FINANCIAL CONDITION
TRUMBULL COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2015

Dave Yost • Auditor of State

TRUMBULL COUNTY

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FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR *Pass-Through Grantor* **Program Title**	**Federal CFDA Number**	**Pass Through Entity - Identifying Number**	**Passed Through to Subrecipients**	**Total Federal Expenditures**
UNITED STATES DEPARTMENT OF AGRICULTURE				
Passed through the Ohio Department of Job and Family Services:				
State Administrative Matching Grants for SNAP FY15	10.561	G-1415-11-5584		$ 372,593
State Administrative Matching Grants for SNAP FY14		G-1415-11-5432		815,681
				1,188,274
Passed through Rural Utilities:				
Waste Water Disposal Systems for Rural Communities	10.760			742,628
Passed through the Ohio Department of Education:				
Child Nutrition Cluster:				
Non Cash Assistance (Food Distribution)				
National School Lunch Program	10.555	n/a		7,865
Cash Assistance:				
School Breakfast Program	10.553	n/a		20,337
National School Lunch Program	10.555	n/a		89,568
Total Child Nutrition Cluster				117,770
Total United States Department Of Agriculture				**2,048,672**
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the Ohio Development Services Agency:				
Community Development Block Grants - Small Cities Program:				
CDBG Program - Small Cities FY14	14.228	B-F-14-1CS-1		578,079
CDBG Program - Small Cities FY13		B-F-13-1CS-1		513,739
CDBG Program - Small Cities FY12		B-F-12-1CS-1		74,001
CDBG Program - Small Cities Residential Public Infrastructure FY15		B-W-14-1CS-1		120,415
CDBG Program - Small Cities Residential Public Infrastructure FY12		B-W-12-1CS-1		101,571
Subtotal - CFDA 14.228 - Small Cities Program				1,387,805
HOME Investment in Affordable Housing:				
HOME Investment in Affordable Housing FY15	14.239	M-15-DC-39-0202		52,186
HOME Investment in Affordable Housing FY14		M-14-DC-39-0202		94,681
HOME Investment in Affordable Housing FY13		M-13-DC-39-0202		18,336
HOME Investment in Affordable Housing FY12		M-12-DC-39-0202		15,329
HOME Investment in Affordable Housing FY11		M-11-DC-39-0202		37,639
HOME Investment in Affordable Housing FY10		M-10-DC-39-0202		4,866
Subtotal - CFDA 14.239				223,037
Shelter Plus Care:				
Shelter Plus Care FY11-16	14.238	OH0164C5E071000		341,989
Shelter Plus Care FY10-14		OH0164C5E071301		146,774
Shelter Plus Care FY10-14		OH0164C5E070800		25,232
Shelter Plus Care FY10-14		OH0164C5E071301		58,447
Shelter Plus Care FY10-14		OH0164C5E070800		8,750
CoC Homeless Renewal Funding		OH0203C5E071306		169,912
CoC Homeless Renewal Funding		OH0203L5E071407		87,877
Subtotal - CFDA 14.238				838,981
Supportive Housing Program:				
Supportive Housing FY14	14.235	OH0186B5E071306		98,649
Total Ohio Development Services Agency				2,548,472
Total United States Department of Housing and Urban Development				**2,548,472**

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR *Pass-Through Grantor* **Program Title**	**Federal CFDA Number**	**Pass Through Entity - Identifying Number**	**Passed Through to Subrecipients**	**Expenditures**
UNITED STATES DEPARTMENT OF JUSTICE				
Passed through the Ohio Attorney General's Office:				
Crime Victims Assistance Program				
Victims of Crime Act FY15	16.575	78-023		34,202
Victims of Crime Act FY14		78-023		69,186
State Victims Assistance Act FY15		78-023		2,347
State Victims Assistance Act FY14		78-023		7,043
Subtotal - CFDA 16.575				112,778
Justice Assistance Grant	16.738	2014-JG-A01-6446		88,665
Total United States Department Of Justice				**201,443**
UNITED STATES DEPARTMENT OF HOMELAND SECURITY				
Passed through the Ohio Emergency Management Agency:				
Emergency Management Performance Grants:				
Emergency Management Performance Grant FY14	97.042	EMW-2013-EP-0060S01		41,792
Total United States Department of Homeland Security				**41,792**
UNITED STATES DEPARTMENT OF EDUCATION				
Passed through the Ohio Department of Education:				
Special Education Cluster:				
Title VI-B Flow Thru Grant	84.027			78,098
Preschool Grant - Section 619, FY13	84.173			24,422
Total Special Education Cluster				102,520
Total United States Department of Education				**102,520**
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Ohio Department of Aging/District XI Area Agency on Aging:				
Aging Cluster:				
Special Programs for the Aging:				
Title III, Part C-1 Grant_Nutrition Services	93.045	n/a	159,300	159,300
Title III, Part C-2 Grant_Nutrition Services			192,947	192,947
Subtotal - CFDA 93.045				352,247
Nutrition Services Incentive Program				
NSIP, Part C-1	93.053	n/a	19,884	19,884
NSIP, Part C-2			53,757	53,757
Subtotal - CFDA 93.053				73,641
Total Ohio Department of Aging/District XI Area Agency on Aging				425,888
Passed through the Ohio Department of Mental Health:				
Family Centered Services and Supports:				
Emergency Services Assistance Reimbursement	93.556	G-1415-11-5433		85,208
Caseworker Visits		G-1415-11-5433		7,519
Post Adoption Special Service Subsidy		G-1415-11-5433		17,693
Subtotal - CFDA 93.556				110,420
Block Grants for Community Mental Health Services:				
Block Grants for Community Mental Health Services FY16	93.958	78-16		68,552
Block Grants for Community Mental Health Services FY15		78-15		69,941
Subtotal - CFDA 93.958				138,493
Social Services Block Grant - Title XX:				
Social Services Block Grant - Title XX FY15	93.667	78-15		96,379
Total Ohio Department of Mental Health				345,292

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR *Pass-Through Grantor* **Program Title**	**Federal CFDA Number**	**Pass Through Entity - Identifying Number**	**Passed Through to Subrecipients**	**Expenditures**
Passed through the Ohio Department of Mental Health and Addiction Services:				
Ohio Department of Mental Health and Addiction Services				
Block Grants for Prevention and Treatment of Substance Abuse:				
Prevention and Treatment Substance Abuse FY16	93.959	78-16	$ 152,372	152,372
Prevention and Treatment Substance Abuse FY15		78-15	173,584	173,584
Youth Led Prevention FY16		78-16	1,464	1,464
Youth Led Prevention FY15		78-15	1,294	1,294
Youth Mentoring Services FY16		78-16	10,910	10,910
Youth Mentoring Services FY15		78-15	13,407	13,407
Subtotal - CFDA 93.959				353,031
Total Ohio Department of Mental Health and Addiction Services				353,031
Passed through the Ohio Department of Developmental Disabilities:				
Social Services Block Grant - Title XX FY15	93.667	G-1415-11-5584		94,770
Medicaid Assistance Program - MAC	93.778			148,190
Total Ohio Department of Developmental Disabilities				242,960
Passed through Ohio Department of Job and Family Services:				
Child Welfare Services Program - Title IV, Part B	93.645	G-1415-11-5433		142,055
Chaffee Foster Care Independence - Title IV, Part E	93.674	G-1415-11-5433		186,175
TANF Cluster:				
Temporary Assistance for Needy Families (TANF) State Programs FY15	93.558	G-1415-15-5584		837,528
Temporary Assistance for Needy Families (TANF) State Programs FY14		G-1415-11-5432		4,490,862
TANF Independent Living		G-1415-11-5433		45,333
Total TANF Cluster				5,373,723
CCDF Cluster:				
Child Care and Development Block Grant FY15	93.575	G-1415-11-5584		132,741
Child Care and Development Block Grant FY14		G-1415-11-5432		124,915
Total CCDF Cluster				257,656
Child Abuse and Neglect Provention	93.590	G-1415-11-5433		2,584
Child Support Enforcement FY 15	93.563	G-1415-11-5432		546,355
Child Support Enforcement FY 14	93.563	G-1415-1-5584		2,064,665
Subtotal - CFDA 93.563				2,611,020
Foster Care_Title IV-E:				
Foster Care_Title IV-E Foster Care Maintenance	93.658	G-1415-11-5433		2,830,792
Foster Care_Title IV-E Administration and Training		G-1415-11-5433		797,101
Contracts_Title IV-E Foster Care Maintenance		G-1415-11-5433		6,880
Subtotal - CFDA 93.658				3,634,773
Adoption Assistance:				
Title IV-E Administration and Training	93.659	G-1415-11-5433		1,607,880
Non-Recurring Adoption Expense Reimbursement		G-1415-11-5433		10,557
Contracts		G-1415-11-5433		13,830
Subtotal - CFDA 93.659				1,632,267
Social Services Block Grant - Title XX, F15	93.667	G-1415-11-5584		342,586
Social Services Block Grant - Title XX, F14		G-1415-11-5432		963,767
				1,306,353
State Children's Health Insurance Program - Title XXI FY 14	93.767	G-1415-11-5432		
Medicaid Cluster:				
Medicaid FY15	93.778	G-1415-11-5584		368,110
Medicaid Child Welfare		G-1415-11-5432		1,538,390
Total Medicaid Cluster				1,906,500
Total Ohio Department of Job and Family Services				17,053,106
Total United States Department of Health and Human Services				**18,420,277**

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR *Pass-Through Grantor* **Program Title**	**Federal CFDA Number**	**Pass Through Entity - Identifying Number**	**Passed Through to Subrecipients**	**Expenditures**
UNITED STATES DEPARTMENT OF LABOR				
Passed through the Ohio Department of Jobs and Family Services:				
Workforce Investment Act (WIA) Cluster:				
Workforce Investment Act - Adult Programs:				
Workforce Investment Act - Adult FY15	17.258	G-1415-15-0316		51,014
Workforce Investment Act - Adult FY14		G-1415-15-0316		399,282
Workforce Investment Act - Adult FY13		G-1415-15-0316		28,846
Subtotal - CFDA 17.258				479,142
Workforce Investment Act - Youth Activities:				
Workforce Investment Act - Youth FY15	17.259	G-1415-15-0316		5,407
Workforce Investment Act - Youth FY14		G-1415-15-0316	149,377	371,796
Workforce Investment Act - Youth FY13		G-1415-15-0316		196,313
Subtotal - CFDA 17.259				573,516
Workforce Investment Act - Dislocated Worker Formula Grant:				
Dislocated Worker Allocation FY14	17.278	G-1415-15-0316		439,391
Dislocated Worker Allocation FY13		G-1415-15-0316		99,705
Subtotal - CFDA 17.278				539,096
Total WIA Cluster				1,591,754
Workforce Investment Act - National Emergency Grants	17.277	G-1415-15-0316		3,405
Total Ohio Department of Job and Family Services				1,595,159
Total United States Department of Labor				**1,595,159**
UNITED STATES DEPARTMENT OF TRANSPORTATION				
Passed through the Ohio Department of Transportation:				
Congestion Mitigation Air Quality Federal Aid Program - Western Reserve Greenway Trail	20.205	83407		151,573
Highway Planning and Construction Cluster:				
Warren Sharon/Howland Wilson	20.205	79846		132,524
King Graves Realignment		81430		162,315
NCY1		82420		1,765,758
Elm Rd/North River Rd		83600		286,589
MES#29		84457		19,147
HUB12		84458		693,852
WAR5		84459		457,184
FAR3		84460		29,565
LOR16		84461		970,176
BRI4		84463		397,177
LIB2		84621		441,769
WAR2		85153		123,886
HSIP-Pavement Markings		91007		34,337
LIB2		91012		105,267
WAR2		91013		216,413
JOH8		91024		108,106
Liberty Sidewalks		94302		5,695
King Graves Resurfacing		97593		562,969
LPA Safety Study		97632		85,735
Sign Upgrade Project		97634		40,333
LPA Safety Study & Agreement		98619		11,448
Sign Upgrade Project		99408		18,775
Subtotal - Highway Planning and Construction				6,669,020
Total Highway Planning and Construction Cluster				6,820,593
Highway Safety Cluster				
State and Community Highway Safety FY 2015	20.600			47,779
Total Highway Safety Cluster				47,779
Total United States Department of Transportation				**6,868,372**
UNITED STATES ELECTION ASSISTANCE COMMISSION				
Passed through the Ohio Secretary of State Office:				
Help America Vote Act Requirement Payments	90.401			5,436
Total United States Election Assistance Commission				**5,436**
Totals				**$ 31,832,143**

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

TRUMBULL COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Trumbull County (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225). County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E – FOOD DONATION PROGRAM

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

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (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 and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the property and by other guarantees.

Activity in the CDBG Revolving Loan Fund during 2015 was as follows:

Beginning loans receivable balance as of January 1, 2015:	$ 647,949
Loans made	0
Loans principle repaid on loans issued prior to 2015	(34,983)
Loan principle repaid on 2015 loans issued:	0
Ending loans receivable balance as of December 31, 2015	$ 612,966
Cash balance on hand in the revolving loan fund at December 31, 2015	$ 64,510
Interest subsidies and economic development principal	74,790
Administrative costs expended during 2015	(154,078)
Total Value of RLF portion of CDBG 14.228 Program	$ 598,188

NOTE F - MATCHING REQUIREMENTS

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

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

Trumbull County
160 High Street
Warren, Ohio 44481

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2016. Our report refers to other auditors who audited the financial statements of the Fairhaven Industries, Inc. as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Fairhaven Industries, Inc. were not audited in accordance with Government Auditing Standards. We also noted the County adopted Governmental Accounting Standards Board Statement 68 and 71.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-002 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2015-001.

Entity's Response to Findings

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

Purpose of this Report

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

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2016

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

Trumbull County
160 High Street
Warren, Ohio 44481

To the Board of County Commissioners:

Report on Compliance for* Each *Major Federal Program

We have audited Trumbull County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Trumbull County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Trumbull County complied in all material respects with the requirements referred to above that could directly and materially affect each of its major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 23, 2016, wherein we noted Fairhaven Industries Inc. was audited by other auditors. Our opinion also explained that the County adopted *Governmental Accounting Standards Board Statement 68 and 71* during the year. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 23, 2016. The accompanying federal awards expenditures schedule presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dave Yost
Auditor of State
Columbus, Ohio

August 24, 2016

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TRUMBULL COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material control weaknesses reported at the financial statement level (GAGAS)?**	Yes
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	Yes
(d)(1)(iv)	**Were there any material internal control weaknesses reported for major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	No
(d)(1)(vii)	**Major Programs (list):** Community Development Block Grant Workforce Investment Act Highway Planning & Construction Grant	 <u>CFDA #</u> 14.228 17.258-.59 & .78 20.205
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $954,965 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR §200.520?**	Low

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

1. Negative Fund Balances

Finding Number	2015-001

NONCOMPLIANCE

Ohio Revised Code § 5705.10(I) states that money paid into any fund shall be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenditures/expenses of another fund.

We noted negative fund balances during the year and at year end as follows:

Fund #	Fund	April	August	December
001	General Fund	$(5,000,509)	$(1,246,851)	
003	Public Assistance	(43,381)		
039	911- Emergency Systems		(347,131)	
235	MR/DD Federal Program			$ (59,288)
710	Sheriff Rotary	(107,287)		

The County should utilize cash advances to these funds or request additional funding before deficits occur to help ensure compliance with the above requirements.

Official's Response: Historically, the Auditor's Office has transferred money from the sales tax funds on a quarterly basis to cover the general fund costs.

2. Construction in Progress - Sewer

Finding Number	2015-002

MATERIAL WEAKNESS

The County maintains a fixed asset ledger prepared by the Auditor's Office. The ledger lists the assets according to category and location. It is the responsibility of the department fiscal agents to notify the Auditor of all changes including construction in progress each fiscal year. These changes are then used to update capital asset balances on the annual financial statements.

Ohio Administrative Code Chapter 117-2-01 provides that all public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories. "Internal control" means a process affected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives over the reliability of financial reporting.

Finding Number 2015 – 002
(Continued)

The 2015 Sewer Fund construction in progress (CIP) balances improperly included total anticipated project costs instead of just the actual expensed costs. The Sewer Fund CIP was overstated by $1,605,951. The financial statements and capital asset records have been adjusted accordingly.

Sound financial reporting is the responsibility of the departments, Auditor, and the Commissioners and is essential to help ensure the information provided to the readers of the financial statements is complete and accurate.

The County should establish internal controls to help prevent and detect errors in capital asset balances.

Official's Response: The construction in progress (CIP) reconciliation was completed using the estimated budget spreadsheets for each project. The estimated budget spreadsheets were inadvertently used to value the CIP account. By using the estimated budget spreadsheets, all budgeted 2015 expenditures were included as actual 2015 CIP expenses. Not all items on the estimated budget spreadsheet were incurred in 2015, thus over valuing the CIP balance.

3. FINDINGS FOR FEDERAL AWARDS

None

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FINANCIAL CONDITION
TRUMBULL COUNTY

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	The Auditor's Office will assess the general fund balance on a monthly basis so that money can be transferred from the sales tax funds in a timely manner.	October 31, 2016	Adrian Biviano, County Auditor
2015-002	The cost to date spreadsheet which tracks all current year project spending will be used in the creation of the CIP reconciliation. The Controller and Project Planning Director will monitor and review the year end CIP reconciliation to ensure the current year expenditures are properly recorded in the CIP balance.	March 31, 2017	Robert Maiorano, Controller of County Sanitary Engineer department

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TRUMBULL COUNTY OHIO

CAFR 2015

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

COUNTY AUDITOR

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

TRUMBULL COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

PREPARED BY:

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

160 HIGH STREET N.W.
WARREN, OHIO 44481

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INTRODUCTORY SECTION

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TRUMBULL COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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

June 23, 2016

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

The Honorable Sam C. Lamanusa
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 31,2015.

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

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

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

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

Yours Sincerely,

Adrian S. Biviano MBA, CPA, CGFM, CFE

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

June 23, 2016

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, 2015.

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

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

Dave Yost, Auditor of State, has issued an unmodified ("clean") opinion on Trumbull County's financial statements for the year ended December 31, 2015. The independent auditor's report is located at the front of the financial section of this report.

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

The County and the Form of Government

Trumbull County, created in 1800, is located in northeast Ohio, on the southern border of Ashtabula County, the eastern borders of Geauga and Portage Counties and the western border of the State of Pennsylvania. The County is approximately forty miles southeast of the City of Cleveland. The County encompasses 24 townships and eleven cities and villages, the largest of which is the City of Warren, the County Seat. The County is in the Youngstown-Warren, Ohio Metropolitan Statistical Area (MSA) comprised of Trumbull, Columbiana and Mahoning Counties, the 99th largest of 381 MSA's in the United States.

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Trumbull County (the Primary Government) and its' Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The County's primary government includes the financial activities of Trumbull County Community Mental Health Board, Trumbull County Board of Developmental Disabilities (DD), Trumbull County Children Service's Board and all departments and activities that are directly operated by elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. Fairhaven Sheltered Workshop, Inc. and the Trumbull County Land Bank have been included as discretely presented component units.

The County is associated with other organizations. These include the Geauga/Trumbull Solid Waste District which is a joint venture as discussed in Note 14; the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool discussed in Note 22; the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, and the North East Ohio Network which are jointly governed organizations discussed in Note 23; the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board, the Trumbull County Metropolitan Park District and the Trumbull County Transit Board which are related organizations discussed in Note 24.

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

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

six-year terms. Court of Appeals Judges are elected on a district-wide basis by the electors of the Counties included in the district for a six-year term.

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

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

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

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

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

The Board of County Commissioners are required to adopt a final budget by the close of the fiscal year. This annual budget serves as the foundation for the Trumbull County's financial planning and control. The legal level of control has been established by the Commissioners at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Administration of the Justice System

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

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

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

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

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

Industry, Commerce and Economic Development

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. According to the U.S. Department of Labor, Bureau of Labor Statistics, Midwest Information Office, as of March 2015, there were 68,268 people employed in Trumbull County making an average weekly wage of $800.

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

Trumbull County has one of the largest and most successful Enterprise Zone Programs in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. The Enterprise Zone Program provides tax incentives for new industrial or manufacturing expansion projects in Trumbull County. In 2015, the Planning Commission had a total of 13 active Enterprise Zone Agreements in compliance with their agreements. As a result of the 13 active Enterprise Zone Agreements: 487 jobs were created; 3,013 jobs were retained; $120,000,000 was invested in real property and $215,000,000 was invested in personal property in Trumbull County.

One of those tax abatements was made to Clean Energy Future – Lordstown LLC for a 100 percent abatement on real and personal property for 15 years to construct a new energy generation facility in Lordstown Village along State Route 45. The total cost of investment is expected to exceed $500,000,000 and will create 19 new full-time jobs.

The Community Reinvestment Area (CRA) Program allows a community to offer tax incentives on the increased value from improvements to properties within the boundaries of the CRA. CRAs are typically located in areas where investment has been discouraged. In 2015, the Planning Commission entered into contract with the City of Warren to update its Community Reinvestment Area. The City of Warren has an existing CRA that was originally certified in 1977. Also in 2015, the Planning Commission entered into contract with Liberty Township to update its existing CRA. Both of these projects will be completed in 2016. In 2013, the Planning Commission assisted Liberty Township in establishing a three square mile CRA along Belmont Avenue. In 2014, the Planning Commission processed three CRA applications; the construction of an 87-room Comfort Suites Hotel, the creation of a Dunkin Donuts, and the construction of an office and shop for CR Electric. When completed, these projects are expected to create $8.4 million

of total investment and generate 92 construction jobs, 31 full-time jobs, and 43-part-time jobs.

Trumbull County has had one of the most successful Revolving Loan Funds in Ohio, with over $4 million loaned to local companies since 1984, yielding 1,000 new jobs and thousands of jobs retained. The Revolving Loan Fund (RLF) provides low-interest loans to primarily small manufacturing facilities within Trumbull County. Trumbull County Planning Commission currently has five (5) active loans in the RLF and is proud to report that all performance and compliance criteria including job creation have been met and maintained for all loans. In addition, all payments have been received and are up to date. The proceeds for the last several years have gone to pay back the bond for the Section 108 Loan Program.

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

In 2015, the Planning Commission continued to participate as an active member of the Trumbull County Brownfield Coalition, which was the recipient of a FY2013 $600,000 U.S. EPA Brownfields Assessment Grant. In July 2015, Warren City Council passed legislation authorizing and supporting the submission of an application to the Ohio Environmental Protection Agency (OEPA) to establish an Urban Setting Designation (USD) in the City of Warren under the Voluntary Action Program (VAP). Ohio's VAP recognizes that many brownfield sites are located in highly urbanized areas which rely on community water systems to supply residents with safe drinking water. In those areas, ground water that contains chemicals from prior industrial or commercial activities poses no perceptible risk to the community because ground water is not used for drinking purposes. A USD recognizes that cleaning up the ground water to drinking water standards is not necessary because no one will be drinking the ground water. Also in 2015, the Coalition continued to perform assessments at different brownfield sites throughout Trumbull County as shown in the table below.

Site	Work Performed
Wean Building	Asbestos Survey
Warren CDA Building	Asbestos Survey
Trumbull Bronze	Phase I and II Environmental Site Assessment
Girard Leatherworks	Phase II Environmental Site Assessment
RG Steel Administration Building	Phase I and II Environmental Site Assessment
St. Joseph's Hospital	Asbestos Survey
Peerless Electric	Phase I Environmental Site Assessment
Larchmont Sites	Phase I Environmental Site Assessment and Asbestos Surveys and Phase II Environmental Site Assessments at selected sites
Dana Street Sites	Phase I Environmental Site Assessment and Asbestos Survey

In 2015, the Planning Commission continued to provide in-kind time to the Coalition to implement a one-of-its-kind education and outreach strategy that focuses on building partnerships with other local agencies to effectively educate all groups that are affected by brownfields including business owners, realtors, elected officials, and residents of the community.

On September 12, 2015, the Coalition partnered with the Trumbull Art Gallery to produce an art exhibition entitled "Urban Opportunity." This show featured six local photographers who captured Trumbull County's brownfield sites and turned them into works of art. The coalition combined an unexpected partnership with an innovative educational approach in order to leverage new advocates for brownfield redevelopment. The Coalition has always looked for creative ways to educate the public on the importance of brownfield redevelopment. By partnering with local artists and focusing on visual imagery as an educational tool, the Coalition was able to change the way Trumbull County residents look at abandoned industrial sites. The Coalition presented at the 2014 and 2016 Ohio Brownfield Conference about their unique public engagement strategy and partnerships.

In 2015, Planning Commission staff worked with the City of Warren, Regional Chamber, Western

Reserve Port Authority, Mahoning Valley Economic Development Corporation and JobsOhio to assist Christopher Alan and his company, AutoParkit, to announce their intent to locate a manufacturing facility at the former Delphi Packard property located on Dana Street in the City of Warren. The company has entered into a purchase agreement for two properties on Dana Street and expects to invest several million dollars in real estate and employ 250-300 people over the next three to four years.

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

Income

According to the 2010 – 2014 American Community Survey 5-Year Estimates, the median household income for Trumbull County is estimated at $43,226; compared to the Warren City median household income of $29,249; the State median household income of $48,849; and the United States median household income of $53,482.

Housing

The following data from the 2010 – 2014 American Community Survey, 5-Year Estimates shows housing units in Trumbull County; with comparative statistics for the City of Warren, the State of Ohio and the United States.

	Median Value of Owner-Occupied Housing Units	Number of Housing Units
City of Warren	$ 63,700	20,404
Trumbull County	$ 97,700	95,799
Ohio	$129,600	5,135,173
United States	$175,700	132,741,033

Sanitary Engineer - Water and Sewer

The County, through the Sanitary Engineer's Department, is in the process of making various capital improvements which will be funded by various sources, including special assessments, through the business-type funds. Some sewer projects that were in process include the Little Squaw Creek Interceptor (Phase 4 and 5) projects, the Kinsman (Phase 2) project, the Scott Street (Phase 2) project, the Belmont Park project, the Allison Avenue project, the South Bedford Road project, the Swift Drive project, the Heaton Chute Project, the State Road (Phase 2) project, the Scoville Drive project and the Mosquito Creek Capital Improvement project and the Brookfield Capital Improvement project.

The Blueprint to Prosperity Waterline Initiative is the water project that was in process.

Long-term Financial Planning

Trumbull County has developed a five (5) year capital budget plan which is used as a plan for capital spending projects and is updated annually to maintain a five year outlook. This budget is meant to

provide guidance by the Board of County Commissioners and other elected officials in determining the County's future capital needs.

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

Relevant Financial Policies

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

Acknowledgments

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

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

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

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

Sincerely,

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

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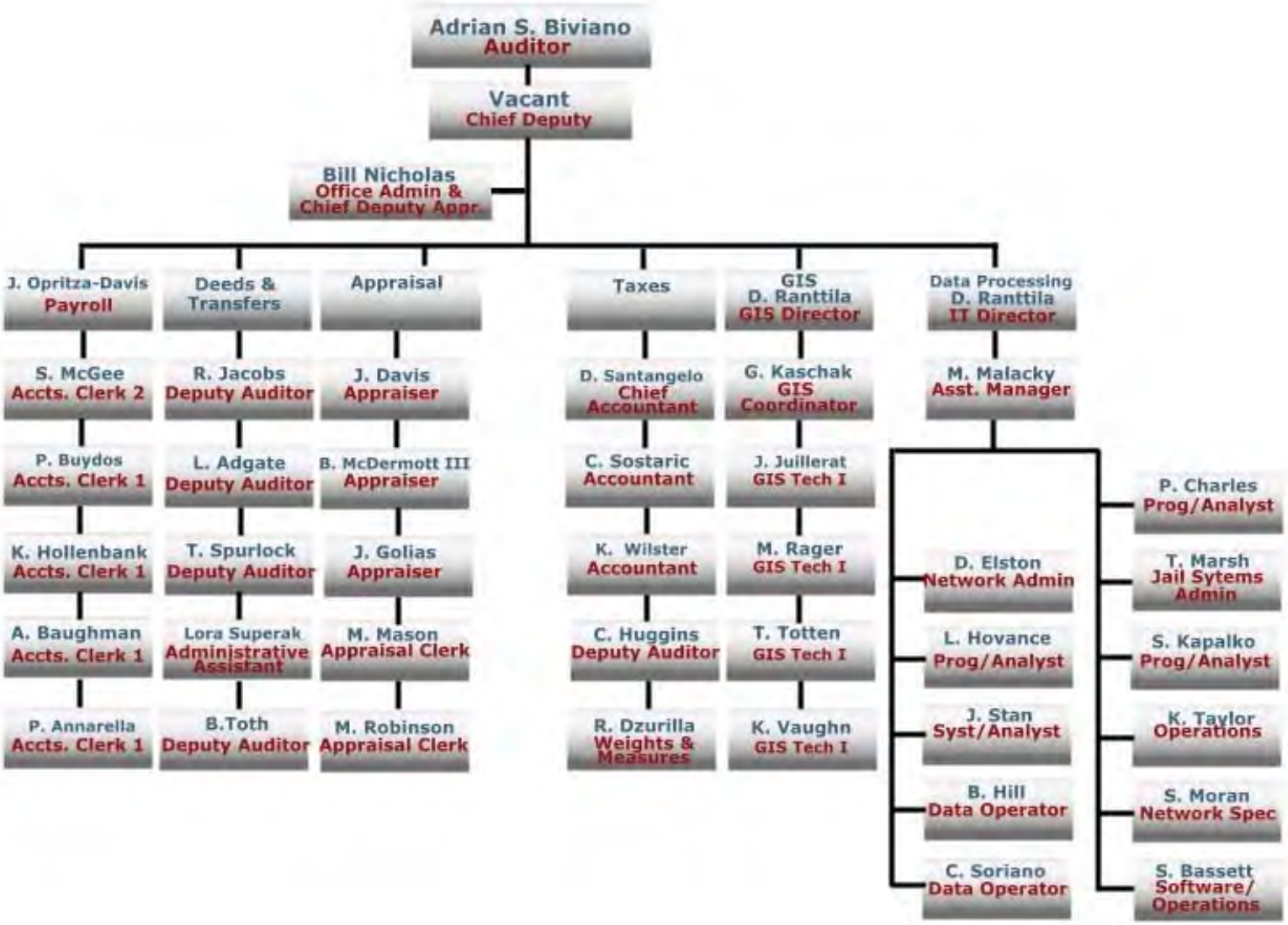
Trumbull County, OHIO

ELECTED OFFICIALS
December 31, 2015

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

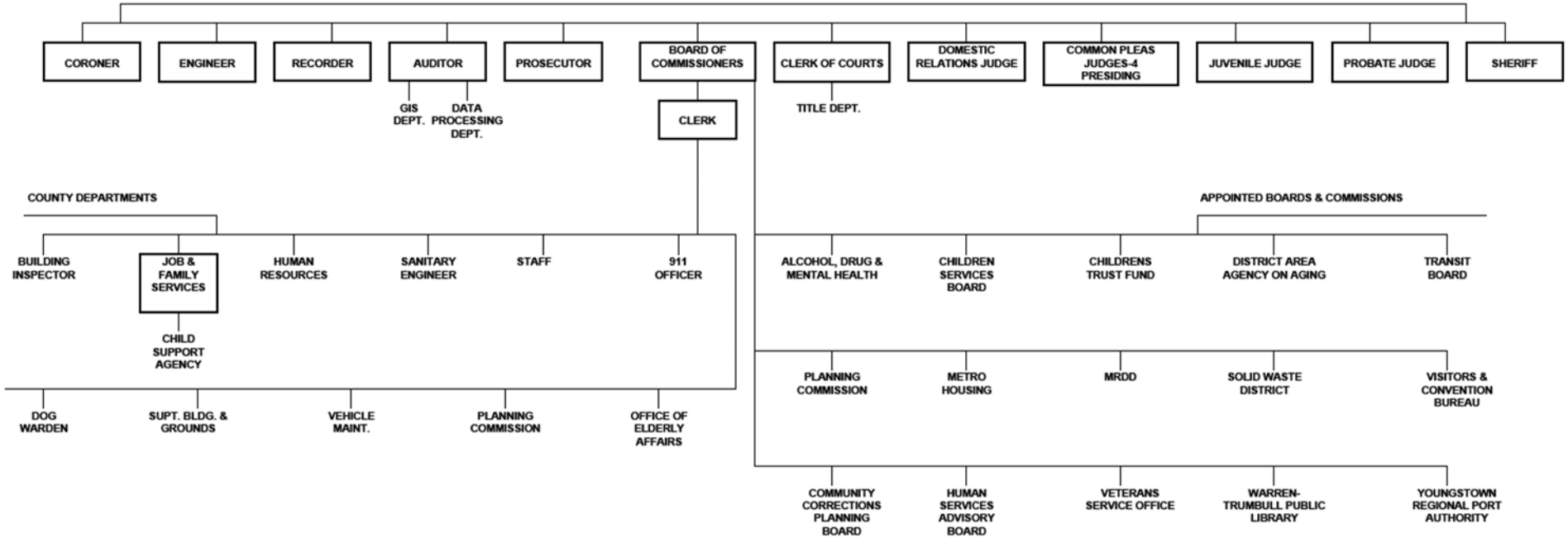
TRUMBULL COUNTY
AUDITOR'S OFFICE ORGANIZATIONAL CHART



TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF TRUMBULL COUNTY

ELECTED OFFICIALS



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS

BUDGET COMMISSION
Auditor
Prosecutor
Treasurer

BOARD OF TAX REVISION
Auditor
Commissioner
Treasurer

RECORDS COMMISSION
Recorder
Auditor
Clerk of Courts
Commissioner
Prosecutor

DATA PROCESSING BOARD
Auditor (Adm.)
Clerk of Courts
Commissioner
Recorder
Treasurer
Board of Elections (2)

MICROFILMING BOARD
Recorder (Adm.)
Auditor
Clerk of Courts
Commissioner
Treasurer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Trumbull County

Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Trumbull County
160 High Street
Warren, Ohio 44481

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units**,** each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries Inc., which represent 32 percent, 32 percent, and 64 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Fairhaven Industries Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Fairhaven Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards.*

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

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

101 Central Plaza South, 700 Chase Tower, Canton, Ohio 44702-1509
Phone: 330-438-0617 or 800-443-9272 Fax: 330-471-0001
www.ohioauditor.gov

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units**,** each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Gasoline Tax, Public Assistance, County Board of Developmental Disabilities, Community Mental Health, and Children's Services funds, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County implemented GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*" and GASB Statement No. 71*, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68".* We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2016

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The management's discussion and analysis of Trumbull County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2015 are as follows:

- The total net position of the County increased $5,504,293. Net position of governmental activities increased $2,709,273, which represents a 1.70% increase from 2014. Net position of business-type activities increased $2,795,020, which represents a 3.25% increase from 2014.

- General revenues accounted for $67,826,444 or 43.64% of total governmental activities revenue. Program specific revenues accounted for $87,601,968 or 56.36% of total governmental activities revenue.

- The County had $153,267,213 in expenses related to governmental activities. $87,601,968 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $67,826,444 were adequate to provide for these programs.

- The County's major governmental funds are the general fund, motor vehicle gasoline tax fund, public assistance fund, County Board of Developmental Disabilities fund, community mental health fund, children services fund and general obligation bond retirement fund. The general fund, the County's largest major fund, had revenues and other financing sources of $48,117,183 in 2015, and expenditures and other financing uses of $46,721,325. The general fund's fund balance increased $1,395,858 or 20.25% from 2014 to 2015.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2015?" These statements include all assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues and expenses using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Business-type activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, motor vehicle gasoline tax fund, public assistance fund, County Board of Developmental Disabilities fund, community mental health fund, children services fund and general obligation bond retirement fund. An analysis of the County's major governmental and proprietary funds begins on page 13.

Governmental Funds

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 22-34 of this report.

Proprietary Funds

The County maintains proprietary funds, including both enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer and water operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses four internal service funds to account for its gasoline and telephone rotary operations and its self-insurance programs for medical benefits and workers' compensation. The basic proprietary fund financial statements can be found on pages 35-39 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 40 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 41-101 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's net pension liability. The required supplementary information can be found on pages 104-110 of this report.

Government-wide Financial Analysis

The statement of net position provides the perspective of the County as a whole. The table that follows provides a summary of the County's net position at December 31, 2015 and December 31, 2014. Net position for 2014 has been restated as described in Note 3.A.

	Net Position					
	Governmental Activities 2015	Business-type Activities 2015	Governmental Activities 2014 (Restated)	Business-type Activities 2014 (Restated)	Total 2015	Total 2014 (Restated)
Assets:						
Current and other assets	$ 171,524,755	$ 26,598,359	$ 170,836,971	$ 27,200,545	$ 198,123,114	$ 198,037,516
Capital assets, net	112,201,900	87,056,558	110,467,232	88,413,672	199,258,458	198,880,904
Total assets	283,726,655	113,654,917	281,304,203	115,614,217	397,381,572	396,918,420
Deferred outflows of resources						
Unamortized deferred charges	318,763	-	173,051	-	318,763	173,051
Pension	9,732,599	528,546	6,877,853	372,031	10,261,145	7,249,884
Total deferred outflows of resources	10,051,362	528,546	7,050,904	372,031	10,579,908	7,422,935
Liabilities:						
Other liabilities	10,761,021	2,748,631	11,374,958	7,432,738	13,509,652	18,807,696
Long-term liabilities:						
Due within one year	6,293,998	1,113,160	6,448,219	890,302	7,407,158	7,338,521
Net pension liability	55,043,241	2,760,570	53,321,265	2,698,218	57,803,811	56,019,483
Other amounts	23,465,883	18,817,886	23,358,561	19,066,548	42,283,769	42,425,109
Total liabilities	95,564,143	25,440,247	94,503,003	30,087,806	121,004,390	124,590,809
Deferred inflows of resources						
Property taxes	33,444,357	-	33,389,933	-	33,444,357	33,389,933
Pension	2,480,333	49,754	882,260	-	2,530,087	882,260
Total deferred inflows of resources	35,924,690	49,754	34,272,193	-	35,974,444	34,272,193
Net position:						
Net investment in capital assets	93,878,264	66,088,411	95,213,281	66,424,895	159,966,675	161,638,176
Restricted	65,094,405	-	63,071,224	-	65,094,405	63,071,224
Unrestricted	3,316,515	22,605,051	1,295,406	19,473,547	25,921,566	20,768,953
Total net position	$ 162,289,184	$ 88,693,462	$ 159,579,911	$ 85,898,442	$ 250,982,646	$ 245,478,353

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

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

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

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

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

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

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, for governmental activities from $206,885,407 to $159,579,911 and business-type activities from $88,223,508 to $85,898,442.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2015, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $250,982,646. This amounts to $162,289,184 in governmental activities and $88,693,462 in business-type activities.

As of December 31, 2015, the County is able to report positive balances in all categories of net position for both its governmental activities and business-type activities.

