of Youth Services, Trumbull County Common Pleas Court, Trumbull County Human Services, Western Reserve Care System, City of Warren, Trumbull County Educational Service Center and Trumbull County Mental Health Center. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. The advisory committee exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each representative's degree of control is limited to its representation on the committee. In 2016, the County did not contribute to the Family and Children First Council.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)**

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

N.E.O.C.A.P. is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. N.E.O.C.A.P.'s Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Funding comes from the State. In 2016, the County did not make any contributions to N.E.O.C.A.P.

**D. Northeast Ohio Network (N.E.O.N.)**

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. N.E.O.N.'s Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2016, the County did not make any contributions to N.E.O.N.

**E. Eastgate Regional Council of Governments**

The Eastgate Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. Eastgate is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. Eastgate's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The Board exercises total control over the operations of Eastgate including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County contributed \$46,084 to Eastgate in 2016. Complete financial statements can be obtained from the Eastgate Regional Council of Governments, 100 East Federal Street, Suite 1000, Youngstown, Ohio 44503.

**NOTE 24 - RELATED ORGANIZATIONS**

**A. Private Industry Council**

The Private Industry Council is statutorily created under Section 1702.26 of the Ohio Revised Code. The twenty-eight members of the Private Industry Council are appointed by the Trumbull County Board of Commissioners. The County is not financially accountable for the Council nor is the Council financially dependent on the County. The Council adopts its own budget, authorizes expenditures, hires and fires staff and does not rely on the County to finance deficits. The Council did not receive any funding from the County during 2016.



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 24 - RELATED ORGANIZATIONS - (Continued)**

**B. Trumbull County Public Library**

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2016.

**C. Trumbull County Tourism Board**

The Trumbull County Tourism Board was created during 2005 to take the place of the Trumbull County Convention and Visitors Bureau which was eliminated. The purpose of the Board is to encourage development for Trumbull County by promoting travel within the County. On May 5, 2005, the Trumbull County Board of Commissioners adopted a resolution establishing the Trumbull County Tourism Board as the designated recipient of 2 percent of the 5 percent lodging excise tax funds. The Trumbull County Tourism Board did not receive any funding from the County during 2016.

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

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$95,000 from the County during 2016.

**E. Trumbull County Transit Board**

The Trumbull County Transit Board was created to provide origin to destination transportation services available upon request. The Trumbull County Commissioners are responsible for appointing a voting majority of the Trumbull County Transit Board; however, the County cannot influence the Transit Board's operation nor does the Transit Board represent a potential financial benefit or burden on the County. The Transit Board determines its own budget. The Transit Board received \$74,535 from the County during 2016.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 25 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

**A. Contractual Commitments**

At December 31, 2016, the County's significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Amount Remaining
ODOT/OPWC Road & Bridge Improvement Projects	\$ 7,004,425	\$ 3,495,324	\$ 3,509,101
Allison Ave. Sewer	494,245	24,800	469,445
Blueprint to Prosperity Waterline	12,494,123	100,553	12,393,570
Belmont Park Sewer	3,154,517	82,065	3,072,452
Little Squaw Creek Sewer Phase V	3,250,000	736	3,249,264
Total	<u>\$ 26,397,310</u>	<u>\$ 3,703,478</u>	<u>\$ 22,693,832</u>

\$1,484,745 of the amounts remaining on these contracts was encumbered at year end.

**B. Encumbrances**

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

<b>Governmental Funds:</b>		<b>Proprietary Funds:</b>	
General Fund	\$ 827,217	Sewer	\$ 1,483,949
Public Assistance	365,744	Water	430,341
County Board of		Internal Service	<u>76,835</u>
Developmental Disabilities	761,881		
Community Mental Health	653,680	Total Proprietary Funds:	<u>\$ 1,991,125</u>
Children Services	908,093		
Nonmajor Governmental Funds	<u>4,796,804</u>		
Total Governmental Funds	<u>\$ 8,313,419</u>		

**NOTE 26 - TAX ABATEMENTS**

As of December 31, 2016, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 26 - TAX ABATEMENTS - (Continued)**

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA's are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity's property tax bill.

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment. An Ezone's geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the "Agreement") with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business's property tax bill.

The County incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the programs mentioned above that were entered into by other governments. During 2016, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

Government Entering Into Agreement	Tax Abatement Program		County Taxes Abated
	CRA	Ezone	
Champion Township	\$ -	\$ 2,296	\$ 2,296
City of Hubbard	-	1,122	1,122
City of Niles	-	985	985
City of Warren	-	27,514	27,514
Howland Township	-	3,431	3,431
Liberty Township	1,781	-	1,781
Village of Lordstown	-	69,971	69,971
<b>Total</b>	<b>\$ 1,781</b>	<b>\$ 105,319</b>	<b>\$ 107,100</b>

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 27 - SUBSEQUENT EVENTS**

On March 7, 2017, the County issued bond anticipation notes for the following purposes:

Purpose	Amount	Rate	Maturity
Little Squaw Creek Interceptor Phase V	\$ 500,000	2.5%	3/7/2018
Building and Equipment Improvements	950,000	2.625%	8/31/2017
Little Squaw Creek Interceptor Phase IV	1,225,000	2.625%	8/31/2017
Total	<u>\$ 2,675,000</u>		

**NOTE 28 - RELATED PARTY TRANSACTIONS**

During 2016, Trumbull County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Fairhaven Industries, Inc. (Workshop). The Workshop, a discretely presented component unit of Trumbull County, reported \$2,537,007 for such contributions. The 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 29 - FAIRHAVEN INDUSTRIES, INC.**

**A. Summary of Significant Accounting Policies**

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

**B. Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending December 31, 2014, 2015, and 2016, are subject to examination by the IRS, generally for three years after they are filed.

**C. Method of Accounting**

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

**D. 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 restriction. When a donor restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

## TRUMBULL COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

#### NOTE 29 - FAIRHAVEN INDUSTRIES, INC. - (Continued)

Due to its fiscal dependence on Trumbull County Ohio, Fairhaven Industries, Inc. is a component unit of Trumbull County Ohio whose reporting is subject to basis of presentation as defined by the Governmental Accounting Standards Board (GASB). GASB statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, changed the reporting requirements for Not-For-Profit Organizations. The financial reporting of Fairhaven Industries, Inc. is included as a component unit in the financial reporting of Trumbull County Ohio and as such has been subjected to the reporting requirements of GASB 62 in that financial reporting.

#### **E. 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 \$2,537,007 as calculated by the 169 Board, are included in the statement of activities as support and in-kind contributions.

#### **F. 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.

#### **G. Cash and Cash Equivalents**

The Organization considers all highly liquid investments available for current use with a maturity of three months or less when purchased to be cash equivalents.

#### **H. Investments**

Investments are composed of certificates of deposit with maturities of greater than three months. Investments are stated at cost which approximates fair value.

#### **I. 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.

#### **J. Capital Assets**

Capital assets are recorded at cost. Maintenance, repairs and minor renewals are charged to expense as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold. Assets with a cost of over \$500 are capitalized.

Depreciation is based on the estimated useful lives computed on the straight-line method. The estimated useful live for property and equipment is 5- 7 years. Depreciation expense for 2016 is \$4,030 and accumulated depreciation at December 31, 2016 is \$126,160.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 29 - FAIRHAVEN INDUSTRIES, INC. - (Continued)**

**K. Advertising Costs**

Advertising costs are charged to operations in the year incurred and totaled \$670 in 2016.

**L. Property and Equipment**

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

<u>Description</u>	<u>Acquired</u>	<u>Cost</u>
Fyda Freightliner Truck	3/6/2003	\$ 56,291
05 International - 4400 4.2 Truck	2/1/2004	52,170
06 Econoline Van	8/3/2006	15,000

Terms of contract provide that Fairhaven Industries shall have the responsibility for the purchase of all equipment, except all business vehicles purchased by Fairhaven Industries Inc. shall be titled, licensed, and insured in the name of Trumbull County Board of Developmental Disabilities (“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.”

**M. 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, 2016, 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.

Concentration of credit risk with respect to accounts receivable include one customer which constitutes 65.82 percent of the Organization’s total accounts receivable.

**N. 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.

**NOTE 30 - TRUMBULL COUNTY LAND BANK**

The Trumbull County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on November 10, 2010, when the Trumbull County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code to exercise the powers and perform the duties of a county with respect to land reutilization under Chapter 5722 of the Ohio Revised Code. The purpose of the Land Bank is for the reclamation, rehabilitation and reutilization of vacant, abandoned, tax-foreclosed or other real property in the County.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 30 - TRUMBULL COUNTY LAND BANK - (Continued)**

*Summary of Significant Accounting Policies*

The basic financial statements of the Land Bank have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Land Bank's significant accounting policies are described below.

**A. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The Land Bank uses a single proprietary or enterprise fund to account for and report its financial activities, which are limited to *business-type activities* - i.e., activities that are financed in whole or in part by fees charged to external parties and are operated in a manner similar to private business where the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Property sales associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period.

**B. Estimates**

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

**C. Operating and Non-operating Revenues and Expenses**

As a business-type activity, the Land Bank distinguishes operating revenues and expenses from non-operating items. Operating revenues are mostly comprised of revenues from the sales of property. Operating expenses generally result from the acquisition, demolition and renovation of properties, and general and administrative expenses in accordance with the Land Bank's mission. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

**D. Cash and Cash Equivalents**

All monies received by the Land Bank are deposited in a demand deposit account, with the exception of some deposits being made for the purchase of real estate which are placed into an interest on trust accounts (IOTA) escrow account to be held until the completion of certain objectives. The balance in the IOTA account was \$142,009 at December 31, 2016. Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. The Land Bank had no investments during the year of or at the end of the year of 2016.

**E. Restricted Net Position**

Net position is reported as restricted when its use is restricted by grant agreements or requirements for the purchase of real estate. Restricted net position at December 31, 2016 is \$142,009.

**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 30 - TRUMBULL COUNTY LAND BANK - (Continued)**

**F. Intergovernmental Receivables**

Intergovernmental receivables are stated at their outstanding balance. The Land Bank considers all amounts to be fully collectible. If collection becomes doubtful, the Land Bank will either set up an allowance for doubtful accounts, or if deemed completely uncollectible, the amounts will be charged against income in the current period. Management does not believe a reserve for uncollectible receivables is necessary at December 31, 2016.

**G. Land Contracts Receivable**

Land contracts receivable are receivables from parcel sales and are stated at their outstanding balance. The Land Bank considers all amounts to be fully collectible. If amounts become uncollectible, the Land Bank will identify them and record them as bad debt in the period that they become uncollectible. There was no bad debt in 2016.

**H. Inventory Asset**

The Land Bank's inventory consists of any unsold parcels that have been transferred into the name of the Land Bank. The values placed on these parcels are based solely on the expense incurred by the Land Bank that directly pertains to said parcels not to exceed the expected net realizable value. Inventory value was \$966,900 at December 31, 2016.

**I. Capital Assets**

The Land Bank follows the practice of capitalizing expenses for property and equipment whose cost is in excess of \$250. The costs of additions and improvements which substantially extend the useful life of a particular asset are capitalized. Routine repair and maintenance costs are expensed in the period they are incurred.

The Land Bank's equipment and vehicles are depreciated primarily using the straight-line method. Estimated useful lives of assets are as follows:

Computer software	3 years
Computer equipment	5 years
Vehicles	5 years
Furniture & equipment	7 years

Capital assets at December 31, 2016 consisted of:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land	\$ 2,400	\$ -	\$ 2,400
Construction in progress	40,220	-	40,220
Computers	747	598	149
Computer software	45,498	40,868	4,630
Vehicles	3,500	3,500	-
Furniture & Equipment	<u>953</u>	<u>446</u>	<u>507</u>
Total	<u>\$ 93,318</u>	<u>\$ 45,412</u>	<u>\$ 47,906</u>



**TRUMBULL COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**NOTE 30 - TRUMBULL COUNTY LAND BANK - (Continued)**

**J. Net Position**

Equity is classified as net position and displayed in three components:

Net investment in capital assets - capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The Land Bank has no borrowings as of December 31, 2016.

Restricted net position - net position with constraints placed on their use either by (1) external groups such as creditors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is \$142,009 at December 31, 2016.

Unrestricted net position - all other assets that do not meet the definition of net investment in capital assets or restricted net position.

**THIS PAGE IS INTENTIONALLY LEFT BLANK**

**REQUIRED SUPPLEMENTARY INFORMATION**

**TRUMBULL COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY/NET PENSION ASSET  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST THREE YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Traditional Plan:</i>			
County's proportion of the net pension liability	0.473639%	0.460741%	0.460741%
County's proportionate share of the net pension liability	\$ 77,350,854	\$ 52,434,939	\$ 51,250,608
County's covered-employee payroll	\$ 56,268,800	\$ 58,100,717	\$ 58,472,162
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	137.47%	90.25%	87.65%
Plan fiduciary net position as a percentage of the total pension liability	81.08%	86.45%	86.36%
<i>Combined Plan:</i>			
County's proportion of the net pension asset	0.211280%	0.215092%	0.215092%
County's proportionate share of the net pension asset	\$ 96,936	\$ 78,143	\$ 21,297
County's covered-employee payroll	\$ 750,825	\$ 786,242	\$ 796,538
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	12.91%	9.94%	2.67%
Plan fiduciary net position as a percentage of the total pension asset	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>			
County's proportion of the net pension asset	0.172589%	n/a	n/a
County's proportionate share of the net pension asset	\$ 621	n/a	n/a
County's covered-employee payroll	\$ 959,000	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	0.06%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	103.91%	n/a	n/a

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**TRUMBULL COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST THREE YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.01920159%	0.01942634%	0.01960607%
County's proportionate share of the net pension liability	\$ 6,427,351	\$ 5,368,872	\$ 4,768,875
County's covered-employee payroll	\$ 2,040,043	\$ 2,036,214	\$ 2,137,538
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	315.06%	263.67%	223.10%
Plan fiduciary net position as a percentage of the total pension liability	66.80%	72.10%	74.70%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each year were determined as of the County's measurement date which is June 30 of the respective year.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**TRUMBULL COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

	LAST TEN YEARS			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 6,745,004	\$ 6,752,256	\$ 6,972,086	\$ 7,601,381
Contributions in relation to the contractually required contribution	<u>(6,745,004)</u>	<u>(6,752,256)</u>	<u>(6,972,086)</u>	<u>(7,601,381)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 56,208,367	\$ 56,268,800	\$ 58,100,717	\$ 58,472,162
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 104,241	\$ 90,099	\$ 94,349	\$ 103,550
Contributions in relation to the contractually required contribution	<u>(104,241)</u>	<u>(90,099)</u>	<u>(94,349)</u>	<u>(103,550)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 868,675	\$ 750,825	\$ 786,242	\$ 796,538
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 87,553	\$ 115,080		
Contributions in relation to the contractually required contribution	<u>(87,553)</u>	<u>(115,080)</u>		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>		
County's covered-employee payroll	\$ 729,608	\$ 959,000		
Contributions as a percentage of covered-employee payroll	12.00%	12.00%		

Note: information prior to 2013 for the Combined Plan and 2015 for the Member Directed Plan was unavailable.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 5,062,440	\$ 5,244,108	\$ 5,419,219	\$ 5,084,291	\$ 4,147,244	\$ 5,136,553
<u>(5,062,440)</u>	<u>(5,244,108)</u>	<u>(5,419,219)</u>	<u>(5,084,291)</u>	<u>(4,147,244)</u>	<u>(5,136,553)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 50,624,400	\$ 52,441,080	\$ 60,776,288	\$ 62,575,889	\$ 59,246,343	\$ 61,515,605
10.00%	10.00%	8.92%	8.13%	7.00%	8.35%

**TRUMBULL COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY CONTRIBUTIONS  
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 309,217	\$ 285,606	\$ 285,070	\$ 277,880
Contributions in relation to the contractually required contribution	<u>(309,217)</u>	<u>(285,606)</u>	<u>(285,070)</u>	<u>(277,880)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 2,208,693	\$ 2,040,043	\$ 2,192,846	\$ 2,137,538
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%



<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 274,753	\$ 274,328	\$ 276,840	\$ 277,226	\$ 254,022	\$ 254,086
<u>(274,753)</u>	<u>(274,328)</u>	<u>(276,840)</u>	<u>(277,226)</u>	<u>(254,022)</u>	<u>(254,086)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,113,485	\$ 2,110,215	\$ 2,129,538	\$ 2,132,508	\$ 1,954,015	\$ 1,954,508
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**TRUMBULL COUNTY, OHIO**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2016

*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014-2016.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

*STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014-2016.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,938,095	\$ 5,938,095	\$ 6,180,469	\$ 242,374
Sales taxes . . . . .	23,193,173	23,193,173	23,193,173	-
Charges for services . . . . .	3,801,085	3,956,011	4,983,358	1,027,347
Fees, licenses and permits . . . . .	3,642,050	3,642,050	3,567,565	(74,485)
Fines and forfeitures . . . . .	338,200	338,200	352,885	14,685
Intergovernmental . . . . .	6,400,018	6,451,267	6,474,056	22,789
Investment income . . . . .	225,100	225,100	240,334	15,234
Rentals and royalties . . . . .	458,683	458,683	354,328	(104,355)
Other . . . . .	231,160	348,643	671,936	323,293
<b>Total revenues . . . . .</b>	<b>44,227,564</b>	<b>44,551,222</b>	<b>46,018,104</b>	<b>1,466,882</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Commissioners office:				
Personal services . . . . .	3,548,700	3,906,171	3,901,153	5,018
Materials and supplies. . . . .	321,630	391,065	381,152	9,913
Contractual services. . . . .	3,874,663	4,164,888	4,160,644	4,244
Capital outlay . . . . .	304,099	647,505	635,204	12,301
Other . . . . .	703,825	391,464	81,869	309,595
<b>Total commissioners office . . . . .</b>	<b>8,752,917</b>	<b>9,501,093</b>	<b>9,160,022</b>	<b>341,071</b>
County auditor:				
Personal services . . . . .	1,781,601	1,544,223	1,541,910	2,313
Materials and supplies. . . . .	73,198	65,480	65,480	-
Contractual services. . . . .	582,083	439,797	438,940	857
Capital outlay . . . . .	371,759	321,785	141,757	180,028
Other . . . . .	249,294	367,662	139,200	228,462
<b>Total County auditor. . . . .</b>	<b>3,057,935</b>	<b>2,738,947</b>	<b>2,327,287</b>	<b>411,660</b>
Prosecuting attorney:				
Personal services . . . . .	2,494,950	2,539,551	2,539,551	-
Materials and supplies. . . . .	44,106	29,382	29,348	34
Contractual services. . . . .	107,452	107,201	107,199	2
Capital outlay . . . . .	-	8,269	8,269	-
Other . . . . .	781	781	-	781
<b>Total prosecuting attorney. . . . .</b>	<b>2,647,289</b>	<b>2,685,184</b>	<b>2,684,367</b>	<b>817</b>
Recorder:				
Personal services . . . . .	648,375	689,176	689,176	-
Materials and supplies. . . . .	19,093	8,335	8,335	-
Contractual services. . . . .	28,686	28,844	27,428	1,416
Capital outlay . . . . .	13,340	5,122	5,122	-
<b>Total recorder . . . . .</b>	<b>709,494</b>	<b>731,477</b>	<b>730,061</b>	<b>1,416</b>
Treasurer:				
Personal services . . . . .	864,253	690,500	690,500	-
Materials and supplies. . . . .	7,900	7,772	7,752	20
Contractual services. . . . .	82,805	86,534	86,534	-
Other . . . . .	12,000	9,606	9,606	-
<b>Total Treasurer . . . . .</b>	<b>966,958</b>	<b>794,412</b>	<b>794,392</b>	<b>20</b>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of elections:				
Personal services . . . . .	\$ 1,183,538	\$ 981,041	\$ 980,338	\$ 703
Materials and supplies. . . . .	179,904	145,730	145,702	28
Contractual services. . . . .	210,747	208,444	208,427	17
Capital outlay . . . . .	2,760	8,910	8,910	-
Total board of elections . . . . .	<u>1,576,949</u>	<u>1,344,125</u>	<u>1,343,377</u>	<u>748</u>
Planning commission:				
Personal services . . . . .	601,085	599,863	598,500	1,363
Materials and supplies. . . . .	6,029	7,943	4,207	3,736
Contractual services. . . . .	24,830	16,270	9,083	7,187
Capital outlay . . . . .	366	4,414	2,793	1,621
Other . . . . .	63,438	115,667	16,750	98,917
Total planning commission . . . . .	<u>695,748</u>	<u>744,157</u>	<u>631,333</u>	<u>112,824</u>
Total legislative and executive. . . . .	<u>18,407,290</u>	<u>18,539,395</u>	<u>17,670,839</u>	<u>868,556</u>
Judicial:				
Court of appeals:				
Personal services . . . . .	44,913	42,946	42,940	6
Materials and supplies. . . . .	70,695	26,855	26,855	-
Contractual services. . . . .	205,983	70,210	70,190	20
Capital outlay . . . . .	30,670	4,374	2,925	1,449
Total court of appeals . . . . .	<u>352,261</u>	<u>144,385</u>	<u>142,910</u>	<u>1,475</u>
Common pleas court:				
Personal services . . . . .	2,091,410	2,064,342	2,064,342	-
Materials and supplies. . . . .	37,099	37,982	36,990	992
Contractual services. . . . .	264,145	202,042	185,283	16,759
Capital outlay . . . . .	270	356	105	251
Total common pleas court. . . . .	<u>2,392,924</u>	<u>2,304,722</u>	<u>2,286,720</u>	<u>18,002</u>
Common pleas jury commission:				
Materials and supplies. . . . .	10,512	9,899	9,890	9
Contractual services. . . . .	8,353	8,918	8,642	276
Total common pleas jury commission. . . . .	<u>18,865</u>	<u>18,817</u>	<u>18,532</u>	<u>285</u>
Juvenile court:				
Personal services . . . . .	4,017,070	4,123,310	4,123,310	-
Materials and supplies. . . . .	155,810	173,335	173,174	161
Contractual services. . . . .	164,856	204,393	204,381	12
Other . . . . .	248	648	590	58
Total juvenile court . . . . .	<u>4,337,984</u>	<u>4,501,686</u>	<u>4,501,455</u>	<u>231</u>
Probate court:				
Personal services . . . . .	1,974,515	2,040,097	2,040,097	-
Materials and supplies. . . . .	25,619	29,359	29,356	3
Contractual services. . . . .	123,439	140,964	140,964	-
Capital outlay . . . . .	-	321	321	-
Total probate court . . . . .	<u>2,123,573</u>	<u>2,210,741</u>	<u>2,210,738</u>	<u>3</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of courts:				
Personal services . . . . .	\$ 1,073,777	\$ 985,734	\$ 985,734	\$ -
Materials and supplies. . . . .	114,030	90,424	90,424	-
Contractual services. . . . .	23,584	19,570	19,570	-
Total clerk of courts . . . . .	<u>1,211,391</u>	<u>1,095,728</u>	<u>1,095,728</u>	<u>-</u>
Eastern County court:				
Personal services . . . . .	443,720	491,832	490,440	1,392
Materials and supplies. . . . .	14,056	12,582	12,582	-
Contractual services. . . . .	86,520	92,683	92,549	134
Total Eastern County court . . . . .	<u>544,296</u>	<u>597,097</u>	<u>595,571</u>	<u>1,526</u>
Central County court:				
Personal services . . . . .	396,270	413,253	413,153	100
Materials and supplies. . . . .	13,230	14,801	14,796	5
Contractual services. . . . .	34,881	34,849	34,750	99
Capital outlay . . . . .	-	299	299	-
Total Central County court . . . . .	<u>444,381</u>	<u>463,202</u>	<u>462,998</u>	<u>204</u>
Warren municipal court:				
Personal services . . . . .	192,877	181,964	181,964	-
Contractual services. . . . .	36,800	31,034	30,994	40
Total Warren municipal court . . . . .	<u>229,677</u>	<u>212,998</u>	<u>212,958</u>	<u>40</u>
Niles municipal court:				
Personal services . . . . .	93,319	97,906	96,765	1,141
Contractual services. . . . .	10,450	9,061	9,061	-
Total Niles municipal court . . . . .	<u>103,769</u>	<u>106,967</u>	<u>105,826</u>	<u>1,141</u>
Girard municipal court:				
Personal services . . . . .	120,859	121,844	119,844	2,000
Contractual services. . . . .	9,783	14,992	14,992	-
Total Girard municipal court . . . . .	<u>130,642</u>	<u>136,836</u>	<u>134,836</u>	<u>2,000</u>
Newton Falls municipal court:				
Personal services . . . . .	130,217	117,374	115,431	1,943
Contractual services. . . . .	45,923	27,934	27,934	-
Total Newton Fall municipal court . . . . .	<u>176,140</u>	<u>145,308</u>	<u>143,365</u>	<u>1,943</u>
Total judicial. . . . .	<u>12,065,903</u>	<u>11,938,487</u>	<u>11,911,637</u>	<u>26,850</u>
Public safety:				
Sheriff:				
Personal services . . . . .	9,577,250	10,024,047	9,828,948	195,099
Materials and supplies. . . . .	940,070	944,167	934,762	9,405
Contractual services. . . . .	592,842	598,331	597,237	1,094
Capital outlay . . . . .	42,954	28,917	28,030	887
Other . . . . .	400	230	230	-
Total sheriff . . . . .	<u>11,153,516</u>	<u>11,595,692</u>	<u>11,389,207</u>	<u>206,485</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Coroner:				
Personal services . . . . .	\$ 562,017	\$ 530,215	\$ 530,215	\$ -
Materials and supplies . . . . .	3,135	2,964	2,964	-
Contractual services . . . . .	230,826	228,480	228,425	55
Capital outlay . . . . .	-	568	568	-
Total coroner. . . . .	<u>795,978</u>	<u>762,227</u>	<u>762,172</u>	<u>55</u>
Adult probation:				
Personal services . . . . .	802,958	855,857	855,629	228
Materials and supplies . . . . .	1,400	-	-	-
Contractual services . . . . .	2,100	2,100	689	1,411
Total adult probation. . . . .	<u>806,458</u>	<u>857,957</u>	<u>856,318</u>	<u>1,639</u>
Total public safety . . . . .	<u>12,755,952</u>	<u>13,215,876</u>	<u>13,007,697</u>	<u>208,179</u>
Human services:				
Veteran services commission:				
Personal services . . . . .	854,640	848,770	807,179	41,591
Materials and supplies . . . . .	18,659	19,649	10,780	8,869
Contractual services . . . . .	541,400	523,052	405,434	117,618
Capital outlay . . . . .	59,423	48,251	44,667	3,584
Total human services . . . . .	<u>1,474,122</u>	<u>1,439,722</u>	<u>1,268,060</u>	<u>171,662</u>
Total expenditures . . . . .	<u>44,703,267</u>	<u>45,133,480</u>	<u>43,858,233</u>	<u>1,275,247</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	(475,703)	(582,258)	2,159,871	2,742,129
<b>Other financing sources (uses):</b>				
Proceeds from sale of assets . . . . .	1,500	1,500	4,385	2,885
Transfers out . . . . .	(2,593,431)	(2,585,980)	(2,585,980)	-
Total other financing sources (uses). . . . .	<u>(2,591,931)</u>	<u>(2,584,480)</u>	<u>(2,581,595)</u>	<u>2,885</u>
Net change in fund balance . . . . .	(3,067,634)	(3,166,738)	(421,724)	2,745,014
<b>Fund balance at beginning of year . . . . .</b>	3,843,238	3,843,238	3,843,238	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>787,512</u>	<u>787,512</u>	<u>787,512</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,563,116</u>	<u>\$ 1,464,012</u>	<u>\$ 4,209,026</u>	<u>\$ 2,745,014</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services. . . . .	\$ 3,469,438	\$ 3,469,438	\$ 2,353,242	\$ (1,116,196)
Intergovernmental. . . . .	14,600,278	14,600,278	12,460,164	(2,140,114)
Other . . . . .	225,000	225,000	235,642	10,642
<b>Total revenues.</b> . . . .	<u>18,294,716</u>	<u>18,294,716</u>	<u>15,049,048</u>	<u>(3,245,668)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Public assistance:				
Personal services. . . . .	12,310,000	12,124,439	10,730,878	1,393,561
Materials and supplies . . . . .	321,813	319,706	269,637	50,069
Contractual services . . . . .	5,962,037	5,929,221	4,361,250	1,567,971
Capital outlay . . . . .	101,341	231,314	196,484	34,830
Other. . . . .	350,000	405,561	297,519	108,042
<b>Total expenditures</b> . . . . .	<u>19,045,191</u>	<u>19,010,241</u>	<u>15,855,768</u>	<u>3,154,473</u>
Excess of expenditures over revenues. . . . .	(750,475)	(715,525)	(806,720)	(91,195)
<b>Other financing sources:</b>				
Proceeds from sale of assets . . . . .	1,000	1,000	143	(857)
Transfers in . . . . .	652,431	652,431	489,323	(163,108)
<b>Total other financing sources</b> . . . . .	<u>653,431</u>	<u>653,431</u>	<u>489,466</u>	<u>(163,965)</u>
Net change in fund balance . . . . .	(97,044)	(62,094)	(317,254)	(255,160)
<b>Fund balance at beginning of year.</b> . . . . .	609,034	609,034	609,034	-
<b>Prior year encumbrances appropriated</b> . . . . .	<u>116,482</u>	<u>116,482</u>	<u>116,482</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 628,472</u>	<u>\$ 663,422</u>	<u>\$ 408,262</u>	<u>\$ (255,160)</u>



TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Property taxes. . . . .	\$ 15,021,000	\$ 15,021,000	\$ 15,312,774	\$ 291,774
Charges for services. . . . .	768,000	768,000	1,510,031	742,031
Intergovernmental. . . . .	9,866,179	9,969,967	11,222,175	1,252,208
Other . . . . .	900,000	900,000	767,019	(132,981)
Total revenues. . . . .	<u>26,555,179</u>	<u>26,658,967</u>	<u>28,811,999</u>	<u>2,153,032</u>
<b>Expenditures:</b>				
Current:				
Health:				
Developmental disabilities board:				
Personal services . . . . .	20,031,700	19,985,700	18,857,975	1,127,725
Materials and supplies. . . . .	962,722	943,275	747,965	195,310
Contractual services . . . . .	5,421,441	5,477,706	4,408,051	1,069,655
Capital outlay . . . . .	318,000	318,000	248,275	69,725
Other. . . . .	9,000	9,000	3,054	5,946
Total developmental disabilities board. . . . .	<u>26,742,863</u>	<u>26,733,681</u>	<u>24,265,320</u>	<u>2,468,361</u>
Supported living:				
Contractual services . . . . .	848,212	1,068,339	847,212	221,127
Total expenditures . . . . .	<u>27,591,075</u>	<u>27,802,020</u>	<u>25,112,532</u>	<u>2,689,488</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,035,896)	(1,143,053)	3,699,467	4,842,520
<b>Other financing uses:</b>				
Transfers out. . . . .	(500,000)	(976,442)	(476,442)	500,000
Net change in fund balance . . . . .	(1,535,896)	(2,119,495)	3,223,025	5,342,520
<b>Fund balance at beginning of year. . . . .</b>	25,302,864	25,302,864	25,302,864	-
<b>Prior year encumbrances appropriated . . . . .</b>	774,228	774,228	774,228	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 24,541,196</u>	<u>\$ 23,957,597</u>	<u>\$ 29,300,117</u>	<u>\$ 5,342,520</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY MENTAL HEALTH FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes. . . . .	\$ 2,663,800	\$ 2,663,800	\$ 2,685,955	\$ 22,155
Intergovernmental. . . . .	3,151,850	3,350,457	2,641,601	(708,856)
Rentals and royalties . . . . .	500	500	-	(500)
Other . . . . .	119,421	239,251	345,672	106,421
<b>Total revenues. . . . .</b>	<u>5,935,571</u>	<u>6,254,008</u>	<u>5,673,228</u>	<u>(580,780)</u>
<b>Expenditures:</b>				
Current:				
Health:				
Community mental health board:				
Personal services. . . . .	731,620	786,895	772,359	14,536
Materials and supplies . . . . .	13,325	13,325	7,976	5,349
Contractual services . . . . .	5,386,966	5,590,839	5,092,795	498,044
Capital outlay . . . . .	7,500	7,500	3,096	4,404
<b>Total community mental health board . . . . .</b>	<u>6,139,411</u>	<u>6,398,559</u>	<u>5,876,226</u>	<u>522,333</u>
Community service:				
Materials and supplies. . . . .	3,000	3,000	608	2,392
Contractual services. . . . .	42,800	42,750	23,702	19,048
Capital outlay . . . . .	48,000	1,500	-	1,500
<b>Total community service . . . . .</b>	<u>93,800</u>	<u>47,250</u>	<u>24,310</u>	<u>22,940</u>
<b>Total expenditures. . . . .</b>	<u>6,233,211</u>	<u>6,445,809</u>	<u>5,900,536</u>	<u>545,273</u>
<b>Net change in fund balance . . . . .</b>	<u>(297,640)</u>	<u>(191,801)</u>	<u>(227,308)</u>	<u>(35,507)</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>5,995,119</u>	<u>5,995,119</u>	<u>5,995,119</u>	<u>-</u>
<b>Prior year encumbrances appropriated. . . . .</b>	<u>337,886</u>	<u>337,886</u>	<u>337,886</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 6,035,365</u>	<u>\$ 6,141,204</u>	<u>\$ 6,105,697</u>	<u>\$ (35,507)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes. . . . .	\$ 7,549,700	\$ 7,549,700	\$ 7,557,645	\$ 7,945
Charges for services. . . . .	389,990	389,990	397,067	7,077
Intergovernmental. . . . .	8,308,100	8,308,100	8,287,573	(20,527)
Contributions and donations. . . . .	-	-	72,902	72,902
Other . . . . .	245,860	245,860	269,563	23,703
<b>Total revenues. . . . .</b>	<u>16,493,650</u>	<u>16,493,650</u>	<u>16,584,750</u>	<u>91,100</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Children services board:				
Personal services. . . . .	11,381,190	11,389,333	10,795,129	594,204
Materials and supplies . . . . .	345,419	335,174	287,672	47,502
Contractual services . . . . .	6,746,996	6,903,972	6,325,416	578,556
Capital outlay . . . . .	60,078	59,929	44,939	14,990
Other. . . . .	112,265	88,010	55,633	32,377
<b>Total expenditures . . . . .</b>	<u>18,645,948</u>	<u>18,776,418</u>	<u>17,508,789</u>	<u>1,267,629</u>
Excess of expenditures over revenues. . . . .	(2,152,298)	(2,282,768)	(924,039)	1,358,729
<b>Other financing uses:</b>				
Transfers out. . . . .	(125,000)	-	-	-
<b>Net change in fund balance . . . . .</b>	<u>(2,277,298)</u>	<u>(2,282,768)</u>	<u>(924,039)</u>	<u>1,358,729</u>
<b>Fund balance at beginning of year. . . . .</b>	9,910,880	9,910,880	9,910,880	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>772,346</u>	<u>772,346</u>	<u>772,346</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,405,928</u>	<u>\$ 8,400,458</u>	<u>\$ 9,759,187</u>	<u>\$ 1,358,729</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL OBLIGATION BOND RETIREMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 1,598,775	\$ 1,598,775	\$ 1,598,775	\$ -
Special assessments . . . . .	400,000	400,802	153,728	(247,074)
Total revenues . . . . .	<u>1,998,775</u>	<u>1,999,577</u>	<u>1,752,503</u>	<u>(247,074)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services . . . . .	15,000	15,000	-	15,000
Debt service:				
Principal retirement . . . . .	4,197,695	8,021,357	7,801,000	220,357
Interest and fiscal charges . . . . .	356,319	680,888	662,183	18,705
Bond and note issuance costs . . . . .	46,549	88,951	86,507	2,444
Total debt service . . . . .	<u>4,600,563</u>	<u>8,791,196</u>	<u>8,549,690</u>	<u>241,506</u>
Total expenditures . . . . .	<u>4,615,563</u>	<u>8,806,196</u>	<u>8,549,690</u>	<u>256,506</u>
Excess of expenditures over revenues . . . . .	(2,616,788)	(6,806,619)	(6,797,187)	9,432
<b>Other financing sources (uses):</b>				
General obligation bonds issued . . . . .	1,500,000	1,500,000	1,540,000	40,000
General obligation notes issued . . . . .	4,500,000	4,500,000	4,086,000	(414,000)
Premium on general obligation bonds and notes . . . . .	-	-	70,770	70,770
Transfers in . . . . .	1,277,949	1,277,949	1,064,891	(213,058)
Transfers out . . . . .	(7)	(809)	(809)	-
Total other financing sources (uses) . . . . .	<u>7,277,942</u>	<u>7,277,140</u>	<u>6,760,852</u>	<u>(516,288)</u>
Net change in fund balance . . . . .	4,661,154	470,521	(36,335)	(506,856)
<b>Fund balance at beginning of year . . . . .</b>	<u>1,278,951</u>	<u>1,278,951</u>	<u>1,278,951</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 5,940,105</u>	<u>\$ 1,749,472</u>	<u>\$ 1,242,616</u>	<u>\$ (506,856)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WATER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 5,867,655	\$ 5,867,655	\$ 6,339,026	\$ 471,371
Tap in fees . . . . .	89,010	89,010	128,934	39,924
Special assessments. . . . .	6,600	6,600	9,909	3,309
Interest . . . . .	3,300	3,300	12,794	9,494
General obligation notes issued. . . . .	-	1,500,000	1,500,000	-
Other . . . . .	1,334,355	1,334,355	760,867	(573,488)
<b>Total revenues.</b> . . . .	<u>7,300,920</u>	<u>8,800,920</u>	<u>8,751,530</u>	<u>(49,390)</u>
<b>Expenses:</b>				
Personal services . . . . .	1,631,960	1,642,022	1,488,995	153,027
Materials and supplies . . . . .	610,579	619,221	381,088	238,133
Contractual services . . . . .	5,072,478	5,223,526	3,916,779	1,306,747
Capital outlay. . . . .	535,291	526,791	46,876	479,915
Other . . . . .	931,787	1,154,971	926,284	228,687
Debt service:				
Principal retirement. . . . .	93,800	93,800	92,302	1,498
<b>Total expenses</b> . . . . .	<u>8,875,895</u>	<u>9,260,331</u>	<u>6,852,324</u>	<u>2,408,007</u>
Excess (deficiency) of revenues over (under) expenses before transfers . . . . .	(1,574,975)	(459,411)	1,899,206	2,358,617
Transfers in . . . . .	536,223	636,223	100,000	(536,223)
Transfers out. . . . .	<u>(1,388,145)</u>	<u>(1,198,176)</u>	<u>(427,623)</u>	<u>770,553</u>
Net change in fund equity . . . . .	(2,426,897)	(1,021,364)	1,571,583	2,592,947
<b>Fund equity at beginning of year</b> . . . . .	2,898,246	2,898,246	2,898,246	-
<b>Prior year encumbrances appropriated</b> . . . . .	<u>430,746</u>	<u>430,746</u>	<u>430,746</u>	<u>-</u>
<b>Fund equity at end of year</b> . . . . .	<u>\$ 902,095</u>	<u>\$ 2,307,628</u>	<u>\$ 4,900,575</u>	<u>\$ 2,592,947</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SEWER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for services . . . . .	\$ 11,669,320	\$ 11,669,320	\$ 11,442,812	\$ (226,508)
Tap in fees . . . . .	495,000	818,488	655,754	(162,734)
Special assessments. . . . .	1,115,000	1,115,000	1,153,996	38,996
Intergovernmental . . . . .	612,000	1,803,817	1,803,817	-
Interest . . . . .	40,500	40,500	193,514	153,014
OWDA loans issued . . . . .	1,320,000	1,350,116	674,724	(675,392)
General obligation notes issued. . . . .	-	1,670,515	1,750,000	79,485
Other . . . . .	324,290	574,290	1,443,869	869,579
<b>Total revenues.</b> . . . .	<u>15,576,110</u>	<u>19,042,046</u>	<u>19,118,486</u>	<u>76,440</u>
<b>Expenses:</b>				
Personal services . . . . .	3,488,040	3,507,573	3,210,520	297,053
Materials and supplies . . . . .	895,641	884,337	469,585	414,752
Contractual services . . . . .	8,510,886	13,379,268	10,834,420	2,544,848
Capital outlay. . . . .	4,338,062	3,976,820	1,298,802	2,678,018
Other . . . . .	567,785	1,765,554	1,434,316	331,238
Debt service:				
Principal retirement . . . . .	1,507,204	1,625,132	911,180	713,952
Interest and fiscal charges . . . . .	844,150	910,198	510,330	399,868
<b>Total expenses</b> . . . . .	<u>20,151,768</u>	<u>26,048,882</u>	<u>18,669,153</u>	<u>7,379,729</u>
Excess (deficiency) of revenues over (under) expenses before transfers . . . . .	(4,575,658)	(7,006,836)	449,333	7,456,169
Transfers in . . . . .	4,470,751	5,770,751	80,953	(5,689,798)
Transfers out. . . . .	<u>(9,163,816)</u>	<u>(9,254,405)</u>	<u>(674,671)</u>	<u>8,579,734</u>
Net change in fund equity . . . . .	(9,268,723)	(10,490,490)	(144,385)	10,346,105
<b>Fund equity at beginning of year</b> . . . . .	18,325,830	18,325,830	18,325,830	-
<b>Prior year encumbrances appropriated</b> . . . . .	<u>959,154</u>	<u>959,154</u>	<u>959,154</u>	<u>-</u>
<b>Fund equity at end of year</b> . . . . .	<u>\$ 10,016,261</u>	<u>\$ 8,794,494</u>	<u>\$ 19,140,599</u>	<u>\$ 10,346,105</u>

**TRUMBULL COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects. Following is a description of all nonmajor special revenue funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

**Youth Services Fund** - To account for and report restricted grant monies 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 and report restricted Federal and local grants used to provide meals for and to transport senior citizens.

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

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

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

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

-- Continued

## TRUMBULL COUNTY, OHIO

### INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

#### **Nonmajor Special Revenue Funds - (Continued)**

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

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

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

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

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

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

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

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

**Homeland Security Fund** - To account for and report restricted Federal grants used to build on progress made with previous Homeland Security Funds to enhance the capabilities of local first responders.

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

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

**Miscellaneous State Grants Fund** - To account for and report restricted State grant monies used by the Sheriff's Department for continuing professional training programs and the operation and maintenance of the marine patrol program.

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

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

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

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

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

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

**Court Security Fund** - To account for and report restricted grant revenue and 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, 2016

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 18,478,201	\$ 9,166,484	\$ 27,644,685
Cash and cash equivalents:			
In segregated accounts. . . . .	11,737	-	11,737
Receivables:			
Property taxes . . . . .	2,273,227	-	2,273,227
Accounts. . . . .	394,360	36,423	430,783
Accrued interest . . . . .	8,061	7,177	15,238
Intergovernmental . . . . .	4,364,641	-	4,364,641
Loans. . . . .	812,860	-	812,860
Materials and supplies inventory. . . . .	588,344	-	588,344
Prepayments . . . . .	41,753	41,791	83,544
	<hr/>	<hr/>	<hr/>
Total assets . . . . .	\$ 26,973,184	\$ 9,251,875	\$ 36,225,059
	<hr/>	<hr/>	<hr/>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 930,334	\$ 30,006	\$ 960,340
Accrued wages and benefits payable . . . . .	564,796	1,589	566,385
Due to other governments . . . . .	236,100	731	236,831
Due to other funds. . . . .	529,242	-	529,242
Accrued interest payable . . . . .	-	19,057	19,057
Notes payable . . . . .	-	2,550,000	2,550,000
	<hr/>	<hr/>	<hr/>
Total liabilities. . . . .	2,260,472	2,601,383	4,861,855
	<hr/>	<hr/>	<hr/>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year. . . . .	1,898,636	-	1,898,636
Delinquent property tax revenue not available. . . . .	374,591	-	374,591
Accrued interest not available . . . . .	6,478	5,768	12,246
Intergovernmental revenue not available. . . . .	3,663,633	-	3,663,633
Other revenue not available . . . . .	3,517	2,121	5,638
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources . . . . .	5,946,855	7,889	5,954,744
	<hr/>	<hr/>	<hr/>
<b>Fund balances:</b>			
Nonspendable. . . . .	630,097	41,791	671,888
Restricted . . . . .	18,262,268	4,866,212	23,128,480
Committed. . . . .	-	1,734,600	1,734,600
Unassigned (deficit) . . . . .	(126,508)	-	(126,508)
	<hr/>	<hr/>	<hr/>
Total fund balances . . . . .	18,765,857	6,642,603	25,408,460
	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources and fund balances . . . . .	\$ 26,973,184	\$ 9,251,875	\$ 36,225,059
	<hr/>	<hr/>	<hr/>

THIS PAGE IS INTENTIONALLY LEFT BLANK

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 2,018,650	\$ -	\$ 2,018,650
Charges for services. . . . .	5,640,448	-	5,640,448
Fees, licenses and permits. . . . .	1,194,618	570,512	1,765,130
Fines and forfeitures . . . . .	414,902	362,840	777,742
Intergovernmental. . . . .	21,131,183	5,614	21,136,797
Investment income . . . . .	3,533	3,156	6,689
Rentals and royalties . . . . .	657	-	657
Contributions and donations . . . . .	6,434	-	6,434
Other . . . . .	539,524	1,745	541,269
Total revenues. . . . .	<u>30,949,949</u>	<u>943,867</u>	<u>31,893,816</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	5,067,505	-	5,067,505
Judicial . . . . .	1,966,811	-	1,966,811
Public safety. . . . .	5,609,279	-	5,609,279
Public works. . . . .	13,501,536	-	13,501,536
Health . . . . .	55,978	-	55,978
Human services . . . . .	8,150,569	-	8,150,569
Economic development . . . . .	7,373	-	7,373
Capital outlay . . . . .	-	3,653,248	3,653,248
Debt service:			
Principal retirement . . . . .	315,474	750,000	1,065,474
Interest and fiscal charges . . . . .	11,797	15,555	27,352
Total expenditures. . . . .	<u>34,686,322</u>	<u>4,418,803</u>	<u>39,105,125</u>
Excess of expenditures over revenues. . . . .	<u>(3,736,373)</u>	<u>(3,474,936)</u>	<u>(7,211,309)</u>
<b>Other financing sources (uses):</b>			
Proceeds from sale of capital assets . . . . .	94,032	-	94,032
Inception of capital lease . . . . .	421,070	-	421,070
Transfers in . . . . .	2,082,123	476,442	2,558,565
Transfers out. . . . .	(222,565)	(71,758)	(294,323)
Loan issuance . . . . .	14,718	-	14,718
Total other financing sources (uses). . . . .	<u>2,389,378</u>	<u>404,684</u>	<u>2,794,062</u>
Net change in fund balances. . . . .	(1,346,995)	(3,070,252)	(4,417,247)
<b>Fund balances at beginning of year . . . . .</b>	<u>20,112,852</u>	<u>9,712,855</u>	<u>29,825,707</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 18,765,857</u>	<u>\$ 6,642,603</u>	<u>\$ 25,408,460</u>

**TRUMBULL COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2016

	<b>Motor Vehicle Gasoline Tax</b>	<b>Child Support</b>	<b>Real Estate Assessment</b>	<b>Indigent Guardianship</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,166,639	\$ 535,199	\$ 4,356,344	\$ 49,003
Cash and cash equivalents:				
In segregated accounts. . . . .	-	-	-	-
Receivables:				
Property taxes . . . . .	-	-	-	-
Accounts . . . . .	-	263,911	3,730	2,644
Accrued interest . . . . .	7,199	-	-	-
Intergovernmental . . . . .	3,733,250	60,374	-	-
Loans . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	588,344	-	-	-
Prepayments . . . . .	2,928	-	22,657	-
Total assets . . . . .	<u>\$ 5,498,360</u>	<u>\$ 859,484</u>	<u>\$ 4,382,731</u>	<u>\$ 51,647</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 309,426	\$ -	\$ 1,906	\$ 816
Accrued wages and benefits payable . . . . .	133,443	117,442	74,722	-
Due to other governments . . . . .	41,279	54,113	34,461	-
Due to other funds . . . . .	395,000	114,568	-	-
Total liabilities . . . . .	<u>879,148</u>	<u>286,123</u>	<u>111,089</u>	<u>816</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year . . . . .	-	-	-	-
Delinquent property tax revenue not available . . . . .	-	-	-	-
Accrued interest not available . . . . .	5,785	-	-	-
Intergovernmental revenue not available. . . . .	3,220,880	60,374	-	-
Other revenue not available. . . . .	-	-	-	-
Total deferred inflows of resources. . . . .	<u>3,226,665</u>	<u>60,374</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	591,272	-	22,657	-
Restricted . . . . .	801,275	512,987	4,248,985	50,831
Unassigned (deficit). . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>1,392,547</u>	<u>512,987</u>	<u>4,271,642</u>	<u>50,831</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 5,498,360</u>	<u>\$ 859,484</u>	<u>\$ 4,382,731</u>	<u>\$ 51,647</u>

<b>Dog and Kennel</b>	<b>Adult Probation</b>	<b>Probate Court</b>	<b>Domestic Violence Shelter</b>	<b>Drug Law Enforcement</b>	<b>Delinquent Real Estate Tax Assessment Collector</b>	<b>Certificate of Title</b>
\$ 417,502	\$ 401,682	\$ 316,907	\$ 22,164	\$ 44,392	\$ 1,673,199	\$ 2,243,785
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,725	2,528	-	680	70,999
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
256	91	-	-	-	386	-
<u>\$ 417,758</u>	<u>\$ 401,773</u>	<u>\$ 322,632</u>	<u>\$ 24,692</u>	<u>\$ 44,392</u>	<u>\$ 1,674,265</u>	<u>\$ 2,314,784</u>
\$ 20,258	\$ 28,568	\$ -	\$ 22,165	\$ 2,223	\$ -	\$ 435
8,781	9,034	-	-	8,675	22,950	22,713
4,047	1,912	-	-	4,662	10,576	10,466
9,020	278	-	-	571	-	-
<u>42,106</u>	<u>39,792</u>	<u>-</u>	<u>22,165</u>	<u>16,131</u>	<u>33,526</u>	<u>33,614</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
256	91	-	-	-	386	-
375,396	361,890	322,632	2,527	28,261	1,640,353	2,281,170
-	-	-	-	-	-	-
<u>375,652</u>	<u>361,981</u>	<u>322,632</u>	<u>2,527</u>	<u>28,261</u>	<u>1,640,739</u>	<u>2,281,170</u>
<u>\$ 417,758</u>	<u>\$ 401,773</u>	<u>\$ 322,632</u>	<u>\$ 24,692</u>	<u>\$ 44,392</u>	<u>\$ 1,674,265</u>	<u>\$ 2,314,784</u>

- - Continued

TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 DECEMBER 31, 2016

	<b>Recorders Supplemental</b>	<b>Emergency 911</b>	<b>Youth Services</b>	<b>Elderly Affairs</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 128,992	\$ 1,873,006	\$ 1,578,710	\$ 185,104
Cash and cash equivalents:				
In segregated accounts. . . . .	-	-	-	10,207
Receivables:				
Property taxes . . . . .	-	-	-	-
Accounts . . . . .	1,055	21,129	-	20,434
Accrued interest . . . . .	-	-	-	-
Intergovernmental . . . . .	-	92,003	6,569	170,610
Loans . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Prepayments . . . . .	-	12,096	-	-
Total assets . . . . .	<u>\$ 130,047</u>	<u>\$ 1,998,234</u>	<u>\$ 1,585,279</u>	<u>\$ 386,355</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 1,400	\$ 5,579	\$ 42,171	\$ 66,346
Accrued wages and benefits payable . . . . .	-	113,064	20,493	14,692
Due to other governments . . . . .	-	42,188	9,444	6,913
Due to other funds . . . . .	-	-	423	-
Total liabilities . . . . .	<u>1,400</u>	<u>160,831</u>	<u>72,531</u>	<u>87,951</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year . . . . .	-	-	-	-
Delinquent property tax revenue not available . . . . .	-	-	-	-
Accrued interest not available . . . . .	-	-	-	-
Intergovernmental revenue not available. . . . .	-	-	6,569	110,663
Other revenue not available. . . . .	-	-	-	3,517
Total deferred inflows of resources. . . . .	<u>-</u>	<u>-</u>	<u>6,569</u>	<u>114,180</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	-	12,096	-	-
Restricted . . . . .	128,647	1,825,307	1,506,179	184,224
Unassigned (deficit). . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>128,647</u>	<u>1,837,403</u>	<u>1,506,179</u>	<u>184,224</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 130,047</u>	<u>\$ 1,998,234</u>	<u>\$ 1,585,279</u>	<u>\$ 386,355</u>

<b>Law Library</b>	<b>Community Development</b>	<b>Senior Citizens Levy</b>	<b>Drug Prosecution Unit</b>	<b>Revolving Loan-Economic Development</b>	<b>Indigent Drivers Alcohol Treatment</b>	<b>Law Enforcement Trust</b>
\$ 86,160	\$ 260,861	\$ 1,525,541	\$ 307,769	\$ 232,829	\$ 226,000	\$ 49,272
-	-	-	-	-	-	1,530
-	-	2,273,227	-	-	-	-
-	-	772	570	-	183	-
-	-	-	-	862	-	-
15,188	94,914	165,465	-	-	-	-
-	-	-	-	812,860	-	-
-	-	-	-	-	-	-
-	-	1,086	366	-	-	1,745
<u>\$ 101,348</u>	<u>\$ 355,775</u>	<u>\$ 3,966,091</u>	<u>\$ 308,705</u>	<u>\$ 1,046,551</u>	<u>\$ 226,183</u>	<u>\$ 52,547</u>
\$ 56,793	\$ 126,822	\$ 91,555	\$ 4,581	\$ -	\$ -	\$ -
-	-	5,288	4,413	-	-	-
-	-	5,795	2,034	-	-	-
-	-	8,965	-	-	-	-
<u>56,793</u>	<u>126,822</u>	<u>111,603</u>	<u>11,028</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	1,898,636	-	-	-	-
-	-	374,591	-	-	-	-
-	-	-	-	693	-	-
-	94,914	165,465	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>94,914</u>	<u>2,438,692</u>	<u>-</u>	<u>693</u>	<u>-</u>	<u>-</u>
-	-	1,086	366	-	-	1,745
44,555	134,039	1,414,710	297,311	1,045,858	226,183	50,802
-	-	-	-	-	-	-
<u>44,555</u>	<u>134,039</u>	<u>1,415,796</u>	<u>297,677</u>	<u>1,045,858</u>	<u>226,183</u>	<u>52,547</u>
<u>\$ 101,348</u>	<u>\$ 355,775</u>	<u>\$ 3,966,091</u>	<u>\$ 308,705</u>	<u>\$ 1,046,551</u>	<u>\$ 226,183</u>	<u>\$ 52,547</u>

-- Continued

TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 DECEMBER 31, 2016

	<b>Law Enforcement Agency</b>	<b>Drug Task Force</b>	<b>Redevelopment</b>	<b>Local Law Enforcement Block Grant</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 5,038	\$ 85,402	\$ 375,013	\$ 6,104
Cash and cash equivalents:				
In segregated accounts. . . . .	-	-	-	-
Receivables:				
Property taxes . . . . .	-	-	-	-
Accounts . . . . .	-	-	-	-
Accrued interest . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Loans . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 5,038</u>	<u>\$ 85,402</u>	<u>\$ 375,013</u>	<u>\$ 6,104</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable . . . . .	-	2,531	-	-
Due to other governments . . . . .	-	1,143	-	-
Due to other funds . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>3,674</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year . . . . .	-	-	-	-
Delinquent property tax revenue not available . . . . .	-	-	-	-
Accrued interest not available . . . . .	-	-	-	-
Intergovernmental revenue not available. . . . .	-	-	-	-
Other revenue not available. . . . .	-	-	-	-
Total deferred inflows of resources. . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	-	-	-	-
Restricted . . . . .	5,038	81,728	375,013	6,104
Unassigned (deficit). . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>5,038</u>	<u>81,728</u>	<u>375,013</u>	<u>6,104</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 5,038</u>	<u>\$ 85,402</u>	<u>\$ 375,013</u>	<u>\$ 6,104</u>



<b>Community Gun Violence Block Grant</b>	<b>Homeland Security</b>	<b>Workforce Development</b>	<b>Miscellaneous State Grants</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 304,351	\$ 1,331	\$ -	\$ 19,902	\$ 18,478,201
-	-	-	-	11,737
-	-	-	-	2,273,227
-	-	-	-	394,360
-	-	-	-	8,061
-	-	26,268	-	4,364,641
-	-	-	-	812,860
-	-	-	-	588,344
142	-	-	-	41,753
<u>\$ 304,493</u>	<u>\$ 1,331</u>	<u>\$ 26,268</u>	<u>\$ 19,902</u>	<u>\$ 26,973,184</u>
\$ 1,282	\$ -	\$ 148,008	\$ -	\$ 930,334
6,555	-	-	-	564,796
7,067	-	-	-	236,100
417	-	-	-	529,242
<u>15,321</u>	<u>-</u>	<u>148,008</u>	<u>-</u>	<u>2,260,472</u>
-	-	-	-	1,898,636
-	-	-	-	374,591
-	-	-	-	6,478
-	-	4,768	-	3,663,633
-	-	-	-	3,517
<u>-</u>	<u>-</u>	<u>4,768</u>	<u>-</u>	<u>5,946,855</u>
142	-	-	-	630,097
289,030	1,331	-	19,902	18,262,268
-	-	(126,508)	-	(126,508)
<u>289,172</u>	<u>1,331</u>	<u>(126,508)</u>	<u>19,902</u>	<u>18,765,857</u>
<u>\$ 304,493</u>	<u>\$ 1,331</u>	<u>\$ 26,268</u>	<u>\$ 19,902</u>	<u>\$ 26,973,184</u>

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<b>Motor Vehicle Gasoline Tax</b>	<b>Child Support</b>	<b>Real Estate Assessment</b>	<b>Indigent Guardianship</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Charges for services. . . . .	-	1,163,672	1,881,513	32,673
Fees, licenses and permits . . . . .	257,940	-	-	-
Fines and forfeitures . . . . .	173,286	-	-	-
Intergovernmental. . . . .	10,037,807	3,320,296	-	-
Investment income . . . . .	3,179	-	-	-
Rentals and royalties . . . . .	657	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	238,065	-	759	-
<b>Total revenues . . . . .</b>	<b>10,710,934</b>	<b>4,483,968</b>	<b>1,882,272</b>	<b>32,673</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	2,194,243	-
Judicial . . . . .	-	-	-	22,198
Public safety. . . . .	-	-	-	-
Public works. . . . .	11,044,880	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	4,700,250	-	-
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	311,692	-	-	-
Interest and fiscal charges. . . . .	11,775	-	-	-
<b>Total expenditures . . . . .</b>	<b>11,368,347</b>	<b>4,700,250</b>	<b>2,194,243</b>	<b>22,198</b>
Excess (deficiency) of revenues over (under) expenditures. . . . .	(657,413)	(216,282)	(311,971)	10,475
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets . . . . .	94,032	-	-	-
Inception of capital lease . . . . .	421,070	-	-	-
Transfers in. . . . .	-	100,000	-	-
Transfers out . . . . .	-	-	-	-
Loan issuance . . . . .	14,718	-	-	-
<b>Total other financing sources (uses) . . . . .</b>	<b>529,820</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances . . . . .</b>	<b>(127,593)</b>	<b>(116,282)</b>	<b>(311,971)</b>	<b>10,475</b>
<b>Fund balances at beginning of year . . . . .</b>	<b>1,520,140</b>	<b>629,269</b>	<b>4,583,613</b>	<b>40,356</b>
<b>Fund balances (deficit) at end of year . . . . .</b>	<b>\$ 1,392,547</b>	<b>\$ 512,987</b>	<b>\$ 4,271,642</b>	<b>\$ 50,831</b>

