



Dave Yost • Auditor of State

**FINANCIAL CONDITION
TRUMBULL COUNTY**

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010**

| FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title | Pass Through Entity Number | Federal CFDA Number | Expenditures |
|---|---|------------------------------------|---------------------|
| UNITED STATES DEPARTMENT OF AGRICULTURE | | | |
| <i>Passed through the Ohio Department of Job and Family Services:</i> | | | |
| <i>Supplemental Nutrition Assistance Program Cluster:</i> | | | |
| State Administrative Matching Grants for SNAP | G-89-20-1152/G-1011-11-5118 | 10.561 | \$1,529,696 |
| ARRA Food Assistance State Administrative Matching Grant | G-89-20-1152/G-1011-11-5118 | | <u>75,588</u> |
| <i>Total - Supplemental Nutrition Assistance Program Cluster</i> | | | <u>1,605,284</u> |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| <i>Child Nutrition Program:</i> | | | |
| <i>Non-Cash Assistance (Food Distribution)</i> | | | |
| National School Lunch Program | N/A | 10.555 | 10,998 |
| <i>Cash Assistance:</i> | | | |
| National School Lunch Program | N/A | 10.555 | <u>41,759</u> |
| <i>Total Child Nutrition Cluster</i> | | | <u>52,757</u> |
| Total United States Department Of Agriculture | | | <u>1,658,041</u> |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Passed through the Ohio Department of Development:</i> | | | |
| <i>Community Development Block Grants:</i> | | | |
| <i>Small Cities Program:</i> | | | |
| Community Development FY 07 | B-F-07-1CS-1 | 14.228 | 298,488 |
| Community Development FY 09 | B-F-09-1CS-1 | | 363,500 |
| Economic Development FY 10 | B-E-10-1CS-1 | | 180,000 |
| Economic Development FY 07 | B-E-07-1CS-1 | | 280,000 |
| Community Housing Improvement Program FY 08 | B-C-08-1CS-1 | | 132,736 |
| Neighborhood Stabilization Program FY 08 | B-Z-08-1CS-1 | | <u>1,428,857</u> |
| Subtotal - CFDA 14.228 | | | 2,683,581 |
| <i>Small Cities Program:</i> | | | |
| ARRA Water and Sanitary Sewer Program FY 09 | B-R-09-1CS-1 | 14.255 | 320,078 |
| <i>HOME Investment in Affordable Housing</i> | | | |
| HOME Investment in Affordable Housing FY 06 | M-06-DC-39-0202 | 14.239 | 22,280 |
| HOME Investment in Affordable Housing FY 08 | M-08-DC-39-0202 | | 87,690 |
| HOME Investment in Affordable Housing FY 09 | M-09-DC-39-0202 | | <u>33,455</u> |
| Subtotal - CFDA 14.239 | | | 143,425 |
| <i>Shelter Plus Care</i> | | | |
| Shelter Plus Care | OH0203C5E-070801 | 14.238 | 123,774 |
| Shelter Plus Care | OH0203C5E-070802 | | 63,267 |
| Shelter Plus Care | OH0163C5E-070800 | | 23,484 |
| Shelter Plus Care | OH0164C5E-070800 | | <u>45,054</u> |
| Subtotal - CFDA 14.238 | | | 255,579 |
| <i>Supportive Housing</i> | | | |
| Supportive Housing FY10 | OH16B10-7002 | 14.235 | 83,244 |
| Supportive Housing FY11 | OH16B10-7002 | | <u>6,463</u> |
| Subtotal - CFDA 14.238 | | | <u>89,707</u> |
| Total United States Department of Housing and Urban Development | | | <u>3,492,370</u> |
| UNITED STATES DEPARTMENT OF JUSTICE | | | |
| <i>Passed through the Ohio Office of Criminal Justice Services:</i> | | | |
| <i>Juvenile Accountability Incentive Block Grant</i> | | | |
| Juvenile Accountability Incentive Block Grant FY 10 | 2009-JB-011-A101 | 16.523 | 18,778 |
| Juvenile Accountability Incentive Block Grant FY 11 | 2009-JB-DMC-B083 | | <u>1,801</u> |
| Subtotal - CFDA 16.523 | | | 20,579 |
| <i>Edward Byrne Memorial Justice Assistance Grant Program - Drug Task Force</i> | | | |
| | 2009-JG-A01-6446 | 16.579 | 149,884 |
| <i>Passed through the Ohio Attorney General's Office:</i> | | | |
| <i>Crime Victims Assistance Program</i> | | | |
| Crime Victims Assistance Program | 09VAGENE023T | 16.575 | 72,897 |
| Crime Victims Assistance Program | 10VAGENE023T | | 24,299 |
| Crime Victims Assistance Program | 09SAGENE023T | | 7,043 |
| Crime Victims Assistance Program | 10SAGENE023T | | <u>2,347</u> |
| Subtotal - CFDA 16.575 | | | <u>106,586</u> |
| Total United States Department Of Justice | | | <u>277,049</u> |

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

(Continued)

| FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title | Pass Through Entity Number | Federal CFDA Number | Expenditures |
|--|----------------------------------|---------------------------|------------------|
| UNITED STATES DEPARTMENT OF HOMELAND SECURITY | | | |
| <i>Passed through the Ohio Emergency Management Agency:</i> | | | |
| Homeland Security Grant Program FY 08 | 14402 | 97.067 | 48,935 |
| Homeland Security Grant Program FY 07 | 6957 | | 190,665 |
| Subtotal - CFDA 97.067 | | | <u>239,601</u> |
| Emergency Management Performance Grant FY 09 | 16083 | 97.042 | 53,122 |
| Emergency Management Performance Grant FY 10 | 24184 | | 39,344 |
| Subtotal - CFDA 97.042 | | | <u>92,466</u> |
| Total United States Department of Homeland Security | | | <u>332,067</u> |
| UNITED STATES DEPARTMENT OF EDUCATION | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| <i>Special Education Cluster:</i> | | | |
| Special Education Grants to States - IDEA, Part B | 0662666BSF10P | 84.027 | 57,603 |
| ARRA Special Education (IDEA Part B), Recovery Act | N/A | 84.391 | 53,794 |
| Special Education - Preschool Grants (IDEA Preschool) | PG-S1-2010P | 84.173 | 17,153 |
| <i>Total - Special Education Cluster</i> | | | <u>128,549</u> |
| Total United States Department of Education | | | <u>128,549</u> |
| UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed through the Ohio Department of Aging/District XI Area Agency on Aging:</i> | | | |
| <i>Aging Cluster:</i> | | | |
| Special Programs for the Aging-Title III-B - Grants for Supportive Services and Senior Centers | N/A | 93.044 | 34,621 |
| Special Programs for the Aging: | | | |
| Title IIIC-1 Grant | N/A | 93.045 | 195,036 |
| Title IIIC-2 Grant | N/A | | 164,323 |
| Subtotal - CFDA 93.045 | | | <u>359,359</u> |
| Nutrition Services Incentive Program | N/A | 93.053 | 95,697 |
| <i>Total Aging Cluster</i> | | | <u>489,677</u> |
| <i>Passed through the Ohio Department of Mental Health:</i> | | | |
| Block Grants for Community Mental Health Services | 78-10 | 93.958 | 12,237 |
| Block Grants for Community Mental Health Services | 78-11 | | 62,474 |
| Subtotal - CFDA 93.958 | | | <u>74,711</u> |
| Child Care Mandatory and Matching Funds | 78-10 | 93.596 | 39,994 |
| Child Care Mandatory and Matching Funds | 78-11 | | 12,289 |
| Subtotal - CFDA 93.596 | | | <u>52,283</u> |
| Children's Health Insurance Program | 78-10 | 93.767 | 357,980 |
| Children's Health Insurance Program | 78-11 | | 179,777 |
| Subtotal - CFDA 93.767 | | | <u>537,757</u> |
| Medical Assistance Program - Title XIX | 78-10 | 93.778 | 3,653,697 |
| Medical Assistance Program - Title XIX | 78-11 | | 2,230,874 |
| Subtotal - CFDA 93.778 | | | <u>5,884,571</u> |
| ARRA Medical Assistance Program - Title XIX | 78-10 | 93.778 | 578,718 |
| ARRA Medical Assistance Program - Title XIX | 78-11 | | 335,510 |
| Subtotal - CFDA 93.778 - ARRA | | | <u>914,228</u> |

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

(Continued)

| FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title | Pass Through Entity Number | Federal CFDA Number | Expenditures |
|---|----------------------------------|---------------------------|------------------|
| Social Services Block Grant - Title XX | MH-45-05 FY10 | 93.667 | 86,247 |
| Social Services Block Grant - Title XX | MH-45-05 FY11 | | 79,137 |
| Subtotal - CFDA 93.667 | | | <u>165,384</u> |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i> | | | |
| Ohio Department of Alcohol and Drug Addiction Services | 78-10 | 93.959 | 405,557 |
| Block Grants for Prevention and Treatment of Substance Abuse | 78-11 | | 230,169 |
| Subtotal - CFDA 93.959 | | | <u>635,726</u> |
| Children's Health Insurance Program | 78-10 | 93.767 | 46,322 |
| Children's Health Insurance Program | 78-11 | | 18,400 |
| Subtotal - CFDA 93.767 | | | <u>64,722</u> |
| SAMHSA Grant | 5H79SP013137-05 | 93.276 | 87,846 |
| Substance Abuse and Mental Health Services Projects | 1H79TIO19565-01 | 93.243 | 55,063 |
| Medical Assistance Program - Title XIX | 78-10 | 93.778 | 854,586 |
| Medical Assistance Program - Title XIX | 78-11 | | 417,446 |
| Subtotal - CFDA 93.778 | | | <u>1,272,032</u> |
| ARRA Medical Assistance Program - Title XIX | 78-10 | 93.778 | 135,194 |
| ARRA Medical Assistance Program - Title XIX | 78-11 | | 62,078 |
| Subtotal - CFDA 93.778 ARRA | | | <u>197,272</u> |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| <i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i> | | | |
| Medical Assistance Program - Title XIX - Medicaid I/O and Level One Waiver FY10 | 78-10 | 93.778 | 847,093 |
| Medical Assistance Program - Title XIX - Medicaid I/O and Level One Waiver FY09 | 78-09 | | 274,776 |
| Med Assist. Prog - EFMAP - Title XIX - Medicaid I/O and Level One Waiver FY10 | 78-10 | | 157,449 |
| Med Assist. Prog - EFMAP - Title XIX - Medicaid I/O and Level One Waiver FY09 | 78-09 | | 123,505 |
| Med Assist. Prog - EFMAP - Title XIX - Medicaid I/O and Level One Waiver FY08 | 78-08 | | 231,999 |
| Medicaid - Homemaker Care FY10 | 78-10 | | 2,437 |
| Medical Assistance Program - EFMAP - TCM - Title XIX FY10 | 78-10 | | 86,933 |
| Medical Assistance Program - EFMAP - TCM - Title XIX FY09 | 78-09 | | 56,772 |
| Medical Assistance Program - TCM - Title XIX FY10 | 78-10 | | 489,524 |
| Medical Assistance Program - TCM - Title XIX FY09 | 78-09 | | 172,925 |
| Subtotal - CFDA 93.778 | | | <u>2,443,411</u> |
| Social Services Block Grant - Title XX | - | 93.667 | 219,935 |
| Work Incentives Planning and Assistance Program | - | 96.008 | 3,633 |
| State Children's Health Insurance Program - Title XXI FY 10 | 45-10 | 93.767 | 5,140 |
| State Children's Health Insurance Program - Title XXI FY 09 | 45-09 | | 310 |
| Subtotal - CFDA 93.767 | | | <u>5,450</u> |
| <i>Passed through Ohio Department of Job and Family Services:</i> | | | |
| Title IV-B | 08-H318 | 93.645 | 126,831 |
| Title IV-E Independent Living Initiatives | 08-H329 | 93.674 | 32,524 |
| Emergency Services Assistance Reimbursement | G-89-20-1152/G-1011-11-5118 | 93.556 | 102,938 |
| Temporary Assistance for Needy Families (TANF) State Programs FY10 | G89-20-1152/G-1011-11-5118 | 93.558 | 1,510,252 |
| Temporary Assistance for Needy Families (TANF) State Programs FY09 | G89-20-1152/G-1011-11-5118 | | 4,772,353 |
| Subtotal - CFDA 93.558 | | | <u>6,282,605</u> |
| ARRA - Temporary Assistance for Needy Families Youth Stimulus | G89-20-1152/G-1011-11-5118 | 93.714 | 739,718 |
| <i>Child Care Cluster:</i> | | | |
| Child Care and Development Block Grant | G89-20-1152/G-1011-11-5118 | 93.575 | 29,833 |
| Child Care Mandatory and Matching Funds of the Child Care FY10 | G89-20-1152/G-1011-11-5118 | 93.596 | 329,673 |
| Total Child Care Cluster | | | <u>359,506</u> |