The net investment in capital assets represents the largest portion of net position for the County. Capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities. Capital assets are discussed further on pages 16 and 17.

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

The following table shows the changes in net position for governmental and business-type activities for 2015 and 2014. See Note 3.A for detail regarding the restatement of net position.

Change in Net Position

	Governmental Activities 2015	Business-type Activities 2015	Governmental Activities 2014 (Restated)	Business-type Activities 2014 (Restated)	Total 2015	Total 2014 (Restated)
Revenues:						
Program revenues:						
Charges for services and sales	$ 24,373,211	$ 19,678,273	$ 25,220,078	$ 18,583,000	$ 44,051,484	$ 43,803,078
Operating grants and contributions	55,970,893	-	57,845,730	-	55,970,893	57,845,730
Capital grants and contributions	7,257,864	1,275,328	5,101,677	3,882,609	8,533,192	8,984,286
Total program revenues	87,601,968	20,953,601	88,167,485	22,465,609	108,555,569	110,633,094
General revenues:						
Property taxes	33,023,345	-	32,453,692	-	33,023,345	32,453,692
Sales taxes	25,977,706	-	25,098,285	-	25,977,706	25,098,285
Grants and entitlements	6,208,024	-	6,158,175	-	6,208,024	6,158,175
Investment earnings	298,162	119,570	499,678	97,134	417,732	596,812
Gain on sale of capital assets	3,290	-	55,869	5,499	3,290	61,368
Miscellaneous	2,315,917	1,073,693	2,742,755	1,633,121	3,389,610	4,375,876
Total general revenues	67,826,444	1,193,263	67,008,454	1,735,754	69,019,707	68,744,208
Total revenues	155,428,412	22,146,864	155,175,939	24,201,363	177,575,276	179,377,302
Expenses:						
Program expenses:						
Legislative and executive	23,933,968	-	24,517,715	-	23,933,968	24,517,715
Judicial	12,698,149	-	13,257,708	-	12,698,149	13,257,708
Public safety	20,165,552	-	20,676,925	-	20,165,552	20,676,925
Public works	24,267,186	-	13,930,978	-	24,267,186	13,930,978
Health	30,705,619	-	31,081,112	-	30,705,619	31,081,112
Human services	40,807,798	-	41,595,690	-	40,807,798	41,595,690
Interest and fiscal charges	688,941	-	811,231	-	688,941	811,231
Business-type activities:						
Sewer	-	11,276,795	-	11,233,758	11,276,795	11,233,758
Water	-	7,526,975	-	6,963,366	7,526,975	6,963,366
Total expenses	153,267,213	18,803,770	145,871,359	18,197,124	172,070,983	164,068,483
Change in net position before transfers	2,161,199	3,343,094	9,304,580	6,004,239	15,308,819	21,313,058
Transfers	548,074	(548,074)	720,295	(720,295)	-	-
Change in net position	2,709,273	2,795,020	10,024,875	5,283,944	5,504,293	15,308,819
Net position at beginning of year	159,579,911	85,898,442	N/A	N/A	245,478,353	N/A
Net position at end of year	$ 162,289,184	$ 88,693,462	$ 159,579,911	$ 85,898,442	$ 250,982,646	$ 245,478,353

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of $7,249,884 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of $7,342,971. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities
Total 2015 program expenses under GASB 68	$ 153,267,213	$ 18,803,770
Pension expense under GASB 68	(7,030,141)	(312,830)
2015 contractually required contributions	6,618,694	360,233
Adjusted 2015 program expenses	152,855,766	18,851,173
Total 2014 program expenses under GASB 27	145,871,359	18,197,124
Increase (decrease) in program expenses not related to pension	$ 6,984,407	$ 654,049

Governmental Activities

Despite increased expenses in 2015, net position increased by $2,709,273 (1.70%) as revenues continued to outpace expenses. Total revenues remained virtually unchanged, increasing only $252,473 (0.16%). A slight decline in program revenues was offset by a similar slight increase in general revenues.

In the program revenues, charges for services and sales and operating grants and contributions decreased slightly, while capital grants and contributions increased. The decrease in charges for services program revenues is due to declines in revenue from various sources such as rental income, Sheriff Department fines and court fees. The major components of the decrease in operating grants and contributions are reduced Federal grants for County Board of Developmental Disabilities Medicaid programs and a decrease in State grant funding for the community mental health programs. Capital grants and contributions increased due to additional funding from the Ohio Public Works Commission and Ohio Department of Transportation; these grants were used primarily for infrastructure improvements throughout the County.

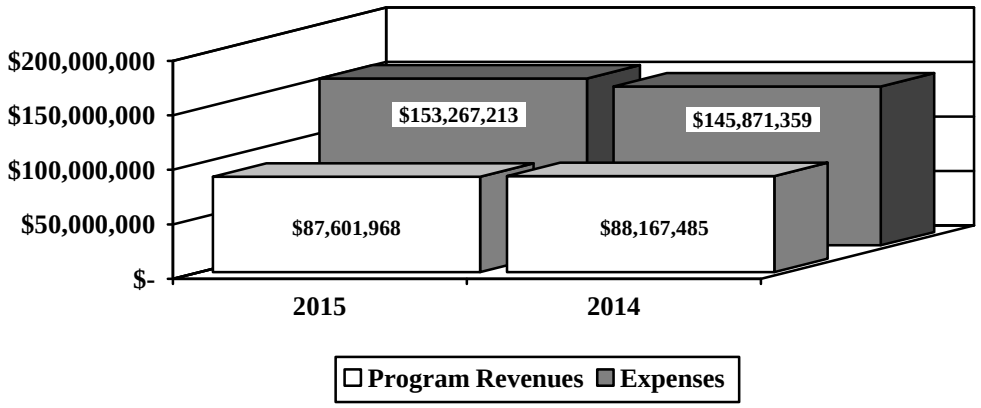
General revenues for the County primarily consist of property taxes and permissive sales tax revenue. These two revenues sources comprised 37.96% of total revenues in 2015, compared to 37.09% in 2014. Sales tax revenue increased slightly as the local economy continues to improve.

Overall, expenses in 2015 for most of the County's programs decreased slightly compared to the prior year, except for a sizeable increase in expenses for the County's public works programs. This is primarily due to an extensive bridge repair and replacement program in 2015.

The County's largest category of expenses in 2015 was human services. Human services, which supports the operations of the public assistance fund and children services fund, accounts for $40,807,798 or 26.63% of total governmental expenses of the County. These operations were funded by $4,713,973 in charges to users of services and $25,553,757 in operating grants and contributions in 2015. General government expenses, which include legislative and executive and judicial programs, totaled $36,632,117 or 23.90% of total governmental expenses. General government expenses were partially covered by $13,102,493 in direct charges to users and $2,821,283 in operating and capital grants and contributions.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2015 and 2014. As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

Governmental Activities – Program Revenues vs. Total Expenses

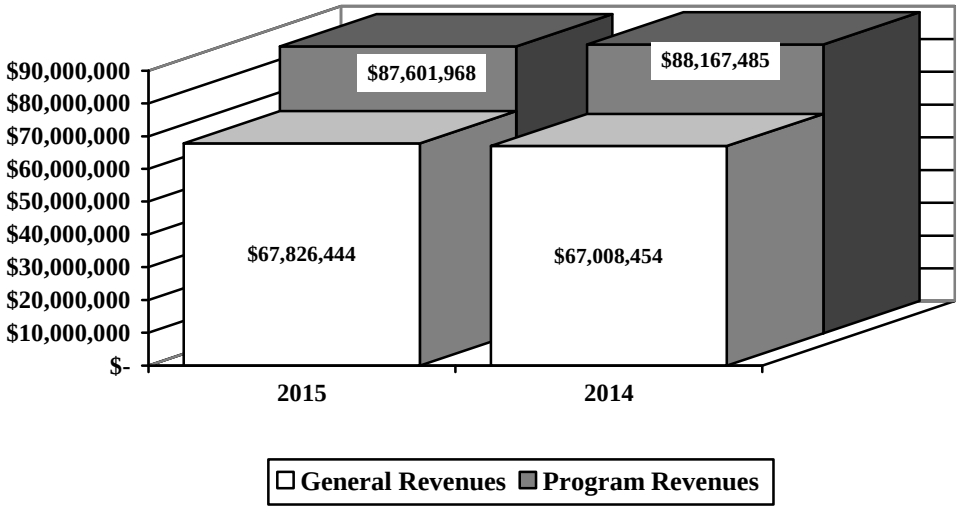


The following table shows, for governmental activities, the total cost of services and the net cost of services for 2015 and 2014. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted State grants and entitlements).

	Governmental Activities			
	Total Cost of Services 2015	Net Cost of Services 2015	Total Cost of Services 2014	Net Cost of Services 2014
Program expenses:				
General government	$ 36,632,117	$ 20,708,341	$ 37,775,423	$ 22,449,529
Public safety	20,165,552	12,491,609	20,676,925	11,515,452
Public works	24,267,186	4,337,141	13,930,978	(3,042,982)
Health	30,705,619	16,902,164	31,081,112	15,012,936
Human services	40,807,798	10,540,068	41,595,690	11,006,363
Economic development and assistance	-	(3,019)	-	(48,655)
Interest and fiscal charges	688,941	688,941	811,231	811,231
Total	$ 153,267,213	$ 65,665,245	$ 145,871,359	$ 57,703,874

The dependence upon general revenues for governmental activities is apparent, with 42.84% and 39.56% of expenses supported through taxes and other general revenues during 2015 and 2014, respectively. The following graph illustrates the County's reliance upon general revenues.

Governmental Activities – General and Program Revenues



Business-type Activities

The County's sewer fund and water fund are reported in the business-type activities. These programs had program revenues (primarily charges for services and sales) of $20,953,601, general revenues of $1,193,263, and expenses of $18,803,770 for 2015. Revenues decreased compared to the prior year, mostly due to a decrease in capital grants and contributions, while expenses increased slightly. Net position of the business-type activities increased $2,795,020 or 3.25% during 2015.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as presented on the balance sheet on pages 22-23) reported a combined fund balance of $81,267,809, which is $2,592,063 higher than last year's total of $78,675,746. The following schedule indicates the fund balance and the total change in fund balance as of December 31, 2015 and December 31, 2014 for all major and nonmajor governmental funds.

	Fund Balance (Deficit) December 31, 2015	Fund Balance (Deficit) December 31, 2014	Increase (Decrease)
Major funds:			
General	$ 8,289,727	$ 6,893,869	$ 1,395,858
Motor vehicle gasoline tax	1,520,140	3,719,763	(2,199,623)
Public assistance	(89,802)	(305,779)	215,977
County Board of Developmental Disabilities	25,413,609	25,169,930	243,679
Community mental health	6,176,280	5,952,345	223,935
Children services	10,180,972	8,995,462	1,185,510
General obligation bond retirement	1,471,316	1,489,310	(17,994)
Nonmajor governmental funds	28,305,567	26,760,846	1,544,721
Total	$ 81,267,809	$ 78,675,746	$ 2,592,063

General Fund

The general fund, the County's largest major fund, had revenues and other financing sources of $48,117,183 in 2015, which represents a $150,168 (0.31%) increase from 2014. The general fund had expenditures and other financing uses of $46,721,325 in 2015, a decrease of $2,454,568 (4.99%) from 2014. Fund balance for the general fund increased $1,395,858 or 20.25% from 2014 to 2015.

The table that follows assists in illustrating the revenues of the general fund during 2015 and 2014.

	2015 Amount	2014 Amount	Percentage Change
Revenues:			
Permissive sales tax	$ 23,994,510	$ 23,113,820	3.81 %
Property taxes	6,139,073	6,160,365	(0.35) %
Charges for services	3,004,302	3,517,146	(14.58) %
Fees, licenses and permits	3,449,665	3,606,366	(4.35) %
Fines and forfeitures	3,228,649	3,726,941	(13.37) %
Intergovernmental	6,161,388	6,037,749	2.05 %
Investment income	159,382	286,408	44.35 %
Rentals and royalties	548,533	875,676	(37.36) %
Other	1,382,779	498,174	177.57 %
Total	$ 48,068,281	$ 47,822,645	0.51 %

The single largest source of revenue for the general fund is the permissive sales tax, accounting for 49.92% of total revenues in 2015. The County experienced an increase in sales tax revenue due to the rebounding local economy. Other revenues also increased considerably due to various refunds and reimbursements, as well as a significant amount of unclaimed monies recognized as revenue in 2015. The most significant decreases in general fund revenues were charges for services and fines and forfeitures, which is a result of decreases in several categories including housing prisoners fees, court cost reimbursements and Sheriff's Department fines.

The table that follows assists in illustrating the expenditures of the general fund during 2015 and 2014.

	2015 Amount	2014 Amount	Percentage Change
Expenditures:			
Current:			
General government			
Legislative and executive	$ 16,785,486	$ 17,365,943	(3.34) %
Judicial	11,156,099	11,885,378	(6.14) %
Public safety	14,958,899	16,104,065	(7.11) %
Human services	1,143,922	1,166,318	(1.92) %
Capital outlay	28,722	-	100.00 %
Debt service:			
Principal retirement	13,687	15,613	(12.34) %
Interest and fiscal charges	820	288	184.72 %
Total	$ 44,087,635	$ 46,537,605	(5.26) %

Total cash disbursements for the general fund in 2015 were comparable to 2014 amounts; the overall decrease in expenditures is a result of fluctuations in accrued liabilities at the end of the year. Total liabilities for the general fund at December 31, 2015, 2014 and 2013 were approximately $2.6 million, $2.8 million and $1.6 million, respectively. The most significant liabilities for the general fund are accrued wages and benefits and amounts due to other governments, which include amounts owed to the State-run pension systems. The general fund also reports an interfund liability for amounts owed to the workers' compensation fund to cover premiums and claims payments. This liability was significantly lower in 2015 due to the internal service fund having already accumulated sufficient funds over the years to satisfy outstanding obligations. Most of these savings are reflected in the judicial and public safety functions. In addition, the County had additional vehicle and equipment purchases in 2014 which are mostly reflected in the legislative and executive category.

Motor Vehicle Gasoline Tax Fund

The motor vehicle gasoline tax fund, a County major fund, had revenues and other financing sources of $18,350,097 and expenditures of $20,549,720 in 2015. Fund balance decreased from $3,719,763 to $1,520,140 at December 31, 2015. Both revenues and expenditures increased considerably as the County used additional intergovernmental grant revenue to help fund road and bridge improvements.

Public Assistance Fund

The public assistance fund, a County major fund, had revenues and other financing sources of $15,213,842 and expenditures of $14,997,865 in 2015. The fund's deficit fund balance decreased from $305,779 to $89,802 at December 31, 2015. The fund received a reduced allocation of intergovernmental grants and entitlements revenue in 2015; however, this was offset by a decrease in the cost of services provided.

County Board of Developmental Disabilities Fund

The County Board of Developmental Disabilities fund, a County major fund, had revenues of $26,545,320 and expenditures and other financing uses of $26,301,641 in 2015. Fund balance increased from $25,169,930 to $25,413,609 at December 31, 2015 as revenues (mostly property taxes and intergovernmental grants and entitlements) continued to exceed expenditures.

Community Mental Health Fund

The community mental health fund, a County major fund, had revenues of $5,568,495 and expenditures of $5,344,560 in 2015. Revenues decreased slightly, mostly due to a reduction in intergovernmental grants and entitlements; however, revenues continued to exceed expenditures and fund balance increased from $5,952,345 to $6,176,280 at December 31, 2015.

Children Services Fund

The children services fund, a County major fund, had revenues of $16,821,647 and expenditures of $15,636,137 in 2015. These amounts were comparable to the prior year. Fund balance increased from $8,995,462 to $10,180,972 at December 31, 2015 as revenues continued to outpace expenditures.

General Obligation Bond Retirement Fund

The general obligation bond retirement fund, a County major fund, had revenues and other financing sources of $9,111,992 and expenditures and other financing uses of $9,129,986 in 2015. The increased activity in this fund during the year is due to a bond refunding of approximately $4.9 million. Fund balance decreased $17,994 to $1,471,316 at December 31, 2015.

Budgeting Highlights – General Fund

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Original budgeted revenues and other financing sources of $43,101,224 were increased slightly to $43,296,299 in the final budget. Actual revenues and other financing sources were $44,618,009 or $1,321,710 more than the final budget. Most of this variance is reflected in intergovernmental revenue as a result of additional casino tax distributions from the State and other revenue due to reimbursements and unclaimed monies.

Original budgeted expenditures and other financing uses were $47,024,075 and final budgeted expenditures and other financing uses were $47,235,516. Actual expenditures and other financing uses of $45,305,537 were less than final budgeted expenditures by $1,929,979. This variance is a result of management's commitment to keeping costs as low as possible while still providing the level of services that County residents expect.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, except in more detail. The County's major proprietary funds include the sewer fund and water fund. The sewer fund reported operating income for 2015 as operating revenues continue to exceed operating expenses. Operating revenues increased due to an increase in charges for services. Operating expenses also increased, mostly due to an increase in contract services. Net position for the sewer fund increased $3,477,460 or 5.32%. The water fund reported a slight operating loss for 2015, which is mostly a result of increased contract services expenses. Net position for the water fund decreased $483,273 (2.36%).

Capital Assets and Debt Administration

Capital Assets

At the end of 2015, the County had $199,258,458 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, furniture and fixtures, vehicles and infrastructure. Of this total, $112,201,900 was reported in governmental activities and $87,056,558 was reported in business-type activities.

The following table shows December 31, 2015 balances compared to December 31, 2014.

Capital Assets at December 31
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	$ 2,670,657	$ 2,670,657	$ 224,878	$ 224,878	$ 2,895,535	$ 2,895,535
Construction in progress	5,021,426	7,458,933	12,137,651	10,643,523	17,159,077	18,102,456
Building and improvements	44,853,994	46,030,592	6,394,548	6,702,833	51,248,542	52,733,425
Equipment, furniture and fixtures	3,158,418	3,411,409	258,493	204,443	3,416,911	3,615,852
Vehicles	3,186,510	2,823,077	278,301	376,474	3,464,811	3,199,551
Infrastructure	53,310,895	48,072,564	67,762,687	70,261,521	121,073,582	118,334,085
Total	$ 112,201,900	$ 110,467,232	$ 87,056,558	$ 88,413,672	$ 199,258,458	$ 198,880,904

Capital asset acquisitions in 2015 totaled $14,173,220 while disposals, net of accumulated depreciation, were $2,939,608. The County recognized a total of $10,856,058 in depreciation expense for 2015. See Note 13 in the notes to the basic financial statements for detail on governmental activities and business-type activities capital assets.

Debt Administration

At December 31, 2015 the County had $107,494,738 in long-term obligations outstanding. Of this total $7,407,158 is due within one year and $100,087,580 is due in greater than one year. The following table summarizes the outstanding debt at December 31, 2015 and 2014. Long-term obligations for 2014 have been restated to account for the net pension liability; see Note 3.A for detail.

Outstanding Long-Term Obligations, at Year End

	Governmental Activities		Business-type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Long-term obligations:						
General obligation bonds	$ 14,072,873	$ 14,796,204	$ 396,752	$ 541,479	$ 14,469,625	$ 15,337,683
Revenue bonds	2,200,000	2,375,000	2,997,800	3,047,700	5,197,800	5,422,700
Special assessment bonds	310,248	494,700	-	-	310,248	494,700
Notes	2,250,000	2,300,000	-	-	2,250,000	2,300,000
OPWC loans	1,514,743	1,407,431	1,527,841	1,662,070	3,042,584	3,069,501
OWDA loans	-	-	14,572,754	14,263,360	14,572,754	14,263,360
LGIF loan	487,500	-	-	-	487,500	-
Capital leases	506,800	639,941	10,476	19,359	517,276	659,300
Compensated absences	6,759,377	6,333,332	425,423	422,882	7,184,800	6,756,214
Claims payable	1,658,340	1,460,172	-	-	1,658,340	1,460,172
Net pension liability	55,043,241	53,321,265	2,760,570	2,698,218	57,803,811	56,019,483
Total	$ 84,803,122	$ 83,128,045	$ 22,691,616	$ 22,655,068	$ 107,494,738	$ 105,783,113

Total additions to long-term debt in 2015 were $15,611,365 and total reductions were $13,899,740. See Note 19 in the notes to the basic financial statements for detail on governmental activities and business-type activities long term debt.

Contacting the County's Financial Management

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

TRUMBULL COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Fairhaven Industries, Inc.	Trumbull County Land Bank
Assets:					
Equity in pooled cash and cash equivalents	$ 97,888,915	$ 22,603,345	$ 120,492,260	$ -	$ -
Cash and cash equivalents:					
In segregated accounts	238,727	-	238,727	357,826	369,986
With fiscal agents	47,967	-	47,967	-	-
Investments in segregated accounts	-	-	-	196,213	-
Receivables:					
Permissive sales taxes	6,754,301	-	6,754,301	-	-
Property taxes	40,086,468	-	40,086,468	-	-
Accounts	1,357,275	4,301,375	5,658,650	62,432	13,890
Special assessments	10,739,860	-	10,739,860	-	-
Accrued interest	75,945	30,963	106,908	-	-
Intergovernmental	11,741,084	-	11,741,084	-	501,912
Loans	1,089,351	-	1,089,351	-	-
Materials and supplies inventory	654,177	20,426	674,603	-	397,250
Prepayments	403,443	11,349	414,792	3,145	290
Internal balance	373,213	(373,213)	-	-	-
Net pension asset	74,029	4,114	78,143	-	-
Capital assets:					
Nondepreciable capital assets	7,692,083	12,362,529	20,054,612	-	11,778
Depreciable capital assets, net	104,509,817	74,694,029	179,203,846	8,829	21,474
Total capital assets, net	112,201,900	87,056,558	199,258,458	8,829	33,252
Total assets	283,726,655	113,654,917	397,381,572	628,445	1,316,580
Deferred outflows of resources:					
Deferred amount on debt refunding	318,763	-	318,763	-	-
Pension - OPERS	9,510,784	528,546	10,039,330	-	-
Pension - STRS	221,815	-	221,815	-	-
Total deferred outflows of resources	10,051,362	528,546	10,579,908	-	-
Liabilities:					
Accounts payable	2,189,416	297,918	2,487,334	715	2,450
Contracts payable	709,233	100,803	810,036	13,001	-
Accrued wages and benefits payable	3,129,225	184,968	3,314,193	-	-
Matured compensated absences payable	65,406	-	65,406	-	-
Due to other governments	2,981,515	610,078	3,591,593	-	-
Accrued interest payable	73,285	81,864	155,149	-	-
Claims payable	912,941	-	912,941	-	-
Notes payable	700,000	1,473,000	2,173,000	-	-
Long-term liabilities:					
Due within one year	6,293,998	1,113,160	7,407,158	-	-
Due in more than one year:					
Net pension liability	55,043,241	2,760,570	57,803,811	-	-
Other amounts due in more than one year	23,465,883	18,817,886	42,283,769	-	-
Total liabilities	95,564,143	25,440,247	121,004,390	13,716	2,450
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	33,444,357	-	33,444,357	-	-
Pension - OPERS	895,271	49,754	945,025	-	-
Pension - STRS	1,585,062	-	1,585,062	-	-
Total deferred inflows of resources	35,924,690	49,754	35,974,444	-	-
Net position:					
Net investment in capital assets	93,878,264	66,088,411	159,966,675	8,829	33,252
Restricted for:					
Debt service	12,491,581	-	12,491,581	-	-
Capital projects	4,327,793	-	4,327,793	-	-
Road repair and improvement	2,429,173	-	2,429,173	-	-
County Board of Developmental Disabilities	16,254,343	-	16,254,343	-	-
Real estate assessment	3,738,306	-	3,738,306	-	-
Community mental health	6,605,712	-	6,605,712	-	-
Children services	8,075,081	-	8,075,081	-	-
Senior citizens	1,870,862	-	1,870,862	-	-
Youth services	1,479,689	-	1,479,689	-	-
Emergency system maintenance	565,342	-	565,342	-	-
Revolving loan economic development	1,153,860	-	1,153,860	-	-
Certificate of title	1,615,406	-	1,615,406	-	-
Delinquent tax and assessment collections	1,360,458	-	1,360,458	-	-
Other purposes	3,126,799	-	3,126,799	-	75,943
Unrestricted	3,316,515	22,605,051	25,921,566	605,900	1,204,935
Total net position	$ 162,289,184	$ 88,693,462	$ 250,982,646	$ 614,729	$ 1,314,130

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

		Program Revenues		
	Expenses	**Charges for Services, Sales and Assessments**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Governmental activities:				
General government:				
Legislative and executive	$ 23,933,968	$ 9,478,318	$ 1,988,598	$ -
Judicial	12,698,149	3,624,175	827,311	5,374
Public safety	20,165,552	5,613,133	2,060,810	-
Public works	24,267,186	253,731	12,423,824	7,252,490
Health	30,705,619	689,881	13,113,574	-
Human services	40,807,798	4,713,973	25,553,757	-
Economic development and assistance	-	-	3,019	-
Interest and fiscal charges	688,941	-	-	-
Total governmental activities	153,267,213	24,373,211	55,970,893	7,257,864
Business-type activities:				
Sewer	11,276,795	13,207,614	-	1,275,328
Water	7,526,975	6,470,659	-	-
Total business-type activities	18,803,770	19,678,273	-	1,275,328
Total primary government	$ 172,070,983	$ 44,051,484	$ 55,970,893	$ 8,533,192
Component Units:				
Fairhaven Industries, Inc	$ 3,133,622	$ 484,674	$ 2,660,562	$ -
Trumbull County Land Bank	1,522,453	469,269	-	-
Total component units	$ 4,656,075	$ 953,943	$ 2,660,562	$ -

General revenues:
Property taxes levied for:
General purposes
Community Board of Developmental Disabilities
Community mental health
Children services
Senior citizens levy
Permissive sales taxes levied for:
General purposes
Bond retirement
Capital projects
Grants and entitlements not restricted to specific programs
Investment earnings
Gain on sale of capital assets
Miscellaneous

Total general revenues

Transfers

Total general revenues and transfers

Change in net position

Net position at beginning of year (restated)

Net positon at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Fairhaven Industries, Inc.	Trumbull County Land Bank
$ (12,467,052)	$ -	$ (12,467,052)	$ -	$ -
(8,241,289)	-	(8,241,289)	-	-
(12,491,609)	-	(12,491,609)	-	-
(4,337,141)	-	(4,337,141)	-	-
(16,902,164)	-	(16,902,164)	-	-
(10,540,068)	-	(10,540,068)	-	-
3,019	-	3,019	-	-
(688,941)	-	(688,941)	-	-
(65,665,245)	-	(65,665,245)	-	-
-	3,206,147	3,206,147	-	-
-	(1,056,316)	(1,056,316)	-	-
-	2,149,831	2,149,831	-	-
(65,665,245)	2,149,831	(63,515,414)	-	-
-	-	-	11,614	-
-	-	-	-	(1,053,184)
-	-	-	11,614	(1,053,184)
6,113,258	-	6,113,258	-	-
14,969,283	-	14,969,283	-	-
2,625,425	-	2,625,425	-	-
7,342,195	-	7,342,195	-	-
1,973,184	-	1,973,184	-	-
24,056,805	-	24,056,805	-	-
1,873,055	-	1,873,055	-	-
47,846	-	47,846	-	-
6,208,024	-	6,208,024	-	1,231,632
298,162	119,570	417,732	2,014	-
3,290	-	3,290	-	-
2,315,917	1,073,693	3,389,610	-	74,678
67,826,444	1,193,263	69,019,707	2,014	1,306,310
548,074	(548,074)	-	-	-
68,374,518	645,189	69,019,707	2,014	1,306,310
2,709,273	2,795,020	5,504,293	13,628	253,126
159,579,911	85,898,442	245,478,353	601,101	1,061,004
$ 162,289,184	$ 88,693,462	$ 250,982,646	$ 614,729	$ 1,314,130

TRUMBULL COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
Assets:					
Equity in pooled cash and cash equivalents	$ 7,285,003	$ 1,317,589	$ 725,516	$ 26,444,714	$ 6,394,790
Cash and cash equivalents:					
In segregated accounts	139,436	-	-	-	-
With fiscal agents	-	-	-	-	-
Receivables:					
Permissive sales taxes	6,260,809	-	-	-	-
Property taxes	6,098,065	-	-	18,809,315	3,364,179
Accounts	902,949	-	-	2,493	-
Special assessments	-	-	-	-	-
Accrued interest	39,325	6,284	-	-	-
Due from other funds	136,026	1,527	5,131	-	-
Intergovernmental	2,989,607	3,678,981	491,355	1,251,554	249,217
Loans	-	-	-	-	-
Materials and supplies inventory	51,948	583,829	-	5,067	-
Prepayments	248,988	3,505	10,163	36,756	3,286
Restricted assets:					
Equity in pooled cash and cash equivalents	248,494	-	-	-	-
Total assets	$ 24,400,650	$ 5,591,715	$ 1,232,165	$ 46,549,899	$ 10,011,472
Liabilities:					
Accounts payable	$ 415,381	$ 538,283	$ 46,555	$ 113,633	$ 201,185
Contracts payable	-	-	-	-	-
Accrued wages and benefits payable	1,215,755	87,510	442,291	610,865	16,954
Matured compensated absences payable	25,188	-	29,582	-	-
Due to other governments	914,504	48,144	282,336	208,051	8,944
Due to other funds	3,382	300,000	29,848	142,872	3,167
Accrued interest payable	-	-	-	-	-
Notes payable	-	-	-	-	-
Total liabilities	2,574,210	973,937	830,612	1,075,421	230,250
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	5,087,388	-	-	15,693,667	2,807,943
Delinquent property tax revenue not available	1,010,677	-	-	3,115,648	556,236
Accrued interest not available	27,180	4,343	-	-	-
Special assessments revenue not available	-	-	-	-	-
Intergovernmental revenue not available	2,750,034	3,093,295	491,355	1,251,554	240,763
Sales tax revenue not available	4,428,863	-	-	-	-
Other revenue not available	232,571	-	-	-	-
Total deferred inflows of resources	13,536,713	3,097,638	491,355	20,060,869	3,604,942
Fund balances:					
Nonspendable	549,630	587,334	10,163	41,823	3,286
Restricted	-	932,806	-	25,371,786	6,172,994
Committed	-	-	-	-	-
Assigned	2,875,735	-	-	-	-
Unassigned (deficit)	4,864,362	-	(99,965)	-	-
Total fund balances	8,289,727	1,520,140	(89,802)	25,413,609	6,176,280
Total liabilities, deferred inflows of resources and fund balances	$ 24,400,650	$ 5,591,715	$ 1,232,165	$ 46,549,899	$ 10,011,472

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Children Services	General Obligation Bond Retirement	Nonmajor Governmental Funds	Total Governmental Funds
$ 10,856,224	$ 1,278,951	$ 28,953,373	$ 83,256,160
87,590	-	11,701	238,727
-	47,967	-	47,967
-	493,492	-	6,754,301
9,476,155	-	2,338,754	40,086,468
2,190	-	449,468	1,357,100
-	10,739,860	-	10,739,860
-	-	5,887	51,496
-	-	-	142,684
2,196,125	-	884,245	11,741,084
-	-	1,089,351	1,089,351
13,333	-	-	654,177
40,304	-	60,441	403,443
-	-	-	248,494
$ 22,671,921	$ 12,560,270	$ 33,793,220	$ 156,811,312
$ 326,298	$ -	$ 545,823	$ 2,187,158
-	-	709,233	709,233
336,818	-	399,217	3,109,410
10,636	-	-	65,406
156,745	-	321,082	1,939,806
11,172	-	103,810	594,251
-	-	3,502	3,502
-	-	700,000	700,000
841,669	-	2,782,667	9,308,766
7,905,607	-	1,949,752	33,444,357
1,570,548	-	389,002	6,642,111
-	-	4,069	35,592
-	10,739,860	-	10,739,860
2,173,125	-	357,666	10,357,792
-	349,094	-	4,777,957
-	-	4,497	237,068
11,649,280	11,088,954	2,704,986	66,234,737
53,637	-	60,441	1,306,314
10,127,335	1,471,316	23,313,711	67,389,948
-	-	4,941,730	4,941,730
-	-	-	2,875,735
-	-	(10,315)	4,754,082
10,180,972	1,471,316	28,305,567	81,267,809
$ 22,671,921	$ 12,560,270	$ 33,793,220	$ 156,811,312

TRUMBULL COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015

Total governmental fund balances		$	81,267,809
Amounts reported for governmental activities on the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			112,201,900
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows of resources in the funds.			
Permissive sales taxes receivable	$ 4,777,957		
Property taxes receivable	6,642,111		
Accounts receivable	237,068		
Intergovernmental receivable	10,357,792		
Special assessments receivable	10,739,860		
Accrued interest receivable	35,592		
Total			32,790,380
Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net position.			11,060,539
An internal balance is recorded in governmental funds to reflect overpayments to the internal service funds by the business-type activities.			170,233
On the statement of net position interest is accrued on outstanding bonds, notes and loans payable, whereas in the governmental funds, interest is accrued when due.			(69,783)
Deferred amounts on debt refundings are not recognized in the governmental funds.			318,763
The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds.			
Net pension asset	73,644		
Deferred outflows of resources	9,683,209		
Deferred inflows of resources	(2,475,683)		
Net pension liability	(54,785,279)		
Total			(47,504,109)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds	(14,072,873)		
Special assessment bonds	(310,248)		
Revenue bonds	(2,200,000)		
OPWC loans	(1,514,743)		
Notes payable	(2,250,000)		
LGIF loan	(487,500)		
Capital leases	(500,355)		
Compensated absences	(6,610,829)		
Total			(27,946,548)
Net position of governmental activities		$	162,289,184

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
Revenues:					
Permissive sales taxes	$ 23,994,510	$ -	$ -	$ -	$ -
Property taxes	6,139,073	-	-	15,209,895	2,669,064
Charges for services	3,004,302	-	2,398,557	630,627	-
Fees, licenses and permits	3,449,665	15,530	-	-	-
Fines and forfeitures	3,228,649	218,392	-	-	-
Intergovernmental	6,161,388	17,063,177	12,115,381	10,704,798	2,646,708
Special assessments	-	-	-	-	-
Investment income	159,382	25,094	-	-	-
Rentals and royalties	548,533	11,809	-	-	-
Contributions and donations	-	-	-	-	-
Other	1,382,779	198,534	182	-	252,723
Total revenues	48,068,281	17,532,536	14,514,120	26,545,320	5,568,495
Expenditures:					
Current:					
General government:					
Legislative and executive	16,785,486	-	-	-	-
Judicial	11,156,099	-	-	-	-
Public safety	14,958,899	-	-	-	-
Public works	-	20,263,753	-	-	-
Health	-	-	-	23,301,641	5,340,384
Human services	1,143,922	-	14,997,865	-	-
Capital outlay	28,722	-	-	-	-
Debt service:					
Principal retirement	13,687	270,469	-	-	4,142
Interest and fiscal charges	820	15,498	-	-	34
Bond issuance costs	-	-	-	-	-
Total expenditures	44,087,635	20,549,720	14,997,865	23,301,641	5,344,560
Excess (deficiency) of revenues over (under) expenditures	3,980,646	(3,017,184)	(483,745)	3,243,679	223,935
Other financing sources (uses):					
Bond issuance	-	-	-	-	-
Note issuance	-	-	-	-	-
Proceeds from sale of capital assets	20,180	91,564	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Inception of capital lease	28,722	-	-	-	-
Transfers in	-	-	699,722	-	-
Transfers (out)	(2,633,690)	-	-	(3,000,000)	-
Loan issuance	-	725,997	-	-	-
Total other financing sources (uses)	(2,584,788)	817,561	699,722	(3,000,000)	-
Net change in fund balances	1,395,858	(2,199,623)	215,977	243,679	223,935
Fund balances (deficit) at beginning of year	6,893,869	3,719,763	(305,779)	25,169,930	5,952,345
Fund balances (deficit) at end of year	$ 8,289,727	$ 1,520,140	$ (89,802)	$ 25,413,609	$ 6,176,280

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Children Services	General Obligation Bond Retirement	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 1,834,642	$ 47,846	$ 25,876,998
7,518,117	-	2,001,816	33,537,965
379,420	-	6,136,798	12,549,704
-	-	1,315,282	4,780,477
-	-	572,721	4,019,762
8,865,758	-	11,797,024	69,354,234
-	169,128	-	169,128
-	554	20,306	205,336
-	-	-	560,342
35,000	-	3,504	38,504
23,352	-	259,143	2,116,713
16,821,647	2,004,324	22,154,440	153,209,163
-	-	5,712,146	22,497,632
-	-	1,196,877	12,352,976
-	-	4,609,953	19,568,852
-	-	2,449,893	22,713,646
-	-	43,474	28,685,499
15,628,661	-	7,797,287	39,567,735
-	-	4,335,845	4,364,567
7,422	4,389,568	3,773	4,689,061
54	623,971	1,792	642,169
-	42,749	-	42,749
15,636,137	5,056,288	26,151,040	155,124,886
1,185,510	(3,051,964)	(3,996,600)	(1,915,723)
-	4,912,000	-	4,912,000
-	1,500,000	750,000	2,250,000
-	-	-	111,744
-	(4,068,751)	-	(4,068,751)
-	-	-	28,722
-	695,668	5,108,588	6,503,978
-	(4,947)	(317,267)	(5,955,904)
-	-	-	725,997
-	3,033,970	5,541,321	4,507,786
1,185,510	(17,994)	1,544,721	2,592,063
8,995,462	1,489,310	26,760,846	78,675,746
$ 10,180,972	$ 1,471,316	$ 28,305,567	$ 81,267,809

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, 2015

Net change in fund balances - total governmental funds		$	2,592,063
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.			
Capital asset additions	$ 12,321,048		
Current year depreciation	(7,646,772)		
Total			4,674,276
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.			(2,939,608)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Permissive sales taxes	100,708		
Property taxes	(514,620)		
Intergovernmental revenues	44,043		
Special assessments	2,179,604		
Investment income	(2,241)		
Other	204,944		
Total			2,012,438
Issuances of bonds, notes and loans and the inception of capital leases are reported as other financing sources in the governmental funds; however, in the statement of activities, they are not reported as revenues as they increase liabilities on the statement of net position.			(7,916,719)
Repayment of bond, note and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.			4,689,061
The payment to refunded bond escrow agent for the advance refunding of debt is an other financing use in the governmental funds, but the payment reduces long-term liabilities on the statement of net position.			4,068,751
In the statement of activities, interest is accrued on outstanding bonds, notes and loans, whereas in governmental funds, an interest expenditure is reported when due.			
Decrease in accrued interest payable	13,864		
Amortization of deferred amounts on refunding	(38,883)		
Amortization of bond premiums	21,059		
Total			(3,960)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows of resources.			6,585,032
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.			(7,000,910)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			(363,482)
Internal service funds used by management to charge the costs of insurance and materials and supplies to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.			(3,687,669)
Change in net position of governmental activities		$	2,709,273