<b>Dog and Kennel</b>	<b>Adult Probation</b>	<b>Probate Court</b>	<b>Domestic Violence Shelter</b>	<b>Drug Law Enforcement</b>	<b>Delinquent Real Estate Tax Assessment Collector</b>	<b>Certificate of Title</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,700	-	-	-	69,195	715,813	1,071,740
385,115	-	-	41,255	-	-	-
-	-	63,546	-	2,569	-	-
-	781,764	18,865	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,434	-	-	-	-	-	-
487	-	5,294	-	20	-	53
<u>394,736</u>	<u>781,764</u>	<u>87,705</u>	<u>41,255</u>	<u>71,784</u>	<u>715,813</u>	<u>1,071,793</u>
-	-	-	-	-	676,104	-
-	1,151,336	31,117	-	-	-	760,760
431,407	-	-	-	309,806	-	-
-	-	-	-	-	-	-
-	-	-	41,326	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>431,407</u>	<u>1,151,336</u>	<u>31,117</u>	<u>41,326</u>	<u>309,806</u>	<u>676,104</u>	<u>760,760</u>
<u>(36,671)</u>	<u>(369,572)</u>	<u>56,588</u>	<u>(71)</u>	<u>(238,022)</u>	<u>39,709</u>	<u>311,033</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(36,671)</u>	<u>(369,572)</u>	<u>56,588</u>	<u>(71)</u>	<u>(238,022)</u>	<u>39,709</u>	<u>311,033</u>
412,323	731,553	266,044	2,598	266,283	1,601,030	1,970,137
<u>\$ 375,652</u>	<u>\$ 361,981</u>	<u>\$ 322,632</u>	<u>\$ 2,527</u>	<u>\$ 28,261</u>	<u>\$ 1,640,739</u>	<u>\$ 2,281,170</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, 2016

	<b>Recorders Supplemental</b>	<b>Emergency 911</b>	<b>Youth Services</b>	<b>Elderly Affairs</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Charges for services. . . . .	-	417,852	-	254,601
Fees, licenses and permits . . . . .	113,798	-	-	-
Fines and forfeitures . . . . .	-	-	68,257	-
Intergovernmental. . . . .	-	992,687	980,239	598,038
Investment income . . . . .	-	-	-	-
Rentals and royalties . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	750	588	225,070
Total revenues . . . . .	<u>113,798</u>	<u>1,411,289</u>	<u>1,049,084</u>	<u>1,077,709</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	189,037	-	-	-
Judicial . . . . .	1,400	-	-	-
Public safety. . . . .	-	3,219,009	1,382,530	-
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	1,105,959
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	3,782	-	-
Interest and fiscal charges. . . . .	-	22	-	-
Total expenditures . . . . .	<u>190,437</u>	<u>3,222,813</u>	<u>1,382,530</u>	<u>1,105,959</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(76,639)</u>	<u>(1,811,524)</u>	<u>(333,446)</u>	<u>(28,250)</u>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets . . . . .	-	-	-	-
Inception of capital lease . . . . .	-	-	-	-
Transfers in. . . . .	-	1,826,000	-	-
Transfers out . . . . .	-	-	-	-
Proceeds from loan issuance . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>1,826,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	(76,639)	14,476	(333,446)	(28,250)
<b>Fund balances at beginning of year . . . . .</b>	<u>205,286</u>	<u>1,822,927</u>	<u>1,839,625</u>	<u>212,474</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 128,647</u>	<u>\$ 1,837,403</u>	<u>\$ 1,506,179</u>	<u>\$ 184,224</u>

<b>Law Library</b>	<b>Community Development</b>	<b>Senior Citizens Levy</b>	<b>Drug Prosecution Unit</b>	<b>Revolving Loan- Economic Development</b>	<b>Indigent Drivers Alcohol Treatment</b>	<b>Law Enforcement Trust</b>
\$ -	\$ -	\$ 2,018,650	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	30,689
-	8,000	-	-	-	54,047	-
245	-	-	95,480	-	11,519	-
281,827	2,176,057	330,929	-	18,643	-	-
-	-	-	-	354	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,917	62,712	491	-	-	-	-
<u>286,989</u>	<u>2,246,769</u>	<u>2,350,070</u>	<u>95,480</u>	<u>18,997</u>	<u>65,566</u>	<u>30,689</u>
320,347	-	-	115,910	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	29,305
-	2,456,656	-	-	-	-	-
-	-	-	-	-	55,978	-
-	-	2,303,034	-	-	-	-
-	-	-	-	7,373	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>320,347</u>	<u>2,456,656</u>	<u>2,303,034</u>	<u>115,910</u>	<u>7,373</u>	<u>55,978</u>	<u>29,305</u>
<u>(33,358)</u>	<u>(209,887)</u>	<u>47,036</u>	<u>(20,430)</u>	<u>11,624</u>	<u>9,588</u>	<u>1,384</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	121,000	-	25,000	1,374	-	1,200
-	(1,374)	-	-	(121,000)	-	(25,000)
-	-	-	-	-	-	-
-	<u>119,626</u>	<u>-</u>	<u>25,000</u>	<u>(119,626)</u>	<u>-</u>	<u>(23,800)</u>
(33,358)	(90,261)	47,036	4,570	(108,002)	9,588	(22,416)
77,913	224,300	1,368,760	293,107	1,153,860	216,595	74,963
<u>\$ 44,555</u>	<u>\$ 134,039</u>	<u>\$ 1,415,796</u>	<u>\$ 297,677</u>	<u>\$ 1,045,858</u>	<u>\$ 226,183</u>	<u>\$ 52,547</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, 2016

	<b>Law Enforcement Agency</b>	<b>Drug Task Force</b>	<b>Redevelopment</b>	<b>Local Law Enforcement Block Grant</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Charges for services. . . . .	-	-	-	-
Fees, licenses and permits . . . . .	-	-	190,116	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental. . . . .	-	112,326	-	-
Investment income . . . . .	-	-	-	-
Rentals and royalties . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	-	-
<b>Total revenues . . . . .</b>	<b>-</b>	<b>112,326</b>	<b>190,116</b>	<b>-</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety. . . . .	-	79,699	-	-
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges. . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<b>-</b>	<b>79,699</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures. . . . .	-	32,627	190,116	-
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets . . . . .	-	-	-	-
Inception of capital lease . . . . .	-	-	-	-
Transfers in. . . . .	-	-	-	-
Transfers out . . . . .	(1,200)	-	(73,991)	-
Proceeds from loan issuance . . . . .	-	-	-	-
<b>Total other financing sources (uses) . . . . .</b>	<b>(1,200)</b>	<b>-</b>	<b>(73,991)</b>	<b>-</b>
Net change in fund balances . . . . .	(1,200)	32,627	116,125	-
<b>Fund balances at beginning of year . . . . .</b>	<b>6,238</b>	<b>49,101</b>	<b>258,888</b>	<b>6,104</b>
<b>Fund balances (deficit) at end of year . . . . .</b>	<b>\$ 5,038</b>	<b>\$ 81,728</b>	<b>\$ 375,013</b>	<b>\$ 6,104</b>

<b>Community Gun Violence Block Grant</b>	<b>Homeland Security</b>	<b>Workforce Development</b>	<b>Miscellaneous State Grants</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ -	\$ -	2,018,650
-	-	-	-	5,640,448
144,347	-	-	-	1,194,618
-	-	-	-	414,902
-	11,646	1,432,326	37,733	21,131,183
-	-	-	-	3,533
-	-	-	-	657
-	-	-	-	6,434
-	-	318	-	539,524
<u>144,347</u>	<u>11,646</u>	<u>1,432,644</u>	<u>37,733</u>	<u>30,949,949</u>
-	-	1,571,864	-	5,067,505
-	-	-	-	1,966,811
124,570	-	-	32,953	5,609,279
-	-	-	-	13,501,536
-	-	-	-	55,978
-	-	-	-	8,150,569
-	-	-	-	7,373
-	-	-	-	315,474
-	-	-	-	11,797
<u>124,570</u>	<u>-</u>	<u>1,571,864</u>	<u>32,953</u>	<u>34,686,322</u>
<u>19,777</u>	<u>11,646</u>	<u>(139,220)</u>	<u>4,780</u>	<u>(3,736,373)</u>
-	-	-	-	94,032
-	-	-	-	421,070
-	-	-	7,549	2,082,123
-	-	-	-	(222,565)
-	-	-	-	14,718
-	-	-	7,549	2,389,378
<u>19,777</u>	<u>11,646</u>	<u>(139,220)</u>	<u>12,329</u>	<u>(1,346,995)</u>
<u>269,395</u>	<u>(10,315)</u>	<u>12,712</u>	<u>7,573</u>	<u>20,112,852</u>
<u>\$ 289,172</u>	<u>\$ 1,331</u>	<u>\$ (126,508)</u>	<u>\$ 19,902</u>	<u>\$ 18,765,857</u>

THIS PAGE IS INTENTIONALLY LEFT BLANK



**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE GASOLINE TAX FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 15,000	\$ 15,000	\$ 257,940	\$ 242,940
Fines and forfeitures . . . . .	255,730	255,730	173,438	(82,292)
Intergovernmental . . . . .	19,152,025	19,858,522	10,111,123	(9,747,399)
Investment income . . . . .	40,000	40,000	21,421	(18,579)
Rentals and royalties . . . . .	2,500	2,500	657	(1,843)
Other . . . . .	344,600	344,600	380,130	35,530
<b>Total revenues . . . . .</b>	<b>19,809,855</b>	<b>20,516,352</b>	<b>10,944,709</b>	<b>(9,571,643)</b>
<b>Expenditures:</b>				
Current:				
Public works:				
Engineer:				
Personal services . . . . .	104,169	99,209	99,209	-
Materials and supplies . . . . .	16,924	19,886	14,635	5,251
Contractual services . . . . .	53,985	64,136	47,647	16,489
Capital outlay . . . . .	22,274	17,274	11,455	5,819
Other . . . . .	83,757	-	-	-
<b>Total engineer . . . . .</b>	<b>281,109</b>	<b>200,505</b>	<b>172,946</b>	<b>27,559</b>
Roads:				
Personal services . . . . .	4,645,800	4,732,423	4,550,282	182,141
Materials and supplies . . . . .	3,378,762	3,122,697	2,828,659	294,038
Contractual services . . . . .	10,841,021	10,894,709	2,587,622	8,307,087
Capital outlay . . . . .	1,589,897	2,275,039	1,728,911	546,128
Other . . . . .	34,050	34,050	6,415	27,635
<b>Total roads . . . . .</b>	<b>20,489,530</b>	<b>21,058,918</b>	<b>11,701,889</b>	<b>9,357,029</b>
Bridges and culverts:				
Materials and supplies . . . . .	95,875	95,875	73,839	22,036
Contractual services . . . . .	8,649	8,609	2,362	6,247
Capital outlay . . . . .	112,100	122,100	109,513	12,587
<b>Total bridges and culverts . . . . .</b>	<b>216,624</b>	<b>226,584</b>	<b>185,714</b>	<b>40,870</b>
<b>Total public works . . . . .</b>	<b>20,987,263</b>	<b>21,486,007</b>	<b>12,060,549</b>	<b>9,425,458</b>
Debt service:				
Principal retirement . . . . .	218,687	218,687	168,686	50,001
<b>Total expenditures . . . . .</b>	<b>21,205,950</b>	<b>21,704,694</b>	<b>12,229,235</b>	<b>9,475,459</b>
Excess of expenditures over revenues . . . . .	(1,396,095)	(1,188,342)	(1,284,526)	(96,184)
<b>Other financing sources:</b>				
Proceeds from sale of assets . . . . .	76,500	76,500	94,032	17,532
OPWC loans issued . . . . .	-	14,718	14,718	-
<b>Total other financing sources . . . . .</b>	<b>76,500</b>	<b>91,218</b>	<b>108,750</b>	<b>17,532</b>
Net change in fund balance . . . . .	(1,319,595)	(1,097,124)	(1,175,776)	(78,652)
<b>Fund balance at beginning of year . . . . .</b>	<b>54,683</b>	<b>54,683</b>	<b>54,683</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>1,264,912</b>	<b>1,264,912</b>	<b>1,264,912</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ -</b>	<b>\$ 222,471</b>	<b>\$ 143,819</b>	<b>\$ (78,652)</b>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 1,257,020	\$ 1,257,020	\$ 1,162,087	\$ (94,933)
Intergovernmental . . . . .	4,217,480	4,217,480	3,402,603	(814,877)
Other . . . . .	65,000	65,000	61,715	(3,285)
<b>Total revenues . . . . .</b>	<u>5,539,500</u>	<u>5,539,500</u>	<u>4,626,405</u>	<u>(913,095)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Bureau of support:				
Personal services . . . . .	3,976,537	3,976,537	3,487,383	489,154
Materials and supplies . . . . .	3,844	5,844	5,431	413
Contractual services . . . . .	1,042,712	990,335	790,094	200,241
Capital outlay . . . . .	10,000	14,000	11,625	2,375
Other . . . . .	908,251	908,251	791,824	116,427
<b>Total expenditures . . . . .</b>	<u>5,941,344</u>	<u>5,894,967</u>	<u>5,086,357</u>	<u>808,610</u>
Excess of expenditures over revenues . . . . .	(401,844)	(355,467)	(459,952)	(104,485)
<b>Other financing sources:</b>				
Transfers in . . . . .	100,000	100,000	100,000	-
<b>Net change in fund balance . . . . .</b>	(301,844)	(255,467)	(359,952)	(104,485)
<b>Fund balance at beginning of year . . . . .</b>	381,686	381,686	381,686	-
<b>Prior year encumbrances appropriated . . . . .</b>	251,844	251,844	251,844	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 331,686</u>	<u>\$ 378,063</u>	<u>\$ 273,578</u>	<u>\$ (104,485)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REAL ESTATE ASSESSMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Charges for services . . . . .	\$ 1,903,300	\$ 1,903,300	\$ 1,881,758	\$ (21,542)
Other . . . . .	7,800	7,800	29,328	21,528
<b>Total revenues . . . . .</b>	<u>1,911,100</u>	<u>1,911,100</u>	<u>1,911,086</u>	<u>(14)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Real estate assessment:				
Personal services . . . . .	1,891,450	1,891,450	1,576,620	314,830
Materials and supplies. . . . .	60,122	60,000	7,597	52,403
Contractual services. . . . .	2,613,849	2,617,713	1,991,654	626,059
Capital outlay . . . . .	210,000	210,000	5,275	204,725
Other . . . . .	750	750	-	750
<b>Total expenditures . . . . .</b>	<u>4,776,171</u>	<u>4,779,913</u>	<u>3,581,146</u>	<u>1,198,767</u>
<b>Net change in fund balance . . . . .</b>	(2,865,071)	(2,868,813)	(1,670,060)	1,198,753
<b>Fund balance at beginning of year. . . . .</b>	3,098,185	3,098,185	3,098,185	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,737,971</u>	<u>1,737,971</u>	<u>1,737,971</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,971,085</u>	<u>\$ 1,967,343</u>	<u>\$ 3,166,096</u>	<u>\$ 1,198,753</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 25,000	\$ 25,000	\$ 30,029	\$ 5,029
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial:				
Indigent guardianship:				
Materials and supplies . . . . .	500	500	-	500
Contractual services . . . . .	56,325	56,290	23,231	33,059
Total expenditures . . . . .	56,825	56,790	23,231	33,559
Net change in fund balance . . . . .	(31,825)	(31,790)	6,798	38,588
<b>Fund balance at beginning of year . . . . .</b>	41,011	41,011	41,011	-
<b>Prior year encumbrances appropriated . . . . .</b>	325	325	325	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 9,511</u>	<u>\$ 9,546</u>	<u>\$ 48,134</u>	<u>\$ 38,588</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOG AND KENNEL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,150	\$ 2,150	\$ 2,700	\$ 550
Fees, licenses and permits . . . . .	373,500	373,500	385,277	11,777
Contributions and donations. . . . .	2,500	2,500	6,434	3,934
Other . . . . .	6,200	6,200	5,788	(412)
<b>Total revenues . . . . .</b>	<b>384,350</b>	<b>384,350</b>	<b>400,199</b>	<b>15,849</b>
<b>Expenditures:</b>				
Current:				
Public safety:				
Dog and kennel:				
Personal services. . . . .	316,000	320,000	289,728	30,272
Materials and supplies . . . . .	32,269	38,801	38,355	446
Contractual services . . . . .	29,291	59,139	44,947	14,192
Capital outlay . . . . .	203,000	162,000	51,219	110,781
Other. . . . .	2,746	2,746	2,291	455
<b>Total expenditures . . . . .</b>	<b>583,306</b>	<b>582,686</b>	<b>426,540</b>	<b>156,146</b>
<b>Net change in fund balance . . . . .</b>	<b>(198,956)</b>	<b>(198,336)</b>	<b>(26,341)</b>	<b>171,995</b>
<b>Fund balance at beginning of year. . . . .</b>	<b>416,659</b>	<b>416,659</b>	<b>416,659</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>8,956</b>	<b>8,956</b>	<b>8,956</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 226,659</b>	<b>\$ 227,279</b>	<b>\$ 399,274</b>	<b>\$ 171,995</b>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADULT PROBATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 981,608	\$ 1,148,172	\$ 781,764	\$ (366,408)
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial:				
Probate court:				
Personal services . . . . .	75,372	264,610	166,760	97,850
Materials and supplies . . . . .	88,643	104,657	72,464	32,193
Contractual services . . . . .	969,438	1,410,948	805,610	605,338
Capital outlay . . . . .	137,524	129,766	116,237	13,529
Other . . . . .	10,951	13,161	3,460	9,701
Total expenditures . . . . .	<u>1,281,928</u>	<u>1,923,142</u>	<u>1,164,531</u>	<u>758,611</u>
Net change in fund balance . . . . .	(300,320)	(774,970)	(382,767)	392,203
<b>Fund balance at beginning of year . . . . .</b>	552,460	552,460	552,460	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>222,863</u>	<u>222,863</u>	<u>222,863</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 475,003</u>	<u>\$ 353</u>	<u>\$ 392,556</u>	<u>\$ 392,203</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE COURT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 39,000	\$ 39,575	\$ 61,568	\$ 21,993
Intergovernmental . . . . .	16,400	16,400	23,166	6,766
Other . . . . .	6,900	6,900	5,273	(1,627)
<b>Total revenues . . . . .</b>	<b>62,300</b>	<b>62,875</b>	<b>90,007</b>	<b>27,132</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial:				
Probate court:				
Personal services . . . . .	1,450	11,433	10,630	803
Materials and supplies . . . . .	75,752	95,977	4,604	91,373
Contractual services . . . . .	128,698	125,102	17,473	107,629
Capital outlay . . . . .	31,304	37,454	8,037	29,417
Other . . . . .				-
<b>Total expenditures . . . . .</b>	<b>237,204</b>	<b>269,966</b>	<b>40,744</b>	<b>229,222</b>
<b>Net change in fund balance . . . . .</b>	<b>(174,904)</b>	<b>(207,091)</b>	<b>49,263</b>	<b>256,354</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>261,255</b>	<b>261,255</b>	<b>261,255</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>3,316</b>	<b>3,316</b>	<b>3,316</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 89,667</b>	<b>\$ 57,480</b>	<b>\$ 313,834</b>	<b>\$ 256,354</b>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOMESTIC VIOLENCE SHELTER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 43,000	\$ 43,000	\$ 41,326	\$ (1,674)
<b>Expenditures:</b>				
Current:				
Human services:				
Domestic violence:				
Contractual services . . . . .	<u>18,508</u>	<u>59,834</u>	<u>37,669</u>	<u>22,165</u>
Net change in fund balance . . . . .	24,492	(16,834)	3,657	20,491
<b>Fund balance at beginning of year. . . . .</b>	<u>18,507</u>	<u>18,507</u>	<u>18,507</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 42,999</u>	<u>\$ 1,673</u>	<u>\$ 22,164</u>	<u>\$ 20,491</u>



**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DRUG LAW ENFORCMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 69,195	\$ 345,955	\$ 69,195	\$ (276,760)
Fines and forfeitures . . . . .	2,500	2,500	2,569	69
Intergovernmental . . . . .				-
Other . . . . .	-	-	2,122	2,122
<b>Total revenues . . . . .</b>	<u>71,695</u>	<u>348,455</u>	<u>73,886</u>	<u>(274,569)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Drug law enforcement:				
Personal services . . . . .	68,445	153,443	95,739	57,704
Materials and supplies . . . . .	14,601	21,733	8,006	13,727
Contractual services . . . . .	212,779	370,668	190,461	180,207
Capital outlay . . . . .	10,555	19,580	9,034	10,546
Other . . . . .	10,333	28,050	28,050	-
<b>Total expenditures . . . . .</b>	<u>316,713</u>	<u>593,474</u>	<u>331,290</u>	<u>262,184</u>
Excess of expenditures over revenues . . . . .	(245,018)	(245,019)	(257,404)	(12,385)
<b>Other financing uses:</b>				
Transfers out . . . . .	(19,304)	(20,763)	-	20,763
<b>Net change in fund balance . . . . .</b>	(264,322)	(265,782)	(257,404)	8,378
<b>Fund balance at beginning of year . . . . .</b>	262,704	262,704	262,704	-
<b>Prior year encumbrances appropriated . . . . .</b>	20,878	20,878	20,878	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 19,260</u>	<u>\$ 17,800</u>	<u>\$ 26,178</u>	<u>\$ 8,378</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTOR FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 976,000	\$ 976,000	\$ 715,133	\$ (260,867)
Other . . . . .	8,093	8,093	7,502	(591)
<b>Total revenues . . . . .</b>	<u>984,093</u>	<u>984,093</u>	<u>722,635</u>	<u>(261,458)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Real estate assessment:				
Personal services . . . . .	540,805	542,805	443,802	99,003
Materials and supplies . . . . .	23,336	21,255	7,591	13,664
Contractual services . . . . .	599,126	584,868	236,817	348,051
Capital outlay . . . . .	19,000	19,000	937	18,063
Other . . . . .	219,500	233,758	14,580	219,178
<b>Total expenditures . . . . .</b>	<u>1,401,767</u>	<u>1,401,686</u>	<u>703,727</u>	<u>697,959</u>
<b>Net change in fund balance . . . . .</b>	<u>(417,674)</u>	<u>(417,593)</u>	<u>18,908</u>	<u>436,501</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>1,604,897</u>	<u>1,604,897</u>	<u>1,604,897</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>24,462</u>	<u>24,462</u>	<u>24,462</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,211,685</u>	<u>\$ 1,211,766</u>	<u>\$ 1,648,267</u>	<u>\$ 436,501</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CERTIFICATE OF TITLE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 950,000	\$ 950,000	\$ 1,084,507	\$ 134,507
Other . . . . .	16,992	16,992	15,975	(1,017)
<b>Total revenues . . . . .</b>	<u>966,992</u>	<u>966,992</u>	<u>1,100,482</u>	<u>133,490</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial:				
Certificate of title administrator:				
Personal services . . . . .	792,147	792,147	771,107	21,040
Materials and supplies . . . . .	5,333	4,678	4,181	497
Contractual services . . . . .	2,885	6,485	2,374	4,111
Capital outlay . . . . .	5,052	5,052	1,623	3,429
<b>Total expenditures . . . . .</b>	<u>805,417</u>	<u>808,362</u>	<u>779,285</u>	<u>29,077</u>
<b>Net change in fund balance . . . . .</b>	161,575	158,630	321,197	162,567
<b>Fund balance at beginning of year . . . . .</b>	1,921,617	1,921,617	1,921,617	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>570</u>	<u>570</u>	<u>570</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,083,762</u>	<u>\$ 2,080,817</u>	<u>\$ 2,243,384</u>	<u>\$ 162,567</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RECORDERS SUPPLEMENTAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 125,000	\$ 128,592	\$ 112,743	\$ (15,849)
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Recorder:				
Materials and supplies . . . . .	55,058	55,058	2,917	52,141
Contractual services . . . . .	74,225	220,225	184,245	35,980
Capital outlay . . . . .	175,000	29,000	12,658	16,342
Other. . . . .	1,000	1,000	-	1,000
Total expenditures . . . . .	305,283	305,283	199,820	105,463
Net change in fund balance . . . . .	(180,283)	(176,691)	(87,077)	89,614
<b>Fund balance at beginning of year. . . . .</b>	173,623	173,623	173,623	-
<b>Prior year encumbrances appropriated . . . . .</b>	9,283	9,283	9,283	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,623</u>	<u>\$ 6,215</u>	<u>\$ 95,829</u>	<u>\$ 89,614</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 EMERGENCY 911 FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 350,200	\$ 350,200	\$ 417,852	\$ 67,652
Intergovernmental . . . . .	1,143,179	1,143,179	1,053,303	(89,876)
Other . . . . .	23,100	23,100	60,965	37,865
<b>Total revenues . . . . .</b>	<u>1,516,479</u>	<u>1,516,479</u>	<u>1,532,120</u>	<u>15,641</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Emergency 911 system:				
Personal services . . . . .	2,821,851	2,821,851	2,626,188	195,663
Materials and supplies . . . . .	83,153	83,153	11,577	71,576
Contractual services . . . . .	1,067,519	1,064,703	490,302	574,401
Capital outlay . . . . .	956,819	956,819	478,611	478,208
<b>Total expenditures . . . . .</b>	<u>4,929,342</u>	<u>4,926,526</u>	<u>3,606,678</u>	<u>1,319,848</u>
Excess of expenditures over revenues . . . . .	(3,412,863)	(3,410,047)	(2,074,558)	1,335,489
<b>Other financing sources:</b>				
Transfers in . . . . .	1,826,000	1,826,000	1,826,000	-
<b>Net change in fund balance . . . . .</b>	<u>(1,586,863)</u>	<u>(1,584,047)</u>	<u>(248,558)</u>	<u>1,335,489</u>
<b>Fund balance at beginning of year . . . . .</b>	1,528,620	1,528,620	1,528,620	-
<b>Prior year encumbrances appropriated . . . . .</b>	388,800	388,800	388,800	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 330,557</u>	<u>\$ 333,373</u>	<u>\$ 1,668,862</u>	<u>\$ 1,335,489</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 YOUTH SERVICES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 20,000	\$ 54,423	\$ 70,954	\$ 16,531
Intergovernmental . . . . .	199,130	1,280,216	1,177,038	(103,178)
Other . . . . .	-	-	17,660	17,660
<b>Total revenues . . . . .</b>	<b>219,130</b>	<b>1,334,639</b>	<b>1,265,652</b>	<b>(68,987)</b>
<b>Expenditures:</b>				
Current:				
Public safety:				
Domestic relations - Juvenile Court:				
Personal services . . . . .	558,280	1,519,441	809,687	709,754
Materials and supplies . . . . .	42,920	84,556	25,425	59,131
Contractual services . . . . .	364,698	910,310	432,786	477,524
Capital outlay . . . . .	53,843	125,342	99,070	26,272
Other . . . . .	25,635	51,649	17,709	33,940
<b>Total expenditures . . . . .</b>	<b>1,045,376</b>	<b>2,691,298</b>	<b>1,384,677</b>	<b>1,306,621</b>
Excess of expenditures over revenues . . . . .	(826,246)	(1,356,659)	(119,025)	1,237,634
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	4,000	-	(4,000)
Transfers out . . . . .	(1,500)	(1,474)	-	1,474
<b>Total other financing sources (uses) . . . . .</b>	<b>(1,500)</b>	<b>2,526</b>	<b>-</b>	<b>(2,526)</b>
Net change in fund balance . . . . .	(827,746)	(1,354,133)	(119,025)	1,235,108
<b>Fund balance at beginning of year . . . . .</b>	<b>1,624,394</b>	<b>1,624,394</b>	<b>1,624,394</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>49,747</b>	<b>49,747</b>	<b>49,747</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 846,395</b>	<b>\$ 320,008</b>	<b>\$ 1,555,116</b>	<b>\$ 1,235,108</b>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ELDERLY AFFAIRS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 291,000	\$ 291,000	\$ 254,601	\$ (36,399)
Intergovernmental . . . . .	551,360	551,360	445,086	(106,274)
Other . . . . .	207,800	207,800	222,436	14,636
<b>Total revenues . . . . .</b>	<u>1,050,160</u>	<u>1,050,160</u>	<u>922,123</u>	<u>(128,037)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Nutrition:				
Personal services . . . . .	461,953	462,990	420,054	42,936
Materials and supplies . . . . .	8,200	7,163	3,348	3,815
Contractual services . . . . .	822,150	810,853	655,605	155,248
Capital outlay . . . . .	3,500	3,500	262	3,238
Other . . . . .	1,800	1,800	1,433	367
<b>Total nutrition . . . . .</b>	<u>1,297,603</u>	<u>1,286,306</u>	<u>1,080,702</u>	<u>205,604</u>
Transportation:				
Contractual services . . . . .	110	110	110	-
<b>Total transportation . . . . .</b>	<u>110</u>	<u>110</u>	<u>110</u>	<u>-</u>
<b>Total expenditures . . . . .</b>	<u>1,297,713</u>	<u>1,286,416</u>	<u>1,080,812</u>	<u>205,604</u>
<b>Net change in fund balance . . . . .</b>	(247,553)	(236,256)	(158,689)	77,567
<b>Fund balance at beginning of year . . . . .</b>	182,318	182,318	182,318	-
<b>Prior year encumbrances appropriated . . . . .</b>	83,638	83,638	83,638	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 18,403</u>	<u>\$ 29,700</u>	<u>\$ 107,267</u>	<u>\$ 77,567</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW LIBRARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 800	\$ 800	\$ 245	\$ (555)
Intergovernmental . . . . .	269,250	269,250	269,426	176
Other . . . . .	2,950	2,950	4,917	1,967
Total revenues . . . . .	273,000	273,000	274,588	1,588
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Law library:				
Materials and supplies . . . . .	121,000	115,000	114,344	656
Contractual services . . . . .	144,500	150,500	149,459	1,041
Capital outlay . . . . .	500	500	-	500
Total expenditures . . . . .	266,000	266,000	263,803	2,197
Net change in fund balance . . . . .	7,000	7,000	10,785	3,785
<b>Fund balance at beginning of year . . . . .</b>	75,126	75,126	75,126	-
<b>Fund balance at end of year . . . . .</b>	\$ 82,126	\$ 82,126	\$ 85,911	\$ 3,785