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

| FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title | Pass Through Entity Number | Federal CFDA Number | Expenditures |
|--|---|------------------------------------|---------------------|
| Child Support Enforcement FY10 | G89-20-1152/G-1011-11-5118 | 93.563 | 1,509,218 |
| Child Support Enforcement FY09 | G89-20-1152/G-1011-11-5118 | | 728,565 |
| ARRA Child Support Enforcement FY10 | G89-20-1152/G-1011-11-5118 | | 161,915 |
| ARRA Child Support Enforcement FY09 | G89-20-1152/G-1011-11-5118 | | 641,929 |
| Subtotal - CFDA 93.563 | | | <u>3,041,627</u> |
| Foster Care - Title IV-E | G89-20-1152/G-1011-11-5118 | 93.658 | 2,824,039 |
| ARRA Foster Care - Title IV-E | G89-20-1152/G-1011-11-5118 | | 160,772 |
| Subtotal CFDA 93.658 | | | <u>2,984,811</u> |
| Adoption Assistance | G89-20-1152/G-1011-11-5118 | 93.659 | 2,423,524 |
| Social Services Block Grant - Title XX FY10 | G89-20-1152/G-1011-11-5118 | 93.667 | 368,759 |
| Social Services Block Grant - Title XX FY09 | G89-20-1152/G-1011-11-5118 | | 591,524 |
| Subtotal CFDA 93.667 | | | <u>960,283</u> |
| <i>Medicaid Cluster:</i> | | | |
| Medicaid FY 10 | G89-20-1152/G-1011-11-5118 | 93.778 | 1,242,846 |
| Medicaid FY 09 | G89-20-1152/G-1011-11-5118 | | 1,298,969 |
| <i>Total Medicaid Cluster</i> | | | <u>2,541,815</u> |
| <i>Passed through the Ohio Secretary of State</i> | | | |
| H.A.V.A. Title II | N/A | 90.401 | 1,262 |
| Voting Access for Individuals with Disabilities | N/A | 93.617 | <u>4,015</u> |
| Total United States Department of Health and Human Services | | | <u>32,705,162</u> |
| UNITED STATES DEPARTMENT OF LABOR | | | |
| <i>Passed through the Ohio Department of Jobs and Family Services:</i> | | | |
| <i>Employment Service Cluster:</i> | | | |
| Employment Service - Wagner Peysner One Stop Resource Sharing | N/A | 17.207 | 59,612 |
| Disabled Veterans' Outreach Program | N/A | 17.801 | 15,264 |
| Local Veterans' Employment Representative Program | N/A | 17.804 | <u>1,233</u> |
| <i>Total Employment Service Cluster</i> | | | 76,109 |
| <i>Workforce Investment Act (WIA) Cluster:</i> | | | |
| Workforce Investment Act - Adult | N/A | 17.258 | 637,523 |
| ARRA Workforce Investment Act - Stimulus Ohio Learn | N/A | | 387,396 |
| ARRA Workforce Investment Act - Stimulus Project Hire | N/A | | 25,000 |
| ARRA Workforce Investment Act - Stimulus Adult | N/A | | 90,456 |
| Workforce Investment Act - Statewide One Stop Resource Sharing | N/A | | 586 |
| ARRA Workforce Investment Act - Adult Administrative | N/A | | 729 |
| Workforce Investment Act - Adult Administrative | N/A | | 10,432 |
| Subtotal - CFDA 17.258 | | | <u>1,152,123</u> |
| Workforce Investment Act - Youth | N/A | 17.259 | 623,207 |
| ARRA Workforce Investment Act - Stimulus Youth | N/A | | 0 |
| Workforce Investment Act - Youth Administrative | N/A | | 5,359 |
| ODOD Incumbent Worker Allocation | N/A | | 0 |
| Subtotal - CFDA 17.259 | | | <u>628,567</u> |
| Workforce Investment Act - NEG Ohio 19 Auto Allocation | N/A | 17.260 | 68,150 |
| Workforce Investment Act - NEG Ohio 19 Auto | N/A | | 154,050 |
| ARRA Workforce Investment Act - Rapid Response Stimulus | N/A | | 39,135 |
| Workforce Investment Act - Rapid Response | N/A | | 285,854 |
| Workforce Investment Act - Dislocated Workers | N/A | | 1,103,951 |
| ARRA Workforce Investment Act - Stimulus Dislocated Workers | N/A | | 52,983 |
| ARRA Workforce Investment Act - Dislocated Workers - Administration | N/A | | 45,633 |
| Workforce Investment Act - Dislocated Workers - Administration | N/A | | 90,491 |
| Subtotal - CFDA 17.260 | | | <u>1,840,248</u> |
| <i>Total WIA Cluster</i> | | | <u>3,620,938</u> |
| Total United States Department of Labor | | | <u>3,697,047</u> |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | | | |
| <i>Passed through the Ohio Department of Transportation:</i> | | | |
| <i>Highway Planning and Construction Cluster:</i> | | | |

FINANCIAL CONDITION
TRUMBULL COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

| FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title | Pass Through Entity Number | | Federal CFDA Number | Expenditures |
|--|----------------------------------|------|---------------------------|--------------------------|
| TRU West Park Avenue | 23460 | 2009 | 20.205 | 12748 |
| Trumbull County Sign Upgrade | 87498 | | | 49,902 |
| Warren 16 | 82408 | 2010 | | 8,295 |
| | 82408 | 2009 | | 62,292 |
| FAR15 | 82418 | | | 16,161 |
| HSIP Crash Study | 84940 | | | 14,591 |
| Warren Sharon/Howland Wilson | 79846 | | | 2,341 |
| Newton 17 | 82409 | | | 65,792 |
| NCY1 | 82420 | 2010 | | 73,056 |
| | 82420 | 2009 | | 54,492 |
| Hoagland Blackstub | 82730 | | | 3,360 |
| <i>Total Highway Planning and Construction Cluster</i> | | | | 363,031 |
| Capital Assistance Program for Elderly Persons and Persons with Disabilities | CRD 0083 003054 | | 20.513 | 25,434 |
| Total United States Department of Transportation | | | | 388,465 |
| UNITED STATES ENVIRONMENTAL PROTECTION AGENCY | | | | |
| <i>Passed through the Ohio Environmental Protection Agency:</i> | | | | |
| ARRA Water Pollution Control Funds | N/A | | 66.458 | 112,152 |
| Totals | | | | <u>42,790,901</u> |

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

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

The County passes certain federal awards received from Trumbull County Planning Commission, Trumbull County Prosecutor, Trumbull County Board of Mental Retardation and Developmentally Disadvantaged, and Trumbull County Mental Health Recovery Board to other governments or not-for-profit agencies (sub-recipients). As Note A describes, the County reports expenditures of Federal awards to sub-recipients when paid in cash.

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

NOTE C - 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 D – FOOD DONATION PROGRAM

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

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) 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. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money and administrative costs are recorded as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property and by other guarantees. At December 31, 2010, the gross amount of loans outstanding under this program was \$1,402,132.

NOTE F - MATCHING REQUIREMENTS

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

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010
(Continued)**

NOTE G – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES ADJUSTMENT

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Trumbull County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

| Child Care Cluster | CFDA # | Pass through # | 2009 Federal Expenditures Reported | July 2010 Adjustment | Adjusted 2009 Federal Expenditures Reported |
|--|---------------|-----------------------------|---|-----------------------------|--|
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | G-89-20-115216-1011-11-5118 | \$3,924,539 | (\$638,870) | \$3,285,669 |
| Total | | | \$3,924,539 | (\$638,870) | \$3,285,669 |

NOTE H – HIGHWAY PLANNING AND CONSTRUCTION GRANT

The Ohio Department of Transportation provides funding to Trumbull County through its Highway Planning and Construction Grant. (CFDA Number 20.205) The County expended \$129,532 of Highway Planning and Construction Grant funds which were not reported in the 2009 Federal Awards Expenditures Schedule. The amounts below reflect the omissions.

| Grant Number | Expenditure Amount |
|---------------------|---------------------------|
| 23460 | \$ 12,748 |
| 82408 | 62,292 |
| 82420 | 54,492 |
| Total | \$129,532 |

These expenditures are reported in the 2010 Federal Awards Expenditures Schedule.



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, the major funds, and the aggregate remaining fund information of Trumbull County, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairhaven Industries Inc., the discretely presented component unit, as described in our opinion of the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and other matters that that auditor separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 21, 2011.