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Revenues:				
Permissive sales taxes	$ 23,193,173	$ 23,193,173	$ 23,193,173	$ -
Property taxes	5,658,095	5,658,095	6,168,459	510,364
Charges for services	3,371,674	3,510,163	3,271,295	(238,868)
Fees, licenses and permits	3,598,350	3,598,350	3,447,052	(151,298)
Fines and forfeitures	339,000	339,000	332,597	(6,403)
Intergovernmental	5,568,057	5,621,743	6,154,424	532,681
Investment income	228,100	228,100	122,664	(105,436)
Rentals and royalties	457,452	457,452	547,133	89,681
Other	685,823	688,723	1,361,031	672,308
Total revenues	43,099,724	43,294,799	44,597,828	1,303,029
Expenditures:				
Current:				
General government:				
Legislative and executive	18,294,906	18,697,564	17,371,658	1,325,906
Judicial	12,255,241	11,611,735	11,531,178	80,557
Public safety	12,458,528	12,902,665	12,588,299	314,366
Human services	1,384,112	1,389,862	1,180,712	209,150
Total expenditures	44,392,787	44,601,826	42,671,847	1,929,979
Excess (deficiency) of revenues over (under) expenditures	(1,293,063)	(1,307,027)	1,925,981	3,233,008
Other financing sources (uses):				
Proceeds from sale of capital assets	1,500	1,500	20,181	18,681
Transfers out	(2,631,288)	(2,633,690)	(2,633,690)	-
Total other financing sources (uses)	(2,629,788)	(2,632,190)	(2,613,509)	18,681
Net change in fund balance	(3,922,851)	(3,939,217)	(687,528)	3,251,689
Fund balance at beginning of year	3,841,521	3,841,521	3,841,521	-
Prior year encumbrances appropriated	689,245	689,245	689,245	-
Fund balance at end of year	$ 607,915	$ 591,549	$ 3,843,238	$ 3,251,689

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE GASOLINE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Revenues:				
From local sources:				
Fees, licenses and permits	$ 10,000	$ 10,000	$ 15,530	$ 5,530
Fines and forfeitures	332,730	332,730	218,240	(114,490)
Intergovernmental	10,499,314	17,751,804	17,029,232	(722,572)
Investment income	40,000	40,000	19,601	(20,399)
Rentals and royalties	11,500	11,500	11,809	309
Other	175,600	175,600	326,859	151,259
Total revenues	11,069,144	18,321,634	17,621,271	(700,363)
Expenditures:				
Current:				
Public works	14,219,959	21,332,200	21,329,297	2,903
Debt service:				
Principal retirement	218,687	131,186	131,185	1
Total expenditures	14,438,646	21,463,386	21,460,482	2,904
Excess of expenditures over revenues	(3,369,502)	(3,141,752)	(3,839,211)	(697,459)
Other financing sources:				
Proceeds from sale of capital assets	32,500	32,500	91,564	59,064
Loan issuance	509,686	725,997	725,997	-
Total other financing sources	542,186	758,497	817,561	59,064
Net change in fund balance	(2,827,316)	(2,383,255)	(3,021,650)	(638,395)
Fund balance at beginning of year	666,817	666,817	666,817	-
Prior year encumbrances appropriated	2,409,516	2,409,516	2,409,516	-
Fund balance at end of year	$ 249,017	$ 693,078	$ 54,683	$ (638,395)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Revenues:				
Charges for services.	$ 3,469,438	$ 3,469,438	$ 2,434,389	$ (1,035,049)
Intergovernmental.	14,600,278	14,600,278	12,115,381	(2,484,897)
Other	226,000	226,000	220,851	(5,149)
Total revenues.	18,295,716	18,295,716	14,770,621	(3,525,095)
Expenditures:				
Current:				
Human services	19,202,163	19,171,089	15,868,202	3,302,887
Excess of expenditures over revenues.	(906,447)	(875,373)	(1,097,581)	(222,208)
Other financing sources:				
Transfers in	699,722	699,722	699,722	-
Net change in fund balance	(206,725)	(175,651)	(397,859)	(222,208)
Fund balance at beginning of year.	770,730	770,730	770,730	-
Prior year encumbrances appropriated . . .	236,163	236,163	236,163	-
Fund balance at end of year	$ 800,168	$ 831,242	$ 609,034	$ (222,208)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY BOARD OF DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Revenues:				
Property taxes	$ 15,021,000	$ 15,021,000	$ 15,307,032	$ 286,032
Charges for services	768,000	768,000	662,411	(105,589)
Intergovernmental	9,866,072	9,968,699	10,861,846	893,147
Other	900,000	900,000	715,827	(184,173)
Total revenues	26,555,072	26,657,699	27,547,116	889,417
Expenditures:				
Current:				
Health	27,382,890	28,237,023	25,501,858	2,735,165
Excess (deficiency) of revenues over (under) expenditures	(827,818)	(1,579,324)	2,045,258	3,624,582
Other financing uses:				
Transfers out	(500,000)	(3,000,000)	(3,000,000)	-
Net change in fund balance	(1,327,818)	(4,579,324)	(954,742)	3,624,582
Fund balance at beginning of year	25,210,705	25,210,705	25,210,705	-
Prior year encumbrances appropriated	1,046,901	1,046,901	1,046,901	-
Fund balance at end of year	$ 24,929,788	$ 21,678,282	$ 25,302,864	$ 3,624,582

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY MENTAL HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Revenues:				
Property taxes	$ 2,664,100	$ 2,664,100	$ 2,685,390	$ 21,290
Intergovernmental	3,161,749	3,188,874	2,705,277	(483,597)
Rentals and royalties	500	500	-	(500)
Other	105,900	168,312	266,580	98,268
Total revenues	5,932,249	6,021,786	5,657,247	(364,539)
Expenditures:				
Current:				
Health	7,005,093	6,910,655	5,708,247	1,202,408
Net change in fund balance	(1,072,844)	(888,869)	(51,000)	837,869
Fund balance at beginning of year	5,600,246	5,600,246	5,600,246	-
Prior year encumbrances appropriated	445,873	445,873	445,873	-
Fund balance at end of year	$ 4,973,275	$ 5,157,250	$ 5,995,119	$ 837,869

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Revenues:				
Property taxes	$ 7,575,038	$ 7,575,038	$ 7,563,829	$ (11,209)
Charges for services	359,896	359,896	379,626	19,730
Intergovernmental	8,783,957	8,783,957	8,847,664	63,707
Contributions and donations	-	-	35,000	35,000
Other	267,360	267,360	266,403	(957)
Total revenues	16,986,251	16,986,251	17,092,522	106,271
Expenditures:				
Current:				
Human services	18,078,025	18,371,821	16,954,185	1,417,636
Excess (deficiency) of revenues over (under) expenditures	(1,091,774)	(1,385,570)	138,337	1,523,907
Other financing uses:				
Transfers out	(30,000)	(5,500)	-	5,500
Net change in fund balance	(1,121,774)	(1,391,070)	138,337	1,529,407
Fund balance at beginning of year	8,969,626	8,969,626	8,969,626	-
Prior year encumbrances appropriated	802,917	802,917	802,917	-
Fund balance at end of year	$ 8,650,769	$ 8,381,473	$ 9,910,880	$ 1,529,407

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water	Sewer	Total	
Assets:				
Current assets:				
Equity in pooled cash and cash equivalents	$ 3,328,118	$ 19,275,227	$ 22,603,345	$ 14,384,261
Receivables:				
Accounts	1,047,407	3,253,968	4,301,375	175
Accrued interest	2,546	28,417	30,963	24,449
Due from other funds	7,000	482	7,482	654,547
Materials and supplies inventory	6,945	13,481	20,426	-
Prepayments	3,404	7,945	11,349	-
Total current assets	4,395,420	22,579,520	26,974,940	15,063,432
Noncurrent assets:				
Net pension asset	982	3,132	4,114	385
Capital assets:				
Nondepreciable capital assets	381,709	11,980,820	12,362,529	-
Depreciable capital assets, net	18,575,153	56,118,876	74,694,029	-
Total noncurrent assets	18,957,844	68,102,828	87,060,672	385
Total assets	23,353,264	90,682,348	114,035,612	15,063,817
Deferred outflows of resources:				
Pension - OPERS	126,213	402,333	528,546	49,390
Liabilities:				
Current liabilities:				
Accounts payable	88,398	209,520	297,918	2,258
Contracts payable	4,858	95,945	100,803	-
Accrued wages and benefits payable	85,714	99,254	184,968	19,815
Due to other funds	67,862	142,600	210,462	-
Due to other governments	169,469	440,609	610,078	1,041,709
Accrued interest payable	636	81,228	81,864	-
Compensated absences payable	68,515	132,999	201,514	-
General obligation bonds payable	30,000	11,534	41,534	-
Revenue bonds payable	-	51,900	51,900	-
OWDA loans payable	46,039	628,974	675,013	-
OPWC loans payable	92,302	41,925	134,227	-
Notes payable	-	1,473,000	1,473,000	-
Capital lease obligations payable	-	8,972	8,972	1,125
Claims payable	-	-	-	1,414,585
Total current liabilities	653,793	3,418,460	4,072,253	2,479,492
Long-term liabilities (net of current portion):				
Compensated absences payable	76,129	147,780	223,909	148,548
General obligation bonds payable	245,000	110,218	355,218	-
Revenue bonds payable	-	2,945,900	2,945,900	-
OWDA loans payable	794,907	13,102,834	13,897,741	-
OPWC loans payable	1,048,331	345,283	1,393,614	-
Capital lease obligations payable	-	1,504	1,504	5,320
Claims payable	-	-	-	1,156,696
Net pension liability	659,201	2,101,369	2,760,570	257,962
Total long-term liabilities	2,823,568	18,754,888	21,578,456	1,568,526
Total liabilities	3,477,361	22,173,348	25,650,709	4,048,018
Deferred inflows of resources:				
Pension - OPERS	11,881	37,873	49,754	4,650
Net position:				
Net investment in capital assets	16,700,283	49,388,128	66,088,411	-
Unrestricted	3,289,952	19,485,332	22,775,284	11,060,539
Total net position	$ 19,990,235	$ 68,873,460	88,863,695	$ 11,060,539
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds			(170,233)	
Net position of business-type activities			$ 88,693,462	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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TRUMBULL COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water	Sewer	Total	
Operating revenues:				
Charges for services	$ 6,294,751	$ 11,543,402	$ 17,838,153	$ 10,293,678
Tap-in fees	163,734	520,289	684,023	-
Special assessments	12,174	1,143,923	1,156,097	-
Other operating revenues	730,777	342,916	1,073,693	-
Total operating revenues	7,201,436	13,550,530	20,751,966	10,293,678
Operating expenses:				
Personal services	1,681,396	2,700,330	4,381,726	408,222
Contract services	3,758,735	4,788,617	8,547,352	115,540
Materials and supplies	267,629	410,893	678,522	217,125
Depreciation	928,838	2,280,448	3,209,286	-
Claims expense	-	-	-	13,534,631
Other	793,162	438,465	1,231,627	-
Total operating expenses	7,429,760	10,618,753	18,048,513	14,275,518
Operating income (loss)	(228,324)	2,931,777	2,703,453	(3,981,840)
Nonoperating revenues (expenses):				
Interest and fiscal charges	(45,383)	(510,707)	(556,090)	(63)
Interest income	9,829	109,741	119,570	95,067
Total nonoperating revenues (expenses)	(35,554)	(400,966)	(436,520)	95,004
Income before capital contributions and transfers	(263,878)	2,530,811	2,266,933	(3,886,836)
Transfer in	133,000	38,261	171,261	-
Transfer out	(352,395)	(366,940)	(719,335)	-
Capital contributions	-	1,275,328	1,275,328	-
Change in net position	(483,273)	3,477,460	2,994,187	(3,886,836)
Net position at beginning of year (restated)	20,473,508	65,396,000		14,947,375
Net position at end of year	$ 19,990,235	$ 68,873,460		$ 11,060,539
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds			(199,167)	
Change in net position of business-type activities			$ 2,795,020	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water	Sewer	Total	
Cash flows from operating activities:				
Cash received from charges for services	$ 6,229,761	$ 11,378,144	$ 17,607,905	$ 10,928,864
Cash received from tap-in fees	163,734	520,289	684,023	-
Cash received from special assessments	12,174	1,143,923	1,156,097	-
Cash received from other operations	755,826	391,540	1,147,366	-
Cash payments for personal services	(1,479,116)	(2,814,683)	(4,293,799)	(361,792)
Cash payments for contract services	(3,746,528)	(5,094,052)	(8,840,580)	(115,258)
Cash payments for materials and supplies	(262,908)	(421,573)	(684,481)	(219,952)
Cash payments for claims	-	-	-	(13,661,840)
Cash payments for other expenses	(792,633)	(438,351)	(1,230,984)	-
Net cash provided by (used in) operating activities	880,310	4,665,237	5,545,547	(3,429,978)
Cash flows from noncapital financing activities:				
Cash received from transfers in	133,000	38,261	171,261	-
Cash used in transfers out	(352,395)	(366,940)	(719,335)	-
Net cash used in noncapital financing activities	(219,395)	(328,679)	(548,074)	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(345,209)	(1,506,963)	(1,852,172)	-
Principal retirement	(165,977)	(8,002,850)	(8,168,827)	(181)
Interest and fiscal charges	(45,456)	(531,003)	(576,459)	(63)
Loans issued	-	1,054,077	1,054,077	-
Notes issued	-	2,646,000	2,646,000	-
Bonds issued	-	125,000	125,000	-
Payment to refunded bond escrow agent	-	(125,000)	(125,000)	-
Capital contributions	-	1,275,328	1,275,328	-
Net cash used in capital and related financing activities	(556,642)	(5,065,411)	(5,622,053)	(244)
Cash flows from investing activities:				
Interest received	8,438	94,333	102,771	85,281
Net increase (decrease) in cash and cash equivalents	112,711	(634,520)	(521,809)	(3,344,941)
Cash and cash equivalents at beginning of year	3,215,407	19,909,747	23,125,154	17,729,202
Cash and cash equivalents at end of year	$ 3,328,118	$ 19,275,227	$ 22,603,345	$ 14,384,261

- - Continued

TRUMBULL COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water	**Sewer**	**Total**	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	$ (228,324)	$ 2,931,777	$ 2,703,453	$ (3,981,840)
Adjustments:				
Depreciation	928,838	2,280,448	3,209,286	-
Inception of capital lease	-	-	-	6,626
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
(Increase) decrease in materials and supplies inventory	(4,467)	1,737	(2,730)	-
(Increase) decrease in accounts receivable	(65,104)	(165,685)	(230,789)	387
Decrease in due from other funds	-	205	205	630,454
(Increase) in prepayments	(3,238)	(5,698)	(8,936)	-
(Increase) in net pension asset	(714)	(2,279)	(2,993)	(280)
(Increase) in deferred outflows - pension - OPERS	(37,375)	(119,140)	(156,515)	(14,625)
Increase (decrease) in accounts payable	20,425	18,969	39,394	(9,171)
Increase (decrease) in contracts payable	4,858	(491,377)	(486,519)	-
Increase in accrued wages and benefits	66,357	(19,656)	46,701	(2,635)
Increase (decrease) in due to other governments	27,410	83,819	111,229	(421,893)
Increased (decrease) in due to other funds	59,433	(82,900)	(23,467)	(1,640)
Increase in compensated absences payable	85,441	149,681	235,122	62,563
Increase in claims payable	-	-	-	291,599
Increase in net pension liability	14,889	47,463	62,352	5,827
Increase in deferred inflows - pension - OPERS	11,881	37,873	49,754	4,650
Net cash provided by (used in) operating activities	$ 880,310	$ 4,665,237	$ 5,545,547	$ (3,429,978)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

TRUMBULL COUNTY, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2015

		Agency
Assets:		
Equity in pooled cash and cash equivalents	$	10,547,972
Cash and cash equivalents in segregated accounts		1,026,051
Receivables:		
Property taxes		179,325,416
Accounts		13,299,405
Intergovernmental		12,788,415
Total assets	$	216,987,259
Liabilities:		
Intergovernmental payable	$	198,261,325
Undistributed monies		4,436,358
Deposits held and due to others		14,289,576
Total liabilities	$	216,987,259

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE COUNTY

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

Reporting Entity

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

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

Fairhaven 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, 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.

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

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

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 28 and 29 to the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

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

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 taxes (See Note 8), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

Deferred Outflows/Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources have been reported for the following items related to the County's net pension liability: (1) the net difference between projected and actual investment earnings on pension plan assets, (2) the County's contributions to the pension systems subsequent to the measurement date and (3) differences between employer's contributions and the employer's proportional share of contributions.

In addition, deferred outflows of resources include the deferred charges on debt refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of net position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance year 2015 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, special assessments, interest, fees and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts became available.

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

The County also reports deferred inflow of resources for the following items related to the County's net pension liability: (1) differences between expected and actual experience and (2) differences between employer's contributions and the employer's proportional share of contributions. These deferred inflows of resources are only reported on the government-wide statement of net position.

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

E. Cash and Cash Equivalents

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

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

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

During 2015, investments were limited to federal agency securities and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio).

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

The County has invested in STAR Ohio during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2015.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue, including a decrease in the fair value of investments, credited to the general fund during 2015 amounted to $159,382, which includes $148,263 assigned from other County funds.

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

F. Prepayments

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepayments using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

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

G. Inventory

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

H. Restricted Assets

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

I. Capital Assets

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

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 2015, the County reported infrastructure consisting of roads, bridges and culverts, water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

L. Bond Premium and Deferred Charges on Refunding

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

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

M. Accrued Liabilities and Long-Term Obligations

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

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

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

N. Fund Balance

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

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

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in year 2016's appropriated budget. County Commissioners assigned fund balance for hillside administration.

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

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

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

O. Net Position

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

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

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

R. Internal Activity

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

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

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

S. Estimates

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

T. Budgetary Process

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

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

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

U. Pensions

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

For 2015, the County implemented GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*" and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*".

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County's pension plan disclosures, as presented in Note 21 to the financial statements, and added required supplementary information which is presented after the notes to the basic financial statements.

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No 68 and 71. The governmental activities and business-type activities at January 1, 2015 have been restated as follows:

	Governmental Activities
Net position as previously reported	$ 206,885,407
Net pension asset	20,176
Deferred outflows - payments subsequent to measurement date	6,877,853
Net pension liability	(53,321,265)
Deferred inflows - difference between projected and actual investment earnings	(882,260)
Restated net position at January 1, 2015	$ 159,579,911

	Business-Type Activities	Water	Sewer	Internal Service Funds
Net position as previously reported	$ 88,223,508	$ 21,028,714	$ 67,165,860	$ 15,164,640
Net pension asset	1,121	268	853	105
Deferred outflows - payments subsequent to measurement date	372,031	88,838	283,193	34,765
Net pension liability	(2,698,218)	(644,312)	(2,053,906)	(252,135)
Restated net position at January 1, 2015	$ 85,898,442	$ 20,473,508	$ 65,396,000	$ 14,947,375

Other than employer contributions subsequent to the measurement date and differences between projected and actual investment earnings, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available. The restatement had no effect on governmental fund balances.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balance/Net Position

Fund balances and net position at December 31, 2015 included the following individual fund deficits:

Major fund	Deficit
Public assistance	$ 89,802
Nonmajor governmental fund	
Homeland security	10,315
Internal service fund	
Telephone rotary	1,477

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

NOTE 4 - FUND BALANCE

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

NOTE 4 - FUND BALANCE - (Continued)

Fund balance	General	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
Nonspendable:					
Materials and supplies inventory	$ 51,948	$ 583,829	$ -	$ 5,067	$ -
Prepayments	248,988	3,505	10,163	36,756	3,286
Unclaimed monies	248,694	-	-	-	-
Total nonspendable	549,630	587,334	10,163	41,823	3,286
Restricted:					
Health services	-	-	-	25,371,786	6,172,994
Children services	-	-	-	-	-
Debt service payments	-	-	-	-	-
Street maintenance	-	932,806	-	-	-
County courts	-	-	-	-	-
Drug investigation and prosecution	-	-	-	-	-
Emergency 911 system maintenance	-	-	-	-	-
Dog warden operations	-	-	-	-	-
Indigent guardianship	-	-	-	-	-
Alcohol treatment	-	-	-	-	-
Firearm prosecution	-	-	-	-	-
Domestic violence	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Tax administration	-	-	-	-	-
Certificate of title	-	-	-	-	-
Economic development	-	-	-	-	-
Recorder's equipment	-	-	-	-	-
Miscellaneous grants	-	-	-	-	-
Total restricted	-	932,806	-	25,371,786	6,172,994
Committed:					
Construction	-	-	-	-	-
County computerization	-	-	-	-	-
Capital improvements	-	-	-	-	-
Total committed	-	-	-	-	-
Assigned:					
Purchases on order	564,963	-	-	-	-
Subsequent year appropriations	2,246,093	-	-	-	-
Hillside administration	64,679	-	-	-	-
Total assigned	2,875,735	-	-	-	-
Unassigned (deficit)	4,864,362	-	(99,965)	-	-
Total fund balances	$ 8,289,727	$ 1,520,140	$ (89,802)	$ 25,413,609	$ 6,176,280

-Continued

NOTE 4 - FUND BALANCE - (Continued)

Fund balance	Children Services	General Obligation Bond Retirement	Nonmajor Governmental Funds	Total
Nonspendable:				
Materials and supplies inventory	$ 13,333	$ -	$ -	$ 654,177
Prepayments	40,304	-	60,441	403,443
Unclaimed monies	-	-	-	248,694
Total nonspendable	53,637	-	60,441	1,306,314
Restricted:				
Health services	-	-	-	31,544,780
Children services	10,127,335	-	-	10,127,335
Debt service payments	-	1,471,316	-	1,471,316
Street maintenance	-	-	-	932,806
County courts	-	-	5,737,354	5,737,354
Drug investigation and prosecution	-	-	693,968	693,968
Emergency 911 system maintenance	-	-	1,819,263	1,819,263
Dog warden operations	-	-	412,114	412,114
Indigent guardianship	-	-	40,356	40,356
Alcohol treatment	-	-	216,595	216,595
Firearm prosecution	-	-	269,225	269,225
Domestic violence	-	-	2,598	2,598
Public health and welfare	-	-	4,140,697	4,140,697
Tax administration	-	-	6,183,877	6,183,877
Certificate of title	-	-	1,970,137	1,970,137
Economic development	-	-	1,637,048	1,637,048
Recorder's equipment	-	-	182,906	182,906
Miscellaneous grants	-	-	7,573	7,573
Total restricted	10,127,335	1,471,316	23,313,711	67,389,948
Committed:				
Construction	-	-	1,345,241	1,345,241
County computerization	-	-	590,937	590,937
Capital improvements	-	-	3,005,552	3,005,552
Total committed	-	-	4,941,730	4,941,730
Assigned:				
Purchases on order	-	-	-	564,963
Subsequent year appropriations	-	-	-	2,246,093
Hillside administration	-	-	-	64,679
Total assigned	-	-	-	2,875,735
Unassigned (deficit)	-	-	(10,315)	4,754,082
Total fund balances	$ 10,180,972	$ 1,471,316	$ 28,305,567	$ 81,267,809

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);

b) Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

c) Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed or assigned fund balance (GAAP basis);

d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest is not reported by the County on the operating statements (budget basis), but is reported on the GAAP basis operating statements;

e) Investments are reported at cost (budget basis) rather than fair value (GAAP basis); and,

f) Budgetary revenues and expenditures of the Hillside Administration fund are reclassified to the general fund for GAAP reporting.

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

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

	General Fund	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services
Budget basis	$ (687,528)	$ (3,021,650)	$ (397,859)	$ (954,742)	$ (51,000)	$ 138,337
Net adjustment for revenue accruals	3,470,453	(88,735)	(256,501)	(1,001,796)	(88,752)	(270,875)
Net adjustment for expenditure accruals	(2,158,300)	(354,150)	753,855	1,425,989	25,801	545,702
Net adjustment for other sources/uses	28,721	-	-	-	-	-
Funds budgeted elsewhere	(45,000)	-	-	-	-	-
Adjustment for encumbrances	787,512	1,264,912	116,482	774,228	337,886	772,346
GAAP basis	$ 1,395,858	$ (2,199,623)	$ 215,977	$ 243,679	$ 223,935	$ 1,185,510

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

NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

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

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

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

A. Deposits

Custodial Credit Risk - Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, $52,470,618 of the County's bank balance of $95,980,345 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.

NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)

B. Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

		Investment Maturities		
	Fair Value	6 months or less	Greater than 24 months	% of Total
Federal Home Loan Bank Notes	$ 5,965,590	$ -	$ 5,965,590	15.71
Federal Home Loan Mortgage Corporation Notes	8,003,160	-	8,003,160	21.08
Federal National Mortgage Association Notes	7,988,740	-	7,988,740	21.04
STAR Ohio	16,006,623	16,006,623	-	42.17
Total	$ 37,964,113	$ 16,006,623	$ 21,957,490	100.00

The weighted average maturity of investments is 2.28 years.

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

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

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of the 2014 taxes.

2015 real property taxes are levied after October 1, 2015 on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2015.

NOTE 7 - PROPERTY TAXES - (Continued)

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

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2015 public utility property taxes became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was $12.30 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

Real property	
Residential/agricultural	$ 2,462,934,360
Commercial/industrial/mineral/other real	613,879,250
Public utility	
Personal	137,100,330
Total assessed value	$ 3,213,913,940

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources - property taxes levied for the next fiscal year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - delinquent property tax revenue not available.

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

NOTE 9 - RECEIVABLES

Receivables at December 31, 2015, consisted of permissive sales taxes, property taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony and child support, due from other funds, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. All receivables, except property taxes, special assessments, and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	$ 31,433,951	$ 18,382,575	$ 13,051,376

Special assessments expected to be collected in more than one year amount to $10,000,188 in the general obligation bond retirement fund. At December 31, 2015 delinquent special assessments were $188,176.

Loans expected to be collected in more than one year amount to $1,003,260 in the revolving loan special revenue fund. At December 31, 2015 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	Amount
Grants	$ 2,835,274
Homestead and rollback	2,667,221
Motor vehicle gas and license tax	3,678,981
Local government	1,315,636
Casino tax	1,243,972
Total Governmental Activities	$ 11,741,084

Payment in Lieu of Taxes

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

NOTE 10 - PENDING LITIGATION

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

Litigation between the State of Ohio, Environmental Protection Agency and the County Commissioners, named as third-party plaintiff and counter-claimant and the Board of Health named as third-party defendant was concluded in January 2007 through the filing of a Consent Judgment Entry. In accordance with the Consent Judgment Entry, the County was able to prioritize the project and set their own timetable for completion of the projects enumerated. It also allows the County to extend the project timetables if, after due diligence, the requisite funding for a specific project cannot be obtained. The County has committed to do the enumerated projects and commit funds of approximately $50,000,000 from years 2010 through 2020. In the Consent Judgement Entry, the County agreed to sewer twelve unsewered areas to remediate unsanitary conditions by 2020. Currently, six areas are complete, two are in the final stages of construction completion, and four are in the design process. The County is ahead of the agreed-upon schedule.

Trumbull County is currently involved in litigation over two separate and distinct projects from the Consent Order Decree. The only connection between these two projects is the same general contractor. The Kinsman Project by contract is in Arbitration with the American Arbitration Association. The Vienna Project is currently pending in Trumbull County Common Pleas Court. There are claims and counterclaims which are of substantial value and the County is vigorously prosecuting these actions. That said, regardless of the outcome, the Trumbull County Sanitary Engineering Fund has sufficient funds available to satisfy any anticipated adverse awards to the extent that, to the best of management's knowledge, there will be no materially adverse effect on the operating revenues of the County or those improvements to the County generally or the Trumbull County Sanitary Engineer specifically.

NOTE 11 - GRANTS

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

NOTE 12 - COMPENSATED ABSENCES

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

NOTE 13 - CAPITAL ASSETS

Capital asset activity for year ended December 31, 2015, was as follows:

Governmental activities:	Balance 12/31/14	Additions	Disposals	Balance 12/31/15
Capital assets, not being depreciated:				
Land	$ 2,670,657	$ -	$ -	$ 2,670,657
Construction in progress	7,458,933	9,686,781	(12,124,288)	5,021,426
Total capital assets, not being depreciated	10,129,590	9,686,781	(12,124,288)	7,692,083
Capital assets, being depreciated:				
Buildings and improvements	74,370,371	712,315	(11,149)	75,071,537
Equipment, furniture and fixtures	17,571,576	687,440	(743,150)	17,515,866
Vehicles	10,721,140	1,234,512	(637,766)	11,317,886
Infrastructure	111,341,949	12,124,288	(3,707,967)	119,758,270
Total capital assets, being depreciated	214,005,036	14,758,555	(5,100,032)	223,663,559
Less: accumulated depreciation:				
Buildings and improvements	(28,339,779)	(1,888,913)	11,149	(30,217,543)
Equipment, furniture and fixtures	(14,160,167)	(818,876)	621,595	(14,357,448)
Vehicles	(7,898,063)	(871,079)	637,766	(8,131,376)
Infrastructure	(63,269,385)	(4,067,904)	889,914	(66,447,375)
Total accumulated depreciation	(113,667,394)	(7,646,772)	2,160,424	(119,153,742)
Total capital assets, being depreciated net	100,337,642	7,111,783	(2,939,608)	104,509,817
Governmental activities capital assets, net	$ 110,467,232	$ 16,798,564	$ (15,063,896)	$ 112,201,900

Depreciation expense was charged to governmental activities as follows:

Governmental activities:	
Legislative and executive	$ 1,708,068
Judicial	134,634
Public safety	478,337
Public works	4,560,038
Health	540,501
Human services	225,194
Total depreciation expense	$ 7,646,772

NOTE 13 - CAPITAL ASSETS - (Continued)

Business-type activities	Balance 12/31/14	Additions	Disposals	Balance 12/31/15
Capital assets, not being depreciated:				
Land	$ 224,878	$ -	$ -	$ 224,878
Construction in progress	10,643,523	1,712,527	(218,399)	12,137,651
Total capital assets, not being depreciated	10,868,401	1,712,527	(218,399)	12,362,529
Capital assets, being depreciated:				
Buildings and improvements	13,885,369	-	-	13,885,369
Equipment, furniture and fixtures	1,448,012	119,935	(315,310)	1,252,637
Vehicles	1,402,540	19,710	-	1,422,250
Infrastructure	108,470,915	218,399	-	108,689,314
Total capital assets, being depreciated	125,206,836	358,044	(315,310)	125,249,570
Less: accumulated depreciation:				
Buildings and improvements	(7,182,536)	(308,285)	-	(7,490,821)
Equipment, furniture and fixtures	(1,243,569)	(65,885)	315,310	(994,144)
Vehicles	(1,026,066)	(117,883)	-	(1,143,949)
Infrastructure	(38,209,394)	(2,717,233)	-	(40,926,627)
Total accumulated depreciation	(47,661,565)	(3,209,286)	315,310	(50,555,541)
Total capital assets, being depreciated net	77,545,271	(2,851,242)	-	74,694,029
Business-type activities capital assets, net	$ 88,413,672	$ (1,138,715)	$ (218,399)	$ 87,056,558

NOTE 14 - JOINT VENTURE

The Geauga/Trumbull Solid Waste District (the "District"), is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2015. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

NOTE 15 - CAPITAL LEASES

The County has existing leases for multiple copiers, a hydraulic excavator and dump trucks. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide and business-type statements. The equipment and vehicles have been capitalized in the amount of $938,838, the present value of the minimum lease payments at the inception of the lease. The assets acquired through capital leases are as follows:

NOTE 15 - CAPITAL LEASES - (Continued)

	Governmental Activities	Business-Type Activities
Equipment	$ 415,199	$ 44,051
Vehicles	479,588	-
Less: Accumulated Depreciation	(354,432)	(35,241)
Total Book Value as of December 31, 2015	$ 540,355	$ 8,810

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

Year Ending December 31,	Governmental Activities	Business-Type Activities
2016	$ 186,521	$ 9,036
2017	169,927	1,506
2018	165,627	-
2019	7,992	-
2020	4,728	-
2021	122	-
Total	534,917	10,542
Less: amount representing interest	(28,117)	(66)
Present value of net minimum lease payments	$ 506,800	$ 10,476

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

NOTE 16 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2015, the County contracted with the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 22), for insurance coverage as follows:

NOTE 16 - RISK MANAGEMENT - (Continued)

General Liability	$ 1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	317,207,181
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	1,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits is accounted for in the hospitalization internal service fund. Specific stop loss threshold covered per person of $200,000 annual maximum per covered person. Incurred but not reported claims of $912,941 have been accrued as a liability based on a review of January, 2016 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2015, 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 2014 and 2015 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of End of Year
2015	$ 819,510	$ 12,308,033	$ (12,214,602)	$ 912,941
2014	691,660	11,455,653	(11,327,803)	819,510

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2015 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 2015. The minimum premium portion, reported as due to other governments, is $501,644 and the actual claim costs are $1,447,238. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

NOTE 16 - RISK MANAGEMENT - (Continued)

Incurred but not reported claims and premium of $2,397,754 have been accrued as a liability at December 31, 2015, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. This amount is made up of the claims liability amount of $1,658,340 and due to other governments of $739,414 for the current year claims cost. The claims liability reported in the workers' compensation internal service fund at December 31, 2015, 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 2014 and 2015 were:

Year	Balance at Beginning of Year	Current Year Claims and Change in Estimate	Claim Payments	Balance at End of End of Year
2015	$ 2,309,672	$ 1,535,320	$ (1,447,238)	$ 2,397,754
2014	2,219,421	1,433,062	(1,342,811)	2,309,672

NOTE 17 - INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2015, consisted of the following:

	Transfers From						
Transfers To	General	County Board of Developmental Disabilities	General Obligation Bond Retirement	Nonmajor Governmental Funds	Sewer	Water	Totals
Public assistance	$ 699,722	$ -	$ -	$ -	$ -	$ -	$ 699,722
General obligation bond retirement	-	-	-	142,647	233,940	319,081	695,668
Nonmajor governmental funds	1,933,968	3,000,000	-	174,620	-	-	5,108,588
Sewer	-	-	4,947	-	-	33,314	38,261
Water	-	-	-	-	133,000	-	133,000
Totals	$2,633,690	$ 3,000,000	$ 4,947	$ 317,267	$ 366,940	$ 352,395	$6,675,239

NOTE 17 - INTERFUND TRANSACTIONS - (Continued)

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

B. Interfund Balances

Interfund balances at December 31, 2015, consisted of the following amounts and represent charges for services or reimbursable expenditures/expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

	Due from other funds						
Due to other funds	General	Motor Vehicle Gasoline Tax	Public Assistance	Sewer	Water	Internal Service	Totals
General	$ -	$ 1,527	$ -	$ -	$ -	$ 1,855	$ 3,382
Motor vehicle gasoline tax	-	-	-	-	-	300,000	300,000
Public assistance	19,699	-	-	-	-	10,149	29,848
County Board of Developmental Disabilities	8,358	-	-	482	-	134,032	142,872
Community mental health	3,167	-	-	-	-	-	3,167
Children services	5,966	-	-	-	-	5,206	11,172
Nonmajor governmental funds	94,969	-	5,131	-	-	3,710	103,810
Sewer	3,867	-	-	-	7,000	131,733	142,600
Water	-	-	-	-	-	67,862	67,862
Totals	$ 136,026	$ 1,527	$ 5,131	$ 482	$ 7,000	$ 654,547	$ 804,713

NOTE 18 - SHORT-TERM OBLIGATIONS

A summary of short-term note and loan transactions for the year ended December 31, 2015 follows:

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Governmental activities				
Security equipment	$ 450,000	$ -	$ (450,000)	$ -
Security equipment	-	450,000	-	450,000
Building & equipment improvement	-	250,000	-	250,000
Total governmental activities	$ 450,000	$ 700,000	$ (450,000)	$ 700,000
Business-type activities				
Sewer fund				
USDA loan	$ 4,438,700	$ -	$ (4,438,700)	$ -
Little squaw creek phase II	525,000	-	(525,000)	-
Little squaw creek phase IV	-	520,000	(520,000)	-
Little squaw creek phase IV	-	520,000	-	520,000
Scott street phase II	300,000	-	(300,000)	-
Scott street phase II	-	300,000	-	300,000
Kinsman phase II	653,000	-	(653,000)	-
Kinsman phase II	-	653,000	(653,000)	-
Kinsman phase II	-	653,000	-	653,000
Total business-type activities	$ 5,916,700	$ 2,646,000	$ (7,089,700)	$ 1,473,000

On September 9, 2014, the County issued $450,000 of bond anticipation notes at a rate of 1.25 percent maturing on September 8, 2015. On September 3, 2015, the notes were rolled over for $450,000 at a rate of 1.625 percent maturing September 1, 2016. The notes were used to help finance the acquisition of security equipment.

On September 3, 2015, the County issued $250,000 of bond anticipation notes at a rate of 1.625 percent maturing September 1, 2016. The notes were issued to help finance building and equipment improvements. As of December 31, 2015, none of the proceeds had been spent.

On January 9, 2014, the County began drawing on a $4,506,286 USDA Rural Development loan at a rate of 2.375 percent. The loan was paid in full on February 12, 2015. Loan proceeds were used to finance the Kinsman Phase II sewer project.

On March 14, 2014, the County issued $525,000 of bond anticipation notes at a rate of 1.25 percent maturing on March 10, 2015. On March 9, 2015, the notes were rolled over for $520,000 at a rate of 1.25 percent maturing September 8, 2015. On September 3, 2015, the notes were rolled over for $520,000 at a rate of 1.625 percent maturing September 1, 2016. The notes were used to finance the Little Squaw Creek Interceptor sewer project.

On September 9, 2014, the County issued $300,000 of bond anticipation notes at a rate of 1.25 percent maturing on September 8, 2015. On September 3, 2015, the notes were rolled over for $300,000 at a rate of 1.625 percent maturing September 1, 2016. The notes were used to finance Scott Street Phase II sewer project.

On September 9, 2014, the County issued a $653,000 bond anticipation note at a rate of 1.25 percent maturing on March 10, 2015. On March 9, 2015, the notes were rolled over for $653,000 at a rate of 1.25 percent maturing on September 8, 2015. On September 3, 2015, the notes were rolled over for $653,000 at a rate of 1.625 percent maturing on September 1, 2016. The notes were used for the Kinsman Phase II sewer project.