**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY DEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 4,000	\$ 8,000	\$ 8,000	\$ -
Intergovernmental . . . . .	2,338,831	4,276,414	2,251,401	(2,025,013)
Other . . . . .	7,800	709,623	62,712	(646,911)
<b>Total revenues . . . . .</b>	<b>2,350,631</b>	<b>4,994,037</b>	<b>2,322,113</b>	<b>(2,671,924)</b>
<b>Expenditures:</b>				
Current:				
Public works:				
Community development:				
Contractual services . . . . .	1,414,913	3,362,488	1,992,592	1,369,896
Capital outlay . . . . .				-
Other . . . . .	582,811	877,211	611,690	265,521
<b>Total community development . . . . .</b>	<b>1,997,724</b>	<b>4,239,699</b>	<b>2,604,282</b>	<b>1,635,417</b>
Planning commission:				
Contractual services . . . . .	137,848	361,596	276,340	85,256
Other . . . . .	280,408	640,231	325,088	315,143
<b>Total planning commission . . . . .</b>	<b>418,256</b>	<b>1,001,827</b>	<b>601,428</b>	<b>400,399</b>
<b>Total expenditures . . . . .</b>	<b>2,415,980</b>	<b>5,241,526</b>	<b>3,205,710</b>	<b>2,035,816</b>
Excess of expenditures over revenues . . . . .	(65,349)	(247,489)	(883,597)	(636,108)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	166,000	166,000	121,000	(45,000)
Transfers out . . . . .	(37,047)	(37,047)	(1,374)	35,673
<b>Total other financing sources (uses) . . . . .</b>	<b>128,953</b>	<b>128,953</b>	<b>119,626</b>	<b>(9,327)</b>
Net change in fund balance . . . . .	63,604	(118,536)	(763,971)	(645,435)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	<b>(645,661)</b>	<b>(645,661)</b>	<b>(645,661)</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>815,890</b>	<b>815,890</b>	<b>815,890</b>	<b>-</b>
<b>Fund balance (deficit) at end of year . . . . .</b>	<b>\$ 233,833</b>	<b>\$ 51,693</b>	<b>\$ (593,742)</b>	<b>\$ (645,435)</b>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SENIOR CITIZENS LEVY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,954,100	\$ 1,954,100	\$ 2,017,011	\$ 62,911
Intergovernmental . . . . .	316,784	316,784	330,929	14,145
Other . . . . .	400	400	2,593	2,193
Total revenues . . . . .	<u>2,271,284</u>	<u>2,271,284</u>	<u>2,350,533</u>	<u>79,249</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Senior citizens levy:				
Personal services . . . . .	100,743	100,743	99,806	937
Materials and supplies . . . . .	5,671	5,432	1,672	3,760
Contractual services . . . . .	2,674,628	2,689,115	2,674,892	14,223
Capital outlay . . . . .	<u>2,000</u>	<u>2,000</u>	<u>689</u>	<u>1,311</u>
Total expenditures . . . . .	<u>2,783,042</u>	<u>2,797,290</u>	<u>2,777,059</u>	<u>20,231</u>
Net change in fund balance . . . . .	(511,758)	(526,006)	(426,526)	99,480
<b>Fund balance at beginning of year . . . . .</b>	1,042,555	1,042,555	1,042,555	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>382,624</u>	<u>382,624</u>	<u>382,624</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 913,421</u>	<u>\$ 899,173</u>	<u>\$ 998,653</u>	<u>\$ 99,480</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DRUG PROSECUTION UNIT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 75,500	\$ 75,500	\$ 94,910	\$ 19,410
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Prosecuting attorney:				
Personal services . . . . .	63,961	89,378	83,846	5,532
Materials and supplies . . . . .	7,829	15,429	13,350	2,079
Contractual services . . . . .	30,936	49,486	19,322	30,164
Capital outlay . . . . .	1,900	500	-	500
Total expenditures . . . . .	104,626	154,793	116,518	38,275
Excess (deficiency) of revenues over (under) expenditures . . . . .	(29,126)	(79,293)	(21,608)	57,685
<b>Other financing sources:</b>				
Transfers in . . . . .	8,000	25,000	25,000	-
Net change in fund balance . . . . .	(21,126)	(54,293)	3,392	57,685
<b>Fund balance at beginning of year . . . . .</b>	300,051	300,051	300,051	-
<b>Prior year encumbrances appropriated . . . . .</b>	429	429	429	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 279,354</u>	<u>\$ 246,187</u>	<u>\$ 303,872</u>	<u>\$ 57,685</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REVOLVING LOAN - ECONOMIC DEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 116,331	\$ 295,134	\$ 295,134	\$ -
Investment income . . . . .	300	300	2,565	2,265
<b>Total revenues</b> . . . . .	<u>116,631</u>	<u>295,434</u>	<u>297,699</u>	<u>2,265</u>
<b>Expenditures:</b>				
Current:				
Economic development and assistance:				
Economic development:				
Contractual services . . . . .	-	3,000	-	3,000
Other . . . . .	64,510	237,017	7,373	229,644
<b>Total expenditures</b> . . . . .	<u>64,510</u>	<u>240,017</u>	<u>7,373</u>	<u>232,644</u>
Excess of revenues over expenditures . . . . .	52,121	55,417	290,326	234,909
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	1,374	1,374	-
Transfers out . . . . .	-	(121,000)	(121,000)	-
<b>Total other financing sources (uses)</b> . . . . .	<u>-</u>	<u>(119,626)</u>	<u>(119,626)</u>	<u>-</u>
Net change in fund balance . . . . .	52,121	(64,209)	170,700	234,909
<b>Fund balance at beginning of year</b> . . . . .	<u>64,509</u>	<u>64,509</u>	<u>64,509</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 116,630</u>	<u>\$ 300</u>	<u>\$ 235,209</u>	<u>\$ 234,909</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT DRIVERS ALCOHOL TREATMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 61,900	\$ 61,900	\$ 54,135	\$ (7,765)
Fines and forfeitures . . . . .	6,000	6,000	11,795	5,795
Total revenues . . . . .	<u>67,900</u>	<u>67,900</u>	<u>65,930</u>	<u>(1,970)</u>
<b>Expenditures:</b>				
Current:				
Health:				
Indigent drivers alcohol treatment:				
Contractual services . . . . .	6,560	9,545	-	9,545
Other . . . . .	6,654	60,789	55,978	4,811
Total expenditures . . . . .	<u>13,214</u>	<u>70,334</u>	<u>55,978</u>	<u>14,356</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	54,686	(2,434)	9,952	12,386
<b>Other financing uses:</b>				
Transfers out . . . . .	(3,275)	(11,825)	-	11,825
Net change in fund balance . . . . .	51,411	(14,259)	9,952	24,211
<b>Fund balance at beginning of year . . . . .</b>	<u>215,894</u>	<u>215,894</u>	<u>215,894</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 267,305</u>	<u>\$ 201,635</u>	<u>\$ 225,846</u>	<u>\$ 24,211</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT TRUST FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 12,500	\$ 37,534	\$ 30,689	\$ (6,845)
<b>Expenditures:</b>				
Current:				
Public safety:				
Prosecutor:				
Contractual services . . . . .	9,417	23,400	20,174	3,226
Capital outlay . . . . .	5,203	10,203	9,645	558
Total expenditures . . . . .	14,620	33,603	29,819	3,784
Excess (deficiency) of revenues over (under) expenditures . . . . .	(2,120)	3,931	870	(3,061)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	1,200	1,200	-
Transfers out . . . . .	(62,032)	(74,831)	(25,000)	49,831
Total other financing sources (uses) . . . . .	(62,032)	(73,631)	(23,800)	49,831
Net change in fund balance . . . . .	(64,152)	(69,700)	(22,930)	46,770
<b>Fund balance at beginning of year . . . . .</b>	<u>72,202</u>	<u>72,202</u>	<u>72,202</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,050</u>	<u>\$ 2,502</u>	<u>\$ 49,272</u>	<u>\$ 46,770</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT AGENCY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Excess of revenues over expenditures. . . . .	2,000	2,000	-	(2,000)
<b>Other financing uses:</b>				
Transfers out. . . . .	(6,238)	(6,238)	(1,200)	5,038
Net change in fund balance . . . . .	(4,238)	(4,238)	(1,200)	3,038
<b>Fund balance at beginning of year. . . . .</b>	<u>6,238</u>	<u>6,238</u>	<u>6,238</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 5,038</u>	<u>\$ 3,038</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DRUG TASK FORCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 130,232	\$ 130,232	\$ 112,326	\$ (17,906)
<b>Expenditures:</b>				
Current:				
Public safety:				
Sheriff:				
Personal services. . . . .	104,593	112,910	86,408	26,502
Contractual services . . . . .	11,182	4,030	-	4,030
Capital outlay . . . . .	2,160	995	-	995
Total expenditures . . . . .	<u>117,935</u>	<u>117,935</u>	<u>86,408</u>	<u>31,527</u>
Net change in fund balance . . . . .	12,297	12,297	25,918	13,621
<b>Fund balance at beginning of year. . . . .</b>	52,883	52,883	52,883	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>6,601</u>	<u>6,601</u>	<u>6,601</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 71,781</u>	<u>\$ 71,781</u>	<u>\$ 85,402</u>	<u>\$ 13,621</u>



**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REDEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 103,700	\$ 103,700	\$ 190,116	\$ 86,416
Excess of revenues over expenditures. . . . .	103,700	103,700	190,116	86,416
<b>Other financing uses:</b>				
Transfers out. . . . .	(73,991)	(73,991)	(73,991)	-
Net change in fund balance . . . . .	29,709	29,709	116,125	86,416
<b>Fund balance at beginning of year. . . . .</b>	<u>258,888</u>	<u>258,888</u>	<u>258,888</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 288,597</u>	<u>\$ 288,597</u>	<u>\$ 375,013</u>	<u>\$ 86,416</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOCAL LAW ENFORCMENT BLOCK GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Public safety:				
Local law enforcement block grant:				
Contractual services . . . . .	\$ 2,600	\$ 2,600	\$ -	\$ 2,600
Capital outlay . . . . .	3,504	3,504	-	3,504
Net change in fund balance . . . . .	(6,104)	(6,104)	-	6,104
<b>Fund balance at beginning of year . . . . .</b>	<u>6,104</u>	<u>6,104</u>	<u>6,104</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,104</u>	<u>\$ 6,104</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY GUN VIOLENCE BLOCK GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ 138,008	\$ 138,008	\$ 144,347	\$ 6,339
<b>Expenditures:</b>				
Current:				
Public safety:				
Community gun violence grant:				
Personal services. . . . .	83,700	83,700	55,231	28,469
Materials and supplies . . . . .	9,535	10,535	5,847	4,688
Contractual services . . . . .	87,325	87,325	64,396	22,929
Capital outlay . . . . .	5,510	4,510	-	4,510
Total expenditures . . . . .	186,070	186,070	125,474	60,596
Net change in fund balance . . . . .	(48,062)	(48,062)	18,873	66,935
<b>Fund balance at beginning of year. . . . .</b>	267,527	267,527	267,527	-
<b>Prior year encumbrances appropriated . . . . .</b>	12,370	12,370	12,370	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 231,835</u>	<u>\$ 231,835</u>	<u>\$ 298,770</u>	<u>\$ 66,935</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HOMELAND SECURITY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 11,861	\$ 11,861	\$ 11,646	\$ (215)
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Homeland security:				
Contractual services . . . . .	215	215	-	215
Net change in fund balance . . . . .	11,646	11,646	11,646	-
<b>Fund balance (deficit) at beginning of year . . . .</b>	<u>(10,315)</u>	<u>(10,315)</u>	<u>(10,315)</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,331</u>	<u>\$ 1,331</u>	<u>\$ 1,331</u>	<u>\$ -</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORKFORCE DEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 3,950,000	\$ 3,950,000	\$ 1,419,638	\$ (2,530,362)
Other . . . . .	50,000	50,000	318	(49,682)
Total revenues . . . . .	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,419,956</u>	<u>(2,580,044)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and executive:				
Workforce development:				
Contractual services . . . . .	1,875,000	1,875,000	405,472	1,469,528
Other . . . . .	<u>2,125,000</u>	<u>2,125,000</u>	<u>1,018,384</u>	<u>1,106,616</u>
Total expenditures . . . . .	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,423,856</u>	<u>2,576,144</u>
Net change in fund balance . . . . .	-	-	(3,900)	(3,900)
<b>Fund balance at beginning of year . . . . .</b>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ -</u>	<u>\$ (3,900)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HILLSIDE ADMINISTRATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Health:				
Hillside administration:				
Other. . . . .	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Net change in fund balance . . . . .	(60,000)	(60,000)	(60,000)	-
<b>Fund balance at beginning of year. . . . .</b>	<u>64,679</u>	<u>64,679</u>	<u>64,679</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,679</u>	<u>\$ 4,679</u>	<u>\$ 4,679</u>	<u>\$ -</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MISCELLANEOUS STATE GRANTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 8,500	\$ 37,273	\$ 37,733	\$ 460
<b>Expenditures:</b>				
Current:				
Public safety:				
Sheriff:				
Personal services . . . . .	1,760	29,880	26,688	3,192
Contractual services . . . . .	8,784	10,784	995	9,789
Capital outlay . . . . .	-	8,246	2,845	5,401
Other . . . . .	2,425	2,425	2,425	-
Total expenditures . . . . .	12,969	51,335	32,953	18,382
Excess (deficiency) of revenues over (under) expenditures . . . . .	(4,469)	(14,062)	4,780	18,842
<b>Other financing sources:</b>				
Transfers in . . . . .	-	9,593	7,549	(2,044)
Net change in fund balance . . . . .	(4,469)	(4,469)	12,329	16,798
<b>Fund balance at beginning of year . . . . .</b>	<u>7,573</u>	<u>7,573</u>	<u>7,573</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,104</u>	<u>\$ 3,104</u>	<u>\$ 19,902</u>	<u>\$ 16,798</u>

**TRUMBULL COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2016

	<u>Court Computerization</u>	<u>Construction</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,781,029	\$ 1,200,249	\$ 2,600,413	\$ 501,586
Receivables:				
Accounts . . . . .	24,158	-	-	-
Accrued interest. . . . .	-	4,808	2,369	-
Prepayments . . . . .	41,337	88	-	-
Total assets. . . . .	<u>\$ 1,846,524</u>	<u>\$ 1,205,145</u>	<u>\$ 2,602,782</u>	<u>\$ 501,586</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 6,129	\$ -	\$ -	\$ -
Accrued wages and benefits payable . . . . .	-	-	-	-
Due to other governments . . . . .	-	-	-	-
Accrued interest payable . . . . .	-	-	19,057	-
Notes payable. . . . .	-	-	2,550,000	-
Total liabilities. . . . .	<u>6,129</u>	<u>-</u>	<u>2,569,057</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Accrued interest not available . . . . .	-	3,864	1,904	-
Other revenue not available . . . . .	-	-	-	-
Total deferred inflows of resources . . . . .	<u>-</u>	<u>3,864</u>	<u>1,904</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	41,337	88	-	-
Restricted. . . . .	1,799,058	-	-	-
Committed . . . . .	-	1,201,193	31,821	501,586
Total fund balances. . . . .	<u>1,840,395</u>	<u>1,201,281</u>	<u>31,821</u>	<u>501,586</u>
Total deferred inflows of resources and fund balances. . . . .	<u>\$ 1,846,524</u>	<u>\$ 1,205,145</u>	<u>\$ 2,602,782</u>	<u>\$ 501,586</u>



<u>Court Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 3,083,207	\$ 9,166,484
12,265	36,423
-	7,177
366	41,791
<u>\$ 3,095,838</u>	<u>\$ 9,251,875</u>
\$ 23,877	\$ 30,006
1,589	1,589
731	731
-	19,057
-	2,550,000
<u>26,197</u>	<u>2,601,383</u>
-	5,768
2,121	2,121
<u>2,121</u>	<u>7,889</u>
366	41,791
3,067,154	4,866,212
-	1,734,600
<u>3,067,520</u>	<u>6,642,603</u>
<u>\$ 3,095,838</u>	<u>\$ 9,251,875</u>

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Court Computerization</u>	<u>Construction</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>
<b>Revenues:</b>				
Fees, licenses and permits . . . . .	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures . . . . .	362,840	-	-	-
Intergovernmental . . . . .	-	-	-	-
Investment income . . . . .	-	2,140	1,016	-
Other . . . . .	-	-	-	-
<b>Total revenues . . . . .</b>	<b>362,840</b>	<b>2,140</b>	<b>1,016</b>	<b>-</b>
<b>Expenditures:</b>				
Capital outlay . . . . .	295,602	146,100	2,613,876	89,351
Debt service:				
Principal retirement . . . . .	-	-	750,000	-
Interest and fiscal charges . . . . .	-	-	15,555	-
<b>Total expenditures . . . . .</b>	<b>295,602</b>	<b>146,100</b>	<b>3,379,431</b>	<b>89,351</b>
Excess (deficiency) of revenues over (under) expenditures. . . . .	67,238	(143,960)	(3,378,415)	(89,351)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	476,442	-
Transfers out . . . . .	-	-	(71,758)	-
<b>Total other financing sources (uses) . . . . .</b>	<b>-</b>	<b>-</b>	<b>404,684</b>	<b>-</b>
<b>Net change in fund balances . . . . .</b>	<b>67,238</b>	<b>(143,960)</b>	<b>(2,973,731)</b>	<b>(89,351)</b>
<b>Fund balance at beginning of year. . . . .</b>	<b>1,773,157</b>	<b>1,345,241</b>	<b>3,005,552</b>	<b>590,937</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 1,840,395</b>	<b>\$ 1,201,281</b>	<b>\$ 31,821</b>	<b>\$ 501,586</b>

<b>Court Security</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 570,512	\$ 570,512
-	362,840
5,614	5,614
-	3,156
1,745	1,745
<u>577,871</u>	<u>943,867</u>
508,319	3,653,248
-	750,000
-	15,555
<u>508,319</u>	<u>4,418,803</u>
<u>69,552</u>	<u>(3,474,936)</u>
-	476,442
-	(71,758)
-	404,684
69,552	(3,070,252)
<u>2,997,968</u>	<u>9,712,855</u>
<u>\$ 3,067,520</u>	<u>\$ 6,642,603</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURT COMPUTERIZATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 346,500	\$ 347,140	\$ 358,496	\$ 11,356
<b>Expenditures:</b>				
Capital outlay:				
Court computerization:				
Personal services . . . . .	25,670	25,670	-	25,670
Materials and supplies . . . . .	470,330	480,586	50,441	430,145
Contractual services . . . . .	329,633	366,902	269,229	97,673
Capital outlay . . . . .	186,807	226,695	108,099	118,596
Other . . . . .	286	286	-	286
Total expenditures . . . . .	1,012,726	1,100,139	427,769	672,370
Net change in fund balance . . . . .	(666,226)	(752,999)	(69,273)	683,726
<b>Fund balance at beginning of year . . . . .</b>	1,659,113	1,659,113	1,659,113	-
<b>Prior year encumbrances appropriated . . . . .</b>	105,364	105,364	105,364	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,098,251</u>	<u>\$ 1,011,478</u>	<u>\$ 1,695,204</u>	<u>\$ 683,726</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CONSTRUCTION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income . . . . .	\$ 1,400	\$ 1,400	\$ 14,310	\$ 12,910
<b>Expenditures:</b>				
Capital outlay:				
Construction:				
Materials and supplies . . . . .	4,399	4,399	2,174	2,225
Contractual services . . . . .	513,376	560,800	72,210	488,590
Capital outlay . . . . .	1,054,592	1,006,821	596,166	410,655
Other. . . . .	2,600	2,600	-	2,600
Total expenditures . . . . .	<u>1,574,967</u>	<u>1,574,620</u>	<u>670,550</u>	<u>904,070</u>
Excess of expenditures over revenues. . . . .	(1,573,567)	(1,573,220)	(656,240)	916,980
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(3,159)</u>	<u>(3,159)</u>	-	3,159
Net change in fund balance. . . . .	(1,576,726)	(1,576,379)	(656,240)	920,139
<b>Fund balance at beginning of year . . . . .</b>	1,253,029	1,253,029	1,253,029	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>587,164</u>	<u>587,164</u>	<u>587,164</u>	-
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 263,467</u></u>	<u><u>\$ 263,814</u></u>	<u><u>\$ 1,183,953</u></u>	<u><u>\$ 920,139</u></u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PERMANENT IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income . . . . .	\$ -	\$ -	\$ 7,052	\$ 7,052
<b>Expenditures:</b>				
Capital outlay:				
Permanent improvement:				
Contractual services . . . . .	357,793	443,802	148,965	294,837
Capital outlay . . . . .	2,759,739	3,383,545	2,842,761	540,784
Total expenditures . . . . .	3,117,532	3,827,347	2,991,726	835,621
Excess of expenditures over revenues. . . . .	(3,117,532)	(3,827,347)	(2,984,674)	842,673
<b>Other financing sources (uses):</b>				
General obligation notes issued . . . . .	-	900,000	1,100,000	200,000
Transfers in. . . . .	500,000	500,000	476,442	(23,558)
Transfers out . . . . .	(81,758)	(81,758)	(71,758)	10,000
Total other financing sources (uses) . . . . .	418,242	1,318,242	1,504,684	186,442
Net change in fund balance. . . . .	(2,699,290)	(2,509,105)	(1,479,990)	1,029,115
<b>Fund balance at beginning of year . . . . .</b>	3,447,028	3,447,028	3,447,028	-
<b>Prior year encumbrances appropriated . . . . .</b>	452,459	452,459	452,459	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,200,197</u>	<u>\$ 1,390,382</u>	<u>\$ 2,419,497</u>	<u>\$ 1,029,115</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY COMPUTERIZATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Capital outlay:				
County computerization:				
Contractual services . . . . .	\$ 25	\$ 25	\$ -	\$ 25
Capital outlay . . . . .	590,095	575,095	288,219	286,876
Total expenditures . . . . .	<u>590,120</u>	<u>575,120</u>	<u>288,219</u>	<u>286,901</u>
Net change in fund balance . . . . .	(590,120)	(575,120)	(288,219)	286,901
<b>Fund balance at beginning of year . . . . .</b>	287,718	287,718	287,718	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>303,219</u>	<u>303,219</u>	<u>303,219</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u><u>\$ 817</u></u>	<u><u>\$ 15,817</u></u>	<u><u>\$ 302,718</u></u>	<u><u>\$ 286,901</u></u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURT SECURITY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 5,614	\$ 5,614	\$ -
Fees, licenses and permits . . . . .	498,000	498,000	592,955	94,955
Other . . . . .	2,000	2,000	1,725	(275)
<b>Total revenues . . . . .</b>	<b>500,000</b>	<b>505,614</b>	<b>600,294</b>	<b>94,680</b>
<b>Expenditures:</b>				
Capital outlay:				
Court security:				
Personal services . . . . .	67,650	67,650	52,686	14,964
Materials and supplies . . . . .	18,000	18,000	7,818	10,182
Contractual services . . . . .	263,575	278,657	130,619	148,038
Capital outlay . . . . .	594,927	650,493	367,241	283,252
<b>Total expenditures . . . . .</b>	<b>944,152</b>	<b>1,014,800</b>	<b>558,364</b>	<b>456,436</b>
<b>Net change in fund balance . . . . .</b>	<b>(444,152)</b>	<b>(509,186)</b>	<b>41,930</b>	<b>551,116</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>2,818,463</b>	<b>2,818,463</b>	<b>2,818,463</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>174,846</b>	<b>174,846</b>	<b>174,846</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 2,549,157</b>	<b>\$ 2,484,123</b>	<b>\$ 3,035,239</b>	<b>\$ 551,116</b>



**TRUMBULL COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - INTERNAL SERVICE FUNDS**

**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. The following is a description of the internal service funds:

**Internal Service Funds**

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

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

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

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

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF FUND NET POSITION  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2016

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Telephone Rotary</u>	<u>Workers' Compensation</u>	<u>Total</u>
<b>Assets:</b>					
Current assets:					
Equity in pooled cash and cash equivalents. . . . .	\$ 16,633	\$ 4,710,755	\$ -	\$ 5,684,807	\$ 10,412,195
Receivables:					
Accrued interest. . . . .	-	-	-	37,457	37,457
Due from other funds . . . . .	-	-	-	542,429	542,429
Prepayments. . . . .	-	-	-	602,427	602,427
Total current assets. . . . .	<u>16,633</u>	<u>4,710,755</u>	<u>-</u>	<u>6,867,120</u>	<u>11,594,508</u>
Noncurrent assets:					
Net pension asset . . . . .	-	143	-	290	433
Total noncurrent assets . . . . .	<u>-</u>	<u>143</u>	<u>-</u>	<u>290</u>	<u>433</u>
Total assets . . . . .	<u>16,633</u>	<u>4,710,898</u>	<u>-</u>	<u>6,867,410</u>	<u>11,594,941</u>
<b>Deferred outflows of resources:</b>					
Pensions - OPERS . . . . .	-	45,413	-	91,932	137,345
Total deferred outflows of resources . . . . .	<u>-</u>	<u>45,413</u>	<u>-</u>	<u>91,932</u>	<u>137,345</u>
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable . . . . .	-	-	881	6,564	7,445
Accrued wages and benefits payable . . . . .	-	3,122	-	8,744	11,866
Due to other governments. . . . .	-	1,438	-	633,467	634,905
Capital leases obligations payable. . . . .	-	1,191	-	-	1,191
Claims payable . . . . .	-	900,725	-	550,754	1,451,479
Total current liabilities . . . . .	<u>-</u>	<u>906,476</u>	<u>881</u>	<u>1,199,529</u>	<u>2,106,886</u>
Long-term liabilities (net of current portion):					
Compensated absences payable . . . . .	-	141,007	-	-	141,007
Capital leases obligations payable. . . . .	-	4,129	-	-	4,129
Claims payable . . . . .	-	-	-	1,255,809	1,255,809
Net pension liability . . . . .	-	113,772	-	230,313	344,085
Total long-term liabilities. . . . .	<u>-</u>	<u>258,908</u>	<u>-</u>	<u>1,486,122</u>	<u>1,745,030</u>
Total liabilities . . . . .	<u>-</u>	<u>1,165,384</u>	<u>881</u>	<u>2,685,651</u>	<u>3,851,916</u>
<b>Deferred inflows of resources:</b>					
Pensions - OPERS . . . . .	-	2,263	-	4,582	6,845
Total deferred inflows of resources. . . . .	<u>-</u>	<u>2,263</u>	<u>-</u>	<u>4,582</u>	<u>6,845</u>
<b>Net position:</b>					
Unrestricted (deficit) . . . . .	<u>16,633</u>	<u>3,588,664</u>	<u>(881)</u>	<u>4,269,109</u>	<u>7,873,525</u>
Total net position (deficit) . . . . .	<u>\$ 16,633</u>	<u>\$ 3,588,664</u>	<u>\$ (881)</u>	<u>\$ 4,269,109</u>	<u>\$ 7,873,525</u>

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2016

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Telephone Rotary</u>	<u>Workers' Compensation</u>	<u>Total</u>
<b>Operating revenues:</b>					
Charges for services . . . . .	\$ 145,271	\$ 11,528,680	\$ 53,175	\$ 578,517	\$ 12,305,643
Total operating revenues. . . . .	<u>145,271</u>	<u>11,528,680</u>	<u>53,175</u>	<u>578,517</u>	<u>12,305,643</u>
<b>Operating expenses:</b>					
Personal services . . . . .	-	70,750	-	276,046	346,796
Contract services . . . . .	-	50,977	-	87,411	138,388
Materials and supplies . . . . .	144,304	29,924	52,579	593	227,400
Claims expense . . . . .	-	13,768,322	-	1,040,868	14,809,190
Total operating expenses . . . . .	<u>144,304</u>	<u>13,919,973</u>	<u>52,579</u>	<u>1,404,918</u>	<u>15,521,774</u>
Operating income (loss) . . . . .	<u>967</u>	<u>(2,391,293)</u>	<u>596</u>	<u>(826,401)</u>	<u>(3,216,131)</u>
<b>Nonoperating revenues (expenses):</b>					
Interest income. . . . .	-	-	-	29,456	29,456
Interest expense and fiscal charges . . . . .	-	(339)	-	-	(339)
Total nonoperating revenues (expenses). . . . .	<u>-</u>	<u>(339)</u>	<u>-</u>	<u>29,456</u>	<u>29,117</u>
Change in net position. . . . .	967	(2,391,632)	596	(796,945)	(3,187,014)
<b>Net position (deficit) at beginning of year . . . . .</b>	<u>15,666</u>	<u>5,980,296</u>	<u>(1,477)</u>	<u>5,066,054</u>	<u>11,060,539</u>
<b>Net position (deficit) at end of year . . . . .</b>	<u>\$ 16,633</u>	<u>\$ 3,588,664</u>	<u>\$ (881)</u>	<u>\$ 4,269,109</u>	<u>\$ 7,873,525</u>