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

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

June 28, 2011



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Trumbull County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Trumbull County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Trumbull County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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

Voinovich Government Center / 242 Federal Plaza W. / Suite 302 / Youngstown, OH 44503-1293
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A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated September 21, 2011.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Trumbull County (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 28, 2011 which indicated we did not audit the financial statements of Fairhaven Industries Inc, and in our opinion, as it relates to the amounts included for Fairhaven Industries Inc., is based on the report of their auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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 used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

September 21, 2011, except for the federal awards expenditures schedule dated June 28, 2011.

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010**

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|--|---|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unqualified |
| <i>(d)(1)(ii)</i> | Were there any material control weaknesses reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iii)</i> | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material internal control weaknesses reported for major federal programs? | No |
| <i>(d)(1)(iv)</i> | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion | Unqualified |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under § .510(a)? | No |
| <i>(d)(1)(vii)</i> | Major Programs (list): | Temporary Assistance for Needy Families CFDA 93.558; Child Support Enforcement CFDA 93.563; Medicaid CFDA 93775, 93.777, and 93778 Community Development Block Grant CFDA 14.228 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A/B Programs | Type A: > \$ 1,283,727 Type B: > \$ 128,373 |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | Yes |

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2010**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|-----------------------|---|--------------------------|--|
| 2009-001 | An expenditure made with Supportive Housing Program Grant funds was questioned in the amount of \$28,283. The purpose of the expenditure was to establish a reserve fund. | Yes – cost was refunded. | Questioned cost no longer valid. |

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TRUMBULL COUNTY OHIO CAFR

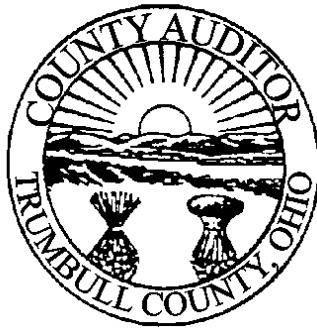


COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010

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

Trumbull County OHIO

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



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

Mark Delfrate, CPA, CGFM
Chief Deputy Auditor

Prepared by the Trumbull County Auditor's Office

Trumbull County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2010
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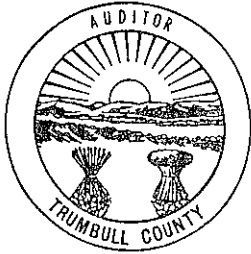
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ADRIAN S. BIVIANO, CPA
TRUMBULL COUNTY AUDITOR

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

June 28, 2011

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

The Honorable Sam C. Lamancusa
Trumbull County Treasurer

Citizens of Trumbull County:

It is my pleasure to present Trumbull County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010.

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

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

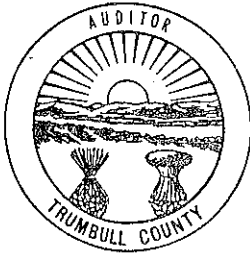
This document represents full disclosure of all Trumbull County's financial activities during the aforementioned year. The Trumbull County Auditor's office, unless otherwise noted, takes full responsibility for the data contained herein. We believe that the report has been prepared in a manner which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

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

Yours sincerely,

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

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ADRIAN S. BIVIANO, CPA
TRUMBULL COUNTY AUDITOR

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

June 28, 2011

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

Citizens of Trumbull County:

I am pleased to submit the comprehensive annual financial report of Trumbull County for the year ended December 31, 2010.

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

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

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

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

The County and the Form of Government

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

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

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

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

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

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

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

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

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four-year terms, are the County Auditor, County Treasurer, County Prosecutor, County Engineer, Coroner, Clerk of Courts, County Recorder and Sheriff. Common Pleas Judges, including the Domestic Relations, Juvenile Court and Probate Court Judges, are also elected on a County-wide basis and serve six-year terms. Court of Appeals Judges are elected on a district-wide basis by the electors of the Counties included in the district for a six-year term.

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

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

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

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

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

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

Administration of the Justice System

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

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

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

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

Industry, Commerce and Economic Development

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. Average employment in the County rose from 86,243 in 1983 to 92,400 in 2010.

Since 1983, Trumbull County has assisted businesses expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County has taken advantage of State of Ohio programs such as the Enterprise Zone Program, which permits ad valorem property tax abatements for new real property, the Community Development Block Grant (CDBG) Program, which provides funds to create jobs for low and moderate income persons and Foreign Trade Zones (FTZ) which allowed for reducing trade and tariff costs for local companies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Income

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

Housing

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

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

Sanitary Engineer - Water and Sewer

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

Long-term financial planning

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

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

Relevant Financial Policies

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

Acknowledgments

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

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

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

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

Sincerely,



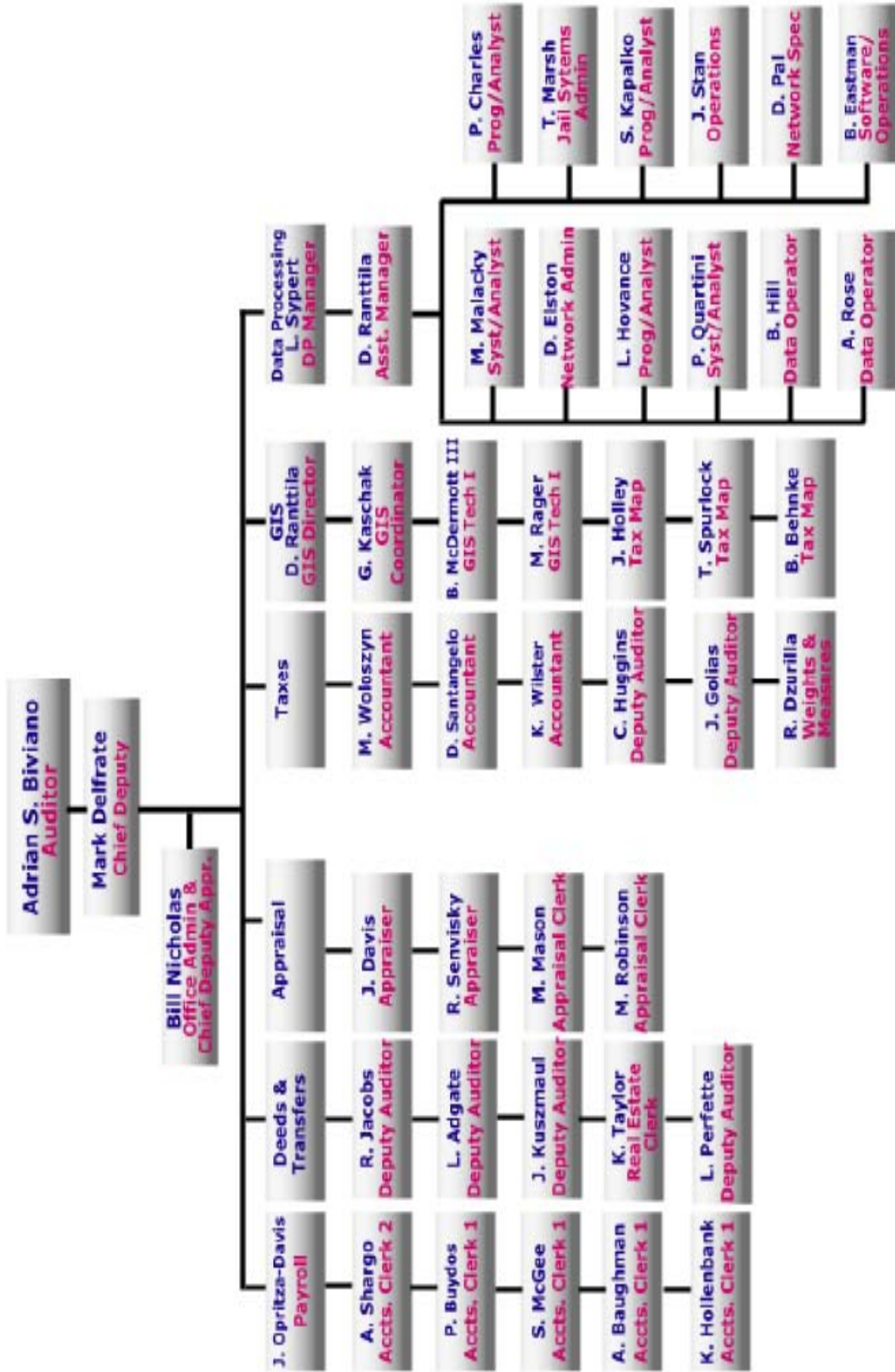
Adrian S. Biviano, MBA, CPA, CGFM
Trumbull County Auditor

Trumbull County, OHIO

**ELECTED OFFICIALS
DECEMBER 31, 2010**

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

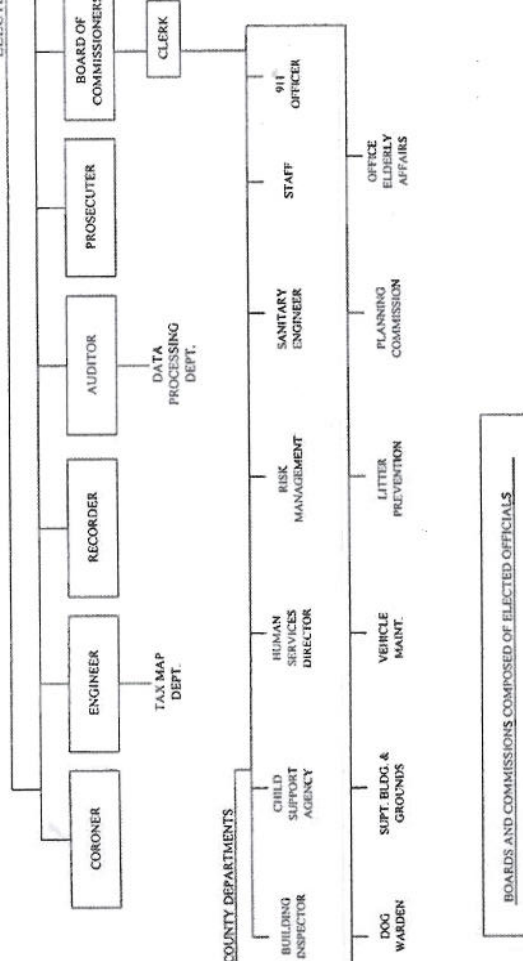
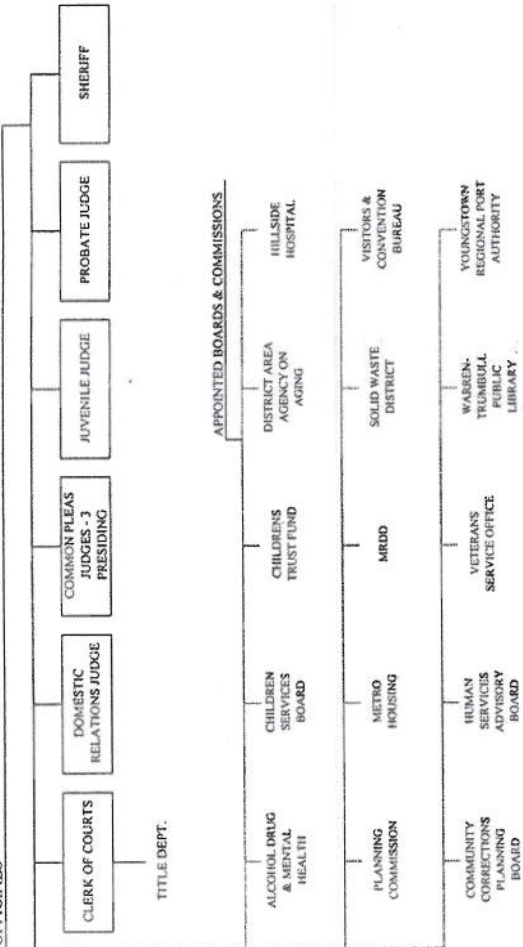
TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATION CHART



TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF TRUMBULL COUNTY

ELECTED OFFICIALS



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Trumbull County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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



President

Executive Director



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Trumbull County
160 High Street
Warren, Ohio 44481

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries, Inc., which represent 100% of the assets and 100% of the revenues of the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Fairhaven Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof, and the respective budgetary comparisons for the General, Public Assistance, County Board of Mental Retardation, Children Services, and Community Mental Health Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Voinovich Government Center, 242 Federal Plaza W. Suite 302, Youngstown, Ohio 44503-1293
Phone: 330-797-9900 or 800-443-9271 Fax: 330-797-9949

www.auditor.state.oh.us

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

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



Dave Yost
Auditor of State

June 28, 2011

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

The discussion and analysis of Trumbull County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 are as follows:

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

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2010?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

(Table 1)
Net Assets

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

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

(Table 1) (continued)
Net Assets

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

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

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

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

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

In order to further understand what makes up the changes in net assets for the current year, the following gives readers further details regarding the results of activities for 2010 and 2009.

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

(Table 2)
Changes in Net Assets

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

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

The County experienced an increase in sales tax collections.

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

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

Financial Analysis of the Government's Funds

Governmental Funds – The focus of the County's governmental-type activities is to provide information on near-term receipts, disbursements, and balances of expendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$66,939,096. \$56,333,608 of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. Despite increased revenues, the general fund saw a decrease in fund balance as expenditures and transfers out continued to outpace revenues.

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

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

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

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

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

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

General Fund Budgeting Highlights

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

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

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2010 values compared to 2009.

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

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

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

Debt

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

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

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

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

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

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

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

The County continues to monitor its outstanding debt. Information relative to notes and long-term debt is identified in Note 17 and Note 18 of the basic financial statements.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report and requests for additional financial information should be addressed to Adrian S. Biviano, Trumbull County Auditor, 160 High St. N.W. Warren, Ohio 44481.

Trumbull County, Ohio
Statement of Net Assets
December 31, 2010

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

See accompanying notes to the basic financial statements

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

| | Program Revenues | | | |
|---|----------------------|---|---------------------------------------|-------------------------------------|
| | Expenses | Charges for Services, Sales, and Assessments | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$25,116,059 | \$8,869,016 | \$5,042,410 | \$541,586 |
| Judicial | 12,835,993 | 4,006,581 | 1,161 | 68,379 |
| Public Safety | 20,067,013 | 4,656,539 | 5,204,346 | 0 |
| Public Works | 12,853,122 | 198,466 | 12,429,352 | 0 |
| Health | 40,458,691 | 497,719 | 25,486,987 | 0 |
| Human Services | 44,561,525 | 2,235,048 | 30,613,227 | 0 |
| Economic Development and Assistance | 223,826 | 0 | 513,958 | 0 |
| Interest and Fiscal Charges | 1,924,255 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>158,040,484</u> | <u>20,463,369</u> | <u>79,291,441</u> | <u>609,965</u> |
| Business-Type Activities: | | | | |
| Water | 4,120,596 | 4,624,955 | 0 | 2,013 |
| Sewer | 11,219,899 | 11,887,269 | 0 | 2,558,337 |
| <i>Total Business-Type Activities</i> | <u>15,340,495</u> | <u>16,512,224</u> | <u>0</u> | <u>2,560,350</u> |
| <i>Total - Primary Government</i> | <u>\$173,380,979</u> | <u>\$36,975,593</u> | <u>\$79,291,441</u> | <u>\$3,170,315</u> |
| Component Unit | | | | |
| Fairhaven Sheltered Workshop, Inc. | <u>\$2,910,969</u> | <u>\$393,270</u> | <u>\$2,472,946</u> | <u>\$0</u> |
| General Revenues | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | | | | |
| County Board of Developmental Disabilities | | | | |
| Community Mental Health | | | | |
| Children Services | | | | |
| Senior Citizens Levy | | | | |
| Permissive Sales Tax Levied for: | | | | |
| General Purposes | | | | |
| Bond Retirement | | | | |
| Grants and Entitlements not Restricted to Specific Programs | | | | |
| Interest | | | | |
| Other | | | | |
| <i>Total General Revenues</i> | | | | |
| Transfers | | | | |
| <i>Total General Revenues and Transfers</i> | | | | |
| Change in Net Assets | | | | |
| <i>Net Assets Beginning of Year - Restated (See Note 3)</i> | | | | |
| <i>Net Assets End of Year</i> | | | | |

See accompanying notes to the basic financial statements

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

Trumbull County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2010*

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

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2010*

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

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

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

See accompanying notes to the basic financial statements

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

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

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2010

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

(continued)

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

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

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

871,141

Net assets of business-type activities

\$73,251,307

See accompanying notes to the basic financial statements

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

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

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net revenue of the internal service funds reduces expenses in the business-type activities.

85,180

Change in net assets of business-type activities

\$3,975,225

See accompanying notes to the basic financial statements

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

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

(continued)

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

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

Noncash Capital Financing Activities

During 2010, various grantors paid \$2,320,403 directly to contractors on behalf of the sewer enterprise fund. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

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

See accompanying notes to the basic financial statements

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

Note 1 - Reporting Entity

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

Reporting Entity

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes.

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

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

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

The County participates in a joint venture, jointly governed organizations, risk sharing pool and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the County Risk Sharing Authority, Inc. (CORSA), the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board and the Trumbull County Metropolitan Park District. These organizations are presented in Notes 15, 22, 23 and 24 to the basic financial statements.

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

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

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

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities

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

generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Basis of Accounting

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

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

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

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

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

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

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

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

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

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

Cash and Cash Equivalents

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

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

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

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

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

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

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

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

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

Inventory

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

Restricted Assets

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

Capital Assets

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

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

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

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

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

Interfund Balances

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

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

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

Compensated Absences

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

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

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

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

Bond Issuance Costs

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

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

Bond Premium

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

Deferred Loss on Refunding

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance Reserves

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

Net Assets

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

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

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

Operating Revenues and Expenses

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

Contributions of Capital

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

Internal Activity

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

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

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

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

Extraordinary and Special Items

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

Estimates

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

Budgetary Process

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

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

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

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

Change in Accounting Principles

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

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

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

Restatement of Net Assets

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

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

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

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

Note 4 – Deficit Funds

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

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

The special revenue fund deficit is caused by revenues being insufficient to cover expenditures on the modified accrual basis of accounting. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur. Management is currently analyzing the telephone rotary internal service fund operations to determine appropriate action to alleviate the deficit.

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

Note 5 - Budgetary Basis of Accounting

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

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

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

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

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

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

Note 6 - Deposits and Investments

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

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

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

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

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

are rated in the highest qualification established by two nationally recognized standard rating service, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;

- b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.

- 10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.

- 11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.

- 12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$11,036,648 of the County's bank balance of \$47,219,997 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

Investments

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

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

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

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

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

Note 7 - Property Taxes

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

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

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

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

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

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2010, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes, and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period are not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and as a revenue while on a modified accrual basis the revenue is deferred.

Note 8 - Permissive Sales and Use Tax

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

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

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

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

Note 9 - Receivables

Receivables at December 31, 2010, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, alimony and child support, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. All receivables, except property taxes, special assessments, and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

| | Accounts Receivable | Estimated Uncollectible | Net Receivable |
|---------------------------|------------------------|----------------------------|-------------------|
| Alimony and Child Support | \$32,880,866 | \$19,228,730 | \$13,652,136 |

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

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

A summary of the principal items of intergovernmental receivables follows:

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

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

Note 10 - Grants

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

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

Note 11 - Compensated Absences

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

Note 12 – Capital Leases

The County has existing leases for a street sweeper, two vehicles, and many copiers. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, “Accounting for Leases,” and have been recorded on the government-wide statements. The equipment has been capitalized in the amount of \$493,687, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

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

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

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

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

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

Note 13 - Capital Assets

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

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

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

* Depreciation expense was charged to governmental activities as follows:

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

Note 14 – Pending Litigation

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

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

Note 15 - Joint Venture

The Geauga/Trumbull Solid Waste District (the District), formerly the Joint Solid Waste District, is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District has \$550,000 outstanding debt associated with this joint venture. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed in 2010. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Note 16 - Risk Management

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

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

| | |
|---|-------------|
| General Liability | \$1,000,000 |
| Law Enforcement Liability | 1,000,000 |
| Public Officials Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Building and Contents - Actual Cash Value | 275,895,120 |
| Other Property Insurance: | |
| Extra Expense | 1,000,000 |
| Flood and Earthquakes | 100,000,000 |
| Valuable Papers | 1,000,000 |
| Comprehensive Boiler and Machinery | 100,000,000 |
| Crime Coverage | 1,000,000 |
| Excess Liability | 1,000,000 |

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the hospitalization internal service fund. Specific stop loss threshold covered per person of \$125,000 and \$1,000,000 annual maximum per covered person. Incurred but not reported claims of \$683,282 have been accrued as a liability based on a review of January, 2011 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2010, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2009 and 2010 were:

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

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

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

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

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

Note 17 – Short-Term Obligations

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

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

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

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

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

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

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

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

Note 18 - Long Term Debt

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

| Debt Issue | Interest Rate | Original Issue | Year Of Maturity |
|--|---------------|----------------|------------------|
| Business-Type Activities | | | |
| <i>General Obligation Bonds:</i> | | | |
| Water Project - 2004 | 1.5 to 3.37 % | \$192,003 | 2014 |
| Wastewater Treatment Plant - 2004 | 1.5 to 3.37 | 740,000 | 2014 |
| Weathersfield Hilltop Sewer - 2004 | 1.5 to 4.20 | 235,000 | 2023 |
| Sewer District Improvement - Elm Road - 1999 | 6.0 | 22,500 | 2019 |
| Brookfield Wastewater - 2010 | 2.0 - 3.0 | 310,000 | 2015 |
| Sanitary Equipment - 2010 | 2.0 - 3.0 | 160,000 | 2015 |
| <i>Revenue Bonds:</i> | | | |
| Hilltop Sanitary Sewer - 2003 | 4.25 | 1,856,000 | 2043 |
| Shannon Road Sanitary Sewer - 2006 | 4.25 | 900,000 | 2046 |
| McKinley Heights Sewer - 2008 | 4.38 | 674,000 | 2048 |
| <i>OPWC Loans:</i> | | | |
| Logan Arms Sewer Replacement - 2002 | 0.00 | 80,530 | 2017 |
| Newton Manor Sewer Replacement - 2005 | 0.00 | 308,780 | 2025 |
| 5th Avenue Pump Station Replacement - 2001 | 0.00 | 283,495 | 2023 |
| Water Project - 1995 | 0.00 | 277,045 | 2015 |
| Youngstown/Warren Regional Airport Waterline Project - 2002 | 0.00 | 194,567 | 2022 |
| Warren Township Meadowbrook Waterline Project - 2002 | 0.00 | 118,126 | 2023 |
| Kings Graves Waterline Project - 2004 | 0.00 | 274,900 | 2024 |
| Champion Water Tower - 2009 | 0.00 | 708,671 | 2030 |

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

| Debt Issue | Interest Rate | Original Issue | Year Of Maturity |
|--|---------------|----------------|------------------|
| Business - Type Activies (continued) | | | |
| <i>OWDA Loans:</i> | | | |
| Mosquito Creek Sewer - 1987 | 10.54 % | \$8,548,133 | 2011 |
| Stewart Sharon Road Sewer - 2009 | 10.54 | 275,341 | 2029 |
| Scott Street Sanitary Sewer - 2009 | 10.54 | 236,830 | 2029 |
| Mosquito Creek Digester Air System - 2009 | 4.26 | 370,558 | 2029 |
| Sampson Drive Sewer Improvements - 2009 | 3.76 | 96,291 | 2029 |
| March Avenue Sewer Improvements - 2009 | 3.76 | 603,701 | 2029 |
| State Road Avenue Sewer Improvements - 2009 | 3.76 | 770,063 | 2029 |
| East Central Bazetta Sewer Improvements - 2009 | 3.76 | 1,576,415 | 2029 |
| Lakeshore Sewer Improvements - 2009 | 3.76 | 1,507,698 | 2029 |
| Little Squaw Creek Interceptor - 2009 | 3.75 | 613,827 | 2029 |
| Brookfield Center Phase II Sanitary Sewers - 2010 | 3.34 | 177,369 | 2030 |
| Golf and Wintergreen Sanitary Sewers - 2010 | 3.34 | 454,616 | 2030 |
| Bedford Road Sanitary Sewer - 2010 | 0.00 | 62,717 | 2030 |
| West Bolindale Sanitary Sewer - 2010 | 0.00 | 96,873 | 2030 |
| Champion Water Tower - 2009 | 4.26 | 761,292 | 2029 |
| <i>Notes Payable</i> | | | |
| Little Squaw Creek Sewer Phase II - 2009 | 2.75 | 525,000 | 2011 |
| Governmental Activities | | | |
| <i>General Obligation Bonds:</i> | | | |
| Road and Sewer District Improvements - 2004 | 1.5 to 3.7 | 660,000 | 2017 |
| Agriculture and Family Education Center - 2004 | 1.5 to 4.25 | 1,745,000 | 2023 |
| Geographic Information Systems - 2004 | 1.5 to 3.375 | 2,580,000 | 2013 |
| West Hill Sewer Project - 2006 | 4.0 to 4.25 | 1,530,000 | 2026 |
| Belmont Avenue Water Main - 2006 | 4.0 to 4.25 | 305,000 | 2026 |
| Various Improvement Bonds - 2007 | 3.75 to 5.00 | 2,565,000 | 2026 |
| Park-Porter Building - 2008 | 3.0 to 5.0 | 3,640,000 | 2037 |
| Western Reserve Greenway - 2004 | 1.5 to 3.375 | 280,000 | 2023 |
| Jail Construction - 1995 | 4.5 to 5.85 | 13,364,906 | 2010 |
| Court of Appeals - 2001 | 3.25 to 5.2 | 2,230,000 | 2020 |
| County Administration Building - 2001 | 3.25 to 5.2 | 4,770,000 | 2020 |
| Brookfield Water Tank - 2001 | 3.25 to 5.2 | 355,000 | 2020 |
| Engineering Building - 2001 | 3.25 to 5.2 | 1,625,000 | 2020 |
| Computer Equipment - 2008 | 3.0 to 4.0 | 1,275,000 | 2017 |
| Brookfield Center South Sewer - 2008 | 3.0 to 5.0 | 160,000 | 2028 |
| Motor Vehicle Equipment - 2010 | 2.0 to 3.0 | 275,000 | 2015 |
| Computer Hardware and Software - 2010 | 2.0 to 3.0 | 985,000 | 2015 |
| <i>Special Assessment Bonds:</i> | | | |
| Water District Improvement - Johnson Park - 2004 | 1.5 to 3.7 | 305,000 | 2017 |
| Sewer District Improvement - Goist Lane Water Line- 2006 | 4.00 to 5.25 | 30,000 | 2026 |
| Sewer District Improvement - Elm Road - 1999 | 6.00 | 197,500 | 2019 |
| Water District Improvement - Logan Avenue - 1998 | 4.6 to 5.00 | 600,000 | 2018 |
| Water District Improvement - McKinley Heights - 1998 | 4.6 to 5.00 | 550,000 | 2018 |
| Sewer and Water Improvements - 2004 | 1.5 to 3.37 | 2,037,997 | 2014 |
| Water District Improvement - Logan Arms - 2001 | 3.4 to 5.25 | 220,000 | 2021 |

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

| Debt Issue | Interest Rate | Original Issue | Year Of Maturity |
|--|---------------|----------------|------------------|
| Governmental Activities (continued) | | | |
| <i>Revenue Bonds:</i> | | | |
| Devon Drive Sewer Project - 2008 | 3.0 to 4.5 % | \$350,460 | 2028 |
| Henn-Hyde Sewer Project - 2008 | 3.0 to 4.5 | 574,540 | 2028 |
| Water Meter Project - 2008 | 3.0 to 3.25 | 1,125,000 | 2013 |
| Southeast Water District - 2008 | 4.0 to 4.5 | 2,390,000 | 2028 |
| <i>OPWC Loans:</i> | | | |
| Precast Structure Project - 2002 | 0.00 | 400,000 | 2022 |
| North Road Reconstruction Project - 2007 | 0.00 | 680,000 | 2027 |
| Rehabilitation Project - 2005 | 0.00 | 281,352 | 2024 |
| Rehabilitation Project - 2005 | 0.00 | 265,245 | 2026 |
| Rehabilitation Project - 2005 | 0.00 | 400,000 | 2025 |
| Rehabilitation Project - 2006 | 0.00 | 347,128 | 2025 |
| <i>OWDA Loan - Mosquito Creek - 1987</i> | 10.54 | 3,422,483 | 2011 |

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

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

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

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

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

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

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

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

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

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

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

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

The balance of these loans is as follows:

Enterprise Funds

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

In 2004, the County defeased various bond issues both General Obligation and Special Assessment in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2010, \$3,100,521 of principal and interest on these bonds outstanding was considered defeased.

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

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

The Logan Arms Sewer Replacement, Newton Manor Sewer Replacement, Water Project, Youngstown/Warren Regional Airport Waterline Project, the Warren Township Meadowbrook Waterline Project, King Graves Waterline OPWC loans, the 5th Avenue Pump Station Replacement and Champion Water Tower will be paid with user charges from the sewer and water enterprise funds respectively. The Precast Structure Project Loan and the Rehabilitation Project will be paid from the motor vehicle gas tax special revenue fund.

The County has pledged future sales tax revenues to repay Governmental Revenue Bonds. The Revenue Bonds are payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the bonds are expected to require less than 3 percent of revenues. The total principal and interest remaining to be paid on the bonds is \$4,944,865. Principal and interest paid for the current year were \$526,438 and sales tax revenue was \$20,637,988.

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

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

The County has pledged future sewer revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2048. Annual principal and interest payments on the sewer debt are expected to require 17 percent of net revenues and 7 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$14,878,212. Principal and interest paid for the current year were \$1,657,483, total net revenues were \$3,236,543 and total revenues were \$12,155,359.

On March 22, 2010, the County issued \$525,000 of bond anticipation notes at a rate of 2.75 percent maturing on March 21, 2011. These notes were used for the Little Squaw Creek sewer project. The notes are backed by the full faith and credit of Trumbull County.

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

Business-Type Activities

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

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

Governmental Activities

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

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

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

The effects of the debt limitations described above at December 31, 2010, are an overall debt margin of \$66,238,229 an unvoted debt margin of \$16,360,675.

Industrial Development Revenue Bonds

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$14,945,000 at December 31, 2010, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

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

Note 19 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

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

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

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

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

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

State Teachers Retirement System

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771, or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

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

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

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

Note 20 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

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

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

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

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

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

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

State Teachers Retirement System

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

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

Note 21 – Interfund Transactions

Interfund Transfers

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

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

The general fund transfers to the public assistance special revenue fund were to cover the mandated share of program costs certified by the Ohio Department of Human Services (ODHS). The remaining general fund transfers were made to move unrestricted balances to support programs and projects accounted for in other nonmajor governmental funds. The county board of developmental disabilities special revenue fund transfer to the permanent improvement fund was for developmental disability capital improvement projects. The

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

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

Interfund Balances

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

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

Note 22 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

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

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

Family and Children First Council

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Developmental disabilities, Mental Health Board, Warren City School District, Trumbull County Children Services Board, Trumbull County Board of Health, Ohio Department of Youth Services, Trumbull County Common Pleas Court, Trumbull County Human Services, Western Reserve Care System, City of Warren, Trumbull County Educational Service Center and Trumbull County Mental Health Center. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. In 2010, the County did not contribute to the Family and Children First Council.

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

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Portage and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2010, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

Note 23 - Risk Sharing Pool

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

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

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

Note 24 - Related Organizations

Private Industry Council

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

Trumbull County Public Library

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2010.

Trumbull County Tourism Board

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

Trumbull County Metropolitan Park District (District)

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$75,000 from the County during 2010.