NOTE 18 - SHORT-TERM OBLIGATIONS - (Continued)

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

NOTE 19 - LONG TERM DEBT

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

	Original Issue Amount	Interest Rate	Year of Issuance	Year of Maturity
Governmental Activities				
General Obligation Bonds				
Road and Sewer District Improvements	$ 660,000	1.5 - 3.37%	2004	2017
Agriculture and Family Education Center	1,745,000	1.5 - 4.25%	2004	2023
West Hill Sewer Project	1,530,000	4 - 4.25%	2006	2026
Belmont Avenue Water Main	305,000	4 - 4.25%	2006	2026
Various Improvement Bonds	2,565,000	3.75 - 5%	2007	2026
Park-Port Building	3,640,000	3 - 5%	2008	2037
Computer Equipment	1,275,000	3 - 4%	2008	2017
Brookfield Center South Sewer	160,000	3 - 5%	2008	2028
Western Reserve Greenway	280,000	1.5 - 3.3375%	2004	2023
Motor Vehicle Equipment	275,000	2 - 3%	2010	2015
Computer Hardware and Software	985,000	2 - 3%	2010	2015
Various Improvement Refunding Bonds	5,300,000	2 - 3%	2011	2021
Emergency Management Center	2,060,000	2.74%	2014	2029
Various Purpose and Refunding	4,912,000	2.21%	2015	2030
Special Assessment Bonds				
Sewer District Improvement - Elm Road	197,500	6%	1999	2019
Water District Improvement - Logan Avenue	600,000	4.6 - 5%	1998	2018
Water District Improvement - McKinley Heights	550,000	4.6 - 5%	1998	2018
Water District Improvement - Johnson Park	305,000	1.5 - 3.7%	2004	2017
Sewer District Improvement - Goist Lane Water Line	30,000	4 - 5.25%	2006	2026
Revenue Bonds				
Devon Drive Sewer Project	350,460	3 - 4.5%	2008	2028
Henn-Hyde Sewer Project	574,540	3 - 4.5%	2008	2028
Southeast Water District	2,390,000	4 - 4.5%	2008	2028
OPWC Loans				
Precast Structure Project	400,000	0%	2002	2022
North Road Reconstruction Project	680,000	0%	2007	2027
Rehabilitation Project	400,000	0%	2005	2025
Rehabilitation Project	265,245	0%	2005	2026
Rehabilitation Project	281,352	0%	2005	2024
Rehabilitation Project	347,128	0%	2006	2025
Chestnut Ridge Road Bridge Replacement	300,065	0%	2014	2045
Bailey Road and Palmyra Road Bridge Replacement	320,564	0%	2014	2046

NOTE 19 - LONG TERM DEBT - (Continued)

	Original Issue Amount	Interest Rate	Year of Issuance	Year of Maturity
Governmental Activities (Continued)				
Notes Payable				
First Place Bank Acquisition	$ 800,000	1.25%	2014	2015
Veteran's Building	1,500,000	1.25%	2014	2015
Veteran's Building	1,500,000	1.25%	2015	2016
Building and Equipment Improvements	750,000	1.875%	2015	2016
LGIF Loan				
Salt Storage Unit	500,000	0%	2015	2025
Business-Type Activities				
General Obligation Bonds				
Water System Improvements	335,000	2.82%	2013	2023
Weathersfield Hilltop Sewer	235,000	1.5 - 4.2%	2004	2023
Sewer District Improvement - Elm Road	22,500	6%	1999	2019
Brookfield Wastewater	310,000	2 - 3%	2010	2015
Sanitary Equipment	160,000	2 - 3%	2010	2015
Various Purpose and Refunding	125,000	2.21%	2015	2030
Revenue Bonds				
Hilltop Sanitary Sewer	1,856,000	4.25%	2003	2043
Shannon Road Sanitary Sewer	900,000	4.25%	2006	2046
McKinley Heights Sewer	674,000	4.375%	2008	2048
OPWC Loans				
5th Avenue Pump Station Replacement	283,495	0%	2001	2022
Logan Arms Sewer Replacement	80,530	0%	2002	2016
Newton Manor Sewer Replacement	308,780	0%	2005	2024
Champion Avenue East Sanitary Sewer	165,721	0%	2013	2033
Youngstown/Warren Regional Airport Waterline Project	194,567	0%	2002	2022
Warren Township Meadowbrook Waterline Project	118,126	0%	2002	2022
Kings Graves Waterline Project	274,900	0%	2004	2024
Champion Water Tower	708,671	0%	2009	2030
Braceville Robinson Road Water Main	549,815	0%	2011	2031
OWDA Loans				
Stewart Sharon Road Sewer	275,341	10.54%	2009	2029
Scott Street Sanitary Sewer	236,830	10.54%	2009	2029
Mosquito Creek Digester Air System	370,558	4.26%	2009	2029
Sampson Drive Sewer Improvements	96,291	3.76%	2009	2029
March Avenue Sewer Improvements	603,701	3.76%	2009	2029
State Road Avenue Sewer Improvements	770,063	3.76%	2009	2029
East Central Bazetta Sewer Improvements	1,576,415	3.76%	2009	2029
Lakeshore Sewer Improvements	1,507,698	3.76%	2009	2029
Little Squaw Creek Interceptor	613,827	3.75%	2009	2029
Brookfield Center Phase II Sanitary Sewers	177,369	3.34%	2010	2030

NOTE 19 - LONG TERM DEBT - (Continued)

	Original Issue Amount	Interest Rate	Year of Issuance	Year of Maturity
Business-Type Activities (Continued)				
OWDA Loans (Continued)				
Golf and Wintergreen Sanitary Sewers	$ 454,616	3.34%	2010	2030
Bedford Road Sanitary Sewer	62,717	0%	2010	2030
West Bolindale Sanitary Sewer	96,873	0%	2010	2030
Andrews Drive Sanitary Sewer	229,593	4.14%	2011	2031
North River Road Sanitary Sewer	334,434	4.14%	2011	2031
Westview Drive Sanitary Sewer	539,572	4.14%	2011	2031
Springwood Trace Sanitary Sewer Extension	310,601	2.9%	2011	2031
Brookfield Center Phase III Sanitary Sewers	274,335	3.52%	2011	2031
Overland Avenue and Elm Road Sewer	411,104	0%	2012	2033
Little Squaw Creek Interceptor Phase III	886,925	0%	2012	2032
Arms Drive Sanitary Sewer	284,101	2.99%	2012	2032
Kermont Heights Sanitary Sewer	2,094,887	1.7%	2013	2033
Little Squaw Creek Interceptor Phase II	121,060	2.84%	2013	2033
Champion Water Tower	922,527	4.26%	2009	2029
Kinsman Sanitary Sewer Phase II	3,063,786	0%	2014	2033
Little Squaw Creek Interceptor Phase IV	1,773,778	2.83%	2014	2034
Four Township Water Tank	361,987	4.15%	2014	2029
Kermont Heights Sanitary Sewer	378,470	2.25%	2015	2034
Ridge Road Sanitary Sewer	121,500	0.25%	2015	2045

NOTE 19 - LONG TERM DEBT - (Continued)

Long-term obligations have been restated as described in Note 3.A. Changes in the County's long-term obligations during 2015 were as follows:

Governmental Activities:	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year
General Obligation Bonds					
Road and Sewer District Improvement					
Serial Bonds	$ 165,000	$ -	$ (165,000)	$ -	$ -
Unamortized Premium	1,130	-	(1,130)	-	-
Agriculture and Family Education Center					
Serial Bonds	280,000	-	(280,000)	-	-
Term Bonds	620,000	-	(620,000)	-	-
Unamortized Premium	203	-	(203)	-	-
West Hill Sewer Project					
Serial Bonds	138,000	-	(69,000)	69,000	69,000
Term Bonds	925,000	-	(925,000)	-	-
Unamortized Premium	14,159	-	(14,159)	-	-
Belmont Avenue Water Main					
Serial Bonds	30,000	-	(15,000)	15,000	15,000
Term Bonds	185,000	-	(185,000)	-	-
Unamortized Premium	2,767	-	(2,767)	-	-
Various Improvement Bonds					
Serial Bonds	275,000	-	(135,000)	140,000	140,000
Term Bonds	1,415,000	-	(1,415,000)	-	-
Unamortized Premium	30,824	-	(30,824)	-	-
Park-Porter Building					
Serial Bonds	365,000	-	(90,000)	275,000	90,000
Term Bonds	3,105,000	-	-	3,105,000	-
Unamortized Premium	4,177	-	(182)	3,995	-
Computer Equipment - Serial Bonds	935,000	-	(300,000)	635,000	310,000
Brookfield Center South Sewer					
Serial Bonds	30,000	-	(5,000)	25,000	5,000
Term Bonds	100,000	-	-	100,000	-
Wetern Reserve Greenway					
Serial Bonds	45,000	-	(45,000)	-	-
Term Bonds	105,000	-	(105,000)	-	-
Motor Vehicle Equipment					
Term Bonds	60,000	-	(60,000)	-	-
Unamortized Premium	1,935	-	(1,935)	-	-
Computer Hardware and Software					
Term Bonds	210,000	-	(210,000)	-	-
Unamortized Premium	6,929	-	(6,929)	-	-
Various Purpose Refunding					
Serial Bonds	3,610,000	-	(575,000)	3,035,000	580,000
Unamortized Premium	76,080	-	(11,202)	64,878	-
Emergency Management Center - Term Bonds	2,060,000	-	(100,000)	1,960,000	115,000
Various Purpose and Refunding - Term Bonds	-	4,912,000	(267,000)	4,645,000	280,000
Total general obligation bonds	14,796,204	4,912,000	(5,635,331)	14,072,873	1,604,000

NOTE 19 - LONG TERM DEBT - (Continued)

Governmental Activities (Continued)	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year
Special Assessment Bonds					
Sewer District Improvement - Elm Road	$ 71,816	$ -	$ (12,568)	$ 59,248	$ 13,466
Water District Improvement - Logan Ave.	170,000	-	(40,000)	130,000	40,000
Water District Improvement - McKinley	155,000	-	(35,000)	120,000	40,000
Water District Improvement - Johnson Park	75,000	-	(75,000)	-	-
Unamortized Premium	552	-	(552)	-	-
Sewer District Improvement - Goist Lane					
Serial Bonds	2,000	-	(1,000)	1,000	1,000
Term Bonds	20,000	-	(20,000)	-	-
Unamortized Premium	332	-	(332)	-	-
Total special assessment bonds	494,700	-	(184,452)	310,248	94,466
Revenue Bonds					
Devon Drive Sewer Project					
Serial Bonds	63,000	-	(15,000)	48,000	15,000
Term Bonds	208,000	-	-	208,000	-
Henn-Hyde Sewer Project					
Serial Bonds	102,000	-	(24,000)	78,000	25,000
Term Bonds	344,000	-	-	344,000	-
Southeast Water District					
Serial Bonds	570,000	-	(136,000)	434,000	140,000
Term Bonds	1,088,000	-	-	1,088,000	-
Total revenue bonds	2,375,000	-	(175,000)	2,200,000	180,000
OPWC Loans					
Precast Structure Project	150,000	-	(20,000)	130,000	20,000
North Road Reconstruction Project	442,000	-	(34,000)	408,000	34,000
Rehabiliation Project	159,148	-	(13,262)	145,886	13,262
Rehabiliation Project	140,676	-	(14,067)	126,609	14,068
Rehabiliation Project	220,000	-	(20,000)	200,000	20,000
Rehabiliation Project	190,921	-	(17,356)	173,565	17,356
Chestnut Ridge Road Bridge Project	54,094	94,380	-	148,474	-
Bailey Road & Palmyra Road Bridge Project	50,592	131,617	-	182,209	-
Total OPWC loans	1,407,431	225,997	(118,685)	1,514,743	118,686
Notes Payable					
First Place Bank Acquisition	800,000	-	(800,000)	-	-
Veteran's Building	1,500,000	1,500,000	(1,500,000)	1,500,000	-
Building and Equipment Improvements	-	750,000	-	750,000	-
Total notes payable	2,300,000	2,250,000	(2,300,000)	2,250,000	-
LGIF Loan	-	500,000	(12,500)	487,500	50,000
Capital Leases	639,941	35,348	(168,489)	506,800	173,080
Compensated Absences	6,333,332	3,992,966	(3,566,921)	6,759,377	3,572,122
Claims Payable	1,460,172	534,502	(336,334)	1,658,340	501,644
Net pension liability	53,321,265	1,721,976	-	55,043,241	-
Total Governmental Activities	$ 83,128,045	$ 14,172,789	$ (12,497,712)	$ 84,803,122	$ 6,293,998

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-Type Activities:	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Due Within One Year
General Obligation Bonds					
Sewer Fund					
Weathersfield Hilltop Sewer					
Serial Bonds	$ 35,000	$ -	$ (35,000)	$ -	$ -
Term Bonds	90,000	-	(90,000)	-	-
Sewer District Improvement - Elm Road					
Serial Bonds	8,184	-	(1,432)	6,752	1,534
Brookfield Wastewater - Term Bonds	65,000	-	(65,000)	-	-
Unamortized Premium	2,165	-	(2,165)	-	-
Sanitary Equipment - Term Bonds	35,000	-	(35,000)	-	-
Unamortized Premium	1,130	-	(1,130)	-	-
Various Purpose and Refunding Bonds					
Term Bonds	-	125,000	(10,000)	115,000	10,000
Total Sewer Fund	236,479	125,000	(239,727)	121,752	11,534
Water Fund					
Water System Improvements					
Serial Bonds	305,000	-	(30,000)	275,000	30,000
Total Water Fund	305,000	-	(30,000)	275,000	30,000
Total general obligation bonds	541,479	125,000	(269,727)	396,752	41,534
Revenue Bonds					
Sewer Fund					
Hilltop Sanitary Sewer	1,604,500	-	(29,100)	1,575,400	30,300
Shannon Road Sanitary Sewer	814,400	-	(12,400)	802,000	12,900
McKinely Heights Sewer	628,800	-	(8,400)	620,400	8,700
Total revenue bonds	3,047,700	-	(49,900)	2,997,800	51,900
OPWC Loans					
Sewer Fund					
5th Avenue Pump Station	113,399	-	(14,174)	99,225	14,174
Logan Arms Sewer Replacement	8,052	-	(4,026)	4,026	4,026
Newton Manor Sewer Replacement	154,390	-	(15,439)	138,951	15,439
Champion Avenue East Sewer	153,292	-	(8,286)	145,006	8,286
Total Sewer Fund	429,133	-	(41,925)	387,208	41,925
Water Fund					
Airport Waterline Project	72,963	-	(9,729)	63,234	9,728
Warren Township Meadowbrook					
Waterline Project	44,297	-	(5,906)	38,391	5,906
Kings Graves Waterline Project	130,577	-	(13,745)	116,832	13,745
Champion Water Tower	531,502	-	(35,434)	496,068	35,433
Braceville Robinson Road Water Main	453,598	-	(27,490)	426,108	27,490
Total Water Fund	1,232,937	-	(92,304)	1,140,633	92,302
Total OPWC loans	1,662,070	-	(134,229)	1,527,841	134,227

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-Type Activities (Continued):	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Due Within One Year
OWDA Loans					
Sewer Fund					
Stewart Sharon Road Sewer	$ 206,506	$ -	$ (13,767)	$ 192,739	$ 13,767
Scott Street Sanitary Sewer	177,623	-	(11,842)	165,781	11,841
Mosquito Creek Digester Air System	293,783	-	(14,342)	279,441	14,960
Sampson Drive Sewer	78,230	-	(3,967)	74,263	4,117
March Avenue Sewer	482,006	-	(24,440)	457,566	25,368
State Road Avenue Sewer	455,803	-	(23,112)	432,691	23,989
East Central Bazetta Sewer	1,284,735	-	(65,143)	1,219,592	67,615
Lakeshore Sewer	1,220,963	-	(61,909)	1,159,054	64,259
Little Squaw Creek Interceptor	396,032	-	(20,081)	375,951	20,843
Brookfield Center Phase II Sewer	147,708	-	(7,414)	140,294	7,663
Golf and Wintergreen Sewer	378,704	-	(19,008)	359,696	19,648
Bedford Road Sewer	47,773	-	(3,082)	44,691	3,082
West Bolindale Sewer	54,261	-	(3,501)	50,760	3,500
Andrews Drive Sewer	86,460	-	(3,743)	82,717	3,900
North River Road Sewer	293,806	-	(12,719)	281,087	13,251
Westview Drive Sewer	366,233	-	(15,854)	350,379	16,517
Springwood Trace Sewer Extension	226,329	-	(10,872)	215,457	11,189
Brookfield Center Phase III Sewer	172,565	-	(7,871)	164,694	8,151
Overland Avenue and Elm Road Sewer	314,699	-	(17,484)	297,215	17,483
Little Squaw Creek Interceptor Phase III	641,023	-	(26,241)	614,782	-
Arms Drive Sewer	251,458	-	(11,543)	239,915	11,891
Kermont Heights Sewer	1,928,227	-	(57,885)	1,870,342	92,528
Little Squaw Creek Interceptor Phase III	105,782	-	(4,575)	101,207	4,706
Kinsman Sewer Phase II	2,910,597	-	(153,189)	2,757,408	153,189
Little Squaw Creek Interceptor Phase IV	857,435	582,073	(90,302)	1,349,206	-
Kermont Heights Sewer	-	378,470	(15,173)	363,297	15,517
Ridge Road Sewer	-	93,534	(1,951)	91,583	-
Total Sewer Fund	13,378,741	1,054,077	(701,010)	13,731,808	628,974
Water Fund					
Champion Water Tower	531,935	-	(25,968)	505,967	27,086
Four Township Water Tank	352,684	-	(17,705)	334,979	18,953
Total Water Fund	884,619	-	(43,673)	840,946	46,039
Total OWDA loans	14,263,360	1,054,077	(744,683)	14,572,754	675,013
Compensable absences	422,882	197,147	(194,606)	425,423	201,514
Capital leases	19,359	-	(8,883)	10,476	8,972
Net pension liability	2,698,218	62,352	-	2,760,570	-
Total Business-Type Activities	$ 22,655,068	$ 1,438,576	$ (1,402,028)	$ 22,691,616	$ 1,113,160

During 2015, Trumbull County entered into loans with the Ohio Water Development Authority (OWDA) in the amount of $1,054,077 and the Ohio Public Works Commission (OPWC) in the amount of $225,997. The proceeds of these loans were used for various sewer and water projects and bridge replacement projects.

NOTE 19 - LONG-TERM DEBT - (Continued)

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

Lines of credit have been established for the OPWC in the amount of $620,629 for bridge replacement projects, and the OWDA in the amount of $2,742,203 for various sewer improvement projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates. The balance of these loans is as follows:

Governmental Activities:	December 31, 2015	Lines of Credit
Chestnut Ridge Road Bridge Project	$ 148,474	$ 300,065
Bailey Road & Palmyra Road Bridge Project	182,209	320,564
Total Governmental Activities	$ 330,683	$ 620,629
Business-Type Activities:		
Sewer Fund:		
Little Squaw Creek Interceptor Phase III	$ 614,782	$ 886,925
Little Squaw Creek Interceptor Phase IV	1,349,206	1,733,778
Ridge Road Sanitary Sewer	91,583	121,500
Total Business-Type Activities	$ 2,055,571	$ 2,742,203

In 2011, the County defeased various bond issues both general obligation and special assessment in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. At December 31, 2015, the amount of defeased principal outstanding was $3,120,000.

The County issued general obligation bonds in 2015 to acquire property and advance refund at a lower interest rate various portions of the County's outstanding 2004, 2006 and 2007 bond issues. The proceeds of the refunding bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. At December 31, 2015, the amount of defeased principal outstanding was $3,760,000. The refunding resulted in an economic gain of $279,998.

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

NOTE 19 - LONG-TERM DEBT - (Continued)

Compensated absences will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, public assistance, county board of developmental disabilities, community mental health, children services, motor vehicle gasoline tax, 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, 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, the North Road Reconstruction Project, Rehabilitation Projects, Chestnut Ridge Road Bridge Project and Bailey Road & Palmyra Road Bridge Project will be paid from the motor vehicle gas tax special revenue fund.

The County has pledged future sales tax revenues to repay governmental activities revenue bonds. The revenue bonds are payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the bonds are expected to require approximately 1.05 percent of revenues. The total principal and interest remaining to be paid on the bonds is $2,818,302. Principal and interest paid for the current year were $272,787 and sales tax revenue was $25,977,706.

The County has pledged future sewer revenues to repay revenue bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2048. Annual principal and interest payments on the sewer debt are expected to require approximately 23.34 percent of net revenues. The total principal and interest remaining to be paid on the debt is $21,631,385. Principal and interest paid for the current year were $1,242,106 and total net revenues were $5,321,966.

The County has pledged future water revenues to repay OPWC loans and OWDA loans. All debt is payable solely from net revenues and are payable through 2030. Annual principal and interest payments on the water debt are expected to require approximately 24.33 percent of net revenues. The total principal and interest remaining to be paid on the debt is $2,243,310. Principal and interest paid for the current year was $172,834 and total net revenues were $710,343.

On March 14, 2014, the County issued $800,000 of bond anticipation notes at a rate of 1.25 percent and matured on March 10, 2015. These notes were issued to finance a building acquisition. On September 14, 2015, the County issued $1,500,000 of bond anticipation notes at a rate of 1.25 percent and matured on March 10, 2015. These notes were rolled over on March 9, 2015 at a rate of 1.25% and maturing on March 9, 2016. The notes were issued for the construction of a Veteran's building. On June 2, 2015, the County issued $750,000 of bond anticipation notes at a rate of 1.875% and maturing on March 9, 2016. These notes were issued to finance building and equipment improvements. The notes are all backed by the full faith and credit of the County. As of December 31, 2015, note proceeds of $128,162 had not been spent.

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

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

NOTE 19 - LONG-TERM DEBT - (Continued)

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

Governmental Activities

	General Obligation Bonds Serial and Term		Special Assessment Bonds Serial and Term		OPWC Loans	LGIF Loan	Sales Tax Revenue Bonds Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Principal	Principal	Interest
2016	$ 1,604,000	$ 445,021	$ 94,466	$ 16,105	$ 118,686	$ 50,000	$ 180,000	$ 91,663
2017	1,660,000	397,645	99,363	11,247	118,685	50,000	185,000	85,363
2018	1,280,000	350,990	100,261	6,135	118,686	50,000	195,000	78,425
2019	1,315,000	316,919	16,158	970	118,685	50,000	200,000	70,626
2020	1,340,000	279,229	-	-	118,686	50,000	210,000	62,625
2021 - 2025	3,315,000	1,004,522	-	-	509,366	237,500	795,000	189,775
2026 - 2030	2,010,000	564,943	-	-	81,266	-	435,000	39,825
2031 - 2035	1,000,000	275,000	-	-	-	-	-	-
2036 - 2037	480,000	36,250	-	-	-	-	-	-
Total	$ 14,004,000	$ 3,670,519	$ 310,248	$ 34,457	$ 1,184,060	$ 487,500	$ 2,200,000	$ 618,302

Business-Type Activities

	General Obligation Bonds Serial and Term		Revenue Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2016	$ 41,534	$ 10,702	$ 51,900	$ 128,203	$ 134,227	$ 675,013	$ 286,519
2017	46,636	9,542	54,200	125,957	130,203	690,822	272,713
2018	51,739	8,267	56,600	123,568	130,202	707,198	256,534
2019	51,843	6,844	59,000	121,136	130,204	724,161	239,769
2020	50,000	5,415	61,500	118,656	130,202	741,738	222,405
2021 - 2025	155,000	8,334	349,000	551,141	517,724	3,995,377	828,958
2026 - 2030	-	-	430,300	469,274	320,618	4,016,725	295,301
2031 - 2035	-	-	530,500	368,433	34,461	966,149	21,144
2036 - 2040	-	-	653,800	244,107	-	-	-
2041 - 2045	-	-	607,100	95,013	-	-	-
2046 - 2048	-	-	143,900	7,470	-	-	-
Total	$ 396,752	$ 49,104	$ 2,997,800	$ 2,352,958	$ 1,527,841	$ 12,517,183	$ 2,423,343

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, 2015, are an overall debt margin of $64,936,550, including available funds of $92,701, and unvoted debt margin of $18,227,840.

NOTE 19 - LONG-TERM DEBT - (Continued)

Industrial Development Revenue Bonds

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of $12,595,000 at December 31, 2015, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

NOTE 20 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

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

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Plan.

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

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

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

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

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	12.0 %
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	14.1 %	14.1 %
Post-employment Health Care Benefits	2.0 %	4.0 %	4.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	11.5 %	12.1 %

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

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was $6,842,355 for 2015. Of this amount, $1,889,461 is reported as due to other governments.

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

Plan Description - State Teachers Retirement System (STRS)

Plan Description - County licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

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

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

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For January 1, 2015 through June 30, 2015, plan members were required to contribute 12 percent of their annual covered salary. For July 1, 2015 through December 31, 2015, plan members were required to contribute 13 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was $285,606 for 2015. Of this amount, $12,203 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2014, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS total pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportionate share of the net pension liability	$ 52,434,939	$ 5,638,872	$ 58,073,811
Proportionate share of the net pension asset	78,143	-	78,143
Proportion of the net pension liability	0.46074100%	0.01942634%	
Proportion of the net pension asset	0.21509200%	0.00000000%	
Pension expense	$ 5,941,966	$ 1,401,005	$ 7,342,971

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred outflows of resources			
Differences between expected and actual experience	$ -	$ 80,344	$ 80,344
Net difference between projected and actual earnings on pension plan investments	2,802,540	-	2,802,540
Difference between employer contributions and proportionate share of contributions	394,435	4,899	399,334
County contributions subsequent to the measurement date	6,842,355	136,572	6,978,927
Total deferred outflows of resources	$ 10,039,330	$ 221,815	$ 10,261,145
Deferred inflows of resources			
Differences between expected and actual experience	$ 945,025	$ -	$ 945,025
Net difference between projected and actual earnings on pension plan investments	-	1,543,955	1,543,955
Difference between employer contributions and proportionate share of contributions	-	41,107	41,107
Total deferred inflows of resources	$ 945,025	$ 1,585,062	$ 2,530,087

$6,978,927 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2016	$ 454,758	$ (427,226)	$ 27,532
2017	454,758	(427,226)	27,532
2018	657,138	(427,227)	229,911
2019	697,800	(218,140)	479,660
2020	(2,836)	-	(2,836)
Thereafter	(9,668)	-	(9,668)
Total	$ 2,251,950	$ (1,499,819)	$ 752,131

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	19.90	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	$ 102,233,820	$ 52,434,939	$ 16,268,765
Combined Plan	10,755	(78,143)	(157,017)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

NOTE 20 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	$ 7,457,768	$ 5,368,872	$ 3,602,399

NOTE 21 - POSTEMPLOYMENT BENEFIT PLANS

A. Ohio Public Employees Retirement

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

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting https://www.opers.org/financial/reports.shtml, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00% for members in the state and local category and 4.00% for members in the public safety and law enforcement categories.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were $1,123,235, $1,164,581, and $592,687, respectively; 76.28% has been contributed for 2015 and 100% has been contributed for 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

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

NOTE 21 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

B. State Teachers Retirement System of Ohio

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

Funding Policy - Ohio law authorizes STRS to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2015, 2014 and 2013 were $0, $12,380 and $21,375, respectively. The full amount has been contributed for 2014 and 2013.

NOTE 22 - 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 2015 was $590,359.

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

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

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. As of January 2004, the County began collecting a 2 percent Hotel and Lodging Tax to fund the Port Authority's operation. In May 2005, the Board of Trumbull County Commissioners increased the rate to 4 percent and allocated the entire 4 percent collections of the Hotel Lodging Tax for the use by the Western Reserve Port Authority effective May 5, 2005. In addition, the County contributed $150,000 to the Western Reserve Port Authority in 2004 and $50,000 in 2009. The County did not contribute to the Western Reserve Port Authority in 2015. The Board of County Commissioners passed a new resolution effective as of May 1, 2006, allocating 2 percent of the 4 percent lodging tax to be paid to the Port Authority. On September 20, 2012, the Board of County Commissioners passed a resolution which increased the lodging tax by an additional one percent, with 3 percent of the 5 percent tax allocated to the Port Authority. The remaining 2 percent is paid to the newly established Trumbull County Tourism Board.

B. Family and Children First Council

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Developmental disabilities, Mental Health Board, Warren City School District, Trumbull County Children Services Board, Trumbull County Board of Health, Ohio Department of Youth Services, Trumbull County Common Pleas Court, Trumbull County Human Services, Western Reserve Care System, City of Warren, Trumbull County Educational Service Center and Trumbull County Mental Health Center. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. The advisory committee exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each representative's degree of control is limited to its representation on the committee. In 2015, the County did not contribute to the Family and Children First Council.

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

N.E.O.C.A.P. is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. N.E.O.C.A.P.'s Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Funding comes from the State. In 2015, the County did not make any contributions to N.E.O.C.A.P.

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. N.E.O.N.'s Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2015, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

NOTE 24 - RELATED ORGANIZATIONS

A. Private Industry Council

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

B. Trumbull County Public Library

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2015.

C. Trumbull County Tourism Board

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

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

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received $95,000 from the County during 2015.

NOTE 24 - RELATED ORGANIZATIONS - (Continued)

E. Trumbull County Transit Board

The Trumbull County Transit Board was created to provide origin to destination transportation services available upon request. The Trumbull County Commissioners are responsible for appointing a voting majority of the Trumbull County Transit Board; however, the County cannot influence the Transit Board's operation nor does the Transit Board represent a potential financial benefit or burden on the County. The Transit Board determines its own budget. The Transit Board did not receive any funding from the County during 2015.

NOTE 25 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

A. Contractual Commitments

At December 31, 2015, the County's significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Amount Remaining
ODOT Road & Bridge Improvement Projects	$ 7,784,575	$ 2,899,588	$ 4,884,987
Veteran's Building	1,602,380	1,456,697	145,683
Little Squaw Creek Sewer Phase IV	3,840,000	2,164,543	1,675,457
Kinsman Phase II Sanitary Sewer	10,415,737	9,300,909	1,114,828
Allison Avenue Sewer	300,000	5,923	294,077
Ridge Road Sanitary Sewer	218,000	8,941	209,059
Scott Street Sanitary Sewer Phase II	2,778,170	40,745	2,737,425
Total	$ 26,938,862	$ 15,877,346	$ 11,061,516

$1,438,043 of the amounts remaining on these contracts was encumbered at year end.

B. Encumbrances

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

Governmental Funds:		**Proprietary Funds:**	
General Fund	$ 787,512	Sewer	$ 959,154
Motor Vehicle Gasoline Tax	1,264,912	Water	430,746
Public Assistance	116,482	Internal Service	71,989
County Board of Developmental Disabilities	774,228	Total Proprietary Funds:	$ 1,461,889
Community Mental Health	337,886		
Children Services	772,346		
Nonmajor Governmental Funds	4,020,567		
Total Governmental Funds	$ 8,073,933		

NOTE 26 - SUBSEQUENT EVENTS

On March 8, 2016, the County issued bond anticipation notes for the following purposes:

Purpose	Amount	Rate	Maturity
Little Squaw Creek Interceptor Phase V	$ 450,000	1.50%	3/8/2017
Building and Equipment Improvement	1,000,000	1.50%	3/8/2017
Kinsman Sewer Phase II	653,000	1.75%	9/8/2016
Little Squaw Creek Interceptor Phase IV	515,000	1.75%	9/8/2016
Scott Street Sewer Phase II	300,000	1.75%	9/8/2016
Total	$ 2,918,000		

NOTE 27 - RELATED PARTY TRANSACTIONS

During 2015, 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 $2,660,562 for such contributions. Fairhaven Sheltered Workshop recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

NOTE 28 - FAIRHAVEN INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

B. Income Taxes

The Organization is a 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.

C. Method of Accounting

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

NOTE 28 - FAIRHAVEN INDUSTRIES, INC. - (Continued)

D. Basis of Presentation

The Organization adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted, based on the existence or absence of donor-imposed restriction. When a donor restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

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

E. Public Support and Revenue

The Organization's major source of income is from sales and services to the public and companies. The Organization grants credit to customers on open account (no collateral required), who are generally located in Northeast Ohio. Contributions from the general public are nominal. In addition, the Organization receives support from the Trumbull County 169 Board to cover some of the program costs. These costs, totaling $2,660,562 as calculated by the 169 Board, are included in the statement of activities as support and in-kind contributions.

F. Estimates

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

G. Cash and Cash Equivalents

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

H. Investments

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

I. Accounts Receivable

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

NOTE 28 - FAIRHAVEN INDUSTRIES, INC. - (Continued)

J. Capital Assets

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

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

Description	Estimated Lives
Property and Equipment	5 - 7 Years

Depreciation expense for 2015 is $6,071 and accumulated depreciation at December 31, 2015 is $122,130.

K. Advertising Costs

Advertising costs are charged to operations in the year incurred and totaled $1,047 in 2015.

L. 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 4.2 Truck	2/1/2004	52,170
06 Econoline Van	8/3/2006	15,000

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

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

M. Concentration of Credit Risk

Fairhaven Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At December 31, 2015, 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 66.49 percent of the Organization’s total accounts receivable.

NOTE 28 - FAIRHAVEN INDUSTRIES, INC. - (Continued)

N. In-Kind

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

NOTE 29 - TRUMBULL COUNTY LAND BANK

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

Summary of Significant Accounting Policies

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

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

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

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

B. Estimates

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

NOTE 29 - TRUMBULL COUNTY LAND BANK - (Continued)

C. Operating and Non-operating Revenues and Expenses

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

D. Cash and Cash Equivalents

All monies received by the Land Bank are deposited in a demand deposit account, with the exception of some deposits being made for the purchase of real estate which are placed into an interest on trust accounts (IOTA) escrow account to be held until the completion of certain objectives. The balance in the IOTA account was $75,493 at December 31, 2015. Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. The Land Bank had no investments during the year of or at the end of the year of 2015.

E. Restricted Assets

Certain amounts of cash are classified as restricted because their use is restricted by grant agreements or requirements for the purchase of real estate. Restricted cash at December 31, 2015 is $75,943.

F. Due From Other Governments

Amounts due from other governments are receivables stated at their outstanding balance. The Land Bank considers all amounts to be fully collectible. If collection becomes doubtful, the Land Bank will either set up an allowance for doubtful accounts, or if deemed completely uncollectible, the amounts will be charged against income in the current period. Management does not believe a reserve for uncollectible receivables is necessary at December 31, 2015.

G. Land Contracts Receivable

Land contracts receivable are receivables from parcel sales and are stated at their outstanding balance. The Land Bank considers all amounts to be fully collectible. If amounts become uncollectible, the Land Bank will identify them and record them as bad debt in the period that they become uncollectible. There was no bad debt in 2015. In 2015, one land contract receivable was mutually terminated and the parcel was repurchased for the remaining outstanding balance of $20,775.

H. Inventory Asset

The Land Bank's inventory consists of any unsold parcels that have been transferred into the name of the Land Bank. The values placed on these parcels are based solely on the expense incurred by the Land Bank that directly pertains to said parcels not to exceed the expected net realizable value. Inventory value was $397,250 at December 31, 2015.

NOTE 29 - TRUMBULL COUNTY LAND BANK - (Continued)

I. Capital Assets

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

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

Equipment	7 years
Computer equipment	5 years
Vehicles	5 years

Capital assets at December 31, 2015 consisted of:

	Cost	Accumulated Depreciation	Net Book Value
Land	$ 2,400	$ -	$ 2,400
Construction in progress	9,378	-	9,378
Computers	747	448	299
Computer software	45,498	25,702	19,796
Vehicles	3,500	2,800	700
Furniture & Equipment	953	274	679
Total	$ 62,476	$ 29,224	$ 33,252

J. Net Position

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

Net investment in capital assets - capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The Land Bank has no borrowings as of December 31, 2015.

Restricted net position - net position with constraints placed on their use either by (1) external groups such as creditors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Land Bank does not have restricted net position at December 31, 2015.

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

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REQUIRED SUPPLEMENTARY INFORMATION

TRUMBULL COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

	2014	2013
Traditional Plan:		
County's proportion of the net pension liability	0.460741%	0.460741%
County's proportionate share of the net pension liability	$ 52,434,939	$ 51,250,608
County's covered-employee payroll	$ 58,100,717	$ 58,472,162
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	90.25%	87.65%
Plan fiduciary net position as a percentage of the total pension liability	86.45%	86.36%
Combined Plan:		
County's proportion of the net pension asset	0.215092%	0.215092%
County's proportionate share of the net pension asset	$ 78,143	$ 21,297
County's covered-employee payroll	$ 786,242	$ 796,538
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	9.94%	2.67%
Plan fiduciary net position as a percentage of the total pension asset	114.83%	104.56%

Note: Information prior to 2013 was unavailable.