**TRUMBULL COUNTY, OHIO**

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2016**

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Telephone Rotary</u>	<u>Workers' Compensation</u>	<u>Total</u>
<b>Cash flows from operating activities:</b>					
Cash received from charges for services . . . . .	\$ 145,271	\$ 11,528,855	\$ 53,175	\$ 695,040	\$ 12,422,341
Cash payments for personal services . . . . .	-	(101,163)	-	(273,025)	(374,188)
Cash payments for contract services . . . . .	-	(50,977)	-	(81,628)	(132,605)
Cash payments for materials and supplies . . . . .	(144,304)	(29,924)	(53,175)	(593)	(227,996)
Cash payments for claims. . . . .	-	(13,780,538)	-	(1,894,064)	(15,674,602)
Net cash provided by (used in) operating activities . . . . .	<u>967</u>	<u>(2,433,747)</u>	<u>-</u>	<u>(1,554,270)</u>	<u>(3,987,050)</u>
<b>Cash flows from capital and related financing activities:</b>					
Principal payments on loans. . . . .	-	(1,125)	-	-	(1,125)
Interest payments on loans . . . . .	-	(339)	-	-	(339)
Net cash used in capital and related financing activities . . . . .	<u>-</u>	<u>(1,464)</u>	<u>-</u>	<u>-</u>	<u>(1,464)</u>
<b>Cash flows from investing activities:</b>					
Interest received . . . . .	-	-	-	16,448	16,448
Net increase (decrease) in cash and cash equivalents . . . . .	967	(2,435,211)	-	(1,537,822)	(3,972,066)
<b>Cash and cash equivalents at beginning of year . . .</b>	<u>15,666</u>	<u>7,145,966</u>	<u>-</u>	<u>7,222,629</u>	<u>14,384,261</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 16,633</u>	<u>\$ 4,710,755</u>	<u>\$ -</u>	<u>\$ 5,684,807</u>	<u>\$ 10,412,195</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss) . . . . .	\$ 967	\$ (2,391,293)	\$ 596	\$ (826,401)	\$ (3,216,131)
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:					
Decrease in accounts receivable . . . . .	-	175	-	-	175
Decrease in due from other funds . . . . .	-	-	-	112,118	112,118
(Increase) decrease in prepayments . . . . .	-	-	-	(602,427)	(602,427)
(Increase) in net pension asset . . . . .	-	(5)	-	(43)	(48)
(Increase) in deferred outflows - pension - OPERS . .	-	(27,730)	-	(60,225)	(87,955)
Increase (decrease) in accounts payable . . . . .	-	-	(596)	5,783	5,187
Increase (decrease) in accrued wages and benefits. .	-	(9,876)	-	1,927	(7,949)
(Decrease) in due to other governments . . . . .	-	(7,273)	-	(399,531)	(406,804)
(Decrease) in compensated absences payable . . . .	-	(7,541)	-	-	(7,541)
Increase (decrease) in claims payable . . . . .	-	(12,216)	-	148,223	136,007
Increase in net pension liability . . . . .	-	21,414	-	64,709	86,123
Increase in deferred inflows - pension - OPERS. . .	-	598	-	1,597	2,195
Net cash provided by (used in) operating activities . . . . .	<u>\$ 967</u>	<u>\$ (2,433,747)</u>	<u>\$ -</u>	<u>\$ (1,554,270)</u>	<u>\$ (3,987,050)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GASOLINE ROTARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services. . . . .	\$ 395,000	\$ 395,000	\$ 145,271	\$ (249,729)
<b>Expenses:</b>				
Materials and supplies. . . . .	15,666	160,939	153,489	7,450
Net change in fund equity . . . . .	379,334	234,061	(8,218)	(242,279)
<b>Fund equity at beginning of year . . . . .</b>	6,481	6,481	6,481	-
<b>Prior year encumbrances appropriated. . . . .</b>	9,185	9,185	9,185	-
<b>Fund equity at end of year. . . . .</b>	<u>\$ 395,000</u>	<u>\$ 249,727</u>	<u>\$ 7,448</u>	<u>\$ (242,279)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HOSPITALIZATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 13,460,000	\$ 13,460,000	\$ 11,528,855	\$ (1,931,145)
<b>Expenses:</b>				
Personal services . . . . .	206,105	206,105	101,163	104,942
Materials and supplies . . . . .	50,120	50,120	32,035	18,085
Contractual services . . . . .	34,783	78,718	56,381	22,337
Claims . . . . .	6,893,052	17,822,786	13,837,902	3,984,884
Capital outlay . . . . .	1,705	1,705	-	1,705
Other . . . . .	200	200	-	200
Total expenses . . . . .	<u>7,185,965</u>	<u>18,159,634</u>	<u>14,027,481</u>	<u>4,132,153</u>
Net change in fund equity. . . . .	6,274,035	(4,699,634)	(2,498,626)	2,201,008
<b>Fund equity at beginning of year . . . . .</b>	7,084,769	7,084,769	7,084,769	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>61,197</u>	<u>61,197</u>	<u>61,197</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 13,420,001</u>	<u>\$ 2,446,332</u>	<u>\$ 4,647,340</u>	<u>\$ 2,201,008</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TELEPHONE ROTARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 60,000	\$ 60,000	\$ 53,175	\$ (6,825)
<b>Expenses:</b>				
Materials and supplies . . . . .	-	53,175	53,175	-
Net change in fund equity. . . . .	60,000	6,825	-	(6,825)
<b>Fund equity at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund equity at end of year. . . . .</b>	<u>\$ 60,000</u>	<u>\$ 6,825</u>	<u>\$ -</u>	<u>\$ (6,825)</u>

**TRUMBULL COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORKERS' COMPENSATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,602,864	\$ 2,602,864	\$ 695,040	\$ (1,907,824)
Investment income . . . . .	35,000	35,000	111,463	76,463
Total operating revenues . . . . .	<u>2,637,864</u>	<u>2,637,864</u>	<u>806,503</u>	<u>(1,831,361)</u>
<b>Expenses:</b>				
Personal services . . . . .	316,570	296,014	273,025	22,989
Contractual services . . . . .	72,626	93,181	85,863	7,318
Claims . . . . .	6,837,267	7,527,903	1,894,064	5,633,839
Capital outlay. . . . .	3,975	3,975	593	3,382
Other . . . . .	586	586	-	586
Total expenses . . . . .	<u>7,231,024</u>	<u>7,921,659</u>	<u>2,253,545</u>	<u>5,668,114</u>
Net change in fund equity. . . . .	(4,593,160)	(5,283,795)	(1,447,042)	3,836,753
<b>Fund equity at beginning of year . . . . .</b>	7,229,417	7,229,417	7,229,417	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 2,637,864</u>	<u>\$ 1,947,229</u>	<u>\$ 5,783,982</u>	<u>\$ 3,836,753</u>



**TRUMBULL COUNTY, OHIO**

**FUND DESCRIPTIONS - FIDUCIARY FUNDS**

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

**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 sales taxes.

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

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

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

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

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

**Other Agency Funds**

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

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
<b><i>Emergency Planning Commission</i></b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 107,800	\$ 239,976	\$ 188,658	\$ 159,118
Receivables:				
Intergovernmental . . . . .	-	18,072	-	18,072
Total assets. . . . .	<u>\$ 107,800</u>	<u>\$ 258,048</u>	<u>\$ 188,658</u>	<u>\$ 177,190</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 107,800	\$ 258,048	\$ 188,658	\$ 177,190
Total liabilities . . . . .	<u>\$ 107,800</u>	<u>\$ 258,048</u>	<u>\$ 188,658</u>	<u>\$ 177,190</u>
<b><i>Engineer's Drainage District</i></b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 38,212	\$ 1,000	\$ -	\$ 39,212
Total assets. . . . .	<u>\$ 38,212</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 39,212</u>
<b>Liabilities:</b>				
Deposits held and due to others. . . . .	\$ 38,212	\$ 1,000	\$ -	\$ 39,212
Total liabilities . . . . .	<u>\$ 38,212</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 39,212</u>
<b><i>Taxing Districts</i></b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 365,421	\$ 147,000,553	\$ 147,000,554	\$ 365,420
Total assets. . . . .	<u>\$ 365,421</u>	<u>\$ 147,000,553</u>	<u>\$ 147,000,554</u>	<u>\$ 365,420</u>
<b>Liabilities:</b>				
Deposits held and due to others. . . . .	\$ 365,421	\$ 147,000,553	\$ 147,000,554	\$ 365,420
Total liabilities . . . . .	<u>\$ 365,421</u>	<u>\$ 147,000,553</u>	<u>\$ 147,000,554</u>	<u>\$ 365,420</u>
<b><i>Double Paid Taxes</i></b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 256,224	\$ 349,750	\$ 295,003	\$ 310,971
Total assets. . . . .	<u>\$ 256,224</u>	<u>\$ 349,750</u>	<u>\$ 295,003</u>	<u>\$ 310,971</u>
<b>Liabilities:</b>				
Deposits held and due to others. . . . .	\$ 256,224	\$ 349,750	\$ 295,003	\$ 310,971
Total liabilities . . . . .	<u>\$ 256,224</u>	<u>\$ 349,750</u>	<u>\$ 295,003</u>	<u>\$ 310,971</u>
<b><i>Interest</i></b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 705,015	\$ 705,015	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 705,015</u>	<u>\$ 705,015</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 705,015	\$ 705,015	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 705,015</u>	<u>\$ 705,015</u>	<u>\$ -</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,237,027	\$ 83,376,344	\$ 83,323,223	\$ 1,290,148
Total assets. . . . .	<u>\$ 1,237,027</u>	<u>\$ 83,376,344</u>	<u>\$ 83,323,223</u>	<u>\$ 1,290,148</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,237,027	\$ 83,376,344	\$ 83,323,223	\$ 1,290,148
Total liabilities . . . . .	<u>\$ 1,237,027</u>	<u>\$ 83,376,344</u>	<u>\$ 83,323,223</u>	<u>\$ 1,290,148</u>
<b>Cigarette Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 775	\$ 32,950	\$ 20,478	\$ 13,247
Total assets. . . . .	<u>\$ 775</u>	<u>\$ 32,950</u>	<u>\$ 20,478</u>	<u>\$ 13,247</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	\$ 775	\$ 32,950	\$ 20,478	\$ 13,247
Total liabilities . . . . .	<u>\$ 775</u>	<u>\$ 32,950</u>	<u>\$ 20,478</u>	<u>\$ 13,247</u>
<b>Library and Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 7,070,817	\$ 7,070,817	\$ -
Receivables:				
Intergovernmental . . . . .	3,607,226	3,683,692	3,607,226	3,683,692
Total assets. . . . .	<u>\$ 3,607,226</u>	<u>\$ 10,754,509</u>	<u>\$ 10,678,043</u>	<u>\$ 3,683,692</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	\$ 3,607,226	\$ 10,754,509	\$ 10,678,043	\$ 3,683,692
Total liabilities . . . . .	<u>\$ 3,607,226</u>	<u>\$ 10,754,509</u>	<u>\$ 10,678,043</u>	<u>\$ 3,683,692</u>
<b>Forfeited Land Sale</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 288,204	\$ -	\$ -	\$ 288,204
Total assets. . . . .	<u>\$ 288,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,204</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 288,204	\$ -	\$ -	\$ 288,204
Total liabilities . . . . .	<u>\$ 288,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,204</u>
<b>Township Gas Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 196,470	\$ 2,253,393	\$ 2,254,269	\$ 195,594
Receivables:				
Intergovernmental . . . . .	1,114,417	1,096,049	1,114,417	1,096,049
Total assets. . . . .	<u>\$ 1,310,887</u>	<u>\$ 3,349,442</u>	<u>\$ 3,368,686</u>	<u>\$ 1,291,643</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	1,310,887	3,349,442	3,368,686	1,291,643
Total liabilities . . . . .	<u>\$ 1,310,887</u>	<u>\$ 3,349,442</u>	<u>\$ 3,368,686</u>	<u>\$ 1,291,643</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
<b>Undivided Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 5,843,950	\$ 192,908,773	\$ 192,848,757	\$ 5,903,966
Receivables:				
Property taxes . . . . .	179,325,416	184,579,035	179,325,416	184,579,035
Intergovernmental . . . . .	1,397,985	1,417,010	1,397,985	1,417,010
Total assets. . . . .	<u>\$ 186,567,351</u>	<u>\$ 378,904,818</u>	<u>\$ 373,572,158</u>	<u>\$ 191,900,011</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	\$ 186,567,351	\$ 378,904,818	\$ 373,572,158	\$ 191,900,011
Total liabilities . . . . .	<u>\$ 186,567,351</u>	<u>\$ 378,904,818</u>	<u>\$ 373,572,158</u>	<u>\$ 191,900,011</u>
<b>Undivided Sales Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 24,791,948	\$ 24,791,948	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 24,791,948</u>	<u>\$ 24,791,948</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	\$ -	\$ 24,791,948	\$ 24,791,948	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 24,791,948</u>	<u>\$ 24,791,948</u>	<u>\$ -</u>
<b>Undivided Homestead &amp; Rollback RE</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 17,921	\$ 5,321,083	\$ 5,339,004	\$ -
Receivables:				
Intergovernmental . . . . .	5,353,151	5,317,620	5,353,151	5,317,620
Total assets. . . . .	<u>\$ 5,371,072</u>	<u>\$ 10,638,703</u>	<u>\$ 10,692,155</u>	<u>\$ 5,317,620</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	5,371,072	10,638,703	10,692,155	\$ 5,317,620
Total liabilities . . . . .	<u>\$ 5,371,072</u>	<u>\$ 10,638,703</u>	<u>\$ 10,692,155</u>	<u>\$ 5,317,620</u>
<b>Undivided Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 5,325,505	\$ 5,325,505	\$ -
Receivables:				
Intergovernmental . . . . .	1,315,636	1,358,031	1,315,636	1,358,031
Total assets. . . . .	<u>\$ 1,315,636</u>	<u>\$ 6,683,536</u>	<u>\$ 6,641,141</u>	<u>\$ 1,358,031</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	1,315,636	6,683,536	6,641,141	\$ 1,358,031
Total liabilities . . . . .	<u>\$ 1,315,636</u>	<u>\$ 6,683,536</u>	<u>\$ 6,641,141</u>	<u>\$ 1,358,031</u>
<b>Inheritance Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 88,378	\$ 275,049	\$ 341,106	\$ 22,321
Total assets. . . . .	<u>\$ 88,378</u>	<u>\$ 275,049</u>	<u>\$ 341,106</u>	<u>\$ 22,321</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	\$ 88,378	\$ 275,049	\$ 341,106	\$ 22,321
Total liabilities . . . . .	<u>\$ 88,378</u>	<u>\$ 275,049</u>	<u>\$ 341,106</u>	<u>\$ 22,321</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
<b>Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 734,168	\$ 5,429,493	\$ 5,338,411	\$ 825,250
Receivables:				
Accounts. . . . .	158,721	120,770	158,721	120,770
Total assets. . . . .	<u>\$ 892,889</u>	<u>\$ 5,550,263</u>	<u>\$ 5,497,132</u>	<u>\$ 946,020</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 892,889	\$ 5,550,263	\$ 5,497,132	\$ 946,020
Total liabilities . . . . .	<u>\$ 892,889</u>	<u>\$ 5,550,263</u>	<u>\$ 5,497,132</u>	<u>\$ 946,020</u>
<b>Soil Conservation</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 177,286	\$ 347,229	\$ 354,464	\$ 170,051
Accounts. . . . .	-	10,475	-	10,475
Total assets. . . . .	<u>\$ 177,286</u>	<u>\$ 357,704</u>	<u>\$ 354,464</u>	<u>\$ 180,526</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 177,286	\$ 357,704	\$ 354,464	\$ 180,526
Total liabilities . . . . .	<u>\$ 177,286</u>	<u>\$ 357,704</u>	<u>\$ 354,464</u>	<u>\$ 180,526</u>
<b>Metropolitan Park District</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 198,647	\$ 118,364	\$ 109,387	\$ 207,624
Total assets. . . . .	<u>\$ 198,647</u>	<u>\$ 118,364</u>	<u>\$ 109,387</u>	<u>\$ 207,624</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 198,647	\$ 118,364	\$ 109,387	\$ 207,624
Total liabilities . . . . .	<u>\$ 198,647</u>	<u>\$ 118,364</u>	<u>\$ 109,387</u>	<u>\$ 207,624</u>
<b>Port Authority</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 324	\$ 489,389	\$ 489,389	\$ 324
Receivables:				
Accounts. . . . .	-	49,043	-	49,043
Total assets. . . . .	<u>\$ 324</u>	<u>\$ 538,432</u>	<u>\$ 489,389</u>	<u>\$ 49,367</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 324	\$ 538,432	\$ 489,389	\$ 49,367
Total liabilities . . . . .	<u>\$ 324</u>	<u>\$ 538,432</u>	<u>\$ 489,389</u>	<u>\$ 49,367</u>
<b>County Auction Sales</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 667	\$ 8,419	\$ 8,343	\$ 743
Total assets. . . . .	<u>\$ 667</u>	<u>\$ 8,419</u>	<u>\$ 8,343</u>	<u>\$ 743</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 667	\$ 8,419	\$ 8,343	\$ 743
Total liabilities . . . . .	<u>\$ 667</u>	<u>\$ 8,419</u>	<u>\$ 8,343</u>	<u>\$ 743</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/30/16</u>
<b>Ohio Board of Building Sales</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 4,667	\$ 8,444	\$ 9,641	\$ 3,470
Total assets. . . . .	<u>\$ 4,667</u>	<u>\$ 8,444</u>	<u>\$ 9,641</u>	<u>\$ 3,470</u>
<b>Liabilities:</b>				
Deposits held and due to others. . . . .	\$ 4,667	\$ 8,444	\$ 9,641	\$ 3,470
Total liabilities . . . . .	<u>\$ 4,667</u>	<u>\$ 8,444</u>	<u>\$ 9,641</u>	<u>\$ 3,470</u>
<b>Election Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 3,915	\$ 100	\$ 1,025	\$ 2,990
Total assets. . . . .	<u>\$ 3,915</u>	<u>\$ 100</u>	<u>\$ 1,025</u>	<u>\$ 2,990</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,915	\$ 100	\$ 1,025	\$ 2,990
Total liabilities . . . . .	<u>\$ 3,915</u>	<u>\$ 100</u>	<u>\$ 1,025</u>	<u>\$ 2,990</u>
<b>Housing Trust Fund Record</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 152,393	\$ 622,787	\$ 615,502	\$ 159,678
Receivables:				
Accounts. . . . .	4,528	5,847	4,528	5,847
Total assets. . . . .	<u>\$ 156,921</u>	<u>\$ 628,634</u>	<u>\$ 620,030</u>	<u>\$ 165,525</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 156,921	\$ 628,634	\$ 620,030	\$ 165,525
Total liabilities . . . . .	<u>\$ 156,921</u>	<u>\$ 628,634</u>	<u>\$ 620,030</u>	<u>\$ 165,525</u>
<b>Trumble County Tourism Board</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 13,913	\$ 300,823	\$ 300,823	\$ 13,913
Receivables:				
Accounts. . . . .	-	21,018	-	21,018
Total assets. . . . .	<u>\$ 13,913</u>	<u>\$ 321,841</u>	<u>\$ 300,823</u>	<u>\$ 34,931</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 13,913	\$ 321,841	\$ 300,823	\$ 34,931
Total liabilities . . . . .	<u>\$ 13,913</u>	<u>\$ 321,841</u>	<u>\$ 300,823</u>	<u>\$ 34,931</u>
<b>Motel Admin Clearing Fund</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 76,750	\$ 872,987	\$ 871,613	\$ 78,124
Receivables:				
Accounts. . . . .	58,167	43,874	58,167	43,874
Total assets. . . . .	<u>\$ 134,917</u>	<u>\$ 916,861</u>	<u>\$ 929,780</u>	<u>\$ 121,998</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 134,917	\$ 916,861	\$ 929,780	\$ 121,998
Total liabilities . . . . .	<u>\$ 134,917</u>	<u>\$ 916,861</u>	<u>\$ 929,780</u>	<u>\$ 121,998</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/30/16</u>
<b>Community-Based Correctional Facility</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 197,797	\$ 6,080,887	\$ 5,459,473	\$ 819,211
Total assets. . . . .	<u>\$ 197,797</u>	<u>\$ 6,080,887</u>	<u>\$ 5,459,473</u>	<u>\$ 819,211</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 197,797	\$ 6,080,887	\$ 5,459,473	\$ 819,211
Total liabilities . . . . .	<u>\$ 197,797</u>	<u>\$ 6,080,887</u>	<u>\$ 5,459,473</u>	<u>\$ 819,211</u>
<b>Family and Children First Council</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 547,063	\$ 660,196	\$ 792,862	\$ 414,397
Receivables:				
Accounts. . . . .	26,613	1,000	26,613	1,000
Total assets. . . . .	<u>\$ 573,676</u>	<u>\$ 661,196</u>	<u>\$ 819,475</u>	<u>\$ 415,397</u>
<b>Liabilities:</b>				
Deposits held and due to others. . . . .	\$ 573,676	\$ 661,196	\$ 819,475	\$ 415,397
Total liabilities . . . . .	<u>\$ 573,676</u>	<u>\$ 661,196</u>	<u>\$ 819,475</u>	<u>\$ 415,397</u>
<b>Alimony/Support</b>				
<b>Assets:</b>				
Receivables:				
Accounts. . . . .	13,051,376	12,793,812	13,051,376	12,793,812
Total assets. . . . .	<u>\$ 13,051,376</u>	<u>\$ 12,793,812</u>	<u>\$ 13,051,376</u>	<u>\$ 12,793,812</u>
<b>Liabilities:</b>				
Deposits held and due to others. . . . .	\$ 13,051,376	\$ 12,793,812	\$ 13,051,376	\$ 12,793,812
Total liabilities . . . . .	<u>\$ 13,051,376</u>	<u>\$ 12,793,812</u>	<u>\$ 13,051,376</u>	<u>\$ 12,793,812</u>
<b>Court Agency</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . .	\$ 1,026,051	\$ 20,533,468	\$ 20,802,606	\$ 756,913
Total assets. . . . .	<u>\$ 1,026,051</u>	<u>\$ 20,533,468</u>	<u>\$ 20,802,606</u>	<u>\$ 756,913</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,026,051	\$ 20,533,468	\$ 20,802,606	\$ 756,913
Total liabilities . . . . .	<u>\$ 1,026,051</u>	<u>\$ 20,533,468</u>	<u>\$ 20,802,606</u>	<u>\$ 756,913</u>
<b>Undivided Payment in Lieu of Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 2,590,134	\$ 2,590,134	\$ -
Receivables:				
Accounts. . . . .	-	2,590,134	-	2,590,134
Total assets. . . . .	<u>\$ -</u>	<u>\$ 5,180,268</u>	<u>\$ 2,590,134</u>	<u>\$ 2,590,134</u>
<b>Liabilities:</b>				
Intergovernmental payable. . . . .	\$ -	\$ 5,180,268	\$ 2,590,134	\$ 2,590,134
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 5,180,268</u>	<u>\$ 2,590,134</u>	<u>\$ 2,590,134</u>

-- Continued

**TRUMBULL COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<b>Balance 12/31/15</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/30/16</b>
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 10,547,972	\$ 487,181,408	\$ 486,445,404	\$ 11,283,976
Cash and cash equivalents in segregated accounts . .	1,026,051	20,533,468	20,802,606	756,913
Receivables:				
Property taxes . . . . .	179,325,416	184,579,035	179,325,416	184,579,035
Accounts . . . . .	13,299,405	15,635,973	13,299,405	15,635,973
Intergovernmental . . . . .	12,788,415	12,890,474	12,788,415	12,890,474
Total assets. . . . .	\$ 216,987,259	\$ 720,820,358	\$ 712,661,246	\$ 225,146,371
<b>Liabilities</b>				
Deposits held and due to others. . . . .	\$ 14,289,576	\$ 160,814,755	\$ 161,176,049	\$ 13,928,282
Intergovernmental payable . . . . .	198,261,325	440,611,223	432,695,849	206,176,699
Undistributed monies . . . . .	4,436,358	119,394,380	118,789,348	5,041,390
Total liabilities . . . . .	\$ 216,987,259	\$ 720,820,358	\$ 712,661,246	\$ 225,146,371



---

# **STATISTICAL SECTION**

---

**This page intentionally left blank.**

**TRUMBULL COUNTY, OHIO**  
**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</u></b>
<b>Financial Trends</b>	<b>S2-S11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>S12-S30</b>
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	<b>S31-S39</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>Demographic and Economic Information</b>	<b>S41-S42</b>
These schedules offer demographic and economic 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>Operating Information</b>	<b>S43-S47</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

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

**TRUMBULL COUNTY, OHIO**

NET POSITION BY COMPONENT  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Government activities:</b>				
Net investment in capital assets	\$ 95,622,259	\$ 93,878,264	\$ 95,213,281	\$ 90,117,288
Restricted for:				
Capital projects	3,973,833	4,327,793	2,752,060	3,299,593
Debt service	11,685,762	12,491,581	10,278,135	8,769,079
Other purposes	49,247,495	48,275,031	50,041,029	69,023,957
Unrestricted (deficit)	<u>(1,235,559)</u>	<u>3,316,515</u>	<u>1,295,406</u>	<u>25,650,615</u>
Total governmental activities net position	<u>\$ 159,293,790</u>	<u>\$ 162,289,184</u>	<u>\$ 159,579,911</u>	<u>\$ 196,860,532</u>
 <b>Business-type activities:</b>				
Net investment in capital assets	\$ 68,262,156	\$ 66,088,411	\$ 66,424,895	\$ 62,999,095
Unrestricted	<u>23,566,695</u>	<u>22,605,051</u>	<u>19,473,547</u>	<u>19,940,469</u>
Total business-type activities net position	<u>\$ 91,828,851</u>	<u>\$ 88,693,462</u>	<u>\$ 85,898,442</u>	<u>\$ 82,939,564</u>
 <b>Primary government:</b>				
Net investment in capital assets	\$ 163,884,415	\$ 159,966,675	\$ 161,638,176	\$ 153,116,383
Restricted for:				
Capital projects	3,973,833	4,327,793	2,752,060	3,299,593
Debt service	11,685,762	12,491,581	10,278,135	8,769,079
Other purposes	49,247,495	48,275,031	50,041,029	69,023,957
Unrestricted	<u>22,331,136</u>	<u>25,921,566</u>	<u>20,768,953</u>	<u>45,591,084</u>
Total net position	<u>\$ 251,122,641</u>	<u>\$ 250,982,646</u>	<u>\$ 245,478,353</u>	<u>\$ 279,800,096</u>

**Note:** The 2014 amounts have been restated for the implementation of GASB 68 and GASB 71.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 89,628,995	\$ 90,796,615	\$ 91,329,140	\$ 92,035,286	\$ 96,167,371	\$ 63,751,232
4,166,803	4,029,587	3,997,591	8,369,104	5,998,252	10,614,681
8,432,071	6,239,518	6,587,412	4,341,746	4,761,629	3,151,067
64,586,874	62,562,899	58,095,471	50,512,485	43,577,258	45,804,505
23,609,459	23,603,837	23,898,089	19,982,837	20,943,718	14,818,777
<u>\$ 190,424,202</u>	<u>\$ 187,232,456</u>	<u>\$ 183,907,703</u>	<u>\$ 175,241,458</u>	<u>\$ 171,448,228</u>	<u>\$ 138,140,262</u>
\$ 63,318,092	\$ 61,616,327	\$ 61,037,841	\$ 58,352,022	\$ 55,417,115	\$ 32,830,086
16,683,308	13,488,958	12,213,466	10,924,060	4,924,013	3,476,057
<u>\$ 80,001,400</u>	<u>\$ 75,105,285</u>	<u>\$ 73,251,307</u>	<u>\$ 69,276,082</u>	<u>\$ 60,341,128</u>	<u>\$ 36,306,143</u>
\$ 152,947,087	\$ 152,412,942	\$ 152,366,981	\$ 150,387,308	\$ 151,584,486	\$ 96,581,318
4,166,803	4,029,587	3,997,591	8,369,104	5,998,252	10,614,681
8,432,071	6,239,518	6,587,412	4,341,746	4,761,629	3,151,067
64,586,874	62,562,899	58,095,471	50,512,485	43,577,258	45,804,505
40,292,767	37,092,795	36,111,555	30,906,897	25,867,731	18,294,834
<u>\$ 270,425,602</u>	<u>\$ 262,337,741</u>	<u>\$ 257,159,010</u>	<u>\$ 244,517,540</u>	<u>\$ 231,789,356</u>	<u>\$ 174,446,405</u>

**TRUMBULL COUNTY, OHIO**

CHANGES IN NET POSITION  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

<b>Expenses</b>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Governmental activities:				
General government:				
Legislative and executive	\$ 24,914,286	\$ 23,933,968	\$ 24,517,715	\$ 24,020,909
Judicial	14,497,551	12,698,149	13,257,708	12,635,128
Public safety	22,624,455	20,165,552	20,676,925	20,413,333
Public works	16,729,757	24,267,186	13,930,978	12,471,973
Health	29,668,489	30,705,619	31,081,112	31,028,512
Human services	43,322,221	40,807,798	41,595,690	37,982,446
Economic development and assistance	7,373	-	-	-
Interest and fiscal charges	682,833	688,941	811,231	773,269
<i>Total governmental activities expenses</i>	<u>152,446,965</u>	<u>153,267,213</u>	<u>145,871,359</u>	<u>139,325,570</u>
Business-type activities:				
Water	7,219,712	7,526,975	6,963,366	4,945,112
Sewer	12,368,460	11,276,795	11,233,758	12,125,072
<i>Total business-type activities expenses</i>	<u>19,588,172</u>	<u>18,803,770</u>	<u>18,197,124</u>	<u>17,070,184</u>
<i>Total primary government expenses</i>	<u>\$ 172,035,137</u>	<u>\$ 172,070,983</u>	<u>\$ 164,068,483</u>	<u>\$ 156,395,754</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 5,588,931	\$ 9,478,318	\$ 8,160,378	\$ 7,414,357
Judicial	4,089,364	3,624,175	4,075,603	5,035,458
Public safety	7,975,595	5,613,133	6,676,565	5,370,071
Public works	439,883	253,731	320,777	392,500
Health	1,585,424	689,881	958,615	100,699
Human services	4,308,299	4,713,973	5,028,140	4,409,145
Operating grants and contributions				
General government:				
Legislative and executive	1,726,737	1,988,598	2,486,581	2,242,268
Judicial	797,300	827,311	603,332	340,090
Public safety	2,154,155	2,060,810	2,061,573	2,196,015
Public works	11,700,936	12,423,824	11,974,841	9,831,822
Health	14,117,608	13,113,574	15,109,561	13,472,742
Human services	24,522,420	25,553,757	25,561,187	24,495,775
Economic development and assistance	18,643	3,019	48,655	30,621
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Judicial	5,614	5,374	-	-
Public safety	251,098	-	423,335	317,288
Public works	1,401,012	7,252,490	4,678,342	1,569,778
<i>Total governmental activities program revenues</i>	<u>80,683,019</u>	<u>87,601,968</u>	<u>88,167,485</u>	<u>77,218,629</u>