Note 25 - Related Party Transactions

During 2010, Trumbull County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Fairhaven Sheltered Workshop, Inc. Fairhaven Sheltered Workshop, a discretely presented component unit of Trumbull County, reported \$2,472,946 for such contributions. Fairhaven Sheltered Workshop recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

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

Note 26 - Subsequent Events

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

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

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

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

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

Note 27 - Fairhaven Sheltered Workshop, Inc.

Summary of Significant Accounting Policies

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

Income Taxes

The Organization is a publicly-supported nonprofit organization as described in Section 501 (c) (3) of the Internal Revenue Code and is exempt from federal, state and local income taxes and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, Fairhaven Industries, Inc. has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509 (a) of the Internal Revenue Code. There was no unrelated business income for 2010 or 2009.

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

Method of Accounting

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

Basis of Presentation

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

Public Support and Revenue

The Organization's major source of income is from sales and services to the public and companies. The Organization grants credit to customers on open account (no collateral required), who are generally located in Northeast Ohio. Contributions from the general public are nominal. In addition, the Organization receives support from the Trumbull County 169 Board to cover some of the program costs. These costs, totaling \$2,472,946 as calculated by the 169 Board, are included in the statement of activities as support and in-kind contributions.

Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

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

Investments

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

Accounts Receivable

Accounts receivable represent amounts due from charge contracts for services. Substantially all amounts are considered collectible by management. An allowance for bad debts has not been established because it is not considered material.

Capital Assets

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

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

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

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

Advertising Costs

Advertising costs are charged to operations in the year incurred and totaled \$794 in 2010 and \$1,431 in 2009.

Property and Equipment

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

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

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

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

Functional Allocation of Expenses

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

Concentration of Credit Risk

Fairhaven Industries, Inc., maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2010, the Organization had \$0 in excess of the FDIC insurance limits. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

Concentrations of credit risk with respect to accounts receivable include one customer which constitutes 48.88 percent of the Organization’s total accounts receivable.

In-Kind

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

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

Net Assets

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

Donated Services

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

Combining and Individual Fund Statements and Schedules

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

| | Motor Vehicle Gasoline Tax | Child Support | Real Estate Assessment | Indigent Guardianship |
|---|-------------------------------|------------------|---------------------------|--------------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 8,130,861 | 3,707,058 | 0 | 0 |
| Interest | 21,469 | 0 | 0 | 0 |
| Fees, Licenses and Permits | 2,900 | 0 | 0 | 0 |
| Fines and Forfeitures | 138,568 | 0 | 0 | 0 |
| Rentals and Royalties | 2,623 | 0 | 0 | 0 |
| Charges for Services | 42,338 | 591,451 | 1,870,320 | 24,550 |
| Contributions and Donations | 8,736 | 0 | 0 | 0 |
| Special Assessments | 37 | 0 | 0 | 0 |
| Other | 155,107 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>8,502,639</u> | <u>4,298,509</u> | <u>1,870,320</u> | <u>24,550</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 1,756,705 | 0 |
| Judicial | 0 | 0 | 0 | 27,476 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 7,840,636 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 4,684,793 | 0 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 157,281 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 7,146 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>8,005,063</u> | <u>4,684,793</u> | <u>1,756,705</u> | <u>27,476</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>497,576</u> | <u>(386,284)</u> | <u>113,615</u> | <u>(2,926)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 100,000 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>100,000</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 497,576 | (286,284) | 113,615 | (2,926) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>2,777,150</u> | <u>632,274</u> | <u>6,413,741</u> | <u>55,922</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$3,274,726</u> | <u>\$345,990</u> | <u>\$6,527,356</u> | <u>\$52,996</u> |

| Dog and Kennel | Community Based Correctional Facility | Probate Court | Domestic Violence Shelter | Drug Law Enforcement | Delinquent Real Estate Tax Assessment Collector | Certificate of Title |
|------------------|---------------------------------------|------------------|---------------------------|----------------------|---|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 3,652,025 | 1,161 | 0 | 156,746 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 307,625 | 0 | 0 | 46,228 | 0 | 0 | 0 |
| 0 | 0 | 104,650 | 0 | 3,414 | 0 | 928,840 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,055 | 0 | 5,260 | 0 | 51,029 | 507,643 | 8,862 |
| 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>310,685</u> | <u>3,652,025</u> | <u>111,071</u> | <u>46,228</u> | <u>211,189</u> | <u>507,643</u> | <u>937,702</u> |
| 0 | 0 | 0 | 0 | 0 | 458,139 | 0 |
| 0 | 0 | 47,033 | 0 | 0 | 0 | 621,306 |
| 256,803 | 3,652,025 | 0 | 0 | 188,354 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 46,053 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>256,803</u> | <u>3,652,025</u> | <u>47,033</u> | <u>46,053</u> | <u>188,354</u> | <u>458,139</u> | <u>621,306</u> |
| <u>53,882</u> | <u>0</u> | <u>64,038</u> | <u>175</u> | <u>22,835</u> | <u>49,504</u> | <u>316,396</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(5,974)</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | (5,974) | 0 | 0 |
| <u>53,882</u> | <u>0</u> | <u>64,038</u> | <u>175</u> | <u>16,861</u> | <u>49,504</u> | <u>316,396</u> |
| <u>97,369</u> | <u>0</u> | <u>395,918</u> | <u>2,765</u> | <u>42,394</u> | <u>921,637</u> | <u>109,651</u> |
| <u>\$151,251</u> | <u>\$0</u> | <u>\$459,956</u> | <u>\$2,940</u> | <u>\$59,255</u> | <u>\$971,141</u> | <u>\$426,047</u> |

(continued)

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

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

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

(continued)

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

| | Law Enforcement Trust | Law Enforcement Agency | Drug Task Force | Redevelopment |
|---|-----------------------------|------------------------------|--------------------|------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 120,322 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Fees, Licenses and Permits | 0 | 0 | 0 | 44,843 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Rentals and Royalties | 0 | 0 | 0 | 0 |
| Charges for Services | 26,359 | 0 | 173,277 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>26,359</u> | <u>0</u> | <u>293,599</u> | <u>44,843</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 59,666 | 0 | 324,010 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>59,666</u> | <u>0</u> | <u>324,010</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(33,307)</u> | <u>0</u> | <u>(30,411)</u> | <u>44,843</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 0 | 1,667 | 0 |
| Transfers Out | (6,250) | 0 | 0 | (77,584) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(6,250)</u> | <u>0</u> | <u>1,667</u> | <u>(77,584)</u> |
| <i>Net Change in Fund Balances</i> | (39,557) | 0 | (28,744) | (32,741) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>102,737</u> | <u>4,939</u> | <u>69,070</u> | <u>284,119</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$63,180</u> | <u>\$4,939</u> | <u>\$40,326</u> | <u>\$251,378</u> |

| Local Law Enforcement Block Grant | Community Gun Violence Block Grant | Homeland Security | FEMA Community Emergency Response | Workforce Development | Total Nonmajor Special Revenue Funds |
|---|--|----------------------|--|--------------------------|---|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$1,969,154 |
| 0 | 0 | 248,162 | 525 | 4,392,333 | 27,287,817 |
| 0 | 0 | 0 | 0 | 0 | 21,642 |
| 0 | 94,394 | 0 | 0 | 0 | 572,730 |
| 0 | 0 | 0 | 0 | 0 | 1,430,742 |
| 0 | 0 | 0 | 0 | 0 | 6,223 |
| 0 | 0 | 0 | 0 | 0 | 4,792,327 |
| 0 | 0 | 0 | 0 | 0 | 8,741 |
| 0 | 0 | 0 | 0 | 0 | 37 |
| 0 | 0 | 0 | 0 | 0 | 301,401 |
| 0 | 94,394 | 248,162 | 525 | 4,392,333 | 36,390,814 |
| 0 | 0 | 243,199 | 0 | 4,304,748 | 7,244,033 |
| 0 | 0 | 0 | 0 | 0 | 695,815 |
| 0 | 67,953 | 0 | 0 | 0 | 7,813,770 |
| 0 | 0 | 0 | 0 | 0 | 11,507,649 |
| 0 | 0 | 0 | 0 | 0 | 196,009 |
| 0 | 0 | 0 | 0 | 0 | 8,949,255 |
| 0 | 0 | 0 | 0 | 0 | 223,826 |
| 0 | 0 | 0 | 0 | 0 | 157,281 |
| 0 | 0 | 0 | 0 | 0 | 7,146 |
| 0 | 67,953 | 243,199 | 0 | 4,304,748 | 36,794,784 |
| 0 | 26,441 | 4,963 | 525 | 87,585 | (403,970) |
| 0 | 0 | 0 | 0 | 0 | 2,118,150 |
| 0 | 0 | 0 | 0 | 0 | (274,873) |
| 0 | 0 | 0 | 0 | 0 | 1,843,277 |
| 0 | 26,441 | 4,963 | 525 | 87,585 | 1,439,307 |
| 6,104 | 91,600 | (6,761) | 52 | 75,614 | 19,902,872 |
| \$6,104 | \$118,041 | (\$1,798) | \$577 | \$163,199 | \$21,342,179 |

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

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

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

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

Combining Statements – Internal Service Funds

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

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

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

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

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

Trumbull County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2010

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

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

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

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

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

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

Other Agency Funds

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

(continued)

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

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2010

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

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2010

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

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

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

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

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

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

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

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

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

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

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

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

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-------------|-------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$1,824,136 | \$5,410,227 | \$3,652,025 | (\$1,758,202) |
| Expenditures | | | | |
| Public Safety: | | | | |
| Community Based Correctional Facility | | | | |
| Capital Outlay | 1,824,136 | 5,410,227 | 3,652,025 | 1,758,202 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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

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

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

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

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

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

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector Fund
For the Year Ended December 31, 2010

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

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

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

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

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

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2010

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Gasoline Rotary Fund
For the Year Ended December 31, 2010

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

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Hospitalization Fund
For the Year Ended December 31, 2010

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

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone Rotary Fund
For the Year Ended December 31, 2010

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

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2010

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

Statistical Section

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

| <u>Contents</u> | <u>Page(s)</u> |
|--|-----------------------|
| Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time. | S2-S13 |
| Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax. | S14-S33 |
| Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | S34-S41 |
| Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | S42-S43 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | S44-S49 |

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

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

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

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

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

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

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

(continued)