Amounts presented as of the County's measurement date which is the prior year.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

TRUMBULL COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

	2015	2014
County's proportion of the net pension liability	0.01942634%	0.01960607%
County's proportionate share of the net pension liability	$ 5,368,872	$ 4,768,875
County's covered-employee payroll	$ 2,036,214	$ 2,137,538
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	263.67%	223.10%
Plan fiduciary net position as a percentage of the total pension liability	72.10%	74.70%

Note: Information prior to 2014 was unavailable.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

TRUMBULL COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2015	2014	2013	2012
Traditional Plan:				
Contractually required contribution	$ 6,752,256	$ 6,972,086	$ 7,601,381	$ 5,062,440
Contributions in relation to the contractually required contribution	(6,752,256)	(6,972,086)	(7,601,381)	(5,062,440)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City/County's covered-employee payroll	$ 56,268,800	$ 58,100,717	$ 58,472,162	$ 50,624,400
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	10.00%
Combined Plan:				
Contractually required contribution	$ 90,099	$ 94,349	$ 103,550	$ -
Contributions in relation to the contractually required contribution	(90,099)	(94,349)	(103,550)	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City/County's covered-employee payroll	$ 750,825	$ 786,242	$ 796,538	$ -
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	7.95%

Note: Information prior to 2013 for the Combined Plan was unavailable.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2011	2010	2009	2008	2007	2006
$ 5,244,108	$ 5,419,219	$ 5,084,291	$ 4,147,244	$ 5,136,553	$ 5,249,362
(5,244,108)	(5,419,219)	(5,084,291)	(4,147,244)	(5,136,553)	(5,249,362)
$ -	$ -	$ -	$ -	$ -	$ -
$ 52,441,080	$ 60,776,288	$ 62,575,889	$ 59,246,343	$ 61,515,605	$ 57,058,283
10.00%	8.92%	8.13%	7.00%	8.35%	9.20%
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
7.95%	9.69%	8.13%	7.00%	8.35%	9.20%

TRUMBULL COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2015	2014	2013	2012
Contractually required contribution	$ 285,606	$ 285,070	$ 277,880	$ 274,753
Contributions in relation to the contractually required contribution	(285,606)	(285,070)	(277,880)	(274,753)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered-employee payroll	$ 2,040,043	$ 2,192,846	$ 2,137,538	$ 2,113,485
Contributions as a percentage of covered-employee payroll	14.00%	13.00%	13.00%	13.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2011	2010	2009	2008	2007	2006
$ 274,328	$ 276,840	$ 277,226	$ 254,022	$ 254,086	$ 249,294
(274,328)	(276,840)	(277,226)	(254,022)	(254,086)	(249,294)
$ -	$ -	$ -	$ -	$ -	$ -
$ 2,110,215	$ 2,129,538	$ 2,132,508	$ 1,954,015	$ 1,954,508	$ 1,917,646
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 5,658,095	$ 5,658,095	$ 6,168,459	$ 510,364
Sales taxes	23,193,173	23,193,173	23,193,173	-
Charges for services	3,371,674	3,510,163	3,271,295	(238,868)
Fees, licenses and permits	3,598,350	3,598,350	3,447,052	(151,298)
Fines and forfeitures	339,000	339,000	332,597	(6,403)
Intergovernmental	5,568,057	5,621,743	6,154,424	532,681
Investment income	228,100	228,100	122,664	(105,436)
Rentals and royalties	457,452	457,452	547,133	89,681
Other	685,823	688,723	1,361,031	672,308
Total revenues	43,099,724	43,294,799	44,597,828	1,303,029
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Commissioners office:				
Personal services	3,200,173	3,614,488	3,612,055	2,433
Materials and supplies	278,186	322,973	307,345	15,628
Contractual services	3,957,328	4,251,810	4,246,910	4,900
Capital outlay	248,194	295,087	282,793	12,294
Other	640,499	845,284	84,764	760,520
Total commissioners office	8,324,380	9,329,642	8,533,867	795,775
County auditor:				
Personal services	2,062,675	1,480,060	1,465,804	14,256
Materials and supplies	128,478	97,935	97,872	63
Contractual services	672,674	557,648	557,449	199
Capital outlay	378,419	396,699	396,698	1
Other	404,745	433,103	184,609	248,494
Total County auditor	3,646,991	2,965,445	2,702,432	263,013
Prosecuting attorney:				
Personal services	2,344,717	2,486,170	2,486,170	-
Materials and supplies	38,663	41,935	41,919	16
Contractual services	95,541	125,744	125,720	24
Capital outlay	-	1,407	1,407	-
Other	781	781	-	781
Total prosecuting attorney	2,479,702	2,656,037	2,655,216	821
Recorder:				
Personal services	648,375	665,011	665,011	-
Materials and supplies	35,383	11,647	11,647	-
Contractual services	32,818	41,266	42,165	(899)
Capital outlay	1,643	15,433	14,534	899
Total recorder	718,219	733,357	733,357	-
Treasurer:				
Personal services	864,253	661,612	661,612	-
Materials and supplies	8,097	12,712	12,712	-
Contractual services	82,499	84,784	84,784	-
Other	12,000	29,591	29,591	-
Total Treasurer	966,849	788,699	788,699	-

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of elections:				
Personal services	$ 1,114,473	$ 1,050,818	$ 999,261	$ 51,557
Materials and supplies	167,342	224,901	166,666	58,235
Contractual services	212,228	235,932	203,173	32,759
Capital outlay	2,760	3,499	2,758	741
Total board of elections	1,496,803	1,515,150	1,371,858	143,292
Planning commission:				
Personal services	601,085	600,909	556,617	44,292
Materials and supplies	7,497	8,711	5,297	3,414
Contractual services	27,827	24,171	12,900	11,271
Capital outlay	365	2,005	1,415	590
Other	25,188	73,438	10,000	63,438
Total planning commission	661,962	709,234	586,229	123,005
Total legislative and executive	18,294,906	18,697,564	17,371,658	1,325,906
Judicial:				
Court of appeals:				
Personal services	44,913	36,454	36,454	-
Materials and supplies	65,767	34,374	34,372	2
Contractual services	208,924	84,465	84,465	-
Capital outlay	39,898	18,577	18,577	-
Total court of appeals	359,502	173,870	173,868	2
Common pleas court:				
Personal services	2,091,409	2,063,566	2,063,566	-
Materials and supplies	36,691	40,626	40,626	-
Contractual services	257,032	246,796	246,491	305
Capital outlay	270	-	-	-
Total common pleas court	2,385,402	2,350,988	2,350,683	305
Common pleas jury commission:				
Materials and supplies	9,903	9,270	9,270	-
Contractual services	8,832	9,128	9,128	-
Total common pleas jury commission	18,735	18,398	18,398	-
Juvenile court:				
Personal services	4,017,070	3,914,810	3,914,810	-
Materials and supplies	147,037	158,287	158,137	150
Contractual services	157,100	192,421	192,418	3
Capital outlay	87,372	14	-	14
Other	234	234	229	5
Total juvenile court	4,408,813	4,265,766	4,265,594	172
Probate court:				
Personal services	1,974,515	1,857,463	1,857,463	-
Materials and supplies	30,080	59,972	59,959	13
Contractual services	122,306	135,991	135,961	30
Capital outlay	375	-		-
Total probate court	2,127,276	2,053,426	2,053,383	43

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TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of courts:				
Personal services	$ 1,199,542	$ 1,012,245	$ 1,012,245	$ -
Materials and supplies	114,000	109,052	109,052	-
Contractual services	22,160	19,737	18,838	899
Total clerk of courts	1,335,702	1,141,034	1,140,135	899
Eastern County court:				
Personal services	441,754	434,711	428,387	6,324
Materials and supplies	14,050	14,219	14,046	173
Contractual services	89,770	96,089	91,953	4,136
Total Eastern County court	545,574	545,019	534,386	10,633
Central County court:				
Personal services	396,270	387,397	361,818	25,579
Materials and supplies	10,520	14,182	13,780	402
Contractual services	34,332	38,870	32,760	6,110
Capital outlay	-	184	184	-
Total Central County court	441,122	440,633	408,542	32,091
Warren municipal court:				
Personal services	192,877	182,057	182,052	5
Contractual services	36,800	37,667	32,002	5,665
Total Warren municipal court	229,677	219,724	214,054	5,670
Niles municipal court:				
Personal services	93,608	102,616	102,616	-
Contractual services	10,450	8,499	8,499	-
Total Niles municipal court	104,058	111,115	111,115	-
Girard municipal court:				
Personal services	120,859	117,124	108,368	8,756
Contractual services	6,511	9,846	9,846	-
Total Girard municipal court	127,370	126,970	118,214	8,756
Newton Falls municipal court:				
Personal services				-
Materials and supplies	126,087	121,969	114,103	7,866
Contractual services	45,923	42,823	28,703	14,120
Total Newton Fall municipal court	172,010	164,792	142,806	21,986
Total judicial	12,255,241	11,611,735	11,531,178	80,557
Public safety:				
Sheriff:				
Personal services	9,420,590	9,790,072	9,481,195	308,877
Materials and supplies	908,283	873,073	870,056	3,017
Contractual services	621,481	751,053	751,038	15
Capital outlay	42,800	8,011	5,851	2,160
Other	400	379	379	-
Total sheriff	10,993,554	11,422,588	11,108,519	314,069

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Coroner:				
Personal services	$ 510,357	$ 505,344	$ 505,047	$ 297
Materials and supplies	1,682	2,320	2,320	-
Contractual services	148,938	196,226	196,226	-
Total coroner	660,977	703,890	703,593	297
Adult probation:				
Personal services	800,497	774,850	774,850	-
Materials and supplies	1,400	-	-	-
Contractual services	2,100	1,337	1,337	-
Total adult probation	803,997	776,187	776,187	-
Total public safety	12,458,528	12,902,665	12,588,299	314,366
Human services:				
Veteran services commission:				
Personal services	821,078	830,078	738,666	91,412
Materials and supplies	17,967	18,382	11,766	6,616
Contractual services	533,513	499,062	396,829	102,233
Capital outlay	11,554	42,340	33,451	8,889
Total human services	1,384,112	1,389,862	1,180,712	209,150
Total expenditures	44,392,787	44,601,826	42,671,847	1,929,979
Excess (deficiency) of revenues over (under) expenditures	(1,293,063)	(1,307,027)	1,925,981	3,233,008
Other financing sources (uses):				
Proceeds from sale of assets	1,500	1,500	20,181	18,681
Transfers out	(2,631,288)	(2,633,690)	(2,633,690)	-
Total other financing sources (uses)	(2,629,788)	(2,632,190)	(2,613,509)	18,681
Net change in fund balance	(3,922,851)	(3,939,217)	(687,528)	3,251,689
Fund balance at beginning of year	3,841,521	3,841,521	3,841,521	-
Prior year encumbrances appropriated	689,245	689,245	689,245	-
Fund balance at end of year	$ 607,915	$ 591,549	$ 3,843,238	$ 3,251,689

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE GASOLINE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Fees, licenses and permits	$ 10,000	$ 10,000	$ 15,530	$ 5,530
Fines and forfeitures	332,730	332,730	218,240	(114,490)
Intergovernmental	10,499,314	17,751,804	17,029,232	(722,572)
Investment income	40,000	40,000	19,601	(20,399)
Rentals and royalties	11,500	11,500	11,809	309
Other	175,600	175,600	326,859	151,259
Total revenues	11,069,144	18,321,634	17,621,271	(700,363)
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	99,500	99,209	99,209	-
Materials and supplies	16,874	13,542	13,542	-
Contractual services	30,768	30,278	30,278	-
Capital outlay	10,919	8,991	8,991	-
Other	200,000	-	-	-
Total engineer	358,061	152,020	152,020	-
Roads:				
Personal services	4,533,490	4,520,557	4,517,674	2,883
Materials and supplies	4,014,002	4,242,684	4,242,664	20
Contractual services	4,220,298	4,019,500	4,019,500	-
Capital outlay	810,421	8,219,049	8,219,049	-
Other	83,050	31,083	31,083	-
Total roads	13,661,261	21,032,873	21,029,970	2,903
Bridges and culverts:				
Materials and supplies	30,875	60,020	60,020	-
Contractual services	8,389	24,709	24,709	-
Capital outlay	161,373	62,578	62,578	-
Total bridges and culverts	200,637	147,307	147,307	-
Total public works	14,219,959	21,332,200	21,329,297	2,903
Debt service:				
Principal retirement	218,687	131,186	131,185	1
Total expenditures	14,438,646	21,463,386	21,460,482	2,904
Exess of expenditures over revenues	(3,369,502)	(3,141,752)	(3,839,211)	(697,459)
Other financing sources:				
Proceeds from sale of assets	32,500	32,500	91,564	59,064
OPWC loans issued	9,686	225,997	225,997	-
LGIF loans issued	500,000	500,000	500,000	-
Total other financing sources	542,186	758,497	817,561	59,064
Net change in fund balance	(2,827,316)	(2,383,255)	(3,021,650)	(638,395)
Fund balance at beginning of year	666,817	666,817	666,817	-
Prior year encumbrances appropriated	2,409,516	2,409,516	2,409,516	-
Fund balance at end of year	$ 249,017	$ 693,078	$ 54,683	$ (638,395)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 3,469,438	3,469,438	$ 2,434,389	$ (1,035,049)
Intergovernmental	14,600,278	14,600,278	12,115,381	(2,484,897)
Other	226,000	226,000	220,851	(5,149)
Total revenues	18,295,716	18,295,716	14,770,621	(3,525,095)
Expenditures:				
Current:				
Human services:				
Public assistance:				
Personal services	12,310,000	12,245,000	10,536,986	1,708,014
Materials and supplies	320,509	383,372	314,969	68,403
Contractual services	6,120,598	6,091,661	4,912,566	1,179,095
Capital outlay	101,056	101,056	53,373	47,683
Other	350,000	350,000	50,308	299,692
Total expenditures	19,202,163	19,171,089	15,868,202	3,302,887
Exess of expenditures over revenues	(906,447)	(875,373)	(1,097,581)	(222,208)
Other financing sources:				
Transfers in	699,722	699,722	699,722	-
Net change in fund balance	(206,725)	(175,651)	(397,859)	(222,208)
Fund balance at beginning of year	770,730	770,730	770,730	-
Prior year encumbrances appropriated	236,163	236,163	236,163	-
Fund balance at end of year	$ 800,168	$ 831,242	$ 609,034	$ (222,208)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY BOARD OF DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 15,021,000	$ 15,021,000	$ 15,307,032	$ 286,032
Charges for services	768,000	768,000	662,411	(105,589)
Intergovernmental	9,866,072	9,968,699	10,861,846	893,147
Other	900,000	900,000	715,827	(184,173)
Total revenues	26,555,072	26,657,699	27,547,116	889,417
Expenditures:				
Current:				
Health:				
Developmental disabilities board:				
Personal services	19,560,960	19,452,200	18,361,644	1,090,556
Materials and supplies	958,379	912,866	763,744	149,122
Contractual services	6,039,262	6,053,691	5,099,695	953,996
Capital outlay	115,182	835,180	300,594	534,586
Other	9,107	9,000	2,096	6,904
Total developmental disabilities board	26,682,890	27,262,937	24,527,773	2,735,164
Supported living:				
Contractual services	700,000	974,086	974,085	1
Total expenditures	27,382,890	28,237,023	25,501,858	2,735,165
Excess (deficiency) of revenues over (under) expenditures	(827,818)	(1,579,324)	2,045,258	3,624,582
Other financing uses:				
Transfers out	(500,000)	(3,000,000)	(3,000,000)	-
Net change in fund balance	(1,327,818)	(4,579,324)	(954,742)	3,624,582
Fund balance at beginning of year	25,210,705	25,210,705	25,210,705	-
Prior year encumbrances appropriated	1,046,901	1,046,901	1,046,901	-
Fund balance at end of year	$ 24,929,788	$ 21,678,282	$ 25,302,864	$ 3,624,582

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY MENTAL HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 2,664,100	$ 2,664,100	$ 2,685,390	$ 21,290
Intergovernmental	3,161,749	3,188,874	2,705,277	(483,597)
Rentals and royalties	500	500	-	(500)
Other	105,900	168,312	266,580	98,268
Total revenues	5,932,249	6,021,786	5,657,247	(364,539)
Expenditures:				
Current:				
Health:				
Community mental health board:				
Personal services	719,940	719,940	682,505	37,435
Materials and supplies	14,476	14,162	10,535	3,627
Contractual services	6,186,691	6,003,030	4,893,129	1,109,901
Capital outlay	55,500	55,500	8,890	46,610
Total community mental health board	6,976,607	6,792,632	5,595,059	1,197,573
Community service:				
Contractual services	28,486	118,023	113,188	4,835
Total expenditures	7,005,093	6,910,655	5,708,247	1,202,408
Net change in fund balance	(1,072,844)	(888,869)	(51,000)	837,869
Fund balance at beginning of year	5,600,246	5,600,246	5,600,246	-
Prior year encumbrances appropriated	445,873	445,873	445,873	-
Fund balance at end of year	$ 4,973,275	$ 5,157,250	$ 5,995,119	$ 837,869

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 7,575,038	$ 7,575,038	$ 7,563,829	$ (11,209)
Charges for services	359,896	359,896	379,626	19,730
Intergovernmental	8,783,957	8,783,957	8,847,664	63,707
Contributions and donations	-	-	35,000	35,000
Other	267,360	267,360	266,403	(957)
Total revenues	16,986,251	16,986,251	17,092,522	106,271
Expenditures:				
Current:				
Human services:				
Children services board:				
Personal services	11,731,599	11,334,473	10,510,033	824,440
Materials and supplies	334,079	316,667	288,422	28,245
Contractual services	5,881,567	6,569,538	6,050,858	518,680
Capital outlay	18,155	54,000	48,463	5,537
Other	112,625	97,143	56,409	40,734
Total expenditures	18,078,025	18,371,821	16,954,185	1,417,636
Excess (deficiency) of revenues over (under) expenditures	(1,091,774)	(1,385,570)	138,337	1,523,907
Other financing uses:				
Transfers out	(30,000)	(5,500)	-	5,500
Net change in fund balance	(1,121,774)	(1,391,070)	138,337	1,529,407
Fund balance at beginning of year	8,969,626	8,969,626	8,969,626	-
Prior year encumbrances appropriated	802,917	802,917	802,917	-
Fund balance at end of year	$ 8,650,769	$ 8,381,473	$ 9,910,880	$ 1,529,407

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL OBLIGATION BOND RETIREMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 1,828,143	$ 1,828,143	$ 1,828,143	$ -
Special assessments	400,000	402,694	169,128	(233,566)
Investment income	-	-	7	7
Total revenues	2,228,143	2,230,837	1,997,278	(233,559)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	15,000	14,450	-	14,450
Debt service:				
Principal retirement	6,027,589	7,802,257	7,632,000	170,257
Interest and fiscal charges	554,601	717,889	702,224	15,665
Bond issuance costs	33,762	43,703	42,749	954
Total debt service	6,615,952	8,563,849	8,376,973	186,876
Total expenditures	6,630,952	8,578,299	8,376,973	201,326
Exess of expenditures over revenues	(4,402,809)	(6,347,462)	(6,379,695)	(32,233)
Other financing sources (uses):				
General obligation bonds issued	800,000	2,671,482	5,037,000	2,365,518
General obligation notes issued	4,500,000	6,606,903	4,596,000	(2,010,903)
Premium on general obligation notes	-	42,486	42,486	-
Payment to refunded bond escrow agent	-	(4,193,751)	(4,193,751)	-
Transfers in	1,180,513	1,180,513	877,897	(302,616)
Transfers out	-	(4,947)	(4,947)	-
Total other financing sources (uses)	6,480,513	6,302,686	6,354,685	51,999
Net change in fund balance	2,077,704	(44,776)	(25,010)	19,766
Fund balance at beginning of year	1,303,961	1,303,961	1,303,961	-
Fund balance at end of year	$ 3,381,665	$ 1,259,185	$ 1,278,951	$ 19,766

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WATER FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 5,869,550	$ 5,968,609	$ 6,229,761	$ 261,152
Tap in fees	91,705	91,705	163,734	72,029
Special assessments	9,000	9,000	12,174	3,174
Interest	2,300	2,300	7,941	5,641
OWDA loans issued	400,000	400,000	-	(400,000)
Other	792,010	792,010	755,826	(36,184)
Total revenues	7,164,565	7,263,624	7,169,436	(94,188)
Expenses:				
Personal services	1,814,741	1,774,961	1,479,116	295,845
Materials and supplies	550,632	457,502	316,770	140,732
Contractual services	5,096,353	5,285,126	4,365,690	919,436
Capital outlay	503,391	484,291	89,833	394,458
Other	981,785	1,048,691	802,722	245,969
Debt service:				
Principal retirement	93,800	93,491	92,304	1,187
Total expenses	9,040,702	9,144,062	7,146,435	1,997,627
Excess of revenues over expenses before transfers	(1,876,137)	(1,880,438)	23,001	1,903,439
Nonoperating revenues (expenses):				
Transfers in	-	100,000	133,000	33,000
Transfers out	(804,087)	(919,957)	(474,533)	445,424
Total nonoperating revenues (expenses):	(804,087)	(819,957)	(341,533)	478,424
Net change in fund equity	(2,680,224)	(2,700,395)	(318,532)	2,381,863
Fund equity at beginning of year	2,639,060	2,639,060	2,639,060	-
Prior year encumbrances appropriated	577,718	577,718	577,718	-
Fund equity at end of year	$ 536,554	$ 516,383	$ 2,898,246	$ 2,381,863

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 11,258,300	$ 11,258,300	$ 11,378,144	$ 119,844
Tap in fees	460,000	460,000	520,289	60,289
Special assessments	1,250,000	1,250,000	1,143,923	(106,077)
Intergovernmental	1,000,000	1,532,700	1,275,328	(257,372)
Interest	8,600	8,600	88,641	80,041
OWDA loans issued	2,928,506	3,149,655	1,054,077	(2,095,578)
Other	279,290	279,290	391,540	112,250
Total revenues	17,184,696	17,938,545	15,851,942	(2,086,603)
Expenses:				
Personal services	4,005,075	3,927,855	2,814,683	1,113,172
Materials and supplies	1,121,376	1,127,198	474,114	653,084
Contractual services	7,820,542	7,611,201	5,531,949	2,079,252
Capital outlay	2,695,860	2,833,550	1,984,467	849,083
Other	1,141,977	767,624	438,599	329,025
Debt service:				
Principal retirement	1,446,762	5,658,140	5,275,208	382,932
Interest and fiscal charges	148,238	579,745	540,509	39,236
Total expenses	18,379,830	22,505,313	17,059,529	5,445,784
Excess of expenses over revenues before transfers and advances	(1,195,134)	(4,566,768)	(1,207,587)	3,359,181
Transfers in	-	-	118,791	118,791
Transfers out	(3,212,198)	(5,062,892)	(510,570)	4,552,322
Advances in	1,000	1,000	-	(1,000)
Net change in fund equity	(4,406,332)	(9,628,660)	(1,599,366)	8,029,294
Fund equity at beginning of year	18,161,428	18,161,428	18,161,428	-
Prior year encumbrances appropriated	1,763,768	1,763,768	1,763,768	-
Fund equity at end of year	$ 15,518,864	$ 10,296,536	$ 18,325,830	$ 8,029,294

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

Recorders Supplemental Fund - To account for and report restricted County Recorder fees to be used to computerize the Recorder's office.

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

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

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

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

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

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

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

Revolving Loan - Economic Development Fund - To account for and report restricted Federal grants and local repayments used to make loans for economic development projects within the County.

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Nonmajor Special Revenue Funds - (Continued)

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

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

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

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

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

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

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

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

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

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

Misecllaneous State Grants Fund - To account for and report restricted State grant monies used by the Sheriff's Department for continuing professional training programs and the operation and maintenance of the marine patrol program.

Nonmajor Capital Projects Funds

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

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

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

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

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

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

TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Equity in pooled cash and cash equivalents	$ 17,862,852	$ 11,090,521	$ 28,953,373
Cash and cash equivalents:			
In segregated accounts	11,701	-	11,701
Receivables:			
Property taxes	2,338,754	-	2,338,754
Accounts	399,678	49,790	449,468
Accrued interest	-	5,887	5,887
Intergovernmental	884,245	-	884,245
Loans	1,089,351	-	1,089,351
Prepayments	29,295	31,146	60,441
Total assets	$ 22,615,876	$ 11,177,344	$ 33,793,220
Liabilities:			
Accounts payable	$ 500,540	$ 45,283	$ 545,823
Contracts payable	-	709,233	709,233
Accrued wages and benefits payable	397,807	1,410	399,217
Due to other governments	320,137	945	321,082
Due to other funds	103,763	47	103,810
Accrued interest payable	-	3,502	3,502
Notes payable	-	700,000	700,000
Total liabilities	1,322,247	1,460,420	2,782,667
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	1,949,752	-	1,949,752
Delinquent property tax revenue not available	389,002	-	389,002
Accrued interest not available	-	4,069	4,069
Intergovernmental revenue not available	357,666	-	357,666
Other revenue not available	4,497	-	4,497
Total deferred inflows of resources	2,700,917	4,069	2,704,986
Fund balances:			
Nonspendable	29,295	31,146	60,441
Restricted	18,573,732	4,739,979	23,313,711
Committed	-	4,941,730	4,941,730
Unassigned (deficit)	(10,315)	-	(10,315)
Total fund balances	18,592,712	9,712,855	28,305,567
Total liabilities, deferred inflows of resources and fund balances	$ 22,615,876	$ 11,177,344	$ 33,793,220

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Sales taxes	$ -	$ 47,846	$ 47,846
Property taxes	2,001,816	-	2,001,816
Charges for services	6,136,798	-	6,136,798
Fees, licenses and permits	755,773	559,509	1,315,282
Fines and forfeitures	218,733	353,988	572,721
Intergovernmental	11,791,650	5,374	11,797,024
Investment income	963	19,343	20,306
Contributions and donations	3,504	-	3,504
Other	257,643	1,500	259,143
Total revenues	21,166,880	987,560	22,154,440
Expenditures:			
Current:			
General government:			
Legislative and executive	5,712,146	-	5,712,146
Judicial	1,196,877	-	1,196,877
Public safety	4,609,953	-	4,609,953
Public works	2,449,893	-	2,449,893
Health	43,474	-	43,474
Human services	7,797,287	-	7,797,287
Capital outlay	-	4,335,845	4,335,845
Debt service:			
Principal retirement	3,773	-	3,773
Interest and fiscal charges	31	1,761	1,792
Total expenditures	21,813,434	4,337,606	26,151,040
Excess of expenditures over revenues	(646,554)	(3,350,046)	(3,996,600)
Other financing sources (uses):			
Note issuance	-	750,000	750,000
Transfers in	2,108,588	3,000,000	5,108,588
Transfers out	(252,486)	(64,781)	(317,267)
Total other financing sources (uses)	1,856,102	3,685,219	5,541,321
Net change in fund balances	1,209,548	335,173	1,544,721
Fund balances at beginning of year	17,383,164	9,377,682	26,760,846
Fund balances at end of year	$ 18,592,712	$ 9,712,855	$ 28,305,567

TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Child Support	Real Estate Assessment	Indigent Guardianship	Dog and Kennel
Assets:				
Equity in pooled cash and cash equivalents	$ 633,530	$ 4,836,156	$ 41,336	$ 425,615
Cash and cash equivalents:				
In segregated accounts	-	-	-	-
Receivables:				
Property taxes	-	-	-	-
Accounts	262,326	3,975	-	162
Intergovernmental	187,450	-	-	-
Loans	-	-	-	-
Prepayments	-	278	-	209
Total assets	$ 1,083,306	$ 4,840,409	$ 41,336	$ 425,986
Liabilities:				
Accounts payable	$ 15,701	$ 145,070	$ 980	$ 3,616
Accrued wages and benefits payable	115,004	65,234	-	6,016
Due to other governments	136,805	43,705	-	4,031
Due to other funds	81,384	2,787	-	-
Total liabilities	348,894	256,796	980	13,663
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Intergovernmental revenue not available	105,143	-	-	-
Other revenue not available	-	-	-	-
Total deferred inflows of resources	105,143	-	-	-
Fund balances:				
Nonspendable	-	278	-	209
Restricted	629,269	4,583,335	40,356	412,114
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	629,269	4,583,613	40,356	412,323
Total liabilities, deferred inflows of resources and fund balances	$ 1,083,306	$ 4,840,409	$ 41,336	$ 425,986

Adult Probation	Probate Court	Domestic Violence Shelter	Drug Law Enforcment	Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental
$ 775,323	$ 264,571	$ 18,507	$ 283,582	$ 1,629,359	$ 1,922,187	$ 182,906
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,726	2,599	-	-	83,766	-
-	7,630	-	-	-	-	-
-	-	-	-	-	-	-
222	-	-	364	488	-	22,380
$ 775,545	$ 275,927	$ 21,106	$ 283,946	$ 1,629,847	$ 2,005,953	$ 205,286
$ 31,034	$ 6,534	$ 18,508	$ 12,052	$ -	$ -	$ -
12,773	-	-	1,780	17,254	21,445	-
185	-	-	3,831	11,563	14,371	-
-	20	-	-	-	-	-
43,992	6,554	18,508	17,663	28,817	35,816	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,329	-	-	-	-	-
-	-	-	-	-	-	-
-	3,329	-	-	-	-	-
222	-	-	364	488	-	22,380
731,331	266,044	2,598	265,919	1,600,542	1,970,137	182,906
-	-	-	-	-	-	-
731,553	266,044	2,598	266,283	1,601,030	1,970,137	205,286
$ 775,545	$ 275,927	$ 21,106	$ 283,946	$ 1,629,847	$ 2,005,953	$ 205,286

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TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2015

	Emergency 911	Youth Services	Elderly Affairs	Law Library
Assets:				
Equity in pooled cash and cash equivalents	$ 1,917,420	$ 1,674,362	$ 265,956	$ 75,126
Cash and cash equivalents:				
In segregated accounts	-	-	10,135	-
Receivables:				
Property taxes	-	-	-	-
Accounts	21,479	5,970	14,974	-
Intergovernmental	152,619	196,799	55,724	6,617
Loans	-	-	-	-
Prepayments	3,664	56	-	-
Total assets	$ 2,095,182	$ 1,877,187	$ 346,789	$ 81,743
Liabilities:				
Accounts payable	$ 109,559	$ -	$ 46,879	$ -
Accrued wages and benefits payable	104,135	22,491	18,901	-
Due to other governments	58,561	15,071	11,924	-
Due to other funds	-	-	-	-
Total liabilities	272,255	37,562	77,704	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	52,114	3,830
Other revenue not available	-	-	4,497	-
Total deferred inflows of resources	-	-	56,611	3,830
Fund balances:				
Nonspendable	3,664	56	-	-
Restricted	1,819,263	1,839,569	212,474	77,913
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	1,822,927	1,839,625	212,474	77,913
Total liabilities, deferred inflows of resources and fund balances	$ 2,095,182	$ 1,877,187	$ 346,789	$ 81,743

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcment Trust	Law Enforcement Agency
$ 170,229	$ 1,471,518	$ 300,480	$ 64,509	$ 215,894	$ 72,202	$ 6,238
-	-	-	-	-	1,566	-
-	2,338,754	-	-	-	-	-
-	-	-	-	701	-	-
75,344	166,069	-	-	-	-	-
-	-	-	1,089,351	-		
-	-	12	-	-	1,452	-
$ 245,573	$ 3,976,341	$ 300,492	$ 1,153,860	$ 216,595	$ 75,220	$ 6,238
$ 21,273	$ 81,882	$ 594	$ -	$ -	$ 257	$ -
-	5,047	3,975	-	-	-	-
-	6,724	2,664	-	-	-	-
-	9,105	152	-	-	-	-
21,273	102,758	7,385	-	-	257	-
-	1,949,752	-	-	-	-	-
-	389,002	-	-	-	-	-
-	166,069	-	-	-	-	-
-	-	-	-	-	-	-
-	2,504,823	-	-	-	-	-
-	-	12	-	-	1,452	-
224,300	1,368,760	293,095	1,153,860	216,595	73,511	6,238
-	-	-	-	-	-	-
224,300	1,368,760	293,107	1,153,860	216,595	74,963	6,238
$ 245,573	$ 3,976,341	$ 300,492	$ 1,153,860	$ 216,595	$ 75,220	$ 6,238

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TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2015

	Drug Task Force	Redevelopment	Local Law Enforcment Block Grant	Community Gun Violence Block Grant
Assets:				
Equity in pooled cash and cash equivalents	$ 59,484	$ 258,888	$ 6,104	$ 279,897
Cash and cash equivalents:	-			
In segregated accounts	-	-	-	-
Receivables:				
Property taxes	-	-	-	-
Accounts	-	-	-	-
Intergovernmental	27,181	-	-	-
Loans				
Prepayments	-	-	-	170
Total assets	$ 86,665	$ 258,888	$ 6,104	$ 280,067
Liabilities:				
Accounts payable	$ 6,601	$ -	$ -	$ -
Accrued wages and benefits payable	2,284	-	-	1,468
Due to other governments	1,498	-	-	9,204
Due to other funds	-	-	-	-
Total liabilities	10,383	-	-	10,672
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Intergovernmental revenue not available	27,181	-	-	-
Other revenue not available	-	-	-	-
Total deferred inflows of resources	27,181	-	-	-
Fund balances:				
Nonspendable	-	-	-	170
Restricted	49,101	258,888	6,104	269,225
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	49,101	258,888	6,104	269,395
Total liabilities, deferred inflows of resources and fund balances	$ 86,665	$ 258,888	$ 6,104	$ 280,067

Homeland Security	Workforce Development	Miscellaneous State Grants	Total Nonmajor Special Revenue Funds
$ -	$ 3,900	$ 7,573	$ 17,862,852
-	-	-	11,701
-	-	-	2,338,754
-	-	-	399,678
-	8,812	-	884,245
			1,089,351
-	-	-	29,295
$ -	$ 12,712	$ 7,573	$ 22,615,876
$ -	$ -	$ -	$ 500,540
-	-	-	397,807
10,315	-	-	330,452
-	-	-	93,448
10,315	-	-	1,322,247
-	-	-	1,949,752
-	-	-	389,002
-	-	-	357,666
-	-	-	4,497
-	-	-	2,700,917
-	-	-	29,295
-	12,712	7,573	18,573,732
(10,315)	-	-	(10,315)
(10,315)	12,712	7,573	18,592,712
$ -	$ 12,712	$ 7,573	$ 22,615,876

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Child Support	Real Estate Assessment	Indigent Guardianship	Dog and Kennel
Revenues:				
Property taxes	$ -	$ -	$ -	$ -
Charges for services	1,405,688	1,872,888	29,108	2,095
Fees, licenses and permits	-	-	-	422,876
Fines and forfeitures	-	-	-	25
Intergovernmental	3,171,961	-	-	-
Investment income	-	-	-	-
Contributions and donations	-	-	-	3,504
Other	-	-	344	750
Total revenues	4,577,649	1,872,888	29,452	429,250
Expenditures:				
Current:				
General government:				
Legislative and executive	-	2,437,653	-	-
Judicial	-	-	39,002	-
Public safety	-	-	-	323,786
Public works	-	-	-	-
Health	-	-	-	-
Human services	4,502,560	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	4,502,560	2,437,653	39,002	323,786
Excess (deficiency) of revenues over (under) expenditures	75,089	(564,765)	(9,550)	105,464
Other financing sources (uses):				
Transfers in	100,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	100,000	-	-	-
Net change in fund balances	175,089	(564,765)	(9,550)	105,464
Fund balances at beginning of year	454,180	5,148,378	49,906	306,859
Fund balances (deficit) at end of year	$ 629,269	$ 4,583,613	$ 40,356	$ 412,323

Adult Probation	Probate Court	Domestic Violence Shelter	Drug Law Enforcment	Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	93,808	973,464	1,087,404	-
-	-	41,405	-	-	-	69,877
-	40,068	-	3,935	-	-	-
790,064	33,918	-	224,144	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,160	-	-	-	-	-
790,064	79,146	41,405	321,887	973,464	1,087,404	69,877
-	-	-	-	1,050,896	-	39,512
420,523	64,190	-	-	-	673,162	-
-	-	-	237,533	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	41,275	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
420,523	64,190	41,275	237,533	1,050,896	673,162	39,512
369,541	14,956	130	84,354	(77,432)	414,242	30,365
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
369,541	14,956	130	84,354	(77,432)	414,242	30,365
362,012	251,088	2,468	181,929	1,678,462	1,555,895	174,921
$ 731,553	$ 266,044	$ 2,598	$ 266,283	$ 1,601,030	$ 1,970,137	$ 205,286

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TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Emergency 911	Youth Services	Elderly Affairs	Law Library
Revenues:				
Property taxes	$ -	$ -	$ -	$ -
Charges for services	417,896	-	231,818	-
Fees, licenses and permits	-	-	-	-
Fines and forfeitures	-	75,447	-	487
Intergovernmental	659,341	995,393	560,683	270,343
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Other	1,930	-	183,709	4,816
Total revenues	1,079,167	1,070,840	976,210	275,646
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	221,163
Judicial	-	-	-	-
Public safety	2,710,908	1,090,312	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	1,117,868	-
Debt service:				
Principal retirement	3,773	-	-	-
Interest and fiscal charges	31	-	-	-
Total expenditures	2,714,712	1,090,312	1,117,868	221,163
Excess (deficiency) of revenues over (under) expenditures	(1,635,545)	(19,472)	(141,658)	54,483
Other financing sources (uses):				
Transfers in	1,826,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,826,000	-	-	-
Net change in fund balances	190,455	(19,472)	(141,658)	54,483
Fund balances at beginning of year	1,632,472	1,859,097	354,132	23,430
Fund balances (deficit) at end of year	$ 1,822,927	$ 1,839,625	$ 212,474	$ 77,913

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcment Trust	Law Enforcement Agency
$ -	$ 2,001,816	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	22,629	-
8,000	-	-	-	45,306	-	-
-	-	84,197	-	13,948	626	-
2,740,581	332,137	-	4,513	-	-	-
-	-	-	963	-	-	-
-	-	-	-	-	-	-
60,934	-	-	-	-	-	-
2,809,515	2,333,953	84,197	5,476	59,254	23,255	-
-	-	85,418	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	16,727	-
2,449,893	-	-	-	-	-	-
-	-	-	-	43,474	-	-
-	2,135,584	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,449,893	2,135,584	85,418	-	43,474	16,727	-
359,622	198,369	(1,221)	5,476	15,780	6,528	-
154,078	-	20,542	-	-	-	-
-	-	-	(154,078)	-	(20,542)	-
154,078	-	20,542	(154,078)	-	(20,542)	-
513,700	198,369	19,321	(148,602)	15,780	(14,014)	-
(289,400)	1,170,391	273,786	1,302,462	200,815	88,977	6,238
$ 224,300	$ 1,368,760	$ 293,107	$ 1,153,860	$ 216,595	$ 74,963	$ 6,238

- - 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, 2015

	Drug Task Force	Redevelopment	Local Law Enforcment Block Grant	Community Gun Violence Block Grant
Revenues:				
Property taxes	$ -	$ -	$ -	$ -
Charges for services	-	-	-	-
Fees, licenses and permits	-	54,493	-	113,816
Fines and forfeitures	-	-	-	-
Intergovernmental	97,304	-	-	-
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total revenues	97,304	54,493	-	113,816
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	98,987	-	-	98,207
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	98,987	-	-	98,207
Excess (deficiency) of revenues over (under) expenditures	(1,683)	54,493	-	15,609
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(77,866)	-	-
Total other financing sources (uses)	-	(77,866)	-	-
Net change in fund balances	(1,683)	(23,373)	-	15,609
Fund balances at beginning of year	50,784	282,261	6,104	253,786
Fund balances (deficit) at end of year	$ 49,101	$ 258,888	$ 6,104	$ 269,395

Homeland Security	Workforce Development	Miscellaneous State Grants	Total Nonmajor Special Revenue Funds
$ -	$ -	$ -	2,001,816
-	-	-	6,136,798
-	-	-	755,773
-	-	-	218,733
11,646	1,866,524	33,098	11,791,650
-	-	-	963
-	-	-	3,504
-	-	-	257,643
11,646	1,866,524	33,098	21,166,880
23,292	1,854,212	-	5,712,146
-	-	-	1,196,877
-	-	33,493	4,609,953
-	-	-	2,449,893
-	-	-	43,474
-	-	-	7,797,287
-	-	-	3,773
-	-	-	31
23,292	1,854,212	33,493	21,813,434
(11,646)	12,312	(395)	(646,554)
-	-	7,968	2,108,588
-	-	-	(252,486)
-	-	7,968	1,856,102
(11,646)	12,312	7,573	1,209,548
1,331	400	-	17,383,164
$ (10,315)	$ 12,712	$ 7,573	$ 18,592,712