2012	2011	2010	2009	2008	2007
\$ 24,450,067	\$ 23,629,678	\$ 25,116,059	\$ 25,547,234	\$ 22,470,546	\$ 27,690,081
13,216,310	12,347,696	12,835,993	12,533,356	11,617,132	11,169,178
19,874,880	21,557,007	20,067,013	20,086,299	18,569,997	17,967,817
13,349,799	12,494,526	12,853,122	8,708,295	14,302,140	19,593,781
39,098,357	41,550,879	40,458,691	43,202,102	44,596,310	39,939,632
41,792,059	41,378,687	44,561,525	48,910,091	51,838,040	50,491,893
76	29,713	223,826	246,139	116,927	218,579
834,116	1,022,304	1,924,255	2,168,637	2,491,954	2,560,929
<u>152,615,664</u>	<u>154,010,490</u>	<u>158,040,484</u>	<u>161,402,153</u>	<u>166,003,046</u>	<u>169,631,890</u>
4,857,115	3,536,637	4,120,596	5,024,771	4,332,253	5,034,560
10,294,106	12,274,249	11,219,899	11,528,982	11,560,650	11,862,898
<u>15,151,221</u>	<u>15,810,886</u>	<u>15,340,495</u>	<u>16,553,753</u>	<u>15,892,903</u>	<u>16,897,458</u>
<u>\$ 167,766,885</u>	<u>\$ 169,821,376</u>	<u>\$ 173,380,979</u>	<u>\$ 177,955,906</u>	<u>\$ 181,895,949</u>	<u>\$ 186,529,348</u>
\$ 9,222,116	\$ 4,697,391	\$ 8,869,016	\$ 6,457,027	\$ 7,719,834	\$ 6,154,765
5,142,250	4,436,168	4,006,581	3,905,460	3,389,925	3,204,629
4,826,024	3,680,056	4,656,539	6,028,461	3,875,187	3,395,012
279,090	193,382	198,466	224,325	237,192	249,292
460,147	43,246	497,719	512,876	556,345	210,355
5,065,757	6,013,187	2,235,048	2,204,455	1,999,419	1,238,024
2,586,234	3,287,084	5,042,410	4,855,454	3,800,170	2,967,256
638,051	-	1,161	23,111	16,224	22,965
2,156,122	5,902,162	5,204,346	4,543,500	4,450,206	5,030,635
13,138,047	11,640,043	12,429,352	8,726,679	6,762,587	12,457,961
10,511,383	24,988,550	25,486,987	34,232,998	26,022,754	22,653,735
36,023,897	22,523,992	30,613,227	27,904,195	39,417,263	40,725,431
33,638	158,580	513,958	126,537	29,105	440,626
-	-	541,586	-	-	-
-	-	68,379	-	-	-
-	-	-	-	-	-
-	-	-	1,617,897	1,139,200	6,927,846
<u>90,082,756</u>	<u>87,563,841</u>	<u>100,364,775</u>	<u>101,362,975</u>	<u>99,415,411</u>	<u>105,678,532</u>

--Continued

**TRUMBULL COUNTY, OHIO**

CHANGES IN NET POSITION (CONTINUED)  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

<b>Program revenues (continued)</b>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Business-type activities:				
Charges for services:				
Water	6,416,341	6,470,659	6,159,897	6,247,646
Sewer	12,864,952	13,207,614	12,423,103	13,010,012
Operating Grants and Contributions				
Sewer	-	-	-	-
Capital grants and contributions				
Water	-	-	-	277
Sewer	1,803,817	1,275,328	3,882,609	69,306
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>21,085,110</u>	<u>20,953,601</u>	<u>22,465,609</u>	<u>19,327,241</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 101,768,129</u>	<u>\$ 108,555,569</u>	<u>\$ 110,633,094</u>	<u>\$ 96,545,870</u>
 <b>Net (expense)/revenue</b>				
Governmental activities	\$ (71,763,946)	\$ (65,665,245)	\$ (57,703,874)	\$ (62,106,941)
Business-type activities	1,496,938	2,149,831	4,268,485	2,257,057
<i>Total primary government net expense</i>	<u>\$ (70,267,008)</u>	<u>\$ (63,515,414)</u>	<u>\$ (53,435,389)</u>	<u>\$ (59,849,884)</u>
 <b>General revenues and other changes in net position</b>				
Governmental activities:				
Property taxes	\$ 33,407,499	\$ 33,023,345	\$ 32,453,692	\$ 33,950,863
Sales taxes	26,733,827	25,977,706	25,098,285	23,695,714
Unrestricted grants and contributions	6,402,882	6,208,024	6,158,175	5,852,590
Gain on sale of capital assets	2,728	3,290	55,869	38,830
Interest	112,284	298,162	499,678	(97,224)
Other	1,563,042	2,315,917	2,742,755	4,279,047
Transfers	546,290	548,074	720,295	823,451
<i>Total governmental activities</i>	<u>68,768,552</u>	<u>68,374,518</u>	<u>67,728,749</u>	<u>68,543,271</u>
Business-type activities:				
Gain on sale of capital assets	-	-	5,499	-
Interest	63,903	119,570	97,134	(15,159)
Other	2,120,838	1,073,693	1,633,121	1,519,717
Transfers	(546,290)	(548,074)	(720,295)	(823,451)
<i>Total business-type activities</i>	<u>1,638,451</u>	<u>645,189</u>	<u>1,015,459</u>	<u>681,107</u>
<i>Total primary government</i>	<u>\$ 70,407,003</u>	<u>\$ 69,019,707</u>	<u>\$ 68,744,208</u>	<u>\$ 69,224,378</u>
 <b>Restatements</b>				
Governmental activities	\$ -	\$ -	\$ -	\$ -
Business-type activities	-	-	-	-
 <b>Change in net position</b>				
Governmental activities:	\$ (2,995,394)	\$ 2,709,273	\$ 10,024,875	\$ 6,436,330
Business-type activities:	3,135,389	2,795,020	5,283,944	2,938,164
<i>Total primary government</i>	<u>\$ 139,995</u>	<u>\$ 5,504,293</u>	<u>\$ 15,308,819</u>	<u>\$ 9,374,494</u>



2012	2011	2010	2009	2008	2007
5,666,550	4,716,650	4,624,955	5,150,470	4,816,047	4,359,207
11,166,383	12,538,014	11,887,269	12,238,415	9,746,773	9,102,792
-	-	-	-	-	715,912
57,959	11,871	2,013	475,026	139,750	1,349,760
3,415,696	995,325	2,558,337	4,997,127	150,400	3,577,718
<u>20,306,588</u>	<u>18,261,860</u>	<u>19,072,574</u>	<u>22,861,038</u>	<u>14,852,970</u>	<u>19,105,389</u>
<u>\$ 110,389,344</u>	<u>\$ 105,825,701</u>	<u>\$ 119,437,349</u>	<u>\$ 124,224,013</u>	<u>\$ 114,268,381</u>	<u>\$ 124,783,921</u>
\$ (62,532,908)	\$ (66,446,649)	\$ (57,675,709)	\$ (60,039,178)	\$ (66,587,635)	\$ (63,953,358)
5,155,367	2,450,974	3,732,079	6,307,285	(1,039,933)	2,207,931
<u>\$ (57,377,541)</u>	<u>\$ (63,995,675)</u>	<u>\$ (53,943,630)</u>	<u>\$ (53,731,893)</u>	<u>\$ (67,627,568)</u>	<u>\$ (61,745,427)</u>
\$ 32,426,280	\$ 34,853,148	\$ 36,545,866	\$ 37,357,387	\$ 32,119,977	\$ 38,224,315
23,161,368	22,555,149	20,813,466	19,612,902	23,262,598	24,958,612
6,128,995	5,344,285	7,480,346	5,980,870	7,944,641	6,842,300
86,135	17,240	-	-	-	-
207,408	385,559	585,540	837,049	3,039,022	5,335,189
2,865,626	2,800,063	754,150	903,858	1,469,955	1,082,327
848,842	689,850	162,586	224,692	(4,259,157)	(2,023,175)
<u>65,724,654</u>	<u>66,645,294</u>	<u>66,341,954</u>	<u>64,916,758</u>	<u>63,577,036</u>	<u>74,419,568</u>
-	42,347	-	-	-	-
16,156	9,478	63,768	168,441	156,721	210,840
573,434	41,029	341,964	323,703	177,734	205,281
(848,842)	(689,850)	(162,586)	(224,692)	4,259,157	2,023,175
<u>(259,252)</u>	<u>(596,996)</u>	<u>243,146</u>	<u>267,452</u>	<u>4,593,612</u>	<u>2,439,296</u>
<u>\$ 65,465,402</u>	<u>\$ 66,048,298</u>	<u>\$ 66,585,100</u>	<u>\$ 65,184,210</u>	<u>\$ 68,170,648</u>	<u>\$ 76,858,864</u>
\$ -	\$ 2,372,960	\$ -	\$ (1,084,350)	\$ 36,318,565	\$ -
-	-	-	2,360,217	20,481,306	-
\$ 3,191,746	\$ 2,571,605	\$ 8,666,245	\$ 3,793,230	\$ 33,307,966	\$ 10,466,210
4,896,115	1,853,978	3,975,225	8,934,954	24,034,985	4,647,227
<u>\$ 8,087,861</u>	<u>\$ 4,425,583</u>	<u>\$ 12,641,470</u>	<u>\$ 12,728,184</u>	<u>\$ 57,342,951</u>	<u>\$ 15,113,437</u>

**TRUMBULL COUNTY, OHIO**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED BASIS OF ACCOUNTING)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>General fund</b>				
Nonspendable	\$ 528,478	\$ 549,630	\$ 730,248	\$ 779,877
Assigned	2,719,576	2,875,735	3,512,081	3,122,516
Unassigned	6,709,126	4,864,362	2,651,540	4,200,354
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>9,957,180</u>	<u>8,289,727</u>	<u>6,893,869</u>	<u>8,102,747</u>
<b>All other governmental funds</b>				
Nonspendable	772,246	756,684	1,082,936	672,633
Restricted	71,233,872	67,389,948	66,623,708	62,451,031
Committed	1,734,600	4,941,730	4,675,622	3,766,905
Unassigned (deficit)	(126,508)	(110,280)	(600,389)	(27,152)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects fund	-	-	-	-
Total all other governmental funds	<u>73,614,210</u>	<u>72,978,082</u>	<u>71,781,877</u>	<u>66,863,417</u>
Total governmental funds	<u>\$ 83,571,390</u>	<u>\$ 81,267,809</u>	<u>\$ 78,675,746</u>	<u>\$ 74,966,164</u>

**Note:** The County implemented GASB 54 in 2011.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 924,761	\$ 1,056,588	\$ 1,027,368	\$ -	\$ -	\$ -
2,490,087	1,949,688	809,054	-	-	-
5,595,533	6,348,258	8,252,239	-	-	-
-	-	-	853,645	1,120,282	836,413
-	-	-	12,011,462	16,467,516	15,420,748
<u>9,010,381</u>	<u>9,354,534</u>	<u>10,088,661</u>	<u>12,865,107</u>	<u>17,587,798</u>	<u>16,257,161</u>
611,506	634,005	1,865,154	-	-	-
57,834,356	56,543,841	50,740,299	-	-	-
3,144,481	3,424,169	4,246,780	-	-	-
(190,318)	(384,079)	(1,798)	-	-	-
-	-	-	10,297,816	9,542,677	13,985,807
-	-	-	30,857,161	27,657,758	29,991,220
-	-	-	2,065,167	1,931,977	1,683,607
-	-	-	6,406,013	2,397,226	3,460,217
<u>61,400,025</u>	<u>60,217,936</u>	<u>56,850,435</u>	<u>49,626,157</u>	<u>41,529,638</u>	<u>49,120,851</u>
<u>\$ 70,410,406</u>	<u>\$ 69,572,470</u>	<u>\$ 66,939,096</u>	<u>\$ 62,491,264</u>	<u>\$ 59,117,436</u>	<u>\$ 65,378,012</u>

**TRUMBULL COUNTY, OHIO**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Revenues</b>				
Permissive sales taxes	\$ 26,494,078	\$ 25,876,998	\$ 24,792,476	\$ 23,550,433
Property taxes	33,780,727	33,537,965	34,392,517	33,507,712
Charges for services	13,849,037	12,549,704	13,307,902	12,273,982
Fees, licenses and permits	5,331,424	4,780,477	5,051,169	5,733,025
Fines and forfeitures	5,053,548	4,019,762	4,587,898	4,289,087
Intergovernmental	62,480,142	69,354,234	68,201,151	58,760,334
Special assessments	153,728	169,128	396,760	412,790
Interest	41,271	205,336	342,816	(73,867)
Rentals and royalties	354,085	560,342	888,386	64,735
Contributions and donations	79,336	38,504	-	1,172
Other	1,554,343	2,116,713	2,582,217	4,279,047
Total revenues	<u>149,171,719</u>	<u>153,209,163</u>	<u>154,543,292</u>	<u>142,798,450</u>
<b>Expenditures</b>				
General government:				
Legislative and executive	22,044,753	22,497,632	23,525,278	21,695,238
Judicial	13,558,042	12,352,976	13,073,655	12,738,608
Public safety	21,838,179	19,568,852	20,979,143	20,219,434
Public works	13,501,536	22,713,646	17,170,083	12,901,903
Health	28,825,577	28,685,499	31,460,455	30,523,437
Human services	40,919,857	39,567,735	42,136,144	38,000,977
Economic development and assistance	7,373	-	-	-
Capital outlay	3,653,248	4,364,567	2,746,784	2,683,752
Debt service				
Principal retirement	4,469,107	4,689,061	6,352,995	2,361,550
Interest and fiscal charges	584,597	642,169	790,211	765,861
Issuance costs	86,507	42,749	-	-
Total expenditures	<u>149,488,776</u>	<u>155,124,886</u>	<u>158,234,748</u>	<u>141,890,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(317,057)</u>	<u>(1,915,723)</u>	<u>(3,691,456)</u>	<u>907,690</u>
<b>Other financing sources (uses)</b>				
OPWC loans issued	14,718	225,997	104,686	-
Other loans issued	-	500,000	-	-
General obligation bonds issued	1,540,000	4,912,000	2,060,000	-
Revenue bonds issued	-	-	-	-
General obligation notes issued	-	2,250,000	4,300,000	2,000,000
Payment to refunded bond escrow agent	-	(4,068,751)	-	-
Premium on bonds	-	-	-	-
Payment on refunded notes	-	-	-	-
Inception of capital lease	421,070	28,722	-	785,787
Sale of capital assets	98,560	111,744	216,057	38,830
Transfers in	3,903,844	6,503,978	4,504,517	4,240,812
Transfers out	(3,357,554)	(5,955,904)	(3,784,222)	(3,417,361)
Total other financing sources (uses)	<u>2,620,638</u>	<u>4,507,786</u>	<u>7,401,038</u>	<u>3,648,068</u>
Net change in fund balances	<u>\$ 2,303,581</u>	<u>\$ 2,592,063</u>	<u>\$ 3,709,582</u>	<u>\$ 4,555,758</u>
Debt service as a percentage of noncapital expenditures	3.6%	3.7%	4.9%	2.3%

	2012	2011	2010	2009	2008	2007
\$	23,199,883	\$ 22,445,116	\$ 20,637,988	\$ 19,671,965	\$ 21,597,332	\$ 24,958,612
	32,754,839	34,388,588	36,167,514	35,897,325	31,825,677	34,412,237
	13,552,336	12,847,352	9,713,971	10,251,211	8,705,405	6,920,426
	5,474,193	5,044,223	5,230,467	6,365,894	5,302,063	5,286,101
	3,144,109	2,159,781	2,316,344	2,073,169	1,740,272	1,673,687
	69,272,657	75,945,943	86,403,635	90,337,155	87,541,757	95,810,490
	619,015	627,594	642,332	669,627	603,513	592,395
	174,188	344,638	487,675	656,714	2,747,948	4,961,291
	614,629	628,011	637,156	614,573	627,794	489,235
	15,562	29,766	42,141	9,744	46,500	5,678
	2,865,626	1,271,696	754,150	903,858	1,469,955	1,082,327
	<u>151,687,037</u>	<u>155,732,708</u>	<u>163,033,373</u>	<u>167,451,235</u>	<u>162,208,216</u>	<u>176,192,479</u>
	22,650,717	22,112,143	24,042,940	24,752,380	22,133,699	21,889,425
	12,939,968	12,268,988	12,734,986	12,223,578	11,826,292	11,678,701
	19,301,346	20,760,514	20,111,025	19,365,991	19,113,444	18,444,528
	12,630,966	11,900,196	11,507,649	8,894,915	7,722,191	13,313,494
	38,562,419	41,004,023	40,564,780	43,149,711	44,676,971	39,626,926
	41,340,663	40,972,982	44,991,357	49,117,613	52,724,870	49,949,245
	76	29,713	223,826	246,139	116,927	218,579
	1,342,216	1,290,688	1,201,725	2,211,022	9,076,822	12,426,229
	2,263,960	2,513,725	2,704,712	2,762,497	11,393,409	10,095,858
	815,747	998,452	1,925,820	2,150,193	2,497,882	2,442,847
	-	93,457	46,585	-	110,448	65,649
	<u>151,848,078</u>	<u>153,944,881</u>	<u>160,055,405</u>	<u>164,874,039</u>	<u>181,392,955</u>	<u>180,151,481</u>
	<u>(161,041)</u>	<u>1,787,827</u>	<u>2,977,968</u>	<u>2,577,196</u>	<u>(19,184,739)</u>	<u>(3,959,002)</u>
	-	-	-	-	10,472	100,636
	-	-	-	-	-	-
	-	5,300,000	1,260,000	-	5,075,000	2,565,000
	-	-	-	-	4,440,000	-
	-	-	-	-	2,155,000	9,820,000
	-	(5,318,563)	-	-	-	-
	-	112,020	47,278	-	5,448	56,044
	-	-	-	-	(900,000)	(10,707,000)
	64,000	45,000	-	24,374	21,299	546,946
	86,135	17,240	-	-	-	7,606
	3,817,284	3,904,816	4,388,060	4,266,608	6,626,264	8,874,649
	(2,968,442)	(3,214,966)	(4,225,474)	(3,494,350)	(5,401,844)	(8,219,939)
	<u>998,977</u>	<u>845,547</u>	<u>1,469,864</u>	<u>796,632</u>	<u>12,031,639</u>	<u>3,043,942</u>
\$	<u>837,936</u>	<u>\$ 2,633,374</u>	<u>\$ 4,447,832</u>	<u>\$ 3,373,828</u>	<u>\$ (7,153,100)</u>	<u>\$ (915,060)</u>
	2.1%	2.4%	3.0%	3.1%	7.9%	7.4%

**TRUMBULL COUNTY, OHIO**

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS

Year	Real Property		Personal Property	
	Residential/ Agricultural	Commercial/ Industrial/PU	General Business	Public Utility
2016	\$ 2,462,826,440	\$ 616,174,160	\$ -	\$ 149,179,990
2015	2,462,934,360	613,879,250	-	137,100,330
2014	2,489,110,660	624,697,550	-	124,591,430
2013	2,492,328,030	626,814,020	-	122,874,110
2012	2,502,795,960	637,738,270	-	114,424,310
2011	2,668,211,360	639,249,320	-	109,631,640
2010	2,673,552,620	640,780,600	4,299,645	106,537,430
2009	2,668,236,580	640,050,900	10,002,232	109,568,490
2008	2,653,989,670	635,053,420	118,901,056	105,814,580
2007	2,633,015,910	636,374,660	237,685,895	135,367,260

**Notes:**

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business type taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010). During 2015, the County did not include an assessed value for general business tangible personal property.

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

<b>Total</b>		<b>Assessed Value as a Percentage of Actual Value</b>	<b>Weighted Average Tax Rate</b>
<b>Assessed Value</b>	<b>Estimated Actual Value</b>		
\$ 3,228,180,590	\$ 8,966,667,287	36.00%	\$ 11.8857
3,213,913,940	8,946,691,858	35.92%	11.8206
3,238,399,640	9,038,176,056	35.83%	11.8463
3,242,016,160	9,051,464,099	35.82%	11.8900
3,254,958,540	9,102,982,568	35.76%	11.8400
3,417,092,320	9,574,469,066	35.69%	10.7700
3,425,170,295	9,659,383,067	35.46%	10.7300
3,427,858,202	9,736,795,303	35.21%	10.6800
3,513,758,726	11,419,926,708	30.77%	9.1400
3,642,443,725	11,396,429,506	31.96%	9.2200

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Direct Rates - Trumbull County</i>					
<i>County Unvoted Millage:</i>					
Operating	<u>\$1.8000</u>	<u>\$1.8000</u>	<u>\$1.8000</u>	<u>\$1.8000</u>	<u>\$1.8000</u>
<i>County Voted Millage - by levy:</i>					
1983 DD Operating - continuing (1)					
Residential/Agricultural Real	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Commercial/Industrial and Public Utility Real	0.0000	0.0000	0.0000	0.0000	0.0000
General Business and Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
1986 Children Service Operating - 5 years					
Residential/Agricultural Real	0.0000	0.0000	0.0000	0.0000	0.0000
Commercial/Industrial and Public Utility Real	0.0000	0.0000	0.0000	0.0000	0.0000
General Business and Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
1998 DD Operating - 10 years					
Residential/Agricultural Real	1.1657	1.1633	1.1488	1.1458	1.1402
Commercial/Industrial and Public Utility Real	1.3616	1.3495	1.3253	1.3156	1.2905
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
2005 Senior Citizens Operating - 5 years					
Residential/Agricultural Real	0.7430	0.7415	0.7322	0.7303	0.7268
Commercial/Industrial and Public Utility Real	0.7500	0.7500	0.7484	0.7428	0.7287
General Business and Public Utility Personal	0.7500	0.7500	0.7500	0.7500	0.7500
2005 DD Operating - 10 years					
Residential/Agricultural Real	2.2289	2.2245	2.1967	2.1910	2.1804
Commercial/Industrial and Public Utility Real	2.2500	2.2500	2.2451	2.2285	2.1861
General Business and Public Utility Personal	2.2500	2.2500	2.2500	2.2500	2.2500
2005 Children Service Operating - 10 years					
Residential/Agricultural Real	0.7925	0.7909	0.7810	0.7790	0.7752
Commercial/Industrial and Public Utility Real	0.8000	0.8000	0.7983	0.7924	0.7773
General Business and Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
2005 Mental Health Operating - 10 years					
Residential/Agricultural Real	0.9906	0.9887	0.9763	0.9738	0.9691
Commercial/Industrial and Public Utility Real	1.0000	1.0000	0.9978	0.9905	0.9716
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
2008 DD Operating - continuing (1)					
Residential/Agricultural Real	2.2000	2.2000	2.2000	2.2000	2.2000
Commercial/Industrial and Public Utility Real	2.2000	2.2000	2.2000	2.2000	2.2000
General Business and Public Utility Personal	2.2000	2.2000	2.2000	2.2000	2.2000
2011 Children Service Operating - 5 years					
Residential/Agricultural Real	2.0000	2.0000	2.0000	2.0000	2.0000
Commercial/Industrial and Public Utility Real	2.0000	2.0000	2.0000	2.0000	2.0000
General Business and Public Utility Personal	2.0000	2.0000	2.0000	2.0000	2.0000
<i>Total Voted Millage by Type of Property</i>					
Residential/Agricultural Real	\$10.1207	\$10.1089	\$10.0350	\$10.0198	\$9.9917
Commercial/Industrial and Public Utility Real	10.3616	10.3495	10.3149	10.2698	10.1543
General Business and Public Utility Personal	<u>10.5000</u>	<u>10.5000</u>	<u>10.5000</u>	<u>10.5000</u>	<u>10.5000</u>
<i>Total Direct Millage by Type of Property</i>					
Residential/Agricultural Real	\$11.9207	\$11.9089	\$11.8350	\$11.8198	\$11.7917
Commercial/Industrial and Public Utility Real	12.1616	12.1495	12.1149	12.0698	11.9543
General Business and Public Utility Personal	<u>12.3000</u>	<u>12.3000</u>	<u>12.3000</u>	<u>12.3000</u>	<u>12.3000</u>
Total Weighted Average Tax Rate	\$11.8857	\$0.0000	\$11.8463	\$11.8900	\$11.8400
Total Direct Tax Rate	\$12.3000	\$12.3000	\$12.3000	\$12.3000	\$12.3000



<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>\$1.8000</u>	<u>\$1.8000</u>	<u>\$1.8000</u>	<u>\$1.8000</u>	<u>\$1.8000</u>
\$0.0000	\$0.0000	\$0.0000	\$0.5477	\$0.5478
0.0000	0.0000	0.0000	0.7400	0.7351
0.0000	0.0000	0.0000	1.0000	1.0000
1.1011	1.0969	1.0948	1.0953	1.0957
1.5619	1.5451	1.5001	1.4910	1.4810
2.0000	2.0000	2.0000	2.0000	2.0000
1.0693	1.0652	1.0632	1.0637	1.0640
1.2858	1.2720	1.2350	1.2274	1.2192
1.5000	1.5000	1.5000	1.5000	1.5000
0.6816	0.6789	0.6777	0.6780	0.6782
0.7261	0.7182	0.6974	0.6931	0.6885
0.7500	0.7500	0.7500	0.7500	0.7500
2.0447	2.0368	2.0331	2.0339	2.0346
2.1781	2.1547	2.0702	2.0793	2.0654
2.2500	2.2500	2.2500	2.2500	2.2500
0.7270	0.7242	0.7229	0.7232	0.7234
0.7745	0.7661	0.7438	0.7393	0.7344
0.8000	0.8000	0.8000	0.8000	0.8000
0.9087	0.9053	0.9036	0.9040	0.9043
0.9681	0.9576	0.9298	0.9241	0.9179
1.0000	1.0000	1.0000	1.0000	1.0000
2.2000	2.2000	2.1991	0.0000	0.0000
2.2000	2.2000	2.2000	0.0000	0.0000
2.2000	2.2000	2.2000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
<u>\$8.7324</u>	<u>\$8.7072</u>	<u>\$8.6943</u>	<u>\$7.0456</u>	<u>\$7.0481</u>
9.6944	9.6137	9.3763	7.8941	7.8414
<u>10.5000</u>	<u>10.5000</u>	<u>10.5000</u>	<u>9.3000</u>	<u>9.3000</u>
\$10.5324	\$10.5072	\$10.4943	\$8.8456	\$8.8481
11.4944	11.4137	11.1763	9.6941	9.6414
<u>12.3000</u>	<u>12.3000</u>	<u>12.3000</u>	<u>11.1000</u>	<u>11.1000</u>
\$10.7700	\$10.7300	\$10.6800	\$9.1400	\$9.2200
\$12.3000	\$12.3000	\$12.3000	\$11.1000	\$11.1000

--Continued

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)  
 (RATE PER \$1,000 OF ASSESSED VALUE)  
 LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Overlapping Rates by Taxing District</u>					
<i>Cities</i>					
Cortland					
Residential/Agricultural Real	19.2898	16.2912	16.2492	16.2422	15.5328
Commercial/Industrial and Public Utility Real	18.8829	15.8161	15.6117	15.5674	14.3798
General Business and Public Utility Personal	19.6600	16.6600	16.6600	16.6600	16.6600
Girard					
Residential/Agricultural Real	8.6653	8.6593	8.5319	8.5269	8.5173
Commercial/Industrial and Public Utility Real	8.8640	8.8739	8.6361	8.4953	8.4237
General Business and Public Utility Personal	10.4000	10.4000	10.4000	10.4000	10.4000
Hubbard					
Residential/Agricultural Real	0.0000	0.0000	0.0000	0.0000	0.0000
Commercial/Industrial and Public Utility Real	0.0000	0.0000	0.0000	0.0000	0.0000
General Business and Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
Niles					
Residential/Agricultural Real	0.4421	0.4432	0.4091	0.4078	0.4061
Commercial/Industrial and Public Utility Real	0.5504	0.5463	0.5444	0.5421	0.5360
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<i>Villages</i>					
McDonald					
Residential/Agricultural Real	0.5347	0.5344	0.5340	0.5332	0.5324
Commercial/Industrial and Public Utility Real	1.5000	1.5000	1.5000	1.5000	1.5000
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
Orangeville					
Residential/Agricultural Real	11.6538	11.6540	11.8927	11.8906	8.9108
Commercial/Industrial and Public Utility Real	11.2374	11.2374	11.2356	11.2356	8.4336
General Business and Public Utility Personal	12.1000	12.1000	12.1000	12.1000	12.1000
West Farmington					
Residential/Agricultural Real	6.0533	6.0284	6.0900	6.0139	5.9802
Commercial/Industrial and Public Utility Real	9.5193	9.5246	9.6000	9.6000	9.6000
General Business and Public Utility Personal	9.6000	9.6000	9.6000	9.6000	9.6000
Yankee Lake					
Residential/Agricultural Real	8.4850	8.4845	8.1548	8.1548	8.1548
Commercial/Industrial and Public Utility Real	7.5401	7.5401	7.5401	7.5401	7.5401
General Business and Public Utility Personal	8.9000	8.9000	8.9000	8.9000	8.9000
<i>Townships</i>					
Bazetta					
Residential/Agricultural Real	13.1656	13.2733	13.2181	11.6537	11.6056
Commercial/Industrial and Public Utility Real	15.9977	16.1676	15.9400	14.4949	13.8796
General Business and Public Utility Personal	16.3000	16.7000	16.7000	16.7000	16.7000
Bloomfield					
Residential/Agricultural Real	3.2840	3.2921	3.5751	3.5778	3.5560
Commercial/Industrial and Public Utility Real	4.2792	4.2771	4.2655	4.2654	4.2654
General Business and Public Utility Personal	4.5000	4.5000	4.5000	4.5000	4.5000
Braceville					
Residential/Agricultural Real	3.2715	3.2612	3.3294	3.3255	3.3073
Commercial/Industrial and Public Utility Real	4.8540	4.8585	4.8797	4.8147	4.8132
General Business and Public Utility Personal	5.0000	5.0000	5.0000	5.0000	5.0000
Bristol					
Residential/Agricultural Real	4.7592	4.7585	4.9274	3.9240	3.9052
Commercial/Industrial and Public Utility Real	5.7730	5.6965	5.6597	4.6736	4.6736
General Business and Public Utility Personal	8.7000	8.7000	8.7000	7.7000	7.7000