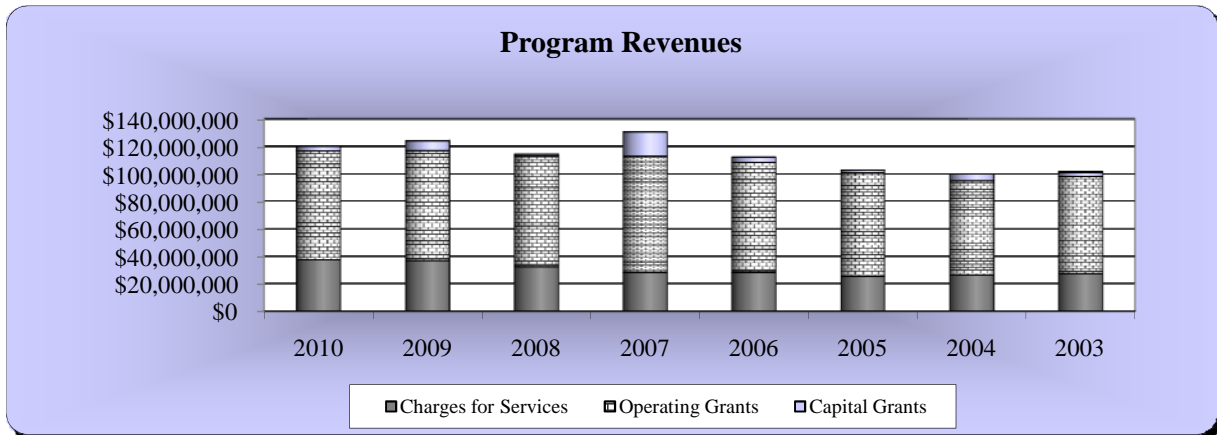
Trumbull County, Ohio
Changes in Net Assets (continued)
Last Eight Years
(accrual basis of accounting)

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

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

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

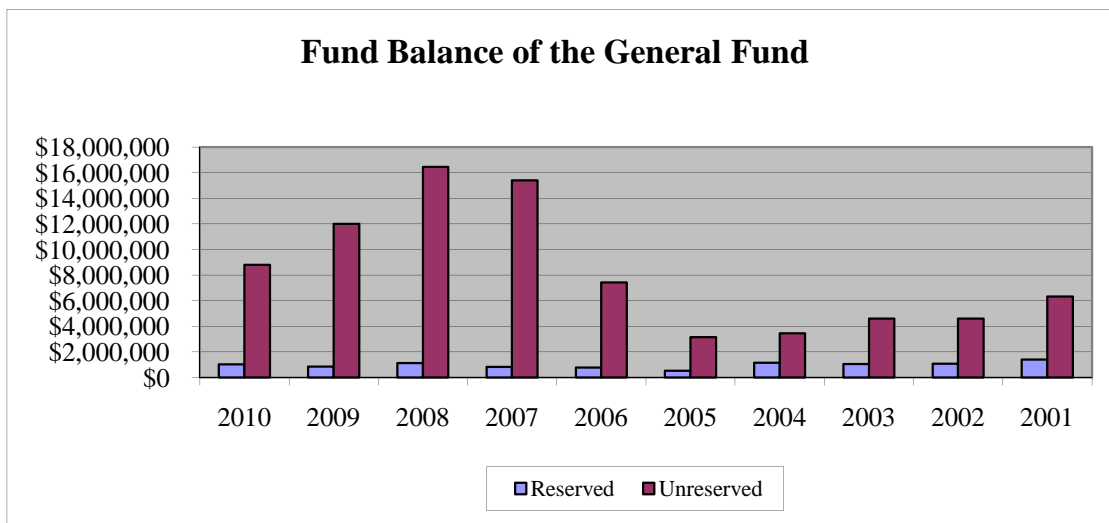
| <i>Program:</i> | 2010 | 2009 | 2008 | 2007 | 2006 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$14,453,012 | \$11,312,481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



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

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

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



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

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

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

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

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

| Collection Year | Real Property | | | Tangible Personal Property | |
|--------------------|------------------------------|------------------------------|-----------------|----------------------------|------------------------------|
| | Assessed Value | | Estimated | Public Utility | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | Actual Value | Assessed Value | Estimated Actual Value |
| 2010 | \$2,673,552,620 | \$640,780,600 | \$9,469,523,486 | \$106,537,430 | \$121,065,261 |
| 2009 | 2,668,236,580 | 640,050,900 | 9,452,249,943 | 109,568,490 | 124,509,648 |
| 2008 | 2,653,989,670 | 635,053,420 | 9,397,265,971 | 105,814,580 | 120,243,841 |
| 2007 | 2,633,015,910 | 636,374,660 | 9,341,115,914 | 135,367,260 | 153,826,432 |
| 2006 | 2,616,758,420 | 645,182,510 | 9,319,831,229 | 141,281,080 | 160,546,682 |
| 2005 | 2,329,413,880 | 563,136,410 | 8,264,429,400 | 150,141,120 | 170,614,909 |
| 2004 | 2,297,812,910 | 556,688,540 | 8,155,718,429 | 154,985,600 | 176,120,000 |
| 2003 | 2,269,020,700 | 553,510,950 | 8,064,376,143 | 158,265,570 | 179,847,239 |
| 2002 | 2,070,907,690 | 552,203,350 | 7,494,602,971 | 156,797,620 | 178,179,114 |
| 2001 | 2,033,404,910 | 543,686,740 | 7,363,119,000 | 206,755,010 | 234,948,875 |

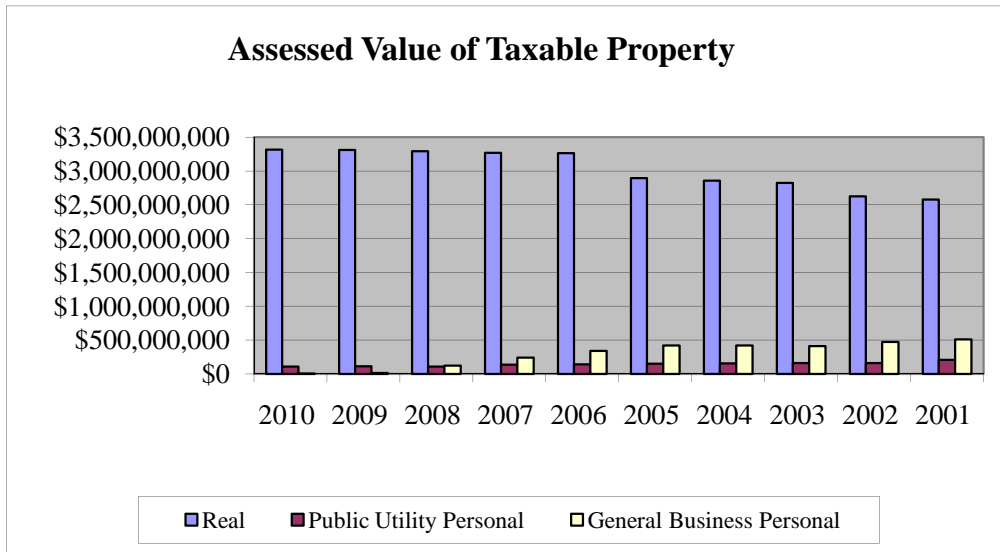
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

| Tangible Personal Property General Business | | Total | | | Weighted Average Tax Rate |
|--|------------------------------|-------------------|------------------------------|---------|---------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Ratio | |
| \$4,299,645 | 68,794,320 | \$3,425,170,295 | \$9,659,383,067 | 35.46 % | \$10.50 |
| 10,002,232 | 160,035,712 | 3,427,858,202 | 9,736,795,303 | 35.21 | 10.48 |
| 118,901,056 | 1,902,416,896 | 3,513,758,726 | 11,419,926,708 | 30.77 | 10.73 |
| 237,685,895 | 1,901,487,160 | 3,642,443,725 | 11,396,429,506 | 31.96 | 9.22 |
| 338,332,410 | 1,805,402,401 | 3,741,554,420 | 11,285,780,312 | 33.15 | 9.27 |
| 417,275,349 | 1,669,101,396 | 3,459,966,759 | 10,104,145,705 | 34.24 | 9.30 |
| 418,275,349 | 1,673,101,396 | 3,427,762,399 | 10,004,939,825 | 34.26 | 7.73 |
| 409,019,246 | 1,636,076,984 | 3,389,816,466 | 9,880,300,365 | 34.31 | 7.65 |
| 472,846,523 | 1,891,386,092 | 3,252,755,183 | 9,564,168,177 | 34.01 | 7.50 |
| 510,075,043 | 2,040,300,172 | 3,293,921,703 | 9,638,368,047 | 34.18 | 7.91 |



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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates for voted levies are reduced so that inflationary increases in values do not generate additional revenue.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Ohio Department of Taxation

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

Trumbull County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

| Collection Year | Current Tax Levy | Current Tax Collections | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections (2) | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|--------------------|------------------------|----------------------------|--|--------------------------------------|--------------------------|---|
| 2010 | \$36,715,677 | \$34,607,166 | 94.26% | \$1,556,437 | \$36,163,603 | 98.50% |
| 2009 | 36,639,352 | 34,488,895 | 94.13 | 1,577,300 | 36,066,195 | 98.44 |
| 2008 | 32,126,891 | 30,540,053 | 95.06 | 1,393,065 | 31,933,118 | 99.40 |
| 2007 | 33,573,509 | 31,798,809 | 94.71 | 2,274,409 | 34,073,218 | 101.49 |
| 2006 | 30,730,335 | 29,066,063 | 94.58 | 1,039,627 | 30,105,690 | 97.97 |
| 2005 | 26,964,101 | 26,023,748 | 96.51 | 1,107,222 | 27,130,970 | 100.62 |
| 2004 | 26,751,354 | 25,757,646 | 96.29 | 1,173,964 | 26,931,610 | 100.67 |
| 2003 | 26,439,015 | 24,977,847 | 94.47 | 979,170 | 25,957,017 | 98.18 |
| 2002 | 26,549,000 | 25,395,720 | 95.66 | 1,025,383 | 26,421,103 | 99.52 |
| 2001 | 27,093,205 | 25,961,258 | 95.82 | 863,282 | 26,824,540 | 99.01 |

Source: Office of the Auditor, Trumbull County, Ohio

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

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

Trumbull County, Ohio

Principal Taxpayers

Real Estate Tax

2010 and 2001 (1)