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 1,257,020	$ 1,257,020	$ 1,417,911	$ 160,891
Intergovernmental	4,017,480	4,017,480	3,089,654	(927,826)
Other	65,000	65,000	57,633	(7,367)
Total revenues	5,339,500	5,339,500	4,565,198	(774,302)
Expenditures:				
Current:				
Human services:				
Bureau of support:				
Personal services	3,688,000	3,654,953	3,417,367	237,586
Materials and supplies	2,500	12,500	3,812	8,688
Contractual services	993,568	963,569	741,694	221,875
Capital outlay	4,000	27,047	6,000	21,047
Other	895,103	895,003	669,102	225,901
Total expenditures	5,583,171	5,553,072	4,837,975	715,097
Exess of expenditures over revenues	(243,671)	(213,572)	(272,777)	(59,205)
Other financing sources:				
Transfers in	100,000	100,000	100,000	-
Net change in fund balance	(143,671)	(113,572)	(172,777)	(59,205)
Fund balance at beginning of year	381,793	381,793	381,793	-
Prior year encumbrances appropriated	172,670	172,670	172,670	-
Fund balance at end of year	$ 410,792	$ 440,891	$ 381,686	$ (59,205)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 1,903,300	$ 1,903,300	$ 1,868,913	$ (34,387)
Other	7,800	7,800	27,395	19,595
Total revenues	1,911,100	1,911,100	1,896,308	(14,792)
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Real estate assessment:				
Personal services	1,813,450	1,813,450	1,575,009	238,441
Materials and supplies.	60,260	60,000	6,145	53,855
Contractual services.	2,789,327	2,788,202	2,485,160	303,042
Capital outlay	210,000	210,000	7,403	202,597
Other	750	750	-	750
Total expenditures	4,873,787	4,872,402	4,073,717	798,685
Net change in fund balance	(2,962,687)	(2,961,302)	(2,177,409)	783,893
Fund balance at beginning of year.	3,162,007	3,162,007	3,162,007	-
Prior year encumbrances appropriated	2,113,587	2,113,587	2,113,587	-
Fund balance at end of year	$ 2,312,907	$ 2,314,292	$ 3,098,185	$ 783,893

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 25,000	$ 25,000	$ 29,108	$ 4,108
Other	-	-	344	344
Total revenues	25,000	25,000	29,452	4,452
Expenditures:				
Current:				
General Government:				
Judicial:				
Indigent guardianship:				
Personal services	1,175	1,175	-	1,175
Materials and supplies	500	500	48	452
Contractual services	78,536	78,497	43,608	34,889
Total expenditures	80,211	80,172	43,656	36,516
Net change in fund balance	(55,211)	(55,172)	(14,204)	40,968
Fund balance at beginning of year	54,699	54,699	54,699	-
Prior year encumbrances appropriated	516	516	516	-
Fund balance at end of year	$ 4	$ 43	$ 41,011	$ 40,968

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 100	$ 100	$ 2,095	$ 1,995
Fees, licenses and permits	411,500	411,500	422,714	11,214
Fines and forfeitures	-	-	25	25
Contributions and donations	-	-	3,504	3,504
Other	4,400	4,400	5,446	1,046
Total revenues	416,000	416,000	433,784	17,784
Expenditures:				
Current:				
Public safety:				
Dog and kennel:				
Personal services	283,000	283,000	246,888	36,112
Materials and supplies	39,998	39,998	29,801	10,197
Contractual services	31,873	39,666	26,288	13,378
Capital outlay	52,000	52,000	32,390	19,610
Other	3,000	3,000	2,557	443
Total expenditures	409,871	417,664	337,924	79,740
Net change in fund balance	6,129	(1,664)	95,860	97,524
Fund balance at beginning of year	316,928	316,928	316,928	-
Prior year encumbrances appropriated	3,871	3,871	3,871	-
Fund balance at end of year	$ 326,928	$ 319,135	$ 416,659	$ 97,524

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ADULT PROBATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 329,144	$ 1,771,671	$ 790,064	$ (981,607)
Expenditures:				
Current:				
General Government:				
Judicial:				
Probate court:				
Personal services	75,372	201,993	126,621	75,372
Materials and supplies	75,109	161,653	84,010	77,643
Contractual services	560,508	1,165,887	331,174	834,713
Capital outlay	24	137,524	77,139	60,385
Other	4,701	16,184	5,232	10,952
Total expenditures	715,714	1,683,241	624,176	1,059,065
Net change in fund balance	(386,570)	88,430	165,888	77,458
Fund balance at beginning of year	383,342	383,342	383,342	-
Prior year encumbrances appropriated	3,230	3,230	3,230	-
Fund balance at end of year	$ 2	$ 475,002	$ 552,460	$ 77,458

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PROBATE COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	$ 40,500	$ 42,484	$ 39,835	$ (2,649)
Intergovernmental	17,000	17,000	33,951	16,951
Other	6,900	6,900	5,199	(1,701)
Total revenues	64,400	66,384	78,985	12,601
Expenditures:				
Current:				
General Government:				
Judicial:				
Probate court:				
Personal services	1,632	3,163	3,163	-
Materials and supplies	63,173	84,041	4,458	79,583
Contractual services	139,436	143,772	58,242	85,530
Capital outlay	5,500	5,500	1,490	4,010
Other	300	300	-	300
Total expenditures	210,041	236,776	67,353	169,423
Net change in fund balance	(145,641)	(170,392)	11,632	182,024
Fund balance at beginning of year	244,368	244,368	244,368	-
Prior year encumbrances appropriated	5,255	5,255	5,255	-
Fund balance at end of year	$ 103,982	$ 79,231	$ 261,255	$ 182,024

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOMESTIC VIOLENCE SHELTER FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fees, licenses and permits	$ 47,000	$ 47,000	$ 41,275	$ (5,725)
Expenditures:				
Current:				
Human services:				
Domestic violence:				
Contractual services	43,846	85,121	66,613	18,508
Net change in fund balance	3,154	(38,121)	(25,338)	12,783
Fund balance at beginning of year	43,845	43,845	43,845	-
Fund balance at end of year	$ 46,999	$ 5,724	$ 18,507	$ 12,783

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DRUG LAW ENFORCMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 66,216	$ 163,003	$ 93,808	$ (69,195)
Fines and forfeitures	2,500	4,948	4,458	(490)
Intergovernmental	-	290,360	290,360	-
Other	-	-	1,927	1,927
Total revenues	68,716	458,311	390,553	(67,758)
Expenditures:				
Current:				
Public safety:				
Drug law enforcement:				
Personal services	24,939	167,316	98,870	68,446
Materials and supplies	12,323	26,091	11,674	14,417
Contractual services	108,548	329,217	126,799	202,418
Capital outlay	10,555	10,555	-	10,555
Other	-	10,333	10,333	-
Total expenditures	156,365	543,512	247,676	295,836
Excess (deficiency) of revenues over (under) expenditures	(87,649)	(85,201)	142,877	228,078
Other financing uses:				
Transfers out	(14,856)	(19,304)	-	19,304
Net change in fund balance	(102,505)	(104,505)	142,877	247,382
Fund balance at beginning of year	117,474	117,474	117,474	-
Prior year encumbrances appropriated	2,353	2,353	2,353	-
Fund balance at end of year	$ 17,322	$ 15,322	$ 262,704	$ 247,382

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTOR FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 1,140,200	$ 1,140,200	$ 974,185	$ (166,015)
Other	7,164	7,164	8,020	856
Total revenues	1,147,364	1,147,364	982,205	(165,159)
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Real estate assessment:				
Personal services	516,927	529,711	444,578	85,133
Materials and supplies	23,433	23,224	5,884	17,340
Contractual services	599,190	761,572	636,617	124,955
Capital outlay	19,336	19,336	1,609	17,727
Other	219,500	222,567	3,399	219,168
Total expenditures	1,378,386	1,556,410	1,092,087	464,323
Net change in fund balance	(231,022)	(409,046)	(109,882)	299,164
Fund balance at beginning of year	1,689,820	1,689,820	1,689,820	-
Prior year encumbrances appropriated	24,959	24,959	24,959	-
Fund balance at end of year	$ 1,483,757	$ 1,305,733	$ 1,604,897	$ 299,164

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CERTIFICATE OF TITLE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 750,000	$ 750,000	$ 1,085,537	$ 335,537
Other	11,717	11,717	13,135	1,418
Total revenues	761,717	761,717	1,098,672	336,955
Expenditures:				
Current:				
General Government:				
Judicial:				
Certificate of title administrator:				
Personal services	818,166	818,166	688,916	129,250
Materials and supplies	5,191	3,191	3,187	4
Contractual services	1,366	3,366	1,745	1,621
Capital outlay	1,000	1,000	52	948
Total expenditures	825,723	825,723	693,900	131,823
Net change in fund balance	(64,006)	(64,006)	404,772	468,778
Fund balance at beginning of year	1,516,488	1,516,488	1,516,488	-
Prior year encumbrances appropriated	357	357	357	-
Fund balance at end of year	$ 1,452,839	$ 1,452,839	$ 1,921,617	$ 468,778

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RECORDERS SUPPLEMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fees, licenses and permits	$ 70,000	$ 70,000	$ 70,324	$ 324
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Recorder:				
Materials and supplies	75,058	70,858	4,009	66,849
Contractual services	108,262	96,362	65,289	31,073
Capital outlay	50,000	50,000	1,877	48,123
Other	1,000	1,000	-	1,000
Total expenditures	234,320	218,220	71,175	147,045
Net change in fund balance	(164,320)	(148,220)	(851)	147,369
Fund balance at beginning of year	150,154	150,154	150,154	-
Prior year encumbrances appropriated	24,320	24,320	24,320	-
Fund balance at end of year	$ 10,154	$ 26,254	$ 173,623	$ 147,369

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY 911 FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 350,200	$ 350,200	$ 417,896	$ 67,696
Intergovernmental	500,000	500,000	516,393	16,393
Other	23,100	23,100	50,315	27,215
Total revenues	873,300	873,300	984,604	111,304
Expenditures:				
Current:				
Public safety:				
Emergency 911 system:				
Personal services	2,192,676	2,212,811	2,211,811	1,000
Materials and supplies	81,000	81,000	7,059	73,941
Contractual services	1,003,468	979,017	429,429	549,588
Capital outlay	755,161	756,593	383,804	372,789
Total expenditures	4,032,305	4,029,421	3,032,103	997,318
Exess of expenditures over revenues	(3,159,005)	(3,156,121)	(2,047,499)	1,108,622
Other financing sources:				
Transfers in	1,826,000	1,826,000	1,826,000	-
Net change in fund balance	(1,333,005)	(1,330,121)	(221,499)	1,108,622
Fund balance at beginning of year	1,618,572	1,618,572	1,618,572	-
Prior year encumbrances appropriated	131,547	131,547	131,547	-
Fund balance at end of year	$ 417,114	$ 419,998	$ 1,528,620	$ 1,108,622

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
YOUTH SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	$ -	$ 25,697	$ 74,194	$ 48,497
Intergovernmental	126,122	685,654	854,381	168,727
Other	-	-	15,298	15,298
Total revenues	126,122	711,351	943,873	232,522
Expenditures:				
Current:				
Public safety:				
Domestic relations - Juvenile Court:				
Personal services	576,187	1,077,292	753,043	324,249
Materials and supplies	60,858	109,436	26,055	83,381
Contractual services	675,859	1,120,394	321,302	799,092
Capital outlay	18,129	90,035	58,409	31,626
Other	29,399	46,899	16,485	30,414
Total expenditures	1,360,432	2,444,056	1,175,294	1,268,762
Net change in fund balance	(1,234,310)	(1,732,705)	(231,421)	1,501,284
Fund balance at beginning of year	1,855,013	1,855,013	1,855,013	-
Prior year encumbrances appropriated	802	802	802	-
Fund balance at end of year	$ 621,505	$ 123,110	$ 1,624,394	$ 1,501,284

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ELDERLY AFFAIRS FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 293,633	$ 293,633	$ 231,818	$ (61,815)
Intergovernmental	531,509	531,509	491,950	(39,559)
Other	167,220	167,220	176,972	9,752
Total revenues	992,362	992,362	900,740	(91,622)
Expenditures:				
Current:				
Human services:				
Nutrition:				
Personal services	553,500	471,793	417,146	54,647
Materials and supplies	15,020	7,114	5,565	1,549
Contractual services	565,854	686,369	661,326	25,043
Capital outlay	7,500	600	600	-
Other	2,500	1,713	1,614	99
Total nutrition	1,144,374	1,167,589	1,086,251	81,338
Transportation:				
Personal services	2,650	22	22	-
Contractual services	190	110	110	-
Total transportation	2,840	132	132	-
Total expenditures	1,147,214	1,167,721	1,086,383	81,338
Net change in fund balance	(154,852)	(175,359)	(185,643)	(10,284)
Fund balance at beginning of year	337,097	337,097	337,097	-
Prior year encumbrances appropriated	30,864	30,864	30,864	-
Fund balance at end of year	$ 213,109	$ 192,602	$ 182,318	$ (10,284)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	$ 800	$ 800	$ 487	$ (313)
Intergovernmental	269,250	269,250	273,958	4,708
Other	2,950	2,950	4,816	1,866
Total revenues	273,000	273,000	279,261	6,261
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Law library:				
Materials and supplies	121,000	115,860	114,807	1,053
Contractual services	144,500	150,140	149,981	159
Capital outlay	500	-	-	-
Total expenditures	266,000	266,000	264,788	1,212
Net change in fund balance	7,000	7,000	14,473	7,473
Fund balance at beginning of year	60,653	60,653	60,653	-
Fund balance at end of year	$ 67,653	$ 67,653	$ 75,126	$ 7,473

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fees, licenses and permits	$ 4,000	$ 8,000	$ 8,000	$ -
Intergovernmental	3,307,107	5,046,997	2,764,661	(2,282,336)
Other	3,000	86,608	60,934	(25,674)
Total revenues	3,314,107	5,141,605	2,833,595	(2,308,010)
Expenditures:				
Current:				
Public works:				
Community development:				
Contractual services	1,998,940	3,265,430	2,453,893	811,537
Capital outlay	341,709	269,909	264,009	5,900
Other	537,599	962,047	431,009	531,038
Total community development	2,878,248	4,497,386	3,148,911	1,348,475
Planning commission:				
Contractual services	163,094	390,472	289,170	101,302
Other	308,071	452,152	293,963	158,189
Total planning commission	471,165	842,624	583,133	259,491
Total expenditures	3,349,413	5,340,010	3,732,044	1,607,966
Exess of expenditures over revenues	(35,306)	(198,405)	(898,449)	(700,044)
Other financing sources (uses):				
Transfers in	179,319	179,319	154,078	(25,241)
Transfers out	(29,684)	(29,684)	-	29,684
Total other financing sources (uses)	149,635	149,635	154,078	4,443
Net change in fund balance	114,329	(48,770)	(744,371)	(695,601)
Fund balance (deficit) at beginning of year	(792,867)	(792,867)	(792,867)	-
Prior year encumbrances appropriated	891,577	891,577	891,577	-
Fund balance (deficit) at end of year	$ 213,039	$ 49,940	$ (645,661)	$ (695,601)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SENIOR CITIZENS LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 1,954,100	$ 1,954,100	$ 2,014,060	$ 59,960
Intergovernmental	316,784	316,784	332,137	15,353
Other	400	400	1,147	747
Total revenues	2,271,284	2,271,284	2,347,344	76,060
Expenditures:				
Current:				
Human services:				
Senior citizens levy:				
Personal services	87,980	94,015	90,610	3,405
Materials and supplies	5,912	5,312	2,805	2,507
Contractual services	2,688,282	2,790,881	2,534,679	256,202
Capital outlay	2,734	2,731	731	2,000
Total expenditures	2,784,908	2,892,939	2,628,825	264,114
Exess of expenditures over revenues	(513,624)	(621,655)	(281,481)	340,174
Other financing uses:				
Transfers out	(100,000)	(90,585)	-	90,585
Net change in fund balance	(613,624)	(712,240)	(281,481)	430,759
Fund balance at beginning of year	796,963	796,963	796,963	-
Prior year encumbrances appropriated	527,073	527,073	527,073	-
Fund balance at end of year	$ 710,412	$ 611,796	$ 1,042,555	$ 430,759

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DRUG PROSECUTION UNIT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	$ 77,500	$ 77,500	$ 85,817	$ 8,317
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Prosecuting attorney:				
Personal services	59,500	75,990	69,302	6,688
Materials and supplies	7,450	8,950	6,373	2,577
Contractual services	32,458	37,364	9,463	27,901
Capital outlay	1,900	1,900	-	1,900
Total expenditures	101,308	124,204	85,138	39,066
Excess (deficiency) of revenues over (under) expenditures	(23,808)	(46,704)	679	47,383
Other financing sources:				
Transfers in	8,000	20,000	20,542	542
Net change in fund balance	(15,808)	(26,704)	21,221	47,925
Fund balance at beginning of year	278,430	278,430	278,430	-
Prior year encumbrances appropriated	400	400	400	-
Fund balance at end of year	$ 263,022	$ 252,126	$ 300,051	$ 47,925

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REVOLVING LOAN - ECONOMIC DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 113,052	$ 113,052	$ 109,773	$ (3,279)
Investment income	600	600	736	136
Total revenues	113,652	113,652	110,509	(3,143)
Expenditures:				
Current:				
Economic development and assistance:				
Economic development:				
Other	106,763	63,773	-	63,773
Exess of revenues over expenditures	6,889	49,879	110,509	60,630
Other financing uses:				
Transfers out	(1,315)	(154,078)	(154,078)	-
Net change in fund balance	5,574	(104,199)	(43,569)	60,630
Fund balance at beginning of year	108,078	108,078	108,078	-
Fund balance at end of year	$ 113,652	$ 3,879	$ 64,509	$ 60,630

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVERS ALCOHOL TREATMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fees, licenses and permits	$ 61,900	$ 61,900	$ 45,035	$ (16,865)
Fines and forfeitures	11,765	11,765	14,009	2,244
Total revenues	73,665	73,665	59,044	(14,621)
Expenditures:				
Current:				
Health:				
Indigent drivers alcohol treatment:				
Personal services	39,245	39,245	-	39,245
Contractual services	3,965	6,560	-	6,560
Other	5,094	53,599	43,474	10,125
Total expenditures	48,304	99,404	43,474	55,930
Excess (deficiency) of revenues over (under) expenditures	25,361	(25,739)	15,570	41,309
Other financing uses:				
Transfers out	-	(7,944)	-	7,944
Net change in fund balance	25,361	(33,683)	15,570	49,253
Fund balance at beginning of year	200,324	200,324	200,324	-
Fund balance at end of year	$ 225,685	$ 166,641	$ 215,894	$ 49,253

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 12,500	$ 12,500	$ 22,629	$ 10,129
Expenditures:				
Current:				
Public safety:				
Prosecutor:				
Contractual services	5,000	9,417	7,281	2,136
Capital outlay	5,203	5,228	5,022	206
Total expenditures	10,203	14,645	12,303	2,342
Excess (deficiency) of revenues over (under) expenditures	2,297	(2,145)	10,326	12,471
Other financing uses:				
Transfers out	(57,682)	(75,869)	(20,542)	55,327
Net change in fund balance	(55,385)	(78,014)	(10,216)	67,798
Fund balance at beginning of year	82,418	82,418	82,418	-
Fund balance at end of year	$ 27,033	$ 4,404	$ 72,202	$ 67,798

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 2,000	$ 2,000	$ -	$ (2,000)
Exess of revenues over expenditures	2,000	2,000	-	(2,000)
Other financing uses:				
Transfers out	(6,238)	(6,238)	-	6,238
Net change in fund balance	(4,238)	(4,238)	-	4,238
Fund balance at beginning of year	6,238	6,238	6,238	-
Fund balance at end of year	$ 2,000	$ 2,000	$ 6,238	$ 4,238

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DRUG TASK FORCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 132,781	$ 138,482	$ 97,304	$ (41,178)
Other	-	-	62	62
Total revenues	132,781	138,482	97,366	(41,116)
Expenditures:				
Current:				
Public safety:				
Sheriff:				
Personal services	102,689	103,449	82,825	20,624
Materials and supplies	1,046	6,925	6,860	65
Contractual services	12,670	11,910	11,359	551
Capital outlay	5,304	5,304	3,144	2,160
Total expenditures	121,709	127,588	104,188	23,400
Net change in fund balance	11,072	10,894	(6,822)	(17,716)
Fund balance at beginning of year	50,822	50,822	50,822	-
Prior year encumbrances appropriated	8,883	8,883	8,883	-
Fund balance at end of year	$ 70,777	$ 70,599	$ 52,883	$ (17,716)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REDEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fees, licenses and permits	$ 103,700	$ 103,700	$ 54,493	$ (49,207)
Exess of revenues over expenditures	103,700	103,700	54,493	(49,207)
Other financing uses:				
Transfers out	(78,065)	(79,802)	(77,866)	1,936
Net change in fund balance	25,635	23,898	(23,373)	(47,271)
Fund balance at beginning of year	282,261	282,261	282,261	-
Fund balance at end of year	$ 307,896	$ 306,159	$ 258,888	$ (47,271)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LOCAL LAW ENFORCMENT BLOCK GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	**Final**	**Actual**	
Expenditures:				
Current:				
Public safety:				
Local law enforcment block grant:				
Contractual services	$ 2,600	$ 2,600	$ -	$ 2,600
Capital outlay	3,504	3,504	-	3,504
Net change in fund balance	(6,104)	(6,104)	-	6,104
Fund balance at beginning of year.	6,104	6,104	6,104	-
Fund balance at end of year	$ -	$ -	$ 6,104	$ 6,104

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY GUN VIOLENCE BLOCK GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fees, licenses and permits	$ 120,000	$ 120,000	$ 113,816	$ (6,184)
Expenditures:				
Current:				
Public safety:				
Community gun violence grant:				
Personal services	83,700	83,700	53,050	30,650
Materials and supplies	9,490	9,433	4,564	4,869
Contractual services	80,953	80,901	47,371	33,530
Capital outlay	6,645	6,645	1,697	4,948
Total expenditures	180,788	180,679	106,682	73,997
Net change in fund balance	(60,788)	(60,679)	7,134	67,813
Fund balance at beginning of year	253,305	253,305	253,305	-
Prior year encumbrances appropriated	7,088	7,088	7,088	-
Fund balance at end of year	$ 199,605	$ 199,714	$ 267,527	$ 67,813

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOMELAND SECURITY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 215	$ 11,861	$ 11,646	$ (215)
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Homeland security:				
Contractual services	215	215	-	215
Capital outlay	-	23,292	23,292	-
Total expenditures	215	23,507	23,292	215
Net change in fund balance	-	(11,646)	(11,646)	-
Fund balance at beginning of year.	1,331	1,331	1,331	-
Fund balance (deficit) at end of year	$ 1,331	$ (10,315)	$ (10,315)	$ -

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WORKFORCE DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 3,950,000	$ 3,950,000	$ 1,857,712	$ (2,092,288)
Other	50,000	50,000	-	(50,000)
Total revenues	4,000,000	4,000,000	1,857,712	(2,142,288)
Expenditures:				
Current:				
General Government:				
Legislative and executive:				
Workforce development:				
Contractual services	1,875,000	1,875,000	542,291	1,332,709
Other	2,125,000	2,125,000	1,311,921	813,079
Total expenditures	4,000,000	4,000,000	1,854,212	2,145,788
Net change in fund balance	-	-	3,500	3,500
Fund balance at beginning of year	400	400	400	-
Fund balance at end of year	$ 400	$ 400	$ 3,900	$ 3,500

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HILLSIDE ADMINISTRATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
Health:				
Hillside administration:				
Other.	$ 60,000	$ 60,000	$ 45,000	$ 15,000
Net change in fund balance	(60,000)	(60,000)	(45,000)	15,000
Fund balance at beginning of year.	109,679	109,679	109,679	-
Fund balance at end of year	$ 49,679	$ 49,679	$ 64,679	$ 15,000

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MISCELLANEOUS STATE GRANTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ -	$ 33,098	$ 33,098	$ -
Expenditures:				
Current:				
Public safety:				
Sheriff:				
Personal services	-	25,983	21,798	4,185
Materials and supplies	-	3,433	3,433	-
Contractual services	-	11,650	8,262	3,388
Total expenditures	-	41,066	33,493	7,573
Exess of expenditures over revenues	-	(7,968)	(395)	7,573
Other financing sources:				
Transfers in	-	7,968	7,968	-
Net change in fund balance	-	-	7,573	7,573
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	$ -	$ 7,573	$ 7,573

TRUMBULL COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2015

	Court Computerization	Construction	Permanent Improvement	County Computerization
Assets:				
Equity in pooled cash and cash equivalents	$ 1,765,930	$ 1,838,587	$ 3,899,072	$ 590,937
Receivables:				
Accounts	19,595	-	-	-
Accrued interest	-	4,677	1,210	-
Prepayments	31,134	-	-	-
Total assets	$ 1,816,659	$ 1,843,264	$ 3,900,282	$ 590,937
Liabilities:				
Accounts payable	$ 33,738	$ -	$ -	$ -
Contracts payable	9,764	494,790	190,392	-
Accrued wages and benefits payable	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Accrued interest payable	-	-	3,502	-
Notes payable	-	-	700,000	-
Total liabilities	43,502	494,790	893,894	-
Deferred inflows of resources:				
Accrued interest not available	-	3,233	836	-
Total deferred inflows of resources	-	3,233	836	-
Fund balances:				
Nonspendable	31,134	-	-	-
Restricted	1,742,023	-	-	-
Committed	-	1,345,241	3,005,552	590,937
Total fund balances	1,773,157	1,345,241	3,005,552	590,937
Total deferred inflows of resources and fund balances	$ 1,816,659	$ 1,843,264	$ 3,900,282	$ 590,937

Court Security	Total Nonmajor Capital Projects Funds
$ 2,995,995	$ 11,090,521
30,195	49,790
-	5,887
12	31,146
$ 3,026,202	$ 11,177,344
$ 11,545	$ 45,283
14,287	709,233
1,410	1,410
945	945
47	47
-	3,502
-	700,000
28,234	1,460,420
-	4,069
-	4,069
12	31,146
2,997,956	4,739,979
-	4,941,730
2,997,968	9,712,855
$ 3,026,202	$ 11,177,344

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Court Computerization	Construction	Permanent Improvement	County Computerization
Revenues:				
Sales taxes	$ -	$ 47,846	$ -	$ -
Fees, licenses and permits	-	-	-	-
Fines and forfeitures	353,988	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	15,611	3,732	-
Other	-	-	-	-
Total revenues	353,988	63,457	3,732	-
Expenditures:				
Capital outlay	333,732	1,548,032	1,934,976	1,531
Debt service:				
Interest and fiscal charges	-	-	1,761	-
Total expenditures	333,732	1,548,032	1,936,737	1,531
Excess (deficiency) of revenues over (under) expenditures	20,256	(1,484,575)	(1,933,005)	(1,531)
Other financing sources (uses):				
Transfers in	-	-	3,000,000	-
Transfers out	-	-	(64,781)	-
Note issuance	-	-	750,000	-
Total other financing sources (uses)	-	-	3,685,219	-
Net change in fund balances	20,256	(1,484,575)	1,752,214	(1,531)
Fund balance at beginning of year	1,752,901	2,829,816	1,253,338	592,468
Fund balance at end of year	$ 1,773,157	$ 1,345,241	$ 3,005,552	$ 590,937

Court Security	Total Nonmajor Capital Projects Funds
$ -	$ 47,846
559,509	559,509
-	353,988
5,374	5,374
-	19,343
1,500	1,500
566,383	987,560
517,574	4,335,845
-	1,761
517,574	4,337,606
48,809	(3,350,046)
-	3,000,000
-	(64,781)
-	750,000
-	3,685,219
48,809	335,173
2,949,159	9,377,682
$ 2,997,968	$ 9,712,855

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COURT COMPUTERIZATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	$ 396,500	$ 397,277	$ 357,569	$ (39,708)
Other	-	-	64	64
Total revenues	396,500	397,277	357,633	(39,644)
Expenditures:				
Capital outlay:				
Court computerization:				
Personal services	136,400	88,138	614	87,524
Materials and supplies	442,880	472,177	44,377	427,800
Contractual services	329,043	415,634	321,090	94,544
Capital outlay	169,487	169,701	80,665	89,036
Other	380	500	287	213
Total expenditures	1,078,190	1,146,150	447,033	699,117
Net change in fund balance	(681,690)	(748,873)	(89,400)	659,473
Fund balance at beginning of year	1,655,191	1,655,191	1,655,191	-
Prior year encumbrances appropriated	93,322	93,322	93,322	-
Fund balance at end of year	$ 1,066,823	$ 999,640	$ 1,659,113	$ 659,473

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ -	$ -	$ 47,846	$ 47,846
Investment income	1,400	1,400	14,589	13,189
Total revenues	1,400	1,400	62,435	61,035
Expenditures:				
Capital outlay:				
Construction:				
Materials and supplies	5,895	7,755	5,544	2,211
Contractual services	1,544,722	602,665	43,654	559,011
Capital outlay	1,155,884	2,137,569	1,592,540	545,029
Other	2,600	2,600	-	2,600
Total expenditures	2,709,101	2,750,589	1,641,738	1,108,851
Exess of expenditures over revenues	(2,707,701)	(2,749,189)	(1,579,303)	1,169,886
Other financing sources (uses):				
Transfers in	250,000	250,000	-	(250,000)
Transfers out	(3,159)	(3,159)	-	3,159
Total other financing sources (uses)	246,841	246,841	-	(246,841)
Net change in fund balance	(2,460,860)	(2,502,348)	(1,579,303)	923,045
Fund balance at beginning of year	2,765,150	2,765,150	2,765,150	-
Prior year encumbrances appropriated	67,182	67,182	67,182	-
Fund balance at end of year	$ 371,472	$ 329,984	$ 1,253,029	$ 923,045

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PERMANENT IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment income	$ -	$ -	$ 3,773	$ 3,773
Expenditures:				
Capital outlay:				
Permanent improvement:				
Contractual services	309,655	361,155	41,668	319,487
Capital outlay	1,030,225	4,662,484	2,168,725	2,493,759
Other	1,000	1,000	-	1,000
Total expenditures	1,340,880	5,024,639	2,210,393	2,814,246
Exess of expenditures over revenues	(1,340,880)	(5,024,639)	(2,206,620)	2,818,019
Other financing sources (uses):				
Notes issued	-	1,000,000	1,000,000	-
Transfers in	500,000	3,000,000	3,000,000	-
Transfers out	(7,040)	(71,781)	(64,781)	7,000
Total other financing sources (uses)	492,960	3,928,219	3,935,219	7,000
Net change in fund balance	(847,920)	(1,096,420)	1,728,599	2,825,019
Fund balance at beginning of year	1,323,224	1,323,224	1,323,224	-
Prior year encumbrances appropriated	395,205	395,205	395,205	-
Fund balance at end of year	$ 870,509	$ 622,009	$ 3,447,028	$ 2,825,019

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY COMPUTERIZATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Capital outlay:				
County computerization:				
Contractual services.	$ 25	$ 25	$ -	$ 25
Capital outlay	591,888	591,888	305,013	286,875
Total expenditures.	591,913	591,913	305,013	286,900
Net change in fund balance	(591,913)	(591,913)	(305,013)	286,900
Fund balance at beginning of year	287,719	287,719	287,719	-
Prior year encumbrances appropriated.	305,012	305,012	305,012	-
Fund balance at end of year.	$ 818	$ 818	$ 287,718	$ 286,900

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COURT SECURITY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ -	$ 5,374	$ 5,374	$ -
Fees, licenses and permits	509,000	509,000	560,373	51,373
Other	250	250	1,500	1,250
Total revenues	509,250	514,624	567,247	52,623
Expenditures:				
Capital outlay:				
Court security:				
Personal services	101,750	121,750	101,802	19,948
Materials and supplies	17,548	18,298	8,468	9,830
Contractual services	224,978	300,808	145,462	155,346
Capital outlay	197,144	604,131	424,014	180,117
Total expenditures	541,420	1,044,987	679,746	365,241
Net change in fund balance	(32,170)	(530,363)	(112,499)	417,864
Fund balance at beginning of year	2,853,564	2,853,564	2,853,564	-
Prior year encumbrances appropriated	77,398	77,398	77,398	-
Fund balance at end of year	$ 2,898,792	$ 2,400,599	$ 2,818,463	$ 417,864

INTERNAL SERVICE FUNDS

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

Internal Service Funds

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

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

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

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

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF FUND NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2015

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents	$ 15,666	$ 7,145,966	$ -	$ 7,222,629	$ 14,384,261
Receivables:					
Accounts	-	175	-	-	175
Accrued interest	-	-	-	24,449	24,449
Due from other funds	-	-	-	654,547	654,547
Net pension asset	-	138	-	247	385
Total assets	15,666	7,146,279	-	7,901,872	15,063,817
Deferred outflows of resources:					
Pensions - OPERS	-	17,683	-	31,707	49,390
Total deferred outflows of resources	-	17,683	-	31,707	49,390
Liabilities:					
Current liabilities:					
Accounts payable	-	-	1,477	781	2,258
Accrued wages and benefits payable	-	12,998	-	6,817	19,815
Due to other governments	-	8,711	-	1,032,998	1,041,709
Capital leases payable	-	1,125	-	-	1,125
Claims payable	-	912,941	-	501,644	1,414,585
Total current liabilities	-	935,775	1,477	1,542,240	2,479,492
Long-term liabilities:					
Compensated absences payable	-	148,548	-	-	148,548
Capital leases payable	-	5,320	-	-	5,320
Claims payable	-	-	-	1,156,696	1,156,696
Net pension liability	-	92,358	-	165,604	257,962
Total long-term liabilities	-	246,226	-	1,322,300	1,568,526
Total liabilities	-	1,182,001	1,477	2,864,540	4,048,018
Deferred inflows of resources:					
Pensions - OPERS	-	1,665	-	2,985	4,650
Total deferred inflows of resources	-	1,665	-	2,985	4,650
Net position:					
Unrestricted (deficit)	15,666	5,980,296	(1,477)	5,066,054	11,060,539
Total net position (deficit)	$ 15,666	$ 5,980,296	$ (1,477)	$ 5,066,054	$ 11,060,539

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2015

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Operating revenues:					
Charges for services	$ 153,942	$ 9,310,962	$ 60,241	$ 768,533	$ 10,293,678
Total operating revenues	153,942	9,310,962	60,241	768,533	10,293,678
Operating expenses:					
Personal services	-	173,534	-	234,688	408,222
Contract services	-	79,423	-	36,117	115,540
Materials and supplies	149,109	8,105	59,911	-	217,125
Claims expense	-	12,308,033	-	1,226,598	13,534,631
Total operating expenses	149,109	12,569,095	59,911	1,497,403	14,275,518
Operating income (loss)	4,833	(3,258,133)	330	(728,870)	(3,981,840)
Nonoperating revenues (expenses):					
Interest income	-	-	-	95,067	95,067
Interest expense and fiscal charges	-	(63)	-	-	(63)
Total nonoperating revenues (expenses)	-	(63)	-	95,067	95,004
Change in net position	4,833	(3,258,196)	330	(633,803)	(3,886,836)
Net position (deficit) at beginning of year (restated)	10,833	9,238,492	(1,807)	5,699,857	14,947,375
Net position (deficit) at end of year	$ 15,666	$ 5,980,296	$ (1,477)	$ 5,066,054	$ 11,060,539

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2015

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Cash flows from operating activities:					
Cash received from charges for services	$ 153,942	$ 9,311,349	$ 60,241	$ 1,403,332	$ 10,928,864
Cash payments for personal services	-	(119,373)	-	(242,419)	(361,792)
Cash payments for contract services	-	(79,423)	-	(35,835)	(115,258)
Cash payments for materials and supplies	(158,200)	(1,479)	(60,273)	-	(219,952)
Cash payments for claims	-	(12,214,602)	-	(1,447,238)	(13,661,840)
Net cash used in operating activities	(4,258)	(3,103,528)	(32)	(322,160)	(3,429,978)
Cash flows from capital and related financing activities:					
Principal payments on loans	-	(181)	-	-	(181)
Interest payments on loans	-	(63)	-	-	(63)
Net cash used in capital and related financing activities	-	(244)	-	-	(244)
Cash flows from investing activities:					
Interest received	-	-	-	85,281	85,281
Net increase (decrease) in cash and cash equivalents	(4,258)	(3,103,772)	(32)	(236,879)	(3,344,941)
Cash and cash equivalents at beginning of year	19,924	10,249,738	32	7,459,508	17,729,202
Cash and cash equivalents at end of year	$ 15,666	$ 7,145,966	$ -	$ 7,222,629	$ 14,384,261
Reconciliation of operating income (loss) to net cash used in operating activities:					
Operating income (loss)	$ 4,833	$ (3,258,133)	$ 330	$ (728,870)	$ (3,981,840)
Adjustments:					
Inception of capital lease	-	6,626	-	-	6,626
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:					
Decrease in accounts receivable	-	387	-	-	387
Decrease in due from other funds	-	-	-	630,454	630,454
(Increase) in net pension asset	-	(100)	-	(180)	(280)
(Increase) in deferred outflows - pension - OPERS	-	(5,236)	-	(9,389)	(14,625)
Increase (decrease) in accounts payable	(9,091)	-	(362)	282	(9,171)
(Decrease) in accrued wages and benefits	-	(2,553)	-	(82)	(2,635)
(Decrease) in due to other governments	-	(2,624)	-	(419,269)	(421,893)
(Decrease) in due to other funds	-	(1,640)	-	-	(1,640)
Increase in compensated absences payable	-	62,563	-	-	62,563
Increase in claims payable	-	93,431	-	198,168	291,599
Increase in net pension liability	-	2,086	-	3,741	5,827
Increase in deferred inflows - pension - OPERS	-	1,665	-	2,985	4,650
Net cash used in operating activities	$ (4,258)	$ (3,103,528)	$ (32)	$ (322,160)	$ (3,429,978)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GASOLINE ROTARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services.	$ 395,000	$ 395,000	$ 153,942	$ (241,058)
Expenses:				
Materials and supplies.	19,925	173,867	167,385	6,482
Net change in fund equity	375,075	221,133	(13,443)	(234,576)
Fund equity at beginning of year	19,924	19,924	19,924	-
Fund equity at end of year.	$ 394,999	$ 241,057	$ 6,481	$ (234,576)

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOSPITALIZATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 13,420,000	$ 13,420,000	$ 9,311,349	$ (4,108,651)
Expenses:				
Personal services	206,105	206,105	119,373	86,732
Materials and supplies	10,041	10,041	1,857	8,184
Contractual services	33,615	102,701	83,122	19,579
Claims	9,998,071	18,912,687	12,271,966	6,640,721
Capital outlay	1,705	1,705	-	1,705
Other	200	200	-	200
Total expenses	10,249,737	19,233,439	12,476,318	6,757,121
Net change in fund equity	3,170,263	(5,813,439)	(3,164,969)	2,648,470
Fund equity at beginning of year	10,217,084	10,217,084	10,217,084	-
Prior year encumbrances appropriated	32,654	32,654	32,654	-
Fund equity at end of year	$ 13,420,001	$ 4,436,299	$ 7,084,769	$ 2,648,470