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
14.9980	14.1224	14.0805	14.1609	14.1620
15.0188	14.4670	14.6629	14.7444	14.7489
16.6600	16.6000	16.6600	16.6600	16.6600
7.9797	6.4545	6.4475	6.4369	4.6385
8.7795	7.2680	7.2462	7.2314	5.3939
10.4000	8.9000	8.9000	8.9000	7.1000
0.0000	0.0000	0.0000	0.5791	0.5791
0.0000	0.0000	0.0000	0.7339	0.7135
0.0000	0.0000	0.0000	0.9000	0.9000
0.3635	0.3625	0.3622	0.3624	0.3622
0.5542	0.5487	0.5174	0.5172	0.5165
1.0000	1.0000	1.0000	1.0000	1.0000
0.5129	0.5129	0.5121	0.5120	0.5125
1.4389	1.3791	1.3753	1.3753	1.3282
1.5000	1.5000	1.5000	1.5000	1.5000
8.6661	8.6661	8.6460	7.6836	8.5153
8.4638	8.4638	8.4638	7.4638	8.2514
12.1000	12.1000	12.1000	12.1000	12.1000
5.7140	5.6919	5.6919	5.6679	5.6679
7.2035	7.2035	7.2035	7.2040	7.2040
9.6000	9.6000	9.6000	9.6000	9.6000
7.8772	7.8767	7.8768	7.8768	7.8768
4.6915	7.6915	7.6915	7.6915	8.6915
8.9000	8.9000	8.9000	8.9000	8.9000
10.6189	10.5751	10.5655	8.5649	8.5930
13.8442	14.0713	12.2533	10.6697	10.6636
16.7000	16.7000	16.7000	14.7000	14.7000
3.7755	3.7568	4.1226	1.9462	1.9782
4.1045	4.1081	4.9584	2.8963	3.1053
4.5000	4.5000	6.0000	4.2000	4.2000
3.3157	3.2887	3.2514	3.2549	3.2567
4.4963	4.4644	4.5071	4.4680	3.8408
5.0000	5.0000	5.0000	5.0000	5.0000
3.9129	3.8961	3.8892	3.8856	3.8874
4.3892	4.2898	4.2705	4.2705	4.2685
7.7000	7.7000	7.7000	7.7000	7.7000

--Continued

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Brookfield</b>					
Residential/Agricultural Real	12.9539	12.9407	12.6003	10.4008	10.3538
Commercial/Industrial and Public Utility Real	13.9148	13.8887	13.7981	11.7684	11.5997
General Business and Public Utility Personal	16.5000	16.5000	16.5000	15.7000	15.7000
<b>Champion</b>					
Residential/Agricultural Real	8.4133	8.4036	8.2505	7.1780	5.9041
Commercial/Industrial and Public Utility Real	10.3795	10.4000	10.4000	10.3291	10.3183
General Business and Public Utility Personal	10.4000	10.4000	10.4000	10.4000	10.4000
<b>Farmington</b>					
Residential/Agricultural Real	4.4941	4.4914	4.6177	4.6289	4.5887
Commercial/Industrial and Public Utility Real	6.4692	6.4576	6.4936	6.4633	6.4633
General Business and Public Utility Personal	6.9000	6.9000	6.9000	6.9000	6.9000
<b>Fowler</b>					
Residential/Agricultural Real	3.9587	3.9488	4.0265	4.0321	4.0071
Commercial/Industrial and Public Utility Real	4.4311	4.4375	4.4630	4.4754	4.4066
General Business and Public Utility Personal	7.5000	7.5000	7.5000	7.5000	7.5000
<b>Greene</b>					
Residential/Agricultural Real	3.5866	3.5842	4.0893	4.0827	4.0628
Commercial/Industrial and Public Utility Real	6.6720	6.6720	6.6720	7.8000	7.8000
General Business and Public Utility Personal	7.8000	7.8000	7.8000	7.8000	7.8000
<b>Gustavus</b>					
Residential/Agricultural Real	5.2528	5.2512	6.2805	6.2738	6.2559
Commercial/Industrial and Public Utility Real	8.0065	8.0065	7.9048	7.9048	7.9048
General Business and Public Utility Personal	8.8000	8.8000	8.8000	8.8000	8.8000
<b>Hartford</b>					
Residential/Agricultural Real	3.5422	3.5441	3.7578	1.7642	0.7618
Commercial/Industrial and Public Utility Real	3.9786	3.9779	3.9779	2.0199	1.0199
General Business and Public Utility Personal	5.6000	5.6000	5.6000	3.6000	2.6000
<b>Howland</b>					
Residential/Agricultural Real	9.5000	9.5000	9.5000	9.5000	7.6664
Commercial/Industrial and Public Utility Real	9.5000	9.5000	9.5000	9.5000	8.3745
General Business and Public Utility Personal	9.5000	9.5000	9.5000	9.5000	10.0000
<b>Hubbard</b>					
Residential/Agricultural Real	11.0621	11.0580	11.0560	11.0555	11.0481
Commercial/Industrial and Public Utility Real	11.0616	11.0667	11.0540	11.0486	11.0450
General Business and Public Utility Personal	11.2500	11.2500	11.2500	11.2500	11.2500
<b>Johnston</b>					
Residential/Agricultural Real	3.0090	2.9912	3.2592	3.2461	3.2343
Commercial/Industrial and Public Utility Real	3.6044	3.7201	3.7332	3.8552	3.8517
General Business and Public Utility Personal	6.5000	6.5000	6.5000	6.5000	6.5000
<b>Kinsman</b>					
Residential/Agricultural Real	7.8500	6.3463	7.0736	7.0663	5.5656
Commercial/Industrial and Public Utility Real	10.3533	8.9291	8.9619	8.7012	6.9383
General Business and Public Utility Personal		12.3000	12.3000	12.3000	10.8000
<b>Liberty</b>					
Residential/Agricultural Real	20.2649	20.2408	18.8613	18.8339	20.0248
Commercial/Industrial and Public Utility Real	21.9663	21.9429	20.4555	20.3335	21.4414
General Business and Public Utility Personal	24.2500	24.2500	23.0000	23.0000	24.2500
<b>Mecca</b>					
Residential/Agricultural Real	1.8824	1.8781	1.9397	1.9395	1.9328
Commercial/Industrial and Public Utility Real	2.2015	2.0456	2.0577	2.0577	2.0577
General Business and Public Utility Personal	4.6500	4.6500	4.6500	4.6500	4.6500

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
9.8500	9.8224	9.7921	9.7876	9.1222
11.7283	11.6797	11.3429	11.2957	10.5799
15.7000	15.7000	15.7000	15.7000	15.7000
5.7777	5.7463	5.7467	5.7352	5.7377
10.3024	10.3007	9.8213	9.8235	9.6562
10.4000	10.4000	10.4000	10.4000	10.4000
4.6277	4.7453	4.8844	4.5505	4.5326
5.5080	5.6582	5.8582	5.5085	5.5085
6.9000	7.0500	6.9000	6.9000	7.2500
3.9717	3.9618	3.9524	3.9845	3.9837
4.2191	4.2353	4.2325	4.1390	4.1304
7.5000	7.5000	7.5000	7.5000	7.5000
4.3324	4.3522	4.3055	4.3270	4.3254
5.6333	5.6976	5.6976	5.6976	5.6976
7.8000	7.8000	7.8000	7.8000	7.8000
6.8731	6.8685	6.8677	6.9410	6.9375
8.2093	8.2093	8.2111	8.2111	8.2111
8.8000	8.8000	8.8000	8.8000	8.8000
0.7613	0.7618	0.7606	0.7665	0.7685
1.0243	1.0243	1.0243	1.0261	1.1026
2.6000	2.6000	2.6000	2.6000	2.6000
7.0980	7.0708	7.0637	7.0639	7.0556
8.1575	8.0574	7.9126	7.7770	7.7262
10.0000	10.0000	10.0000	10.0000	10.0000
9.9623	9.9283	10.1552	8.6681	8.6612
9.9835	9.9725	10.0890	8.9757	8.9580
10.2500	10.2500	10.2500	11.5000	11.5000
3.2042	3.1698	3.1297	3.1582	3.1566
3.7100	6.7100	3.7098	3.7098	3.7233
6.5000	6.5000	6.5000	6.5000	6.5000
5.5436	5.5105	5.4916	5.5236	4.8200
7.2789	7.2076	7.1975	7.1929	6.1681
10.8000	10.8000	10.8000	10.8000	10.8000
18.8456	18.7528	18.7668	17.4668	15.5025
21.0892	20.3954	20.1292	19.1200	17.1140
24.2500	24.2500	24.2500	23.0000	21.0000
1.9248	1.9195	1.9146	1.0962	1.9061
2.1123	2.1123	2.0337	2.0157	2.0157
4.6500	4.6500	4.6500	4.6500	4.6500

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Mesopotamia</i>					
Residential/Agricultural Real	3.6407	3.6450	3.8483	3.8462	3.8185
Commercial/Industrial and Public Utility Real	5.9635	5.9607	5.9562	5.9544	5.9513
General Business and Public Utility Personal	7.0000	7.0000	7.0000	7.0000	7.0000
<i>Newton</i>					
Residential/Agricultural Real	1.6349	2.1353	1.6855	1.6846	0.8819
Commercial/Industrial and Public Utility Real	3.0000	3.4917	3.0000	3.0000	2.4800
General Business and Public Utility Personal	3.0000	3.5000	3.0000	3.0000	2.5000
<i>Southington</i>					
Residential/Agricultural Real	1.2992	1.2975	1.3109	1.3108	1.3074
Commercial/Industrial and Public Utility Real	1.3868	1.3842	1.3850	1.3851	1.3819
General Business and Public Utility Personal	3.9000	3.9000	3.9000	3.9000	3.9000
<i>Vernon</i>					
Residential/Agricultural Real	2.9456	2.9386	3.2266	3.2301	3.2238
Commercial/Industrial and Public Utility Real	2.7829	2.7829	2.8660	2.8222	2.8539
General Business and Public Utility Personal	4.5000	4.5000	4.5000	4.5000	4.5000
<i>Vienna</i>					
Residential/Agricultural Real	5.1412	5.1284	5.1983	5.1902	5.1742
Commercial/Industrial and Public Utility Real	5.2216	5.2308	5.2247	5.2058	5.1806
General Business and Public Utility Personal	5.7000	5.7000	5.7000	5.7000	5.7000
<i>Warren</i>					
Residential/Agricultural Real	11.1654	10.7611	10.5140	10.4873	6.4573
Commercial/Industrial and Public Utility Real	14.4561	14.5000	14.4160	14.4155	10.4107
General Business and Public Utility Personal	14.5000	14.5000	14.5000	14.5000	10.5000
<i>Weathersfield</i>					
Residential/Agricultural Real	9.0415	9.0294	7.8672	6.5009	6.4918
Commercial/Industrial and Public Utility Real	9.4043	9.3649	8.4047	7.4401	7.3454
General Business and Public Utility Personal	9.9000	9.9000	9.9000	10.1000	10.1000
<i>Special Districts</i>					
<i>Warren Trumbull County Public Library</i>					
Residential/Agricultural Real	0.8864	0.8858	0.8815	0.8807	0.8791
Commercial/Industrial and Public Utility Real	0.9688	0.9654	0.9580	0.9554	0.9478
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<i>Howland Township Park District</i>					
Residential/Agricultural Real	0.2704	0.2701	0.2669	0.2660	0.2646
Commercial/Industrial and Public Utility Real	0.3067	0.3008	0.2954	0.2937	0.2774
General Business and Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
<i>Newton Falls Public Library</i>					
Residential/Agricultural Real	2.0000	2.0000	2.0000	1.9982	2.0000
Commercial/Industrial and Public Utility Real	2.0000	1.9985	2.0000	2.0000	2.0000
General Business and Public Utility Personal	2.0000	2.0000	2.0000	2.0000	2.0000
<i>Hubbard Public Library</i>					
Residential/Agricultural Real	1.9000	1.9000	1.9000	1.9000	1.9000
Commercial/Industrial and Public Utility Real	1.9000	1.9000	1.8928	1.8890	1.8573
General Business and Public Utility Personal	1.9000	1.9000	1.9000	1.9000	1.9000
<i>Girard Free Library</i>					
Residential/Agricultural Real	1.5000	1.5000	1.5000	1.5000	1.5000
Commercial/Industrial and Public Utility Real	1.4945	1.4987	1.4424	1.4236	1.4455
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
4.0134	3.9919	3.9758	3.9855	3.9891
4.6276	4.5105	4.5100	4.5583	4.5834
7.0000	7.0000	7.0000	7.0000	7.0000
0.8923	0.8908	0.8869	0.8861	0.8884
4.4661	1.4662	1.4662	1.5973	1.5973
2.5000	2.5000	2.5000	2.5000	2.5000
1.2919	1.2884	1.2884	1.2823	1.2815
1.3241	1.3241	1.3241	1.3283	1.3283
3.9000	3.9000	3.9000	3.9000	3.9000
3.1954	3.1894	3.1855	1.7133	2.5800
3.6036	3.6036	3.6036	2.1036	3.1554
4.5000	4.5000	4.5000	3.0000	4.5000
5.0145	5.0110	5.0075	4.0074	4.0111
4.8621	4.8623	4.8451	3.9095	3.9079
5.7000	5.7000	5.7000	4.7000	4.7000
6.0868	6.0500	6.0435	6.0311	5.9154
10.3803	10.3803	10.3762	10.1614	10.1749
10.5000	10.5000	10.5000	10.5000	10.5000
6.3185	6.3090	6.3020	4.8131	4.8082
7.3790	7.3878	7.3357	6.4160	6.4378
10.1000	10.1000	10.1000	10.1000	10.1000
0.8616	0.8606	0.8597	0.8599	0.8601
0.9457	0.9414	0.9295	0.9269	0.9249
1.0000	1.0000	1.0000	1.0000	1.0000
0.2448	0.2439	0.2436	0.2436	0.2433
0.2702	0.2669	0.2621	0.2576	0.2560
0.3500	0.3500	0.3500	0.3500	0.3500
0.8350	0.8332	0.8309	0.8309	0.8321
1.2048	1.2031	1.1966	1.2210	1.2199
1.5000	1.5000	1.5000	1.5000	1.5000
1.9000	0.0000	0.0000	0.0000	0.0000
1.9000	0.0000	0.0000	0.0000	0.0000
1.9000	0.0000	0.0000	0.0000	0.0000
1.5000	0.0000	0.0000	0.0000	0.0000
1.5000	0.0000	0.0000	0.0000	0.0000
1.5000	0.0000	0.0000	0.0000	0.0000

--Continued

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
McKinley Memorial Library					
Residential/Agricultural Real	1.7500	1.5000	1.5000	1.5000	1.5000
Commercial/Industrial and Public Utility Real	1.7500	1.5000	1.5000	1.5000	1.5000
General Business and Public Utility Personal	1.7500	1.5000	1.5000	1.5000	1.5000
Hubbard Township Free Public Park					
Residential/Agricultural Real	0.7530	0.7522	0.7513	0.7508	0.7487
Commercial/Industrial and Public Utility Real	0.7703	0.7676	0.7635	0.7619	0.7491
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Newton Falls Joint Fire District					
Residential/Agricultural Real	3.3173	3.3172	0.8085	0.8070	0.8078
Commercial/Industrial and Public Utility Real	3.5000	3.4974	1.0000	0.9971	0.9729
General Business and Public Utility Personal	3.5000	3.5000	1.0000	1.0000	1.0000
Eagle Joint Fire District					
Residential/Agricultural Real	2.2000	1.2000	1.2000	1.2000	1.2000
Commercial/Industrial and Public Utility Real	2.2000	1.2000	1.1955	1.1931	1.1730
General Business and Public Utility Personal	2.2000	1.2000	1.2000	1.2000	1.2000
Bristol Public Library					
Residential/Agricultural Real	0.9659	0.9657	1.0000	1.0000	0.9980
Commercial/Industrial and Public Utility Real	1.0000	1.0000	0.9970	1.0000	1.0000
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Kinsman Free Public Library					
Residential/Agricultural Real	1.6988	1.6976	1.8860	1.8866	1.8821
Commercial/Industrial and Public Utility Real	1.8657	1.8738	1.8837	1.8361	1.7958
General Business and Public Utility Personal	1.9000	1.9000	1.9000	1.9000	1.9000
<i>Joint Vocational School</i>					
Trumbull County					
Residential/Agricultural Real	2.1947	2.1903	2.1638	2.1593	2.1482
Commercial/Industrial and Public Utility Real	2.2572	2.2370	2.1908	2.1726	2.1488
General Business and Public Utility Personal	2.4000	2.4000	2.4000	2.4000	2.4000
<i>Out of County School Districts:</i>					
Auburn Joint Vocational					
Residential/Agricultural Real	1.5000	1.5000	1.5000	1.5000	1.5000
Commercial/Industrial and Public Utility Real	1.5000	1.5000	1.5000	1.5000	1.5000
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
Mahoning County Joint Vocational					
Residential/Agricultural Real	2.0752	2.0741	2.0981	2.0993	2.1000
Commercial/Industrial and Public Utility Real	2.0377	2.0245	2.0126	2.0025	2.0000
General Business and Public Utility Personal	2.1000	2.1000	2.1000	2.1000	2.1000
Cardinal Local School District					
Residential/Agricultural Real	20.8997	20.2118	20.8425	21.0613	21.7598
Commercial/Industrial and Public Utility Real	28.9020	28.0120	27.8019	27.8588	27.9977
General Business and Public Utility Personal	50.5900	49.8700	49.8900	50.1300	50.8600
Jackson Milton Local School District					
Residential/Agricultural Real	27.2036	27.0915	27.3736	27.5008	27.7010
Commercial/Industrial and Public Utility Real	27.7238	27.5064	27.4649	27.5587	27.7587
General Business and Public Utility Personal	39.3500	39.2500	39.4500	39.6500	39.8500
<i>Schools:</i>					
Bloomfield-Mespo Local School District					
Residential/Agricultural Real	21.0283	21.0300	21.5771	21.5711	21.4426
Commercial/Industrial and Public Utility Real	32.5923	32.5547	32.6485	32.6375	32.6211
General Business and Public Utility Personal	49.9500	49.9500	50.2000	50.2000	50.2000



<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
1.5000	0.0000	0.0000	0.0000	0.0000
1.5000	0.0000	0.0000	0.0000	0.0000
1.5000	0.0000	0.0000	0.0000	0.0000
0.6946	0.6946	0.6959	0.6960	0.6955
0.7607	0.7607	0.7434	0.7357	0.7240
1.0000	1.0000	1.0000	1.0000	1.0000
0.8082	0.8068	0.8046	0.8047	0.8059
0.9402	0.9388	0.9337	0.9530	0.9521
1.0000	1.0000	1.0000	1.0000	1.0000
1.2000	1.1975	1.1997	0.0000	0.0000
1.2000	1.2000	1.2000	0.0000	0.0000
1.2000	1.2000	1.2000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.0208	2.0121	2.0081	2.0090	2.0101
2.1332	2.1097	2.0624	2.0550	2.0385
2.4000	2.4000	2.4000	2.4000	2.4000
1.5000	1.5000	1.5000	1.5000	1.5000
1.5000	1.5000	1.5000	1.5000	1.5000
1.5000	1.5000	1.5000	1.5000	1.5000
2.0000	2.0000	2.0000	2.0000	2.0000
2.0184	2.0033	2.0043	2.0000	2.0000
2.1000	2.1000	2.1000	2.1000	2.1000
21.3893	21.2247	21.7090	21.7549	19.3783
28.1521	27.9220	27.4964	27.4499	25.9419
50.7700	50.6400	51.1500	51.1500	51.1500
27.7574	27.8141	27.8573	28.1642	28.1642
27.9681	27.8678	27.8708	28.2230	28.2230
39.8500	39.9500	39.9500	40.3000	40.3000
21.9070	21.7431	21.7164	21.7613	21.8584
26.8260	26.4155	26.4105	26.3925	27.0717
50.3500	50.3000	50.3000	50.3000	50.3000

--Continued

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Bristol Local School District</b>					
Residential/Agricultural Real	26.2890	26.1330	27.2597	27.1703	27.0592
Commercial/Industrial and Public Utility Real	30.5466	30.1653	30.6932	30.5539	30.5539
General Business and Public Utility Personal	45.8000	45.6500	46.2500	46.1500	46.1500
<b>Brookfield Local School District</b>					
Residential/Agricultural Real	29.8359	29.5553	28.8198	24.0508	23.5228
Commercial/Industrial and Public Utility Real	33.2712	32.9697	32.6905	27.9022	27.1606
General Business and Public Utility Personal	51.4000	51.1500	51.0500	46.3000	45.8500
<b>Champion Local School District</b>					
Residential/Agricultural Real	38.5401	33.5495	32.4578	26.5049	26.2848
Commercial/Industrial and Public Utility Real	45.2742	40.3703	39.5838	33.5287	33.2357
General Business and Public Utility Personal	47.8500	42.9000	42.4500	39.5500	36.4500
<b>Girard City School District</b>					
Residential/Agricultural Real	36.3345	36.3479	35.2924	35.3050	35.2341
Commercial/Industrial and Public Utility Real	34.8284	34.9432	33.8716	33.6300	33.9693
General Business and Public Utility Personal	50.1000	50.1500	49.9500	50.0000	50.0000
<b>Howland Local School District</b>					
Residential/Agricultural Real	31.2136	31.1858	30.8937	30.7914	30.2056
Commercial/Industrial and Public Utility Real	32.3248	32.1037	31.9171	31.8347	30.6028
General Business and Public Utility Personal	39.2500	39.2500	39.2500	39.2500	38.7500
<b>Hubbard Exempted Village School District</b>					
Residential/Agricultural Real	33.1478	32.9292	32.9163	33.0548	33.3593
Commercial/Industrial and Public Utility Real	37.4982	37.2270	37.1158	37.2237	37.2252
General Business and Public Utility Personal	53.7000	53.5000	53.5000	53.6500	54.0000
<b>Joseph Badger Local School District</b>					
Residential/Agricultural Real	27.4069	27.3959	29.8213	28.9756	29.3390
Commercial/Industrial and Public Utility Real	28.4936	28.5653	31.0029	29.7316	29.7756
General Business and Public Utility Personal	33.5000	33.5000	35.8500	35.0000	35.4000
<b>Labrae Local School District</b>					
Residential/Agricultural Real	24.6499	24.5862	24.2106	23.9091	24.3152
Commercial/Industrial and Public Utility Real	39.9675	39.9586	39.6367	39.1447	39.4925
General Business and Public Utility Personal	51.7000	51.7000	51.5000	51.2500	51.7500
<b>Lakeview Local School District</b>					
Residential/Agricultural Real	32.8991	27.8213	29.1811	29.0554	28.6432
Commercial/Industrial and Public Utility Real	33.6122	28.5213	29.5840	29.4086	28.3814
General Business and Public Utility Personal	45.9500	40.9000	42.4000	42.3000	41.9500
<b>Liberty Local School District</b>					
Residential/Agricultural Real	38.6938	38.6279	38.0475	37.9784	37.7791
Commercial/Industrial and Public Utility Real	37.0792	37.0403	36.3910	36.2701	35.8966
General Business and Public Utility Personal	46.3500	46.3500	46.1000	46.1000	46.0500
<b>Lordstown Local School District</b>					
Residential/Agricultural Real	24.8709	25.0577	25.1496	25.1295	25.3167
Commercial/Industrial and Public Utility Real	35.7000	35.9000	36.0000	35.8933	36.3000
General Business and Public Utility Personal	35.7000	35.9000	36.0000	36.0000	36.3000
<b>Maplewood Local School District</b>					
Residential/Agricultural Real	26.7682	26.6130	27.9548	27.8238	27.0078
Commercial/Industrial and Public Utility Real	26.8828	26.3647	27.3260	27.3546	26.5999
General Business and Public Utility Personal	42.4000	42.3000	43.2500	43.1500	42.4000
<b>Matthews Local School District</b>					
Residential/Agricultural Real	30.7580	30.7517	31.1549	31.1404	26.0694
Commercial/Industrial and Public Utility Real	34.4997	34.6002	34.6388	34.5792	29.8504
General Business and Public Utility Personal	50.1000	50.1500	50.2000	50.2000	45.5500

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
27.1420	27.4988	27.3823	27.4001	27.3753
27.9061	28.1136	28.0662	28.0664	28.0608
46.1500	46.6000	46.6000	46.6000	46.6000
22.3245	22.2789	22.2298	22.2228	15.3903
27.0328	26.9447	26.3335	26.2478	19.3451
45.5000	45.5000	45.5000	45.5000	39.1000
25.8095	25.6790	25.6800	25.6005	26.1568
32.8020	32.7215	31.1275	31.0820	31.2867
36.3000	36.2500	36.2000	36.2000	36.7500
31.6620	31.6632	31.5851	31.3445	26.9991
33.8628	33.9453	33.8914	33.6401	29.2283
49.0500	49.1500	49.1000	48.9000	44.5500
28.4122	28.3457	28.2306	28.0821	28.2660
30.3035	30.0746	29.1277	28.7567	28.9070
38.3500	38.3000	38.2000	38.0500	38.2500
31.1112	31.9991	31.9761	31.5806	31.9697
36.5448	37.3442	36.8329	36.2286	36.3180
52.8500	53.8000	53.7500	53.3500	53.7500
29.6972	29.7191	29.7415	29.7602	30.3972
30.9967	30.9174	30.9494	30.9469	30.8660
35.7000	35.7500	35.8000	35.8000	40.4500
23.8227	23.6765	23.3671	23.2017	23.4432
38.5047	38.3823	38.2087	36.7116	35.8290
51.7500	51.7000	51.5000	51.3500	52.2000
26.8208	22.8536	22.7157	22.6788	22.5061
28.2536	24.5418	22.8469	23.1581	22.9557
41.3500	37.4500	37.6500	37.6000	37.1000
35.3502	35.2986	35.2615	35.2116	32.2967
36.4375	35.7949	35.5165	35.7198	35.7389
45.2000	45.2500	45.2000	45.2000	45.2500
24.2107	24.0979	24.1161	22.9293	24.4521
30.7428	29.5761	29.3716	27.7492	28.7285
35.3500	35.2500	35.3000	34.1000	35.6000
27.8303	27.7435	27.7134	27.7328	27.7284
27.2449	28.4933	28.2256	27.6885	27.7103
43.1500	43.1500	43.2500	43.2000	43.2000
26.0694	25.5285	25.2443	25.3779	25.4032
28.6870	27.7761	26.8857	27.1025	27.0830
45.5500	45.6500	46.1600	46.1600	46.1600

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)  
 (RATE PER \$1,000 OF ASSESSED VALUE)  
 LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
McDonald Local School District					
Residential/Agricultural Real	34.6073	34.5987	35.3394	35.9119	37.4399
Commercial/Industrial and Public Utility Real	55.8939	55.9000	56.6500	57.2500	58.8000
General Business and Public Utility Personal	55.9000	55.9000	56.6500	57.2500	58.8000
Newton Falls Exempted Village School District					
Residential/Agricultural Real	28.5064	22.4066	22.3009	22.2713	22.5355
Commercial/Industrial and Public Utility Real	29.5587	23.4260	23.5381	23.1932	23.0510
General Business and Public Utility Personal	38.3500	32.2500	32.3500	32.3500	32.6000
Niles City School District					
Residential/Agricultural Real	36.9624	37.4804	34.3679	34.3286	34.2503
Commercial/Industrial and Public Utility Real	39.1112	39.2732	37.3097	37.2772	36.9667
General Business and Public Utility Personal	50.5500	51.1000	49.2000	49.2000	49.2000
Southington Local School District					
Residential/Agricultural Real	27.8967	28.3755	28.6422	28.6411	28.6023
Commercial/Industrial and Public Utility Real	28.7230	29.1927	29.3035	29.3035	29.2678
General Business and Public Utility Personal	44.9500	45.4500	45.5500	45.5500	45.5500
Warren City School District					
Residential/Agricultural Real	48.4185	48.0268	44.4985	44.2795	44.3272
Commercial/Industrial and Public Utility Real	50.5815	49.9874	47.4551	46.9854	47.3316
General Business and Public Utility Personal	59.2000	58.9500	57.5000	57.4000	57.6000
Weathersfield Local School District					
Residential/Agricultural Real	32.3787	32.6093	33.0402	33.4240	25.8868
Commercial/Industrial and Public Utility Real	40.0791	39.7808	38.6239	39.0024	31.0797
General Business and Public Utility Personal	56.0000	56.2500	56.6500	57.0500	49.5500

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Values Table, generated the property tax revenue billed in that year.