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

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

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

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

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

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

| Governmental Activities | | | | | | | |
|-------------------------|--------------------------------|--------------------------------|------------------|------------------|---------------|---------------|-------------------|
| Year | General Obligation Bonds | Special Assessment Bonds | Revenue Bonds | Notes Payable | OPWC Loans | OWDA Loans | Capital Leases |
| 2010 | \$18,097,301 | \$1,784,927 | \$3,740,000 | \$0 | \$1,777,489 | \$258,953 | \$189,570 |
| 2009 | 18,326,551 | 2,058,998 | 4,115,000 | 0 | 1,896,175 | 494,687 | 349,612 |
| 2008 | 19,871,460 | 2,323,682 | 4,440,000 | 0 | 2,014,861 | 709,478 | 613,138 |
| 2007 | 16,419,076 | 2,579,227 | 0 | 18,100,000 | 2,123,075 | 905,294 | 993,824 |
| 2006 | 15,963,395 | 2,824,305 | 0 | 17,935,000 | 1,529,363 | 1,083,915 | 759,055 |
| 2005 | 16,017,065 | 3,041,201 | 0 | 7,260,000 | 1,276,771 | 1,246,951 | 532,104 |
| 2004 | 17,984,184 | 3,274,514 | 0 | 5,573,000 | 605,145 | 1,395,495 | 695,825 |
| 2003 | 15,260,499 | 3,472,164 | 0 | 5,785,000 | 639,320 | 1,531,596 | 210,596 |
| 2002 | 18,174,159 | 3,755,184 | 0 | 4,415,000 | 673,495 | 1,656,083 | 313,503 |
| 2001 | 20,952,128 | 4,032,630 | 0 | 5,975,000 | 283,495 | 1,815,969 | 140,924 |

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

Source: Office of the Auditor, Trumbull County, Ohio

Business-Type Activities

| General Obligation Bonds | Revenue Bonds | OPWC Loans | OWDA Loans | Notes Payable | Total Primary Government | Percentage of Personal Income (1) | Per Capita (1) |
|--------------------------------|------------------|---------------|---------------|------------------|--------------------------------|---|-------------------|
| \$1,023,134 | \$3,227,600 | \$1,560,153 | \$7,722,212 | \$527,267 | \$39,908,606 | 0.62 % | \$220 |
| 627,332 | 3,268,000 | 1,654,649 | 8,190,515 | 125,000 | 41,106,519 | 0.63 | 220 |
| 722,472 | 3,308,800 | 984,368 | 2,714,599 | 2,155,000 | 39,857,858 | 0.66 | 223 |
| 811,751 | 2,665,800 | 1,061,147 | 2,548,708 | 0 | 48,207,902 | 0.80 | 223 |
| 895,498 | 2,698,400 | 1,137,926 | 3,584,704 | 0 | 48,411,561 | 0.80 | 221 |
| 979,573 | 1,818,400 | 1,214,705 | 4,596,433 | 1,075,000 | 39,058,203 | 0.65 | 178 |
| 1,062,787 | 1,837,600 | 727,560 | 5,524,615 | 1,075,000 | 39,755,725 | 0.08 | 180 |
| 901,836 | 1,856,000 | 492,953 | 6,377,775 | 4,075,000 | 40,602,739 | 0.70 | 182 |
| 1,027,816 | 0 | 526,373 | 7,161,220 | 4,075,000 | 41,777,833 | 0.74 | 187 |
| 1,143,370 | 0 | 491,579 | 7,835,254 | 0 | 42,670,349 | 0.78 | 191 |

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

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

(1) Ohio Bond Law sets a limit calculated as follows:
Three percent of the first \$100,000,000 of the tax valuation
One and one-half percent of the next \$200,000,000 of the tax valuation
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Jail Construction debt is exempt from total debt limitation per the Ohio Revised Code, Section 133.07.

(3) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Office of the Auditor, Trumbull County, Ohio

| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$3,741,554,420</u> | <u>\$3,459,966,759</u> | <u>\$3,427,762,399</u> | <u>\$3,389,816,466</u> | <u>\$3,252,755,183</u> | <u>\$3,293,921,703</u> |
| <u>\$92,038,861</u> | <u>\$84,999,169</u> | <u>\$84,194,060</u> | <u>\$83,245,412</u> | <u>\$79,818,880</u> | <u>\$80,848,043</u> |
| 16,845,223 | 17,012,400 | 19,063,716 | 16,162,335 | 19,201,975 | 22,095,498 |
| 2,698,400 | 1,818,400 | 1,837,600 | 1,856,000 | 0 | 0 |
| 2,939,683 | 3,170,506 | 3,417,190 | 3,472,164 | 3,755,184 | 4,032,630 |
| 4,668,619 | 5,842,753 | 6,920,410 | 7,909,371 | 8,817,303 | 9,651,223 |
| 2,420,914 | 1,811,989 | 1,332,705 | 1,132,273 | 1,199,868 | 178,886 |
| 17,935,000 | 9,700,000 | 6,648,000 | 9,860,000 | 8,490,000 | 5,975,000 |
| <u>47,507,839</u> | <u>39,356,048</u> | <u>39,219,621</u> | <u>40,392,143</u> | <u>41,464,330</u> | <u>41,933,237</u> |
| (920,317) | (1,007,494) | (1,093,810) | (901,836) | (1,027,816) | (1,143,370) |
| (3,009,906) | (4,214,906) | (5,359,906) | (6,429,906) | (7,449,906) | (8,409,906) |
| (2,698,400) | (1,818,400) | (1,837,600) | (1,856,000) | 0 | 0 |
| (2,939,683) | (3,170,506) | (3,417,190) | (3,472,164) | (3,755,184) | (4,032,630) |
| (4,668,619) | (5,842,753) | (6,920,410) | (7,909,371) | (8,817,303) | (9,651,223) |
| (2,420,914) | (1,811,989) | (1,332,705) | (1,132,273) | (1,199,868) | (178,886) |
| 0 | (1,075,000) | (1,075,000) | (4,075,000) | 0 | 0 |
| <u>(74,368)</u> | <u>(148,658)</u> | <u>(90,074)</u> | <u>(26,069)</u> | <u>(245,828)</u> | <u>(261,807)</u> |
| <u>30,775,632</u> | <u>20,266,342</u> | <u>18,092,926</u> | <u>14,589,524</u> | <u>18,968,425</u> | <u>18,255,415</u> |
| <u>\$61,263,229</u> | <u>\$64,732,827</u> | <u>\$66,101,134</u> | <u>\$68,655,888</u> | <u>\$60,850,455</u> | <u>\$62,592,628</u> |
| 66.56% | 76.16% | 78.51% | 82.47% | 76.24% | 77.42% |
| \$37,415,544 | \$34,599,668 | \$34,277,624 | \$33,898,165 | \$32,527,552 | \$32,939,217 |
| <u>(30,775,632)</u> | <u>(20,266,342)</u> | <u>(18,092,926)</u> | <u>(14,589,524)</u> | <u>(18,968,425)</u> | <u>(18,255,415)</u> |
| <u>\$6,639,912</u> | <u>\$14,333,326</u> | <u>\$16,184,698</u> | <u>\$19,308,641</u> | <u>\$13,559,127</u> | <u>\$14,683,802</u> |
| 17.75% | 41.43% | 47.22% | 56.96% | 41.69% | 44.58% |

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

| Year | Population (1) | | Estimated Actual Value of Taxable Property(2) | General Bonded Debt | | |
|------|----------------|---|---|---------------------------------------|---|------------------------------|
| | | | | General Bonded Debt Outstanding | Ratio of Bonded Debt to Estimated Actual Value | Bonded Debt per Capita |
| 2010 | 210,312 | | \$9,659,383,067 | \$18,097,301 | 0.19 % | \$86.05 |
| 2009 | 210,157 | a | 9,736,795,303 | 18,326,551 | 0.19 | 87.20 |
| 2008 | 211,317 | a | 11,419,926,708 | 19,871,460 | 0.17 | 94.04 |
| 2007 | 213,475 | a | 11,396,429,506 | 16,419,076 | 0.14 | 76.91 |
| 2006 | 219,296 | a | 11,285,780,312 | 15,963,395 | 0.14 | 72.79 |
| 2005 | 219,296 | a | 10,104,145,705 | 16,017,065 | 0.16 | 73.04 |
| 2004 | 220,486 | a | 10,004,939,825 | 17,984,184 | 0.18 | 81.57 |
| 2003 | 223,518 | a | 9,880,300,365 | 15,260,499 | 0.15 | 68.27 |
| 2002 | 223,518 | a | 9,564,168,177 | 18,174,159 | 0.19 | 81.31 |
| 2001 | 223,982 | a | 9,638,368,047 | 20,952,128 | 0.22 | 93.54 |

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

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

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

| Year | Gross Revenues (2) | Less: Operating Expenses (3) | Net Available Revenue | Debt Service Requirements (4) | | Coverage |
|------|--------------------|------------------------------|-----------------------|-------------------------------|----------|----------|
| | | | | Principal | Interest | |
| 2010 | \$4,762,597 | \$3,354,045 | \$1,408,552 | \$196,627 | \$27,321 | 6.29 |
| 2009 | 5,269,433 | 4,197,625 | 1,071,808 | 21,570 | 0 | 49.69 |
| 2008 | 4,930,278 | 3,324,085 | 1,606,193 | 43,140 | 0 | 37.23 |
| 2007 | 4,516,164 | 4,035,846 | 480,318 | 43,140 | 0 | 11.13 |
| 2006 | 4,149,389 | 1,319,479 | 2,829,910 | 43,140 | 0 | 65.60 |
| 2005 | 3,963,714 | 3,701,904 | 261,810 | 43,140 | 0 | 6.07 |
| 2004 | 3,647,319 | 3,446,171 | 201,148 | 36,267 | 0 | 5.55 |

(1) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

| Year | Gross Revenues (2) | Less: Operating Expenses (3) | Net Available Revenue | Debt Service Requirements (4) | | Coverage |
|------|--------------------|------------------------------|-----------------------|-------------------------------|-----------|----------|
| | | | | Principal | Interest | |
| 2010 | \$12,155,359 | \$8,918,816 | \$3,236,543 | \$1,212,356 | \$445,127 | 1.95 |
| 2009 | 12,611,596 | 9,315,126 | 3,296,470 | 662,331 | 270,706 | 3.53 |
| 2008 | 9,966,997 | 9,383,787 | 583,210 | 615,929 | 280,447 | 0.65 |
| 2007 | 10,077,868 | 9,293,689 | 784,179 | 1,102,235 | 428,119 | 0.51 |
| 2006 | 9,363,025 | 8,868,726 | 494,299 | 644,759 | 122,491 | 0.64 |
| 2005 | 8,075,027 | 6,269,186 | 1,805,841 | 967,413 | 90,942 | 1.71 |
| 2004 | 7,617,629 | 5,512,466 | 2,105,163 | 875,286 | 503,586 | 1.53 |

(1) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

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

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

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

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

Trumbull County, Ohio
Demographic and Economic Statistics
Last Ten Years

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

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

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

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

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

(1) Information prior to 2004 is not available.

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

No part-time or seasonal employees are included.

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

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

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

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

(1) Information prior to 2002 not available

Source: Office of the Auditor, Trumbull County, Ohio

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

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

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Dave Yost • Auditor of State

TRUMBULL COUNTY FINANCIAL CONDITION

TRUMBULL COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 29, 2011