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TELEPHONE ROTARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 60,000	$ 60,241	$ 60,241	$ -
Expenses:				
Materials and supplies	32	60,273	60,273	-
Net change in fund equity	59,968	(32)	(32)	-
Fund equity at beginning of year	32	32	32	-
Fund equity at end of year	$ 60,000	$ -	$ -	$ -

TRUMBULL COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WORKERS' COMPENSATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 2,602,864	$ 2,602,864	$ 1,403,332	$ (1,199,532)
Investment income	35,000	35,000	76,263	41,263
Total operating revenues	2,637,864	2,637,864	1,479,595	(1,158,269)
Expenses:				
Personal services	314,554	314,554	242,419	72,135
Contractual services	70,819	70,819	37,442	33,377
Claims	7,086,987	8,469,187	1,447,238	7,021,949
Capital outlay	3,975	3,975	-	3,975
Other	586	586	-	586
Total expenses	7,476,921	8,859,121	1,727,099	7,132,022
Net change in fund equity	(4,839,057)	(6,221,257)	(247,504)	5,973,753
Fund equity at beginning of year	7,476,121	7,476,121	7,476,121	-
Prior year encumbrances appropriated	800	800	800	-
Fund equity at end of year	$ 2,637,864	$ 1,255,664	$ 7,229,417	$ 5,973,753

FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Agency Funds

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

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

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

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

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

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

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

Other Agency Funds

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

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Emergency Planning Commission				
Assets:				
Equity in pooled cash and equivalents	$ 51,746	$ 227,669	$ 171,615	$ 107,800
Receivables:				
Accounts	24,902	-	24,902	-
Total assets	$ 76,648	$ 227,669	$ 196,517	$ 107,800
Liabilities:				
Undistributed monies	$ 76,648	$ 227,669	$ 196,517	$ 107,800
Total liabilities	$ 76,648	$ 227,669	$ 196,517	$ 107,800
Engineer's Drainage District				
Assets:				
Equity in pooled cash and equivalents	$ 38,212	$ -	$ -	$ 38,212
Total assets	$ 38,212	$ -	$ -	$ 38,212
Liabilities:				
Deposits held and due to others	$ 38,212	$ -	$ -	$ 38,212
Total liabilities	$ 38,212	$ -	$ -	$ 38,212
Taxing Districts				
Assets:				
Equity in pooled cash and equivalents	$ 6,832	$ 143,400,585	$ 143,041,996	$ 365,421
Total assets	$ 6,832	$ 143,400,585	$ 143,041,996	$ 365,421
Liabilities:				
Deposits held and due to others	$ 6,832	$ 143,400,585	$ 143,041,996	$ 365,421
Total liabilities	$ 6,832	$ 143,400,585	$ 143,041,996	$ 365,421
Double Paid Taxes				
Assets:				
Equity in pooled cash and equivalents	$ 522,008	$ 362,844	$ 628,628	$ 256,224
Total assets	$ 522,008	$ 362,844	$ 628,628	$ 256,224
Liabilities:				
Deposits held and due to others	$ 522,008	$ 362,844	$ 628,628	$ 256,224
Total liabilities	$ 522,008	$ 362,844	$ 628,628	$ 256,224
Interest				
Assets:				
Equity in pooled cash and equivalents	$ -	$ 385,522	$ 385,522	$ -
Total assets	$ -	$ 385,522	$ 385,522	$ -
Liabilities:				
Undistributed monies	$ -	$ 385,522	$ 385,522	$ -
Total liabilities	$ -	$ 385,522	$ 385,522	$ -

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TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Payroll				
Assets:				
Equity in pooled cash and equivalents	$ 1,203,250	$ 80,760,559	$ 80,726,782	$ 1,237,027
Total assets	$ 1,203,250	$ 80,760,559	$ 80,726,782	$ 1,237,027
Liabilities:				
Undistributed monies	$ 1,203,250	$ 80,760,559	$ 80,726,782	$ 1,237,027
Total liabilities	$ 1,203,250	$ 80,760,559	$ 80,726,782	$ 1,237,027
Cigarette Tax				
Assets:				
Equity in pooled cash and equivalents	$ 1,146	$ 33,050	$ 33,421	$ 775
Total assets	$ 1,146	$ 33,050	$ 33,421	$ 775
Liabilities:				
Intergovernmental payable	$ 1,146	$ 33,050	$ 33,421	$ 775
Total liabilities	$ 1,146	$ 33,050	$ 33,421	$ 775
Library and Local Government				
Assets:				
Equity in pooled cash and equivalents	$ -	$ 7,161,500	$ 7,161,500	$ -
Receivables:				
Intergovernmental	3,376,052	3,607,226	3,376,052	3,607,226
Total assets	$ 3,376,052	$ 10,768,726	$ 10,537,552	$ 3,607,226
Liabilities:				
Intergovernmental payable	$ 3,376,052	$ 10,768,726	$ 10,537,552	$ 3,607,226
Total liabilities	$ 3,376,052	$ 10,768,726	$ 10,537,552	$ 3,607,226
Forfeited Land Sale				
Assets:				
Equity in pooled cash and equivalents	$ 288,204	$ -	$ -	$ 288,204
Total assets	$ 288,204	$ -	$ -	$ 288,204
Liabilities:				
Undistributed monies	$ 288,204	$ -	$ -	$ 288,204
Total liabilities	$ 288,204	$ -	$ -	$ 288,204
Township Gas Tax				
Assets:				
Equity in pooled cash and equivalents	$ 64,850	$ 2,274,519	$ 2,142,899	$ 196,470
Receivables:				
Intergovernmental	1,095,771	1,114,417	1,095,771	1,114,417
Total assets	$ 1,160,621	$ 3,388,936	$ 3,238,670	$ 1,310,887
Liabilities:				
Intergovernmental payable	1,160,621	3,388,936	3,238,670	1,310,887
Total liabilities	$ 1,160,621	$ 3,388,936	$ 3,238,670	$ 1,310,887

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TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Undivided Tax				
Assets:				
Equity in pooled cash and equivalents	$ 6,861,342	$ 189,143,131	$ 190,160,523	$ 5,843,950
Receivables:				
Property taxes	174,464,086	179,325,416	174,464,086	179,325,416
Intergovernmental	1,397,485	1,397,985	1,397,485	1,397,985
Total assets	$ 182,722,913	$ 369,866,532	$ 366,022,094	$ 186,567,351
Liabilities:				
Intergovernmental payable	$ 182,722,913	$ 369,866,532	$ 366,022,094	$ 186,567,351
Total liabilities	$ 182,722,913	$ 369,866,532	$ 366,022,094	$ 186,567,351
Undivided Sales Tax				
Assets:				
Equity in pooled cash and equivalents	$ -	$ 25,069,162	$ 25,069,162	$ -
Total assets	$ -	$ 25,069,162	$ 25,069,162	$ -
Liabilities:				
Intergovernmental payable	$ -	$ 25,069,162	$ 25,069,162	$ -
Total liabilities	$ -	$ 25,069,162	$ 25,069,162	$ -
Undivided Homestead & Rollback RE				
Assets:				
Equity in pooled cash and equivalents	$ 8,923	$ 5,388,194	$ 5,379,196	$ 17,921
Receivables:				
Intergovernmental	5,420,784	5,353,151	5,420,784	5,353,151
Total assets	$ 5,429,707	$ 10,741,345	$ 10,799,980	$ 5,371,072
Liabilities:				
Intergovernmental payable	5,429,707	10,741,345	10,799,980	$ 5,371,072
Total liabilities	$ 5,429,707	$ 10,741,345	$ 10,799,980	$ 5,371,072
Undivided Local Government				
Assets:				
Equity in pooled cash and equivalents	$ -	$ 5,524,892	$ 5,524,892	$ -
Receivables:				
Intergovernmental	1,245,257	1,315,636	1,245,257	1,315,636
Total assets	$ 1,245,257	$ 6,840,528	$ 6,770,149	$ 1,315,636
Liabilities:				
Intergovernmental payable	1,245,257	6,840,528	6,770,149	$ 1,315,636
Total liabilities	$ 1,245,257	$ 6,840,528	$ 6,770,149	$ 1,315,636
Inheritance Tax				
Assets:				
Equity in pooled cash and equivalents	$ 88,351	$ 381,793	$ 381,766	$ 88,378
Total assets	$ 88,351	$ 381,793	$ 381,766	$ 88,378
Liabilities:				
Intergovernmental payable	$ 88,351	$ 381,793	$ 381,766	$ 88,378
Total liabilities	$ 88,351	$ 381,793	$ 381,766	$ 88,378

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TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Board of Health				
Assets:				
Equity in pooled cash and equivalents	$ 806,644	$ 5,222,849	$ 5,295,325	$ 734,168
Receivables:				
Accounts	115,686	158,721	115,686	158,721
Total assets	$ 922,330	$ 5,381,570	$ 5,411,011	$ 892,889
Liabilities:				
Undistributed monies	$ 922,330	$ 5,381,570	$ 5,411,011	$ 892,889
Total liabilities	$ 922,330	$ 5,381,570	$ 5,411,011	$ 892,889
Soil Conservation				
Assets:				
Equity in pooled cash and equivalents	$ 105,479	$ 391,081	$ 319,274	$ 177,286
Cash and cash equivalents in segregated accounts	116,447	-	116,447	-
Total assets	$ 221,926	$ 391,081	$ 435,721	$ 177,286
Liabilities:				
Undistributed monies	$ 221,926	$ 391,081	$ 435,721	$ 177,286
Total liabilities	$ 221,926	$ 391,081	$ 435,721	$ 177,286
Metropolitan Park Distrtict				
Assets:				
Equity in pooled cash and equivalents	$ 211,420	$ 149,197	$ 161,970	$ 198,647
Receivables:				
Accounts	1,582	-	1,582	-
Total assets	$ 213,002	$ 149,197	$ 163,552	$ 198,647
Liabilities:				
Undistributed monies	$ 213,002	$ 149,197	$ 163,552	$ 198,647
Total liabilities	$ 213,002	$ 149,197	$ 163,552	$ 198,647
Port Authority				
Assets:				
Equity in pooled cash and equivalents	$ 324	$ 472,481	$ 472,481	$ 324
Receivables:				
Accounts	34,894	-	34,894	-
Total assets	$ 35,218	$ 472,481	$ 507,375	$ 324
Liabilities:				
Undistributed monies	$ 35,218	$ 472,481	$ 507,375	$ 324
Total liabilities	$ 35,218	$ 472,481	$ 507,375	$ 324
County Auction Sales				
Assets:				
Equity in pooled cash and equivalents	$ 5,890	$ 9,311	$ 14,534	$ 667
Total assets	$ 5,890	$ 9,311	$ 14,534	$ 667
Liabilities:				
Undistributed monies	$ 5,890	$ 9,311	$ 14,534	$ 667
Total liabilities	$ 5,890	$ 9,311	$ 14,534	$ 667

- - Continued

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Ohio Board of Building Sales				
Assets:				
Equity in pooled cash and equivalents	$ 5,014	$ 7,058	$ 7,405	$ 4,667
Total assets	$ 5,014	$ 7,058	$ 7,405	$ 4,667
Liabilities:				
Deposits held and due to others	$ 5,014	$ 7,058	$ 7,405	$ 4,667
Total liabilities	$ 5,014	$ 7,058	$ 7,405	$ 4,667
Election Commission				
Assets:				
Equity in pooled cash and equivalents	$ 20	$ 9,775	$ 5,880	$ 3,915
Total assets	$ 20	$ 9,775	$ 5,880	$ 3,915
Liabilities:				
Undistributed monies	$ 20	$ 9,775	$ 5,880	$ 3,915
Total liabilities	$ 20	$ 9,775	$ 5,880	$ 3,915
Housing Trust Fund Record				
Assets:				
Equity in pooled cash and equivalents	$ 149,736	$ 621,671	$ 619,014	$ 152,393
Receivables:				
Accounts	4,137	4,528	4,137	4,528
Total assets	$ 153,873	$ 626,199	$ 623,151	$ 156,921
Liabilities:				
Undistributed monies	$ 153,873	$ 626,199	$ 623,151	$ 156,921
Total liabilities	$ 153,873	$ 626,199	$ 623,151	$ 156,921
Trumble County Tourism Board				
Assets:				
Equity in pooled cash and equivalents	$ 13,913	$ 314,988	$ 314,988	$ 13,913
Receivables:				
Accounts	23,263	-	23,263	-
Total assets	$ 37,176	$ 314,988	$ 338,251	$ 13,913
Liabilities:				
Undistributed monies	$ 37,176	$ 314,988	$ 338,251	$ 13,913
Total liabilities	$ 37,176	$ 314,988	$ 338,251	$ 13,913
Motel Admin Clearing Fund				
Assets:				
Equity in pooled cash and equivalents	$ 68,843	$ 852,570	$ 844,663	$ 76,750
Receivables:				
Accounts	60,798	58,167	60,798	58,167
Total assets	$ 129,641	$ 910,737	$ 905,461	$ 134,917
Liabilities:				
Undistributed monies	$ 129,641	$ 910,737	$ 905,461	$ 134,917
Total liabilities	$ 129,641	$ 910,737	$ 905,461	$ 134,917

- - Continued

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Community-Based Correctional Facility				
Assets:				
Equity in pooled cash and equivalents	$ 248,549	$ 3,798,301	$ 3,849,053	$ 197,797
Total assets	$ 248,549	$ 3,798,301	$ 3,849,053	$ 197,797
Liabilities:				
Undistributed monies	$ 248,549	$ 3,798,301	$ 3,849,053	$ 197,797
Total liabilities	$ 248,549	$ 3,798,301	$ 3,849,053	$ 197,797
Family and Children First Council				
Assets:				
Equity in pooled cash and equivalents	$ 514,671	$ 759,696	$ 727,304	$ 547,063
Receivables:				
Accounts	3,000	26,613	3,000	26,613
Total assets	$ 517,671	$ 786,309	$ 730,304	$ 573,676
Liabilities:				
Deposits held and due to others	$ 517,671	$ 786,309	$ 730,304	$ 573,676
Total liabilities	$ 517,671	$ 786,309	$ 730,304	$ 573,676
Alimony/Support				
Assets:				
Receivables:				
Accounts	13,242,253	13,051,376	13,242,253	13,051,376
Total assets	$ 13,242,253	$ 13,051,376	$ 13,242,253	$ 13,051,376
Liabilities:				
Deposits held and due to others	$ 13,242,253	$ 13,051,376	$ 13,242,253	$ 13,051,376
Total liabilities	$ 13,242,253	$ 13,051,376	$ 13,242,253	$ 13,051,376
Court Agency				
Assets:				
Cash and cash equivalents in segregated accounts	$ 1,195,638	$ 21,097,921	$ 21,267,508	$ 1,026,051
Total assets	$ 1,195,638	$ 21,097,921	$ 21,267,508	$ 1,026,051
Liabilities:				
Undistributed monies	$ 1,195,638	$ 21,097,921	$ 21,267,508	$ 1,026,051
Total liabilities	$ 1,195,638	$ 21,097,921	$ 21,267,508	$ 1,026,051
Undivided Payment in Lieu of Taxes				
Assets:				
Equity in pooled cash and equivalents	$ -	$ 2,518,186	$ 2,518,186	$ -
Total assets	$ -	$ 2,518,186	$ 2,518,186	$ -
Liabilities:				
Intergovernmental payable	$ -	$ 2,518,186	$ 2,518,186	$ -
Total liabilities	$ -	$ 2,518,186	$ 2,518,186	$ -

- - Continued

TRUMBULL COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
All Agency Funds				
Assets				
Equity in pooled cash and equivalents	$ 11,265,367	$ 467,197,506	$ 467,914,901	$ 10,547,972
Cash and cash equivalents in segregated accounts	1,312,085	21,097,921	21,383,955	1,026,051
Receivables:				
Property taxes	174,464,086	179,325,416	174,464,086	179,325,416
Accounts	13,510,515	13,299,405	13,510,515	13,299,405
Intergovernmental	12,535,349	12,788,415	12,535,349	12,788,415
Total assets	$ 213,087,402	$ 693,708,663	$ 689,808,806	$ 216,987,259
Liabilities				
Deposits held and due to others	$ 14,331,990	$ 157,608,172	$ 157,650,586	$ 14,289,576
Intergovernmental payable	194,024,047	429,608,258	425,370,980	198,261,325
Undistributed monies	4,731,365	114,535,311	114,830,318	4,436,358
Total liabilities	$ 213,087,402	$ 701,751,741	$ 697,851,884	$ 216,987,259

STATISTICAL SECTION

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TRUMBULL COUNTY, OHIO
STATISTICAL SECTION

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

Contents **Page**

Financial Trends **S2-S11**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity **S12-S30**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity **S31-S39**

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.

Demographic and Economic Information **S41-S42**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information **S43-S47**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.

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

TRUMBULL COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2015	2014	2013	2012
Government activities:				
Net investment in capital assets	$ 93,878,264	$ 95,213,281	$ 90,117,288	$ 89,628,995
Restricted for:				
Capital projects	4,327,793	2,752,060	3,299,593	4,166,803
Debt service	12,491,581	10,278,135	8,769,079	8,432,071
Other purposes	48,275,031	50,041,029	69,023,957	64,586,874
Unrestricted	3,316,515	1,295,406	25,650,615	23,609,459
Total governmental activities net position	$ 162,289,184	$ 159,579,911	$ 196,860,532	$ 190,424,202
Business-type activities:				
Net investment in capital assets	$ 66,088,411	$ 66,424,895	$ 62,999,095	$ 63,318,092
Unrestricted	22,605,051	19,473,547	19,940,469	16,683,308
Total business-type activities net position	$ 88,693,462	$ 85,898,442	$ 82,939,564	$ 80,001,400
Primary government:				
Net investment in capital assets	$ 159,966,675	$ 161,638,176	$ 153,116,383	$ 152,947,087
Restricted for:				
Capital projects	4,327,793	2,752,060	3,299,593	4,166,803
Debt service	12,491,581	10,278,135	8,769,079	8,432,071
Other purposes	48,275,031	50,041,029	69,023,957	64,586,874
Unrestricted	25,921,566	20,768,953	45,591,084	40,292,767
Total net position	$ 250,982,646	$ 245,478,353	$ 279,800,096	$ 270,425,602

Note: The 2014 amounts have been restated for the implementation of GASB 68 and GASB 71.

2011	2010	2009	2008	2007	2006
$ 90,796,615	$ 91,329,140	$ 92,035,286	$ 96,167,371	$ 63,751,232	$ 59,678,631
4,029,587	3,997,591	8,369,104	5,998,252	10,614,681	22,067,899
6,239,518	6,587,412	4,341,746	4,761,629	3,151,067	3,303,609
62,562,899	58,095,471	50,512,485	43,577,258	45,804,505	42,393,433
23,603,837	23,898,089	19,982,837	20,943,718	14,818,777	808,243
$ 187,232,456	$ 183,907,703	$ 175,241,458	$ 171,448,228	$ 138,140,262	$ 128,251,815
$ 61,616,327	$ 61,037,841	$ 58,352,022	$ 55,417,115	$ 32,830,086	$ 26,179,881
13,488,958	12,213,466	10,924,060	4,924,013	3,476,057	4,901,232
$ 75,105,285	$ 73,251,307	$ 69,276,082	$ 60,341,128	$ 36,306,143	$ 31,081,113
$ 152,412,942	$ 152,366,981	$ 150,387,308	$ 151,584,486	$ 96,581,318	$ 85,858,512
4,029,587	3,997,591	8,369,104	5,998,252	10,614,681	22,067,899
6,239,518	6,587,412	4,341,746	4,761,629	3,151,067	3,303,609
62,562,899	58,095,471	50,512,485	43,577,258	45,804,505	42,393,433
37,092,795	36,111,555	30,906,897	25,867,731	18,294,834	5,709,475
$ 262,337,741	$ 257,159,010	$ 244,517,540	$ 231,789,356	$ 174,446,405	$ 159,332,928

TRUMBULL COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Expenses	**2015**	**2014**	**2013**	**2012**
Governmental activities:				
General government:				
Legislative and executive	$ 23,933,968	$ 24,517,715	$ 24,020,909	$ 24,450,067
Judicial	12,698,149	13,257,708	12,635,128	13,216,310
Public safety	20,165,552	20,676,925	20,413,333	19,874,880
Public works	24,267,186	13,930,978	12,471,973	13,349,799
Health	30,705,619	31,081,112	31,028,512	39,098,357
Human services	40,807,798	41,595,690	37,982,446	41,792,059
Economic development and assistance	-	-	-	76
Interest and fiscal charges	688,941	811,231	773,269	834,116
Total governmental activities expenses	153,267,213	145,871,359	139,325,570	152,615,664
Business-type activities:				
Water	7,526,975	6,963,366	4,945,112	4,857,115
Sewer	11,276,795	11,233,758	12,125,072	10,294,106
Total business-type activities expenses	18,803,770	18,197,124	17,070,184	15,151,221
Total primary government expenses	$ 172,070,983	$ 164,068,483	$ 156,395,754	$ 167,766,885
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	$ 9,478,318	$ 8,160,378	$ 7,414,357	$ 9,222,116
Judicial	3,624,175	4,075,603	5,035,458	5,142,250
Public safety	5,613,133	6,676,565	5,370,071	4,826,024
Public works	253,731	320,777	392,500	279,090
Health	689,881	958,615	100,699	460,147
Human services	4,713,973	5,028,140	4,409,145	5,065,757
Operating grants and contributions				
General government:				
Legislative and executive	1,988,598	2,486,581	2,242,268	2,586,234
Judicial	827,311	603,332	340,090	638,051
Public safety	2,060,810	2,061,573	2,196,015	2,156,122
Public works	12,423,824	11,974,841	9,831,822	13,138,047
Health	13,113,574	15,109,561	13,472,742	10,511,383
Human services	25,553,757	25,561,187	24,495,775	36,023,897
Economic development and assistance	3,019	48,655	30,621	33,638
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Judicial	5,374	-	-	-
Public safety	-	423,335	317,288	-
Public works	7,252,490	4,678,342	1,569,778	-
Total governmental activities program revenues	87,601,968	88,167,485	77,218,629	90,082,756

2011	2010	2009	2008	2007	2006
$ 23,629,678	$ 25,116,059	$ 25,547,234	$ 22,470,546	$ 27,690,081	$ 21,403,477
12,347,696	12,835,993	12,533,356	11,617,132	11,169,178	11,045,507
21,557,007	20,067,013	20,086,299	18,569,997	17,967,817	16,416,478
12,494,526	12,853,122	8,708,295	14,302,140	19,593,781	18,104,825
41,550,879	40,458,691	43,202,102	44,596,310	39,939,632	37,821,312
41,378,687	44,561,525	48,910,091	51,838,040	50,491,893	49,378,661
29,713	223,826	246,139	116,927	218,579	721,026
1,022,304	1,924,255	2,168,637	2,491,954	2,560,929	1,523,252
154,010,490	158,040,484	161,402,153	166,003,046	169,631,890	156,414,538
3,536,637	4,120,596	5,024,771	4,332,253	5,034,560	2,200,891
12,274,249	11,219,899	11,528,982	11,560,650	11,862,898	10,395,589
15,810,886	15,340,495	16,553,753	15,892,903	16,897,458	12,596,480
$ 169,821,376	$ 173,380,979	$ 177,955,906	$ 181,895,949	$ 186,529,348	$ 169,011,018
$ 4,697,391	$ 8,869,016	$ 6,457,027	$ 7,719,834	$ 6,154,765	$ 5,860,273
4,436,168	4,006,581	3,905,460	3,389,925	3,204,629	3,194,919
3,680,056	4,656,539	6,028,461	3,875,187	3,395,012	3,210,897
193,382	198,466	224,325	237,192	249,292	213,031
43,246	497,719	512,876	556,345	210,355	181,451
6,013,187	2,235,048	2,204,455	1,999,419	1,238,024	2,228,852
3,287,084	5,042,410	4,855,454	3,800,170	2,967,256	3,905,798
-	1,161	23,111	16,224	22,965	15,949
5,902,162	5,204,346	4,543,500	4,450,206	5,030,635	4,343,286
11,640,043	12,429,352	8,726,679	6,762,587	12,457,961	10,994,278
24,988,550	25,486,987	34,232,998	26,022,754	22,653,735	24,691,917
22,523,992	30,613,227	27,904,195	39,417,263	40,725,431	35,963,201
158,580	513,958	126,537	29,105	440,626	298,973
-	541,586	-	-	-	-
-	68,379	-	-	-	-
-	-	-	-	-	-
-	-	1,617,897	1,139,200	6,927,846	1,545,203
87,563,841	100,364,775	101,362,975	99,415,411	105,678,532	96,648,028

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TRUMBULL COUNTY, OHIO

CHANGES IN NET POSITION (CONTINUED)
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Program revenues (continued)	**2015**	**2014**	**2013**	**2012**
Business-type activities:				
Charges for services:				
Water	6,470,659	6,159,897	6,247,646	5,666,550
Sewer	13,207,614	12,423,103	13,010,012	11,166,383
Operating Grants and Contributions				
Sewer	-	-	-	-
Capital grants and contributions				
Water	-	-	277	57,959
Sewer	1,275,328	3,882,609	69,306	3,415,696
Total business-type activities				
Program revenues	20,953,601	22,465,609	19,327,241	20,306,588
Total primary government				
Program revenues	$ 108,555,569	$ 110,633,094	$ 96,545,870	$ 110,389,344
Net (expense)/revenue				
Governmental activities	$ (65,665,245)	$ (57,703,874)	$ (62,106,941)	$ (62,532,908)
Business-type activities	2,149,831	4,268,485	2,257,057	5,155,367
Total primary government net expense	$ (63,515,414)	$ (53,435,389)	$ (59,849,884)	$ (57,377,541)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	$ 33,023,345	$ 32,453,692	$ 33,950,863	$ 32,426,280
Sales taxes	25,977,706	25,098,285	23,695,714	23,161,368
Unrestricted grants and contributions	6,208,024	6,158,175	5,852,590	6,128,995
Gain on sale of capital assets	3,290	55,869	38,830	86,135
Interest	298,162	499,678	(97,224)	207,408
Other	2,315,917	2,742,755	4,279,047	2,865,626
Transfers	548,074	720,295	823,451	848,842
Total governmental activities	68,374,518	67,728,749	68,543,271	65,724,654
Business-type activities:				
Gain on sale of capital assets	-	5,499	-	-
Interest	119,570	97,134	(15,159)	16,156
Other	1,073,693	1,633,121	1,519,717	573,434
Transfers	(548,074)	(720,295)	(823,451)	(848,842)
Total business-type activities	645,189	1,015,459	681,107	(259,252)
Total primary government	$ 69,019,707	$ 68,744,208	$ 69,224,378	$ 65,465,402
Restatements				
Governmental activities	$ -	$ -	$ -	$ -
Business-type activities	-	-	-	-
Change in net position				
Governmental activities:	$ 2,709,273	$ 10,024,875	$ 6,436,330	$ 3,191,746
Business-type activities:	2,795,020	5,283,944	2,938,164	4,896,115
Total primary government	$ 5,504,293	$ 15,308,819	$ 9,374,494	$ 8,087,861

2011	2010	2009	2008	2007	2006
4,716,650	4,624,955	5,150,470	4,816,047	4,359,207	4,055,064
12,538,014	11,887,269	12,238,415	9,746,773	9,102,792	9,198,486
-	-	-	-	715,912	5,335
11,871	2,013	475,026	139,750	1,349,760	260,160
995,325	2,558,337	4,997,127	150,400	3,577,718	1,918,419
18,261,860	19,072,574	22,861,038	14,852,970	19,105,389	15,437,464
$ 105,825,701	$ 119,437,349	$ 124,224,013	$ 114,268,381	$ 124,783,921	$ 112,085,492
$ (66,446,649)	$ (57,675,709)	$ (60,039,178)	$ (66,587,635)	$ (63,953,358)	$ (59,766,510)
2,450,974	3,732,079	6,307,285	(1,039,933)	2,207,931	2,840,984
$ (63,995,675)	$ (53,943,630)	$ (53,731,893)	$ (67,627,568)	$ (61,745,427)	$ (56,925,526)
$ 34,853,148	$ 36,545,866	$ 37,357,387	$ 32,119,977	$ 38,224,315	$ 34,455,230
22,555,149	20,813,466	19,612,902	23,262,598	24,958,612	19,260,369
5,344,285	7,480,346	5,980,870	7,944,641	6,842,300	8,645,253
17,240	-	-	-	-	-
385,559	585,540	837,049	3,039,022	5,335,189	4,468,933
2,800,063	754,150	903,858	1,469,955	1,082,327	990,695
689,850	162,586	224,692	(4,259,157)	(2,023,175)	612,501
66,645,294	66,341,954	64,916,758	63,577,036	74,419,568	68,432,981
42,347	-	-	-	-	-
9,478	63,768	168,441	156,721	210,840	92,981
41,029	341,964	323,703	177,734	205,281	160,548
(689,850)	(162,586)	(224,692)	4,259,157	2,023,175	(612,501)
(596,996)	243,146	267,452	4,593,612	2,439,296	(358,972)
$ 66,048,298	$ 66,585,100	$ 65,184,210	$ 68,170,648	$ 76,858,864	$ 68,074,009
$ 2,372,960	$ -	$ (1,084,350)	$ 36,318,565	$ -	$ -
-	-	2,360,217	20,481,306	-	-
$ 2,571,605	$ 8,666,245	$ 3,793,230	$ 33,307,966	$ 10,466,210	$ 8,666,471
1,853,978	3,975,225	8,934,954	24,034,985	4,647,227	2,482,012
$ 4,425,583	$ 12,641,470	$ 12,728,184	$ 57,342,951	$ 15,113,437	$ 11,148,483

TRUMBULL COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED BASIS OF ACCOUNTING)

	2015	2014	2013	2012
General fund				
Nonspendable	$ 549,630	$ 730,248	$ 779,877	$ 924,761
Assigned	2,875,735	3,512,081	3,122,516	2,490,087
Unassigned	4,864,362	2,651,540	4,200,354	5,595,533
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	8,289,727	6,893,869	8,102,747	9,010,381
All other governmental funds				
Nonspendable	756,684	1,082,936	672,633	611,506
Restricted	67,389,948	66,623,708	62,451,031	57,834,356
Committed	4,941,730	4,675,622	3,766,905	3,144,481
Unassigned (deficit)	(110,280)	(600,389)	(27,152)	(190,318)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects fund	-	-	-	-
Total all other governmental funds	72,978,082	71,781,877	66,863,417	61,400,025
Total governmental funds	$ 81,267,809	$ 78,675,746	$ 74,966,164	$ 70,410,406

Note: The County implemented GASB 54 in 2011.

2011	2010	2009	2008	2007	2006
$ 1,056,588	$ 1,027,368	$ -	$ -	$ -	$ -
1,949,688	809,054	-	-	-	-
6,348,258	8,252,239	-	-	-	-
-	-	853,645	1,120,282	836,413	791,150
-	-	12,011,462	16,467,516	15,420,748	7,438,133
9,354,534	10,088,661	12,865,107	17,587,798	16,257,161	8,229,283
634,005	1,865,154	-	-	-	-
56,543,841	50,740,299	-	-	-	-
3,424,169	4,246,780	-	-	-	-
(384,079)	(1,798)	-	-	-	-
-	-	10,297,816	9,542,677	13,985,807	7,132,462
-	-	30,857,161	27,657,758	29,991,220	30,619,203
-	-	2,065,167	1,931,977	1,683,607	1,542,564
-	-	6,406,013	2,397,226	3,460,217	18,769,560
60,217,936	56,850,435	49,626,157	41,529,638	49,120,851	58,063,789
$ 69,572,470	$ 66,939,096	$ 62,491,264	$ 59,117,436	$ 65,378,012	$ 66,293,072

TRUMBULL COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2015	2014	2013	2012
Revenues				
Permissive sales taxes	$ 25,876,998	$ 24,792,476	$ 23,550,433	$ 23,199,883
Property taxes	33,537,965	34,392,517	33,507,712	32,754,839
Charges for services	12,549,704	13,307,902	12,273,982	13,552,336
Fees, licenses and permits	4,780,477	5,051,169	5,733,025	5,474,193
Fines and forfeitures	4,019,762	4,587,898	4,289,087	3,144,109
Intergovernmental	69,354,234	68,201,151	58,760,334	69,272,657
Special assessments	169,128	396,760	412,790	619,015
Interest	205,336	342,816	(73,867)	174,188
Rentals and royalties	560,342	888,386	64,735	614,629
Contributions and donations	38,504	-	1,172	15,562
Other	2,116,713	2,582,217	4,279,047	2,865,626
Total revenues	153,209,163	154,543,292	142,798,450	151,687,037
Expenditures				
General government:				
Legislative and executive	22,497,632	23,525,278	21,695,238	22,650,717
Judicial	12,352,976	13,073,655	12,738,608	12,939,968
Public safety	19,568,852	20,979,143	20,219,434	19,301,346
Public works	22,713,646	17,170,083	12,901,903	12,630,966
Health	28,685,499	31,460,455	30,523,437	38,562,419
Human services	39,567,735	42,136,144	38,000,977	41,340,663
Economic development and assistance	-	-	-	76
Capital outlay	4,364,567	2,746,784	2,683,752	1,342,216
Debt service				
Principal retirement	4,689,061	6,352,995	2,361,550	2,263,960
Interest and fiscal charges	642,169	790,211	765,861	815,747
Issuance costs	42,749	-	-	-
Total expenditures	155,124,886	158,234,748	141,890,760	151,848,078
Excess (deficiency) of revenues over (under) expenditures	(1,915,723)	(3,691,456)	907,690	(161,041)
Other financing sources (uses)				
OPWC loans issued	225,997	104,686	-	-
Other loans issued	500,000	-	-	-
General obligation bonds issued	4,912,000	2,060,000	-	-
Special assessment bonds issued	-	-	-	-
Revenue bonds issued	-	-	-	-
General obligation notes issued	2,250,000	4,300,000	2,000,000	-
Payment to refunded bond escrow agent	(4,068,751)	-	-	-
Premium on bonds	-	-	-	-
Payment on refunded notes	-	-	-	-
Inception of capital lease	28,722	-	785,787	64,000
Sale of capital assets	111,744	216,057	38,830	86,135
Transfers in	6,503,978	4,504,517	4,240,812	3,817,284
Transfers out	(5,955,904)	(3,784,222)	(3,417,361)	(2,968,442)
Total other financing sources (uses)	4,507,786	7,401,038	3,648,068	998,977
Net change in fund balances	$ 2,592,063	$ 3,709,582	$ 4,555,758	$ 837,936
Debt service as a percentage of noncapital expenditures	3.7%	4.9%	2.3%	2.1%

2011	2010	2009	2008	2007	2006
$ 22,445,116	$ 20,637,988	$ 19,671,965	$ 21,597,332	$ 24,958,612	$ 19,262,369
34,388,588	36,167,514	35,897,325	31,825,677	34,412,237	34,243,821
12,847,352	9,713,971	10,251,211	8,705,405	6,920,426	6,941,880
5,044,223	5,230,467	6,365,894	5,302,063	5,286,101	5,497,217
2,159,781	2,316,344	2,073,169	1,740,272	1,673,687	1,599,890
75,945,943	86,403,635	90,337,155	87,541,757	95,810,490	90,719,845
627,594	642,332	669,627	603,513	592,395	622,840
344,638	487,675	656,714	2,747,948	4,961,291	4,214,977
628,011	637,156	614,573	627,794	489,235	342,884
29,766	42,141	9,744	46,500	5,678	9,405
1,271,696	754,150	903,858	1,469,955	1,082,327	990,695
155,732,708	163,033,373	167,451,235	162,208,216	176,192,479	164,445,823
22,112,143	24,042,940	24,752,380	22,133,699	21,889,425	20,654,771
12,268,988	12,734,986	12,223,578	11,826,292	11,678,701	11,075,465
20,760,514	20,111,025	19,365,991	19,113,444	18,444,528	16,389,646
11,900,196	11,507,649	8,894,915	7,722,191	13,313,494	12,459,391
41,004,023	40,564,780	43,149,711	44,676,971	39,626,926	37,918,128
40,972,982	44,991,357	49,117,613	52,724,870	49,949,245	46,737,610
29,713	223,826	246,139	116,927	218,579	721,026
1,290,688	1,201,725	2,211,022	9,076,822	12,426,229	5,193,763
2,513,725	2,704,712	2,762,497	11,393,409	10,095,858	2,657,937
998,452	1,925,820	2,150,193	2,497,882	2,442,847	1,659,941
93,457	46,585	-	110,448	65,649	64,371
153,944,881	160,055,405	164,874,039	181,392,955	180,151,481	155,532,049
1,787,827	2,977,968	2,577,196	(19,184,739)	(3,959,002)	8,913,774
-	-	-	10,472	100,636	67,641
-	-	-	-	-	-
5,300,000	1,260,000	-	5,075,000	2,565,000	1,835,000
-	-	-	-	-	30,000
-	-	-	4,440,000	-	-
-	-	-	2,155,000	9,820,000	18,235,000
(5,318,563)	-	-	-	-	-
112,020	47,278	-	5,448	56,044	29,372
-	-	-	(900,000)	(10,707,000)	(7,560,000)
45,000	-	24,374	21,299	546,946	601,481
17,240	-	-	-	7,606	4,685
3,904,816	4,388,060	4,266,608	6,626,264	8,874,649	6,842,940
(3,214,966)	(4,225,474)	(3,494,350)	(5,401,844)	(8,219,939)	(6,230,439)
845,547	1,469,864	796,632	12,031,639	3,043,942	13,855,680
$ 2,633,374	$ 4,447,832	$ 3,373,828	$ (7,153,100)	$ (915,060)	$ 22,769,454
2.4%	3.0%	3.1%	7.9%	7.4%	2.9%

TRUMBULL COUNTY, OHIO

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

	Real Property		Personal Property	
Year	Residential/ Agricultural	Commercial/ Industrial/PU	General Business	Public Utility
2015	$ 2,462,934,360	$ 613,879,250	$ -	$ 137,100,330
2014	2,489,110,660	624,697,550	-	124,591,430
2013	2,492,328,030	626,814,020	-	122,874,110
2012	2,502,795,960	637,738,270	-	114,424,310
2011	2,668,211,360	639,249,320	-	109,631,640
2010	2,673,552,620	640,780,600	4,299,645	106,537,430
2009	2,668,236,580	640,050,900	10,002,232	109,568,490
2008	2,653,989,670	635,053,420	118,901,056	105,814,580
2007	2,633,015,910	636,374,660	237,685,895	135,367,260
2006	2,616,758,420	645,182,510	338,332,410	141,281,080

Notes:

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business type taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010). During 2015, the County did not include an assessed value for general business tangible personal property.

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%, 2-1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

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

Total		Assessed Value as a Percentage of Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value		
$ 3,213,913,940	$ 8,946,691,858	35.92%	$ 11.8206
3,238,399,640	9,038,176,056	35.83%	11.8463
3,242,016,160	9,051,464,099	35.82%	11.8900
3,254,958,540	9,102,982,568	35.76%	11.8400
3,417,092,320	9,574,469,066	35.69%	10.7700
3,425,170,295	9,659,383,067	35.46%	10.7300
3,427,858,202	9,736,795,303	35.21%	10.6800
3,513,758,726	11,419,926,708	30.77%	9.1400
3,642,443,725	11,396,429,506	31.96%	9.2200
3,741,554,420	11,285,780,312	33.15%	9.2200

TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
Direct Rates - Trumbull County					
County Unvoted Millage:					
Operating	$1.8000	$1.8000	$1.8000	$1.8000	$1.8000
County Voted Millage - by levy:					
1983 DD Operating - continuing (1)					
Residential/Agricultural Real	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Commercial/Industrial and Public Utility Real	0.0000	0.0000	0.0000	0.0000	0.0000
General Business and Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
1986 Children Service Operating - 5 years					
Residential/Agricultural Real	0.0000	0.0000	0.0000	0.0000	1.1011
Commercial/Industrial and Public Utility Real	0.0000	0.0000	0.0000	0.0000	1.5619
General Business and Public Utility Personal	0.0000	0.0000	0.0000	0.0000	2.0000
1998 DD Operating - 10 years					
Residential/Agricultural Real	1.1633	1.1488	1.1458	1.1402	1.0693
Commercial/Industrial and Public Utility Real	1.3495	1.3253	1.3156	1.2905	1.2858
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
2005 Senior Citizens Operating - 5 years					
Residential/Agricultural Real	0.7415	0.7322	0.7303	0.7268	0.6816
Commercial/Industrial and Public Utility Real	0.7500	0.7484	0.7428	0.7287	0.7261
General Business and Public Utility Personal	0.7500	0.7500	0.7500	0.7500	0.7500
2005 DD Operating - 10 years					
Residential/Agricultural Real	2.2245	2.1967	2.1910	2.1804	2.0447
Commercial/Industrial and Public Utility Real	2.2500	2.2451	2.2285	2.1861	2.1781
General Business and Public Utility Personal	2.2500	2.2500	2.2500	2.2500	2.2500
2005 Children Service Operating - 10 years					
Residential/Agricultural Real	0.7909	0.7810	0.7790	0.7752	0.7270
Commercial/Industrial and Public Utility Real	0.8000	0.7983	0.7924	0.7773	0.7745
General Business and Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
2005 Mental Health Operating - 10 years					
Residential/Agricultural Real	0.9887	0.9763	0.9738	0.9691	0.9087
Commercial/Industrial and Public Utility Real	1.0000	0.9978	0.9905	0.9716	0.9681
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
2008 DD Operating - continuing (1)					
Residential/Agricultural Real	2.2000	2.2000	2.2000	2.2000	2.2000
Commercial/Industrial and Public Utility Real	2.2000	2.2000	2.2000	2.2000	2.2000
General Business and Public Utility Personal	2.2000	2.2000	2.2000	2.2000	2.2000
2011 Children Service Operating - 5 years					
Residential/Agricultural Real	2.0000	2.0000	2.0000	2.0000	0.0000
Commercial/Industrial and Public Utility Real	2.0000	2.0000	2.0000	2.0000	0.0000
General Business and Public Utility Personal	2.0000	2.0000	2.0000	2.0000	0.0000
Total Voted Millage by Type of Property					
Residential/Agricultural Real	$10.1089	$10.0350	$10.0198	$9.9917	$8.7324
Commercial/Industrial and Public Utility Real	10.3495	10.3149	10.2698	10.1543	9.6944
General Business and Public Utility Personal	10.5000	10.5000	10.5000	10.5000	10.5000
Total Direct Millage by Type of Property					
Residential/Agricultural Real	$11.9089	$11.8350	$11.8198	$11.7917	$10.5324
Commercial/Industrial and Public Utility Real	12.1495	12.1149	12.0698	11.9543	11.4944
General Business and Public Utility Personal	12.3000	12.3000	12.3000	12.3000	12.3000
Total Weighted Average Tax Rate	$11.8206	$11.8463	$11.8900	$11.8400	$10.7700
Total Direct Tax Rate	$12.3000	$12.3000	$12.3000	$12.3000	$12.3000

2010	2009	2008	2007	2006
$1.8000	$1.8000	$1.8000	$1.8000	$1.8000
$0.0000	$0.0000	$0.5477	$0.5478	$0.5452
0.0000	0.0000	0.7400	0.7351	0.7172
0.0000	0.0000	1.0000	1.0000	1.0000
1.0969	1.0948	1.0953	1.0957	1.0944
1.5451	1.5001	1.4910	1.4810	1.4449
2.0000	2.0000	2.0000	2.0000	2.0000
1.0652	1.0632	1.0637	1.0640	1.0589
1.2720	1.2350	1.2274	1.2192	1.1895
1.5000	1.5000	1.5000	1.5000	1.5000
0.6789	0.6777	0.6780	0.6782	0.6750
0.7182	0.6974	0.6931	0.6885	0.6717
0.7500	0.7500	0.7500	0.7500	0.7500
2.0368	2.0331	2.0339	2.0346	2.0249
2.1547	2.0702	2.0793	2.0654	2.0150
2.2500	2.2500	2.2500	2.2500	2.2500
0.7242	0.7229	0.7232	0.7234	0.7200
0.7661	0.7438	0.7393	0.7344	0.7164
0.8000	0.8000	0.8000	0.8000	0.8000
0.9053	0.9036	0.9040	0.9043	0.9000
0.9576	0.9298	0.9241	0.9179	0.8956
1.0000	1.0000	1.0000	1.0000	1.0000
2.2000	2.1991	0.0000	0.0000	0.0000
2.2000	2.2000	0.0000	0.0000	0.0000
2.2000	2.2000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
$8.7072	$8.6943	$7.0456	$7.0481	$7.0183
9.6137	9.3763	7.8941	7.8414	7.6502
10.5000	10.5000	9.3000	9.3000	9.3000
$10.5072	$10.4943	$8.8456	$8.8481	$8.8183
11.4137	11.1763	9.6941	9.6414	9.4502
12.3000	12.3000	11.1000	11.1000	11.1000
$10.7300	$10.6800	$9.1400	$9.2200	$9.2200
$12.3000	$12.3000	$11.1000	$11.1000	$11.1000

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TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
Overlapping Rates by Taxing District					
Cities					
Cortland					
Residential/Agricultural Real	16.2912	16.2492	16.2422	15.5328	14.9980
Commercial/Industrial and Public Utility Real	15.8161	15.6117	15.5674	14.3798	15.0188
General Business and Public Utility Personal	16.6600	16.6600	16.6600	16.6600	16.6600
Girard					
Residential/Agricultural Real	8.6593	8.5319	8.5269	8.5173	7.9797
Commercial/Industrial and Public Utility Real	8.8739	8.6361	8.4953	8.4237	8.7795
General Business and Public Utility Personal	10.4000	10.4000	10.4000	10.4000	10.4000
Hubbard					
Residential/Agricultural Real	0.0000	0.0000	0.0000	0.0000	0.0000
Commercial/Industrial and Public Utility Real	0.0000	0.0000	0.0000	0.0000	0.0000
General Business and Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
Niles					
Residential/Agricultural Real	0.4432	0.4091	0.4078	0.4061	0.3635
Commercial/Industrial and Public Utility Real	0.5463	0.5444	0.5421	0.5360	0.5542
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Villages					
McDonald					
Residential/Agricultural Real	0.5344	0.5340	0.5332	0.5324	0.5129
Commercial/Industrial and Public Utility Real	1.5000	1.5000	1.5000	1.5000	1.4389
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
Orangeville					
Residential/Agricultural Real	11.6540	11.8927	11.8906	8.9108	8.6661
Commercial/Industrial and Public Utility Real	11.2374	11.2356	11.2356	8.4336	8.4638
General Business and Public Utility Personal	12.1000	12.1000	12.1000	12.1000	12.1000
West Farmington					
Residential/Agricultural Real	6.0284	6.0900	6.0139	5.9802	5.7140
Commercial/Industrial and Public Utility Real	9.5246	9.6000	9.6000	9.6000	7.2035
General Business and Public Utility Personal	9.6000	9.6000	9.6000	9.6000	9.6000
Yankee Lake					
Residential/Agricultural Real	8.4845	8.1548	8.1548	8.1548	7.8772
Commercial/Industrial and Public Utility Real	7.5401	7.5401	7.5401	7.5401	4.6915
General Business and Public Utility Personal	8.9000	8.9000	8.9000	8.9000	8.9000
Townships					
Bazetta					
Residential/Agricultural Real	13.2733	13.2181	11.6537	11.6056	10.6189
Commercial/Industrial and Public Utility Real	16.1676	15.9400	14.4949	13.8796	13.8442
General Business and Public Utility Personal	16.7000	16.7000	16.7000	16.7000	16.7000
Bloomfield					
Residential/Agricultural Real	3.2921	3.5751	3.5778	3.5560	3.7755
Commercial/Industrial and Public Utility Real	4.2771	4.2655	4.2654	4.2654	4.1045
General Business and Public Utility Personal	4.5000	4.5000	4.5000	4.5000	4.5000
Braceville					
Residential/Agricultural Real	3.2612	3.3294	3.3255	3.3073	3.3157
Commercial/Industrial and Public Utility Real	4.8585	4.8797	4.8147	4.8132	4.4963
General Business and Public Utility Personal	5.0000	5.0000	5.0000	5.0000	5.0000
Bristol					
Residential/Agricultural Real	4.7585	4.9274	3.9240	3.9052	3.9129
Commercial/Industrial and Public Utility Real	5.6965	5.6597	4.6736	4.6736	4.3892
General Business and Public Utility Personal	8.7000	8.7000	7.7000	7.7000	7.7000

2010	2009	2008	2007	2006
14.1224	14.0805	14.1609	14.1620	12.1577
14.4670	14.6629	14.7444	14.7489	12.6570
16.6000	16.6600	16.6600	16.6600	16.6600
6.4545	6.4475	6.4369	4.6385	4.5381
7.2680	7.2462	7.2314	5.3939	5.6518
8.9000	8.9000	8.9000	7.1000	7.1000
0.0000	0.0000	0.5791	0.5791	0.5788
0.0000	0.0000	0.7339	0.7135	0.7004
0.0000	0.0000	0.9000	0.9000	0.9000
0.3625	0.3622	0.3624	0.3622	0.3603
0.5487	0.5174	0.5172	0.5165	0.4871
1.0000	1.0000	1.0000	1.0000	1.0000
0.5129	0.5121	0.5120	0.5125	0.5121
1.3791	1.3753	1.3753	1.3282	1.3109
1.5000	1.5000	1.5000	1.5000	1.5000
8.6661	8.6460	7.6836	8.5153	8.5058
8.4638	8.4638	7.4638	8.2514	8.5167
12.1000	12.1000	12.1000	12.1000	12.1000
5.6919	5.6919	5.6679	5.6679	5.6679
7.2035	7.2035	7.2040	7.2040	7.2017
9.6000	9.6000	9.6000	9.6000	9.6000
7.8767	7.8768	7.8768	7.8768	5.3717
7.6915	7.6915	7.6915	8.6915	5.1915
8.9000	8.9000	8.9000	8.9000	6.4000
10.5751	10.5655	8.5649	8.5930	8.5446
14.0713	12.2533	10.6697	10.6636	10.5016
16.7000	16.7000	14.7000	14.7000	14.7000
3.7568	4.1226	1.9462	1.9782	1.9627
4.1081	4.9584	2.8963	3.1053	3.1011
4.5000	6.0000	4.2000	4.2000	4.2000
3.2887	3.2514	3.2549	3.2567	3.2379
4.4644	4.5071	4.4680	3.8408	3.6016
5.0000	5.0000	5.0000	5.0000	5.0000
3.8961	3.8892	3.8856	3.8874	3.8709
4.2898	4.2705	4.2705	4.2685	4.2685
7.7000	7.7000	7.7000	7.7000	7.7000

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TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
Brookfield					
Residential/Agricultural Real	12.9407	12.6003	10.4008	10.3538	9.8500
Commercial/Industrial and Public Utility Real	13.8887	13.7981	11.7684	11.5997	11.7283
General Business and Public Utility Personal	16.5000	16.5000	15.7000	15.7000	15.7000
Champion					
Residential/Agricultural Real	8.4036	8.2505	7.1780	5.9041	5.7777
Commercial/Industrial and Public Utility Real	10.4000	10.4000	10.3291	10.3183	10.3024
General Business and Public Utility Personal	10.4000	10.4000	10.4000	10.4000	10.4000
Farmington					
Residential/Agricultural Real	4.4914	4.6177	4.6289	4.5887	4.6277
Commercial/Industrial and Public Utility Real	6.4576	6.4936	6.4633	6.4633	5.5080
General Business and Public Utility Personal	6.9000	6.9000	6.9000	6.9000	6.9000
Fowler					
Residential/Agricultural Real	3.9488	4.0265	4.0321	4.0071	3.9717
Commercial/Industrial and Public Utility Real	4.4375	4.4630	4.4754	4.4066	4.2191
General Business and Public Utility Personal	7.5000	7.5000	7.5000	7.5000	7.5000
Greene					
Residential/Agricultural Real	3.5842	4.0893	4.0827	4.0628	4.3324
Commercial/Industrial and Public Utility Real	6.6720	6.6720	7.8000	7.8000	5.6333
General Business and Public Utility Personal	7.8000	7.8000	7.8000	7.8000	7.8000
Gustavus					
Residential/Agricultural Real	5.2512	6.2805	6.2738	6.2559	6.8731
Commercial/Industrial and Public Utility Real	8.0065	7.9048	7.9048	7.9048	8.2093
General Business and Public Utility Personal	8.8000	8.8000	8.8000	8.8000	8.8000
Hartford					
Residential/Agricultural Real	3.5441	3.7578	1.7642	0.7618	0.7613
Commercial/Industrial and Public Utility Real	3.9779	3.9779	2.0199	1.0199	1.0243
General Business and Public Utility Personal	5.6000	5.6000	3.6000	2.6000	2.6000
Howland					
Residential/Agricultural Real	9.5000	9.5000	9.5000	7.6664	7.0980
Commercial/Industrial and Public Utility Real	9.5000	9.5000	9.5000	8.3745	8.1575
General Business and Public Utility Personal	9.5000	9.5000	9.5000	10.0000	10.0000
Hubbard					
Residential/Agricultural Real	11.0580	11.0560	11.0555	11.0481	9.9623
Commercial/Industrial and Public Utility Real	11.0667	11.0540	11.0486	11.0450	9.9835
General Business and Public Utility Personal	11.2500	11.2500	11.2500	11.2500	10.2500
Johnston					
Residential/Agricultural Real	2.9912	3.2592	3.2461	3.2343	3.2042
Commercial/Industrial and Public Utility Real	3.7201	3.7332	3.8552	3.8517	3.7100
General Business and Public Utility Personal	6.5000	6.5000	6.5000	6.5000	6.5000
Kinsman					
Residential/Agricultural Real	6.3463	7.0736	7.0663	5.5656	5.5436
Commercial/Industrial and Public Utility Real	8.9291	8.9619	8.7012	6.9383	7.2789
General Business and Public Utility Personal	12.3000	12.3000	12.3000	10.8000	10.8000
Liberty					
Residential/Agricultural Real	20.2408	18.8613	18.8339	20.0248	18.8456
Commercial/Industrial and Public Utility Real	21.9429	20.4555	20.3335	21.4414	21.0892
General Business and Public Utility Personal	24.2500	23.0000	23.0000	24.2500	24.2500
Mecca					
Residential/Agricultural Real	1.8781	1.9397	1.9395	1.9328	1.9248
Commercial/Industrial and Public Utility Real	2.0456	2.0577	2.0577	2.0577	2.1123
General Business and Public Utility Personal	4.6500	4.6500	4.6500	4.6500	4.6500

2010	2009	2008	2007	2006
9.8224	9.7921	9.7876	9.1222	9.0809
11.6797	11.3429	11.2957	10.5799	10.4012
15.7000	15.7000	15.7000	15.7000	15.7000
5.7463	5.7467	5.7352	5.7377	5.7245
10.3007	9.8213	9.8235	9.6562	8.7590
10.4000	10.4000	10.4000	10.4000	10.4000
4.7453	4.8844	4.5505	4.5326	4.6926
5.6582	5.8582	5.5085	5.5085	5.8573
7.0500	6.9000	6.9000	7.2500	7.2500
3.9618	3.9524	3.9845	3.9837	3.9698
4.2353	4.2325	4.1390	4.1304	4.0768
7.5000	7.5000	7.5000	7.5000	7.5000
4.3522	4.3055	4.3270	4.3254	4.3051
5.6976	5.6976	5.6976	5.6976	5.6976
7.8000	7.8000	7.8000	7.8000	7.8000
6.8685	6.8677	6.9410	6.9375	6.9129
8.2093	8.2111	8.2111	8.2111	8.2111
8.8000	8.8000	8.8000	8.8000	8.8000
0.7618	0.7606	0.7665	0.7685	0.7666
1.0243	1.0243	1.0261	1.1026	0.9924
2.6000	2.6000	2.6000	2.6000	2.6000
7.0708	7.0637	7.0639	7.0556	7.0298
8.0574	7.9126	7.7770	7.7262	7.6303
10.0000	10.0000	10.0000	10.0000	10.0000
9.9283	10.1552	8.6681	8.6612	5.7928
9.9725	10.0890	8.9757	8.9580	6.4182
10.2500	10.2500	11.5000	11.5000	11.5000
3.1698	3.1297	3.1582	3.1566	3.1244
6.7100	3.7098	3.7098	3.7233	3.5827
6.5000	6.5000	6.5000	6.5000	6.5000
5.5105	5.4916	5.5236	4.8200	4.7739
7.2076	7.1975	7.1929	6.1681	5.9689
10.8000	10.8000	10.8000	10.8000	10.8000
18.7528	18.7668	17.4668	15.5025	15.3911
20.3954	20.1292	19.1200	17.1140	16.6754
24.2500	24.2500	23.0000	21.0000	21.0000
1.9195	1.9146	1.0962	1.9061	1.8993
2.1123	2.0337	2.0157	2.0157	2.0011
4.6500	4.6500	4.6500	4.6500	4.6500

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TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
Mesopotamia					
Residential/Agricultural Real	3.6450	3.8483	3.8462	3.8185	4.0134
Commercial/Industrial and Public Utility Real	5.9607	5.9562	5.9544	5.9513	4.6276
General Business and Public Utility Personal	7.0000	7.0000	7.0000	7.0000	7.0000
Newton					
Residential/Agricultural Real	2.1353	1.6855	1.6846	0.8819	0.8923
Commercial/Industrial and Public Utility Real	3.4917	3.0000	3.0000	2.4800	4.4661
General Business and Public Utility Personal	3.5000	3.0000	3.0000	2.5000	2.5000
Southington					
Residential/Agricultural Real	1.2975	1.3109	1.3108	1.3074	1.2919
Commercial/Industrial and Public Utility Real	1.3842	1.3850	1.3851	1.3819	1.3241
General Business and Public Utility Personal	3.9000	3.9000	3.9000	3.9000	3.9000
Vernon					
Residential/Agricultural Real	2.9386	3.2266	3.2301	3.2238	3.1954
Commercial/Industrial and Public Utility Real	2.7829	2.8660	2.8222	2.8539	3.6036
General Business and Public Utility Personal	4.5000	4.5000	4.5000	4.5000	4.5000
Vienna					
Residential/Agricultural Real	5.1284	5.1983	5.1902	5.1742	5.0145
Commercial/Industrial and Public Utility Real	5.2308	5.2247	5.2058	5.1806	4.8621
General Business and Public Utility Personal	5.7000	5.7000	5.7000	5.7000	5.7000
Warren					
Residential/Agricultural Real	10.7611	10.5140	10.4873	6.4573	6.0868
Commercial/Industrial and Public Utility Real	14.5000	14.4160	14.4155	10.4107	10.3803
General Business and Public Utility Personal	14.5000	14.5000	14.5000	10.5000	10.5000
Weathersfield					
Residential/Agricultural Real	9.0294	7.8672	6.5009	6.4918	6.3185
Commercial/Industrial and Public Utility Real	9.3649	8.4047	7.4401	7.3454	7.3790
General Business and Public Utility Personal	9.9000	9.9000	10.1000	10.1000	10.1000
Special Districts					
Warren Trumbull County Public Library					
Residential/Agricultural Real	0.8858	0.8815	0.8807	0.8791	0.8616
Commercial/Industrial and Public Utility Real	0.9654	0.9580	0.9554	0.9478	0.9457
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Howland Township Park District					
Residential/Agricultural Real	0.2701	0.2669	0.2660	0.2646	0.2448
Commercial/Industrial and Public Utility Real	0.3008	0.2954	0.2937	0.2774	0.2702
General Business and Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Newton Falls Public Library					
Residential/Agricultural Real	2.0000	2.0000	1.9982	2.0000	0.8350
Commercial/Industrial and Public Utility Real	1.9985	2.0000	2.0000	2.0000	1.2048
General Business and Public Utility Personal	2.0000	2.0000	2.0000	2.0000	1.5000
Hubbard Public Library					
Residential/Agricultural Real	1.9000	1.9000	1.9000	1.9000	1.9000
Commercial/Industrial and Public Utility Real	1.9000	1.8928	1.8890	1.8573	1.9000
General Business and Public Utility Personal	1.9000	1.9000	1.9000	1.9000	1.9000
Girard Free Library					
Residential/Agricultural Real	1.5000	1.5000	1.5000	1.5000	1.5000
Commercial/Industrial and Public Utility Real	1.4987	1.4424	1.4236	1.4455	1.5000
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000

2010	2009	2008	2007	2006
3.9919	3.9758	3.9855	3.9891	3.9910
4.5105	4.5100	4.5583	4.5834	4.5925
7.0000	7.0000	7.0000	7.0000	7.0000
0.8908	0.8869	0.8861	0.8884	0.8829
1.4662	1.4662	1.5973	1.5973	1.5813
2.5000	2.5000	2.5000	2.5000	2.5000
1.2884	1.2884	1.2823	1.2815	1.2761
1.3241	1.3241	1.3283	1.3283	1.2906
3.9000	3.9000	3.9000	3.9000	3.9000
3.1894	3.1855	1.7133	2.5800	2.5682
3.6036	3.6036	2.1036	3.1554	3.1554
4.5000	4.5000	3.0000	4.5000	4.5000
5.0110	5.0075	4.0074	4.0111	3.1301
4.8623	4.8451	3.9095	3.9079	3.0396
5.7000	5.7000	4.7000	4.7000	4.2000
6.0500	6.0435	6.0311	5.9154	6.0022
10.3803	10.3762	10.1614	10.1749	10.0982
10.5000	10.5000	10.5000	10.5000	10.5000
6.3090	6.3020	4.8131	4.8082	4.7990
7.3878	7.3357	6.4160	6.4378	6.3730
10.1000	10.1000	10.1000	10.1000	10.1000
0.8606	0.8597	0.8599	0.8601	0.2588
0.9414	0.9295	0.9269	0.9249	0.3160
1.0000	1.0000	1.0000	1.0000	0.4000
0.2439	0.2436	0.2436	0.2433	0.2424
0.2669	0.2621	0.2576	0.2560	0.2528
0.3500	0.3500	0.3500	0.3500	0.3500
0.8332	0.8309	0.8309	0.8321	0.8281
1.2031	1.1966	1.2210	1.2199	1.2000
1.5000	1.5000	1.5000	1.5000	1.5000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000

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TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
McKinley Memorial Library					
Residential/Agricultural Real	1.5000	1.5000	1.5000	1.5000	1.5000
Commercial/Industrial and Public Utility Real	1.5000	1.5000	1.5000	1.5000	1.5000
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
Hubbard Township Free Public Park					
Residential/Agricultural Real	0.7522	0.7513	0.7508	0.7487	0.6946
Commercial/Industrial and Public Utility Real	0.7676	0.7635	0.7619	0.7491	0.7607
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Newton Falls Joint Fire District					
Residential/Agricultural Real	3.3172	0.8085	0.8070	0.8078	0.8082
Commercial/Industrial and Public Utility Real	3.4974	1.0000	0.9971	0.9729	0.9402
General Business and Public Utility Personal	3.5000	1.0000	1.0000	1.0000	1.0000
Eagle Joint Fire District					
Residential/Agricultural Real	1.2000	1.2000	1.2000	1.2000	1.2000
Commercial/Industrial and Public Utility Real	1.2000	1.1955	1.1931	1.1730	1.2000
General Business and Public Utility Personal	1.2000	1.2000	1.2000	1.2000	1.2000
Bristol Public Library					
Residential/Agricultural Real	0.9657	1.0000	1.0000	0.9980	0.0000
Commercial/Industrial and Public Utility Real	1.0000	0.9970	1.0000	1.0000	0.0000
General Business and Public Utility Personal	1.0000	1.0000	1.0000	1.0000	0.0000
Kinsman Free Public Library					
Residential/Agricultural Real	1.6976	1.8860	1.8866	1.8821	0.0000
Commercial/Industrial and Public Utility Real	1.8738	1.8837	1.8361	1.7958	0.0000
General Business and Public Utility Personal	1.9000	1.9000	1.9000	1.9000	0.0000
Joint Vocational School					
Trumbull County					
Residential/Agricultural Real	2.1903	2.1638	2.1593	2.1482	2.0208
Commercial/Industrial and Public Utility Real	2.2370	2.1908	2.1726	2.1488	2.1332
General Business and Public Utility Personal	2.4000	2.4000	2.4000	2.4000	2.4000
Out of County School Districts:					
Auburn Joint Vocational					
Residential/Agricultural Real	1.5000	1.5000	1.5000	1.5000	1.5000
Commercial/Industrial and Public Utility Real	1.5000	1.5000	1.5000	1.5000	1.5000
General Business and Public Utility Personal	1.5000	1.5000	1.5000	1.5000	1.5000
Mahoning County Joint Vocational					
Residential/Agricultural Real	2.0741	2.0981	2.0993	2.1000	2.0000
Commercial/Industrial and Public Utility Real	2.0245	2.0126	2.0025	2.0000	2.0184
General Business and Public Utility Personal	2.1000	2.1000	2.1000	2.1000	2.1000
Cardinal Local School District					
Residential/Agricultural Real	20.2118	20.8425	21.0613	21.7598	21.3893
Commercial/Industrial and Public Utility Real	28.0120	27.8019	27.8588	27.9977	28.1521
General Business and Public Utility Personal	49.8700	49.8900	50.1300	50.8600	50.7700
Jackson Milton Local School District					
Residential/Agricultural Real	27.0915	27.3736	27.5008	27.7010	27.7574
Commercial/Industrial and Public Utility Real	27.5064	27.4649	27.5587	27.7587	27.9681
General Business and Public Utility Personal	39.2500	39.4500	39.6500	39.8500	39.8500
Schools:					
Bloomfield-Mespo Local School District					
Residential/Agricultural Real	21.0300	21.5771	21.5711	21.4426	21.9070
Commercial/Industrial and Public Utility Real	32.5547	32.6485	32.6375	32.6211	26.8260
General Business and Public Utility Personal	49.9500	50.2000	50.2000	50.2000	50.3500

2010	2009	2008	2007	2006
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.6946	0.6959	0.6960	0.6955	0.6946
0.7607	0.7434	0.7357	0.7240	0.7124
1.0000	1.0000	1.0000	1.0000	1.0000
0.8068	0.8046	0.8047	0.8059	0.8025
0.9388	0.9337	0.9530	0.9521	0.9372
1.0000	1.0000	1.0000	1.0000	1.0000
1.1975	1.1997	0.0000	0.0000	0.0000
1.2000	1.2000	0.0000	0.0000	0.0000
1.2000	1.2000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.0121	2.0081	2.0090	2.0101	2.0000
2.1097	2.0624	2.0550	2.0385	2.0000
2.4000	2.4000	2.4000	2.4000	2.4000
1.5000	1.5000	1.5000	1.5000	1.5000
1.5000	1.5000	1.5000	1.5000	1.5000
1.5000	1.5000	1.5000	1.5000	1.5000
2.0000	2.0000	2.0000	2.0000	2.0000
2.0033	2.0043	2.0000	2.0000	2.0000
2.1000	2.1000	2.1000	2.1000	2.1000
21.2247	21.7090	21.7549	19.3783	19.4797
27.9220	27.4964	27.4499	25.9419	25.9812
50.6400	51.1500	51.1500	51.1500	51.1500
27.8141	27.8573	28.1642	28.1642	25.9151
27.8678	27.8708	28.2230	28.2230	25.9749
39.9500	39.9500	40.3000	40.3000	41.9000
21.7431	21.7164	21.7613	21.8584	18.7500
26.4155	26.4105	26.3925	27.0717	24.1312
50.3000	50.3000	50.3000	50.3000	47.3500

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TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
Bristol Local School District					
Residential/Agricultural Real	26.1330	27.2597	27.1703	27.0592	27.1420
Commercial/Industrial and Public Utility Real	30.1653	30.6932	30.5539	30.5539	27.9061
General Business and Public Utility Personal	45.6500	46.2500	46.1500	46.1500	46.1500
Brookfield Local School District					
Residential/Agricultural Real	29.5553	28.8198	24.0508	23.5228	22.3245
Commercial/Industrial and Public Utility Real	32.9697	32.6905	27.9022	27.1606	27.0328
General Business and Public Utility Personal	51.1500	51.0500	46.3000	45.8500	45.5000
Champion Local School District					
Residential/Agricultural Real	33.5495	32.4578	26.5049	26.2848	25.8095
Commercial/Industrial and Public Utility Real	40.3703	39.5838	33.5287	33.2357	32.8020
General Business and Public Utility Personal	42.9000	42.4500	39.5500	36.4500	36.3000
Girard City School District					
Residential/Agricultural Real	36.3479	35.2924	35.3050	35.2341	31.6620
Commercial/Industrial and Public Utility Real	34.9432	33.8716	33.6300	33.9693	33.8628
General Business and Public Utility Personal	50.1500	49.9500	50.0000	50.0000	49.0500
Howland Local School District					
Residential/Agricultural Real	31.1858	30.8937	30.7914	30.2056	28.4122
Commercial/Industrial and Public Utility Real	32.1037	31.9171	31.8347	30.6028	30.3035
General Business and Public Utility Personal	39.2500	39.2500	39.2500	38.7500	38.3500
Hubbard Exempted Village School District					
Residential/Agricultural Real	32.9292	32.9163	33.0548	33.3593	31.1112
Commercial/Industrial and Public Utility Real	37.2270	37.1158	37.2237	37.2252	36.5448
General Business and Public Utility Personal	53.5000	53.5000	53.6500	54.0000	52.8500
Joseph Badger Local School District					
Residential/Agricultural Real	27.3959	29.8213	28.9756	29.3390	29.6972
Commercial/Industrial and Public Utility Real	28.5653	31.0029	29.7316	29.7756	30.9967
General Business and Public Utility Personal	33.5000	35.8500	35.0000	35.4000	35.7000
Labrae Local School District					
Residential/Agricultural Real	24.5862	24.2106	23.9091	24.3152	23.8227
Commercial/Industrial and Public Utility Real	39.9586	39.6367	39.1447	39.4925	38.5047
General Business and Public Utility Personal	51.7000	51.5000	51.2500	51.7500	51.7500
Lakeview Local School District					
Residential/Agricultural Real	27.8213	29.1811	29.0554	28.6432	26.8208
Commercial/Industrial and Public Utility Real	28.5213	29.5840	29.4086	28.3814	28.2536
General Business and Public Utility Personal	40.9000	42.4000	42.3000	41.9500	41.3500
Liberty Local School District					
Residential/Agricultural Real	38.6279	38.0475	37.9784	37.7791	35.3502
Commercial/Industrial and Public Utility Real	37.0403	36.3910	36.2701	35.8966	36.4375
General Business and Public Utility Personal	46.3500	46.1000	46.1000	46.0500	45.2000
Lordstown Local School District					
Residential/Agricultural Real	25.0577	25.1496	25.1295	25.3167	24.2107
Commercial/Industrial and Public Utility Real	35.9000	36.0000	35.8933	36.3000	30.7428
General Business and Public Utility Personal	35.9000	36.0000	36.0000	36.3000	35.3500
Maplewood Local School District					
Residential/Agricultural Real	26.6130	27.9548	27.8238	27.0078	27.8303
Commercial/Industrial and Public Utility Real	26.3647	27.3260	27.3546	26.5999	27.2449
General Business and Public Utility Personal	42.3000	43.2500	43.1500	42.4000	43.1500
Matthews Local School District					
Residential/Agricultural Real	30.7517	31.1549	31.1404	26.0694	26.0694
Commercial/Industrial and Public Utility Real	34.6002	34.6388	34.5792	29.8504	28.6870
General Business and Public Utility Personal	50.1500	50.2000	50.2000	45.5500	45.5500

2010	2009	2008	2007	2006
27.4988	27.3823	27.4001	27.3753	27.0229
28.1136	28.0662	28.0664	28.0608	28.0597
46.6000	46.6000	46.6000	46.6000	46.6000
22.2789	22.2298	22.2228	15.3903	15.3215
26.9447	26.3335	26.2478	19.3451	19.0209
45.5000	45.5000	45.5000	39.1000	39.1000
25.6790	25.6800	25.6005	26.1568	26.0687
32.7215	31.1275	31.0820	31.2867	29.3843
36.2500	36.2000	36.2000	36.7500	36.7000
31.6632	31.5851	31.3445	26.9991	26.7532
33.9453	33.8914	33.6401	29.2283	28.9313
49.1500	49.1000	48.9000	44.5500	44.4000
28.3457	28.2306	28.0821	28.2660	27.8611
30.0746	29.1277	28.7567	28.9070	27.8919
38.3000	38.2000	38.0500	38.2500	37.9000
31.9991	31.9761	31.5806	31.9697	26.1500
37.3442	36.8329	36.2286	36.3180	30.2088
53.8000	53.7500	53.3500	53.7500	47.6500
29.7191	29.7415	29.7602	30.3972	30.4683
30.9174	30.9494	30.9469	30.8660	30.5660
35.7500	35.8000	35.8000	40.4500	37.6000
23.6765	23.3671	23.2017	23.4432	23.3618
38.3823	38.2087	36.7116	35.8290	34.9312
51.7000	51.5000	51.3500	52.2000	52.2000
22.8536	22.7157	22.6788	22.5061	22.1361
24.5418	22.8469	23.1581	22.9557	22.2757
37.4500	37.6500	37.6000	37.1000	36.8000
35.2986	35.2615	35.2116	32.2967	35.0226
35.7949	35.5165	35.7198	35.7389	35.1489
45.2500	45.2000	45.2000	45.2500	45.1000
24.0979	24.1161	22.9293	24.4521	23.6000
29.5761	29.3716	27.7492	28.7285	27.8956
35.2500	35.3000	34.1000	35.6000	34.8000
27.7435	27.7134	27.7328	27.7284	22.1232
28.4933	28.2256	27.6885	27.7103	21.8995
43.1500	43.2500	43.2000	43.2000	37.7000
25.5285	25.2443	25.3779	25.4032	25.2743
27.7761	26.8857	27.1025	27.0830	26.4894
45.6500	46.1600	46.1600	46.1600	46.1600

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TRUMBULL COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	2015	2014	2013	2012	2011
McDonald Local School District					
Residential/Agricultural Real	34.5987	35.3394	35.9119	37.4399	28.2912
Commercial/Industrial and Public Utility Real	55.9000	56.6500	57.2500	58.8000	48.2585
General Business and Public Utility Personal	55.9000	56.6500	57.2500	58.8000	51.2500
Newton Falls Exempted Village School District					
Residential/Agricultural Real	22.4066	22.3009	22.2713	22.5355	22.7779
Commercial/Industrial and Public Utility Real	23.4260	23.5381	23.1932	23.0510	22.8206
General Business and Public Utility Personal	32.2500	32.3500	32.3500	32.6000	32.8500
Niles City School District					
Residential/Agricultural Real	37.4804	34.3679	34.3286	34.2503	31.3575
Commercial/Industrial and Public Utility Real	39.2732	37.3097	37.2772	36.9667	35.5644
General Business and Public Utility Personal	51.1000	49.2000	49.2000	49.2000	48.0500
Southington Local School District					
Residential/Agricultural Real	28.3755	28.6422	28.6411	28.6023	28.2782
Commercial/Industrial and Public Utility Real	29.1927	29.3035	29.3035	29.2678	28.4683
General Business and Public Utility Personal	45.4500	45.5500	45.5500	45.5500	45.4000
Warren City School District					
Residential/Agricultural Real	48.0268	44.4985	44.2795	44.3272	38.2178
Commercial/Industrial and Public Utility Real	49.9874	47.4551	46.9854	47.3316	45.6208
General Business and Public Utility Personal	58.9500	57.5000	57.4000	57.6000	54.8000
Weathersfield Local School District					
Residential/Agricultural Real	32.6093	33.0402	33.4240	25.8868	24.6878
Commercial/Industrial and Public Utility Real	39.7808	38.6239	39.0024	31.0797	30.2057
General Business and Public Utility Personal	56.2500	56.6500	57.0500	49.5500	49.1500

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

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

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

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

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

Source: Ohio Department of Taxation

2010	2009	2008	2007	2006
28.3857	23.3598	23.1102	22.9216	23.1519
47.0879	42.0074	41.7574	40.6774	40.5459
51.3500	46.3500	46.1000	45.9000	46.1500
24.8488	24.6551	28.1051	28.3277	28.3027
24.9671	24.7316	28.4613	28.6460	28.4342
35.0500	34.9000	38.3500	38.5500	38.6000
31.2561	31.0398	25.6041	25.6005	25.3132
35.3873	35.1731	29.7541	29.6564	29.2480
48.0000	47.8000	42.3500	42.3500	42.1500
27.9884	27.7882	31.8160	19.3569	22.4419
28.2183	28.1183	32.3519	23.1019	22.5978
45.1500	45.0500	50.0500	40.8000	40.7500
37.8156	37.4712	36.2349	36.9692	36.8385
45.1080	44.4546	42.7266	43.4859	43.0422
54.5500	54.2500	53.0500	53.8000	53.7500
24.7071	24.6514	23.7275	25.0043	25.4000
30.2543	30.4179	29.4427	30.8644	31.1522
49.2000	49.1500	48.2000	49.5000	49.9000

TRUMBULL COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE TAX
DECEMBER 31, 2015 AND DECEMBER 31, 2006 (1)

	2015	
Taxpayer	**Taxable Assessed Value**	**Percentage of Real Property Assessed Value**
Marion Plaza	$ 15,627,160	0.51%
General Motors Corporation	14,580,850	0.47%
Warren Ohio Hospital Company LLC	12,655,370	0.41%
Cafaro Ross Partnership	7,279,780	0.24%
Youngstown Ohio Hospital Co. LLC	7,231,670	0.24%
Sears Roebuck	6,241,150	0.20%
Delphi Properties Management LLC	5,047,960	0.16%
Warren