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

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

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

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

**Source:** Ohio Department of Taxation

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
28.2912	28.3857	23.3598	23.1102	22.9216
48.2585	47.0879	42.0074	41.7574	40.6774
51.2500	51.3500	46.3500	46.1000	45.9000
22.7779	24.8488	24.6551	28.1051	28.3277
22.8206	24.9671	24.7316	28.4613	28.6460
32.8500	35.0500	34.9000	38.3500	38.5500
31.3575	31.2561	31.0398	25.6041	25.6005
35.5644	35.3873	35.1731	29.7541	29.6564
48.0500	48.0000	47.8000	42.3500	42.3500
28.2782	27.9884	27.7882	31.8160	19.3569
28.4683	28.2183	28.1183	32.3519	23.1019
45.4000	45.1500	45.0500	50.0500	40.8000
38.2178	37.8156	37.4712	36.2349	36.9692
45.6208	45.1080	44.4546	42.7266	43.4859
54.8000	54.5500	54.2500	53.0500	53.8000
24.6878	24.7071	24.6514	23.7275	25.0043
30.2057	30.2543	30.4179	29.4427	30.8644
49.1500	49.2000	49.1500	48.2000	49.5000

**TRUMBULL COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**REAL ESTATE TAX**  
**DECEMBER 31, 2016 AND DECEMBER 31, 2007 (1)**

<b>2016</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Real Property Assessed Value</b>
Marion Plaza	\$ 16,276,520	0.53%
General Motors Corporation	14,706,860	0.48%
Warren Ohio Hospital Company LLC	11,856,250	0.39%
Cafaro Ross Partnership	7,279,780	0.24%
Youngstown Ohio Hospital Co. LLC	7,231,670	0.23%
Sears Roebuck	6,241,150	0.20%
Warren Ohio Rehab Hospital Co. LLC	4,230,450	0.14%
Walmart Real Estate Business Trust	4,129,620	0.13%
Great East Mall Inc	3,854,670	0.13%
Menard Inc	3,575,440	0.12%
<b>Total</b>	<b>\$ 79,382,410</b>	<b>2.59%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$ 3,079,000,600</b>	

<b>2007</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Real Property Assessed Value</b>
General Motors Corporation	\$ 24,273,750	0.74%
Marion Plaza	16,896,730	0.52%
Delphi Automotive Systems	14,292,750	0.44%
Cafaro Ross	10,161,110	0.31%
WCI Steel Acquisition	6,615,830	0.20%
Lexington Warren, LLC	6,521,210	0.20%
Ohio Presbyterian	4,331,540	0.13%
Great East Mall	3,762,040	0.12%
Seven Seventeen Credit Union	3,261,210	0.10%
Boulevard Centre	3,113,710	0.10%
<b>Total</b>	<b>\$ 93,229,880</b>	<b>2.86%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$ 3,269,390,570</b>	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

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

**TRUMBULL COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX**  
**DECEMBER 31, 2016 AND DECEMBER 31, 2007 (1)**

<b>2016</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Public Utility Assessed Value</b>
Ohio Edison	\$ 86,143,730	57.74%
American Transmission Systems	39,367,700	26.39%
East Ohio Gas	13,712,820	9.19%
Aqua Ohio	2,081,690	1.40%
Cobra Pipeline Co Ltd	1,144,800	0.77%
Orwell Natural Gas Co Inc	822,090	0.55%
Cleveland Electric Illumination	381,620	0.26%
Eastern Natural Gas Company	331,770	0.22%
Northeast Ohio Natural Gas Corp	314,840	0.21%
Columbia Gas Transmission Corp	9,860	0.01%
<b>Total</b>	<b>\$ 144,310,920</b>	<b>96.74%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$ 149,179,990</b>	

<b>2007</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Public Utility Assessed Value</b>
Ohio Edison	\$ 58,771,820	43.42%
American Transmission Systems	18,844,910	13.92%
United Telephone	16,697,310	12.33%
Orion Power Midwest	12,741,880	9.41%
Ohio Bell Telephone	8,166,900	6.03%
East Ohio Gas	7,596,430	5.61%
Norfolk Southern Combined	6,140,380	4.54%
CSX Transportation	2,458,260	1.82%
Aqua Ohio	1,633,650	1.21%
Youngstown-Warren MSA	1,632,270	1.21%
<b>Total</b>	<b>\$ 134,683,810</b>	<b>99.50%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$ 135,367,260</b>	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

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

**TRUMBULL COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN YEARS

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percentage of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Percentage of Total Tax Collections to Current Tax Levy</u>
2016	\$ 38,687,310	\$ 36,946,214	95.50%	\$ 1,400,881	\$ 38,347,095	99.12%
2015	38,475,494	36,719,934	95.44%	1,682,465	38,402,399	99.81%
2014	38,559,264	36,764,625	95.35%	1,558,380	38,323,005	99.39%
2013	38,535,744	36,731,559	95.32%	1,620,253	38,351,812	99.52%
2012	38,543,226	36,075,348	93.60%	1,536,233	37,611,581	97.58%
2011	36,798,767	34,585,255	93.98%	1,524,138	36,109,393	98.13%
2010	36,715,677	34,607,166	94.26%	1,556,437	36,163,603	98.50%
2009	36,639,352	34,488,895	94.13%	1,577,300	36,066,195	98.44%
2008	32,126,891	30,540,053	95.06%	1,393,065	31,933,118	99.40%
2007	33,573,509	31,798,809	94.71%	2,274,409	34,073,218	101.49%

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

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not identify delinquent tax collections by tax year

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



**TRUMBULL COUNTY, OHIO**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	Gross Bonded Debt (3)			Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
			Governmental	Business- Type	Total		
2016	210,312	\$ 8,966,667,287	\$ 13,997,490	\$ 355,218	\$ 14,352,708	0.16%	\$ 68.24
2015	210,312	8,946,691,858	14,072,873	396,752	14,469,625	0.16%	68.80
2014	210,312	9,038,176,056	14,796,204	541,479	15,337,683	0.17%	72.93
2013	210,312	9,051,464,099	14,343,857	781,941	15,125,798	0.17%	71.92
2012	210,312	9,102,982,568	15,816,314	646,872	16,463,186	0.18%	78.28
2011	210,312	9,574,469,066	17,253,562	845,840	18,099,402	0.19%	86.06
2010	210,312	9,659,383,067	18,097,301	1,023,134	19,120,435	0.20%	90.91
2009	210,157	a 9,736,795,303	18,326,551	627,332	18,953,883	0.19%	90.19
2008	211,317	a 11,419,926,708	19,871,460	722,472	20,593,932	0.18%	97.46
2007	213,475	a 11,396,429,506	16,419,076	811,751	17,230,827	0.15%	80.72

**Sources:**

- (1) U.S. Bureau of Census, 2010 Census of Population  
(a) 2000 Federal Census estimates
- (2) Office of the County Auditor, Trumbull County, Ohio
- (3) Includes only general obligation bonds

**Note:** Although the County reports fund balance and net position restricted for debt service, these resources are not specifically restricted to the payment of principal. Therefore, they are not shown as a deduction from general obligation bonded debt.

**TRUMBULL COUNTY, OHIO**

RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

Year	Governmental Activities							
	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	OPWC Loans	LGIF Loans	OWDA Loans	Capital Leases
2016	\$ 13,997,490	\$ 215,782	\$ 2,020,000	\$ -	\$ 1,410,775	\$ 437,500	\$ -	\$ 754,790
2015	14,072,873	310,248	2,200,000	2,250,000	1,514,743	487,500	-	506,800
2014	14,796,204	494,700	2,375,000	2,300,000	1,407,431	-	-	639,941
2013	14,343,857	815,701	2,545,000	2,000,000	1,421,431	-	-	806,487
2012	15,816,314	1,126,238	2,955,000	-	1,540,117	-	-	101,266
2011	17,253,562	1,426,738	3,355,000	-	1,658,804	-	-	75,278
2010	18,097,301	1,784,927	3,740,000	-	1,777,489	-	258,953	189,571
2009	18,326,551	2,058,998	4,115,000	-	1,896,175	-	494,687	349,612
2008	19,871,460	2,323,682	4,440,000	-	2,014,861	-	709,478	613,138
2007	16,419,076	2,579,227	-	18,100,000	2,123,075	-	905,294	993,824

**Note:** Details regarding the County's outstanding debt can be found in the notes to the financial statements

(1) See the Schedule of Demographic and Economic Statistics on page S41 for personal income and population.

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

**Business-type Activities**

<b>General Obligation Bonds</b>	<b>Revenue Bonds</b>	<b>OPWC Loans</b>	<b>OWDA Loans</b>	<b>Notes Payable</b>	<b>Capital Leases</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income (1)</b>	<b>Per Capita (1)</b>
\$ 355,218	\$ 2,945,900	\$ 1,393,614	\$14,440,088	\$ 500,000	\$ 1,504	\$ 38,472,661	0.51%	\$ 183
396,752	2,997,800	1,527,841	14,572,754	-	10,476	40,847,787	0.58%	194
541,479	3,047,700	1,662,070	14,263,360	-	19,359	41,547,244	0.59%	198
781,941	3,095,500	1,810,060	10,654,625	825,000	28,154	39,127,756	0.57%	186
646,872	3,141,400	1,788,188	8,672,854	1,478,000	36,861	37,303,110	0.56%	177
845,840	3,185,500	1,924,946	7,899,695	1,100,000	-	38,725,363	0.60%	184
1,023,134	3,227,600	1,560,153	7,722,212	527,267	-	39,908,607	0.62%	190
627,332	3,268,000	1,654,649	8,190,515	125,000	-	41,106,519	0.63%	196
722,472	3,308,800	984,368	2,714,599	2,155,000	-	39,857,858	0.66%	189
811,751	2,665,800	1,061,147	2,548,708	-	-	48,207,902	0.80%	226

**TRUMBULL COUNTY, OHIO**

**COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Tax valuation	\$ 3,228,180,590	\$ 3,213,913,940	\$ 3,238,399,640	\$ 3,242,016,160
Debt limit (1)	79,204,515	78,847,849	79,459,991	79,550,404
General bonded debt outstanding::				
General obligation bonds	14,295,218	14,400,752	15,188,000	14,951,418
Revenue bonds	4,965,900	5,197,800	5,422,700	5,640,500
Special assessment bonds	215,782	310,248	494,700	812,579
OWDA loans	14,440,088	14,572,754	14,263,360	10,654,625
OPWC loans	2,804,389	3,042,584	3,069,501	3,231,491
LGIF loans	437,500	487,500	-	-
Notes	500,000	2,250,000	2,300,000	3,903,000
Total gross indebtedness	<u>37,658,877</u>	<u>40,261,638</u>	<u>40,738,261</u>	<u>39,193,613</u>
Less:				
General obligation bonds - enterprise	-	(396,752)	(530,000)	(774,418)
General obligation bonds - jail construction (2)	-	-	-	-
Revenue bonds	(4,965,900)	(5,197,800)	(5,422,700)	(5,640,500)
Special assessment bonds	(215,782)	(310,248)	(494,700)	(812,579)
OWDA loans	(14,440,088)	(14,572,754)	(14,263,360)	(10,654,625)
OPWC loans	(2,804,389)	(3,042,584)	(3,069,501)	(3,231,491)
LGIF loans	(437,500)	(487,500)	-	-
Notes - enterprise portion	(500,000)	(2,250,000)	(2,300,000)	(3,903,000)
Amount available in debt service fund	<u>(67,254)</u>	<u>(92,701)</u>	<u>(115,451)</u>	<u>(132,176)</u>
Total net debt applicable to debt limit	<u>14,227,964</u>	<u>13,911,299</u>	<u>14,542,549</u>	<u>14,044,824</u>
Legal debt margin	<u>\$ 64,976,551</u>	<u>\$ 64,936,550</u>	<u>\$ 64,917,442</u>	<u>\$ 65,505,580</u>
Legal debt margin as a percentage of the debt limit	82.04%	82.36%	81.70%	82.34%
Unvoted debt limit (3)	\$ 32,281,806	\$ 32,139,139	\$ 32,383,996	\$ 32,420,162
Amount of debt subject to limit	<u>(14,227,964)</u>	<u>(13,911,299)</u>	<u>(14,542,549)</u>	<u>(14,044,824)</u>
Unvoted legal debt margin	<u>18,053,842</u>	<u>18,227,840</u>	<u>17,841,447</u>	<u>18,375,338</u>
Legal debt margin as a percentage of the unvoted debt limit	55.93%	56.72%	55.09%	56.68%

(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

2012	2011	2010	2009	2008	2007
\$ 3,254,958,540	\$ 3,417,092,320	\$ 3,427,858,202	\$ 3,513,758,726	\$ 3,642,443,725	\$ 3,741,554,420
79,873,964	83,927,308	84,129,257	84,196,455	86,343,968	89,561,093
16,256,121	17,859,861	18,998,067	18,888,867	20,525,473	17,164,373
6,096,400	6,540,500	6,967,600	7,383,000	7,748,800	2,665,800
1,120,877	1,419,138	1,846,932	2,135,157	2,412,914	2,681,532
8,672,854	7,899,695	7,981,165	8,685,202	3,424,077	3,454,002
3,328,305	3,206,985	3,337,642	3,550,824	2,999,229	2,606,460
-	-	-	-	-	-
2,038,000	1,500,000	2,810,000	4,625,000	9,840,000	18,100,000
37,512,557	38,426,179	41,941,406	45,268,050	46,950,493	46,672,167
(635,121)	(829,861)	(1,019,067)	(642,842)	(741,085)	(833,467)
-	-	-	(543,025)	(1,122,388)	(1,739,906)
(6,096,400)	(6,540,500)	(6,967,600)	(7,383,000)	(7,748,800)	(2,665,800)
(1,120,877)	(1,419,138)	(1,846,932)	(2,135,157)	(2,412,914)	(2,681,532)
(8,672,854)	(7,899,695)	(7,981,165)	(8,685,202)	(3,424,077)	(3,454,002)
(3,328,305)	(3,206,985)	(3,337,642)	(3,550,824)	(2,999,229)	(2,606,460)
-	-	-	-	-	-
(2,038,000)	(1,500,000)	(2,810,000)	(3,385,000)	-	-
(86,893)	(83,696)	(87,972)	(60,376)	(71,422)	(126,491)
15,534,107	16,946,304	17,891,028	18,882,624	28,430,578	32,564,509
\$ 64,339,857	\$ 66,981,004	\$ 66,238,229	\$ 65,313,831	\$ 57,913,390	\$ 56,996,584
80.55%	79.81%	78.73%	77.57%	67.07%	63.64%
\$ 32,549,585	\$ 34,170,923	\$ 34,251,703	\$ 34,278,582	\$ 35,137,587	\$ 36,424,437
(15,534,107)	(16,946,304)	(17,891,028)	(18,882,624)	(28,430,578)	(32,564,509)
17,015,478	17,224,619	16,360,675	15,395,958	6,707,009	3,859,928
52.28%	50.41%	47.77%	44.91%	19.09%	10.60%

**TRUMBULL COUNTY, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2016

<u>Political Subdivision</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Estimated Percentage Applicable to County (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct debt - Trumbull County:</b>			
General obligation bonds	\$ 13,997,490	100.00%	\$ 13,997,490
Special assessment bonds	215,782	100.00%	215,782
Revenue bonds	2,020,000	100.00%	2,020,000
OPWC loans	1,410,775	100.00%	1,410,775
LGIF loans	437,500	100.00%	437,500
Capital leases	754,790	100.00%	754,790
Total direct debt	<u>\$ 18,836,337</u>		<u>18,836,337</u>
<b>Overlapping debt:</b>			
Cities wholly within the County	15,080,000	100.00%	15,080,000
City of Youngstown	16,660,000	1.63%	271,558
Townships wholly within the County	1,375,797	100.00%	1,375,797
School districts wholly within the County	102,612,172	100.00%	102,612,172
Cardinal Local School District	6,488,000	1.29%	83,695
Hubbard Exempted Village School District	17,082,894	99.53%	17,002,604
Weathersfield Local School District	8,868,843	90.52%	8,028,077
Auburn Career Center Joint Vocational School District	3,765,000	0.09%	3,389
Mahoning County Career & Technical Center Joint Vocational School District	1,664,999	0.11%	1,831
Total overlapping	<u>173,597,705</u>		<u>144,459,123</u>
Total direct and overlapping debt	<u>\$ 192,434,042</u>		<u>\$ 163,295,460</u>

**Source:** Ohio Municipal Advisory Council and County records.

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

**TRUMBULL COUNTY, OHIO**

PLEDGED REVENUE COVERAGE  
REVENUE DEBT - WATER FUND  
LAST TEN YEARS

<b>Year</b>	<b>Gross Revenues (1)</b>	<b>Less: Operating Expenses (2)</b>	<b>Net Available Revenue</b>	<b>Debt Service Requirements (3)</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
2016	\$ 7,152,235	\$ 6,281,304	\$ 870,931	\$ 138,341	\$ 32,250	5.11
2015	7,211,265	6,500,922	710,343	135,977	36,857	4.11
2014	7,339,454	5,878,088	1,461,366	140,263	31,383	8.51
2013	6,934,505	4,078,393	2,856,112	129,934	24,486	18.50
2012	5,804,978	3,991,488	1,813,490	125,997	25,471	11.97
2011	4,774,047	2,672,731	2,101,316	156,499	2,261	13.24
2010	4,762,597	3,354,045	1,408,552	196,627	27,321	6.29
2009	5,269,433	4,197,625	1,071,808	21,570	-	49.69
2008	4,930,278	3,324,085	1,606,193	43,140	-	37.23
2007	4,516,164	4,035,846	480,318	43,140	-	11.13

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation expense.

(3) Revenue debt includes OPWC loans and OWDA loans payable solely from net revenues of the water fund.

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

**TRUMBULL COUNTY, OHIO**

PLEGGED REVENUE COVERAGE  
REVENUE DEBT - SEWER FUND  
LAST TEN YEARS

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (3)		Coverage
				Principal	Interest	
2016	\$ 14,313,799	\$ 9,161,935	\$ 5,151,864	\$ 855,141	\$ 436,137	3.99
2015	13,660,271	8,338,305	5,321,966	792,835	459,271	4.25
2014	12,973,801	7,641,812	5,331,989	823,966	431,494	4.25
2013	13,827,711	9,461,336	4,366,375	514,728	441,131	4.57
2012	11,617,545	7,919,211	3,698,334	606,762	300,581	4.08
2011	12,573,471	9,772,308	2,801,163	1,473,084	428,913	1.47
2010	12,155,359	8,918,816	3,236,543	1,212,356	445,127	1.95
2009	12,611,596	9,315,126	3,296,470	662,331	270,706	3.53
2008	9,966,997	9,383,787	583,210	615,929	280,447	0.65
2007	10,077,868	9,293,689	784,179	1,102,235	428,119	0.51

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation expense.

(3) Revenue debt includes revenues bonds, OPWC loans and OWDA loans payable solely from net revenues of the sewer fund.

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



**TRUMBULL COUNTY, OHIO**

PLEDGED REVENUE COVERAGE  
REVENUE BONDS  
LAST EIGHT YEARS (1)

Year	Sales Tax Revenue Bonds			
	Sales Tax Revenues (2)	Debt Service Requirements (3)		Coverage
		Principal	Interest	
2016	\$ 26,494,078	\$ 180,000	\$ 91,663	97.53
2015	25,876,998	175,000	97,787	94.86
2014	24,792,476	170,000	103,314	90.71
2013	23,550,433	410,000	116,638	44.72
2012	23,199,883	400,000	128,638	43.89
2011	22,445,116	385,000	140,188	42.74
2010	20,637,988	375,000	151,438	39.20
2009	19,671,965	325,000	190,739	38.14

(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.

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

THIS PAGE IS INTENTIONALLY LEFT BLANK

**TRUMBULL COUNTY, OHIO**

DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (2) (in thousands)</b>	<b>Per Capita Personal Income (2)</b>	<b>Unemployment Rate (3)</b>
2016	210,312	\$ 7,504,389	\$ 36,831	6.7%
2015	210,312	7,101,258	34,611	6.5%
2014	210,312	7,054,739	34,173	7.0%
2013	210,312	6,895,175	33,245	7.5%
2012	210,312	6,660,002	31,826	8.1%
2011	210,312	6,420,828	30,579	9.6%
2010	210,312	6,400,571	30,456	10.7%
2009	210,157 a	6,514,265	30,850	13.3%
2008	211,317 a	6,033,253	28,551	7.5%
2007	213,475 a	6,033,253	28,262	6.3%

**Sources:**

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

**TRUMBULL COUNTY, OHIO**

**PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

		<b>2016</b>	
<b>Name of Employer</b>	<b>Nature of Business</b>	<b>Employees</b>	<b>Percentage of Total Employment</b>
General Motors Corporation	Car Manufacturing	4,500	5.34%
Youngstown Air Reserve Base	Government	1,792	2.13%
Alorica (formerly West Corporation)	Call Center	1,300	1.54%
Trumbull County	Government	1,280	1.52%
Delphi Packard	Auto Parts	1,100	1.30%
Warren City School District	Educational Service	810	0.96%
AIM National Lease	Trucking	750	0.89%
Ohio Security Systems	Security/Janitorial	600	0.71%
Arconic-Niles Ingot and Mill Products Operations	Titanium	575	0.68%
AVI Food System	Food Service	500	0.59%
Covelli Enterprise (Panera)	Food Service	500	0.59%
<b>Total top 10 employers</b>		<b>13,707</b>	<b>16.25%</b>
Total Employment within the County		<b>84,319</b>	

		<b>2007</b>	
<b>Name of Employer</b>	<b>Nature of Business</b>	<b>Employees</b>	<b>Percentage of Total Employment</b>
General Motors Corporation	Car Manufacturing	3,800	3.85%
Youngstown Air Reserve Base	Government	1,928	1.96%
Delphi Packard	Vehicle Wiring Systems	1,800	1.83%
Trumbull County	Government	1,755	1.78%
Trumbull Memorial/Forum Health	Health Care	1,472	1.49%
WCI Steel	Manufacturing	1,300	1.32%
West Telemarketing	Sales	1,000	1.01%
Warren City School District	Education	810	0.82%
RMI Titanium	Manufacturing	564	0.57%
Ohio Security	Systems Service	501	0.51%
<b>Total top 10 employers</b>		<b>14,930</b>	<b>15.14%</b>
Total Employment within the County		<b>98,600</b>	

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

**TRUMBULL COUNTY ,OHIO**

FULL TIME COUNTY GOVERNMENT EMPLOYEES  
BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<i>General Government</i>										
<i>Legislative and Executive</i>										
Commissioners	144	144	144	150	142	134	144	140	143	141
Auditor	39	39	39	39	39	42	47	47	42	44
Treasurer	13	13	13	13	13	13	15	17	17	18
Prosecuting Attorney	35	35	35	34	35	36	37	36	37	36
Board of Elections	15	15	15	15	35	16	16	17	36	12
Recorder	12	12	12	11	13	11	13	13	13	13
Planning Commission	7	7	7	7	8	8	9	9	10	9
Risk Management	4	4	4	4	4	3	4	4	2	3
<i>Judicial</i>										
Common Pleas Court	90	90	90	91	96	100	100	100	96	101
Probate Court	29	29	29	29	28	30	30	28	27	29
Municipal Court	31	31	31	30	31	36	35	36	37	37
Clerk of Courts	30	30	30	31	29	28	31	32	34	33
Court of Appeals	3	3	3	3	3	3	4	4	4	3
Domestic Relations	73	73	73	70	70	69	70	70	69	70
County Court	32	32	32	34	31	33	29	29	30	29
<i>Public Safety</i>										
Sheriff	140	140	140	139	140	137	142	133	132	117
Coroner	6	6	6	6	6	6	6	7	7	7
<i>Public Works</i>										
Engineer	70	70	70	70	68	64	63	69	71	107
<i>Health</i>										
DD	354	354	354	346	349	342	346	363	361	358
Alcohol, Drug Abuse and Mental Health	45	45	45	45	45	44	47	43	47	46
<i>Human Services</i>										
Job and Family Services	173	173	173	171	168	171	186	197	205	221
Children's Services	160	160	160	162	167	160	166	172	166	177
Elderly Affairs	53	53	53	51	71	82	75	67	63	63
Veteran Services	8	8	8	8	8	8	7	8	7	8
Conservation and Recreation	8	8	8	7	6	7	6	8	7	7
Total General Governmental	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,566</u>	<u>1,605</u>	<u>1,583</u>	<u>1,628</u>	<u>1,649</u>	<u>1,663</u>	<u>1,689</u>
<i>Business-Type</i>										
Sewer District	59	59	59	61	62	59	58	62	61	66
County Total	<u>1,633</u>	<u>1,633</u>	<u>1,633</u>	<u>1,627</u>	<u>1,667</u>	<u>1,642</u>	<u>1,686</u>	<u>1,711</u>	<u>1,724</u>	<u>1,755</u>

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

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

**TRUMBULL COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,321	1,314	1,257	1,273
Number of Meetings	52	51	50	54
Auditor				
Number of Non Exempt Conveyances	3,691	3,465	4,328	3,407
Number of Exempt Conveyances	4,174	4,369	3,247	4,426
Number of Real Estate Transfers	7,865	7,834	7,575	7,833
Number of Personal Property Returns	-	-	-	-
Board of Elections				
Number of Registered Voters	140,179	135,403	144,741	144,633
Number of Voters-Last General Election	97,700	64,086	59,069	35,706
Percentage of Registered Voters that Voted	69.70%	47.33%	40.81%	24.69%
Recorder				
Number of Deeds Recorded	7,835	7,798	7,475	7,734
Number of Mortgages Recorded	7,028	8,161	8,069	9,162
Number of Military Discharges Recorded	225	278	1,401	24
Building Department				
Number of Building Permits Issued	1,009	770	874	895
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,323	3,318	2,309	2,488
Number of Criminal Cases Filed	704	910	853	757
Number of Domestic Cases Filed	1,051	1,034	1,093	1,059

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

2012	2011	2010	2009	2008	2007
1,198	1,247	1,297	1,245	1,281	1,293
51	52	52	52	52	51
3,183	2,949	3,290	3,399	3,199	3,951
3,935	3,665	3,328	4,498	4,778	4,850
7,118	6,614	6,618	7,987	7,977	8,801
-	-	-	-	4,321	2,126
151,505	147,663	149,685	147,582	149,261	138,010
102,732	71,612	74,386	65,575	108,441	43,497
67.81%	48.50%	49.70%	44.43%	72.65%	31.52%
7,038	6,601	6,663	7,119	7,840	8,544
9,709	9,488	10,588	11,208	12,985	16,782
28	28	32	41	49	35
781	775	652	680	732	757
2,652	2,842	3,337	3,519	3,482	3,499
673	650	763	658	798	607
1,269	1,165	2,050	1,196	2,177	2,318

**TRUMBULL COUNTY, OHIO**

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
General government					
Legislative and executive					
Commissioners					
Vehicles	42.00	32.00	44.00	33.00	39.00
Auditor					
Vehicles	7.00	7.00	6.00	6.00	7.00
Board of Elections					
Vehicles	1.00	1.00	1.00	1.00	1.00
Judicial					
Court of Appeals					
Vehicles	0.00	1.00	1.00	1.00	1.00
Domestic Relations / Juvenile					
Vehicles	10.00	8.00	8.00	10.00	10.00
Common Pleas Court					
Vehicles	31.00	21.00	20.00	21.00	21.00
County Court					
Vehicles	1.00	1.00	1.00	1.00	1.00
Public safety					
Sheriff					
Vehicles	109.00	120.00	109.00	106.00	77.00
Public works					
Engineer					
Vehicles	88.00	94.00	97.00	92.00	94.00
Health					
DD					
Vehicles	52.00	52.00	54.00	76.00	73.00
Alcohol, Drug Abuse and Mental Health					
Vehicles	1.00	1.00	1.00	1.00	2.00
Human Services					
Job and Family Services					
Vehicles	1.00	1.00	1.00	1.00	1.00
Children's Services					
Vehicles	12.00	11.00	11.00	13.00	13.00
Elderly Affairs					
Vehicles	0.00	0.00	0.00	13.00	13.00
Veteran Services					
Vehicles	0.00	3.00	3.00	3.00	3.00
Conservation and Recreation					
Vehicles	9.00	8.00	6.00	6.00	9.00
Total General Government	<u>364.00</u>	<u>361.00</u>	<u>363.00</u>	<u>384.00</u>	<u>365.00</u>
Business-Type					
Sewer District					
Vehicles	44.00	37.00	35.00	39.00	37.00
County Total	<u><u>408.00</u></u>	<u><u>398.00</u></u>	<u><u>398.00</u></u>	<u><u>423.00</u></u>	<u><u>402.00</u></u>

Source: Office of the Auditor, Trumbull County, Ohio



<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
37.00	41.00	39.00	39.00	48.00
6.00	6.00	7.00	5.00	6.00
1.00	1.00	1.00	0.00	0.00
1.00	1.00	1.00	0.00	0.00
10.00	10.00	10.00	7.00	7.00
19.00	18.00	19.00	11.00	14.00
0.00	0.00	0.00	0.00	0.00
76.00	75.00	73.00	62.00	106.00
117.00	117.00	126.00	136.00	131.00
74.00	74.00	77.00	88.00	83.00
3.00	3.00	5.00	4.00	4.00
1.00	1.00	4.00	5.00	5.00
13.00	13.00	13.00	6.00	8.00
14.00	14.00	11.00	8.00	10.00
3.00	3.00	3.00	2.00	2.00
10.00	9.00	8.00	3.00	2.00
<u>385.00</u>	<u>386.00</u>	<u>397.00</u>	<u>376.00</u>	<u>426.00</u>
33.00	37.00	36.00	45.00	53.00
<u>418.00</u>	<u>423.00</u>	<u>433.00</u>	<u>421.00</u>	<u>479.00</u>

THIS PAGE IS INTENTIONALLY LEFT BLANK



# Dave Yost • Auditor of State

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  
OCTOBER 10, 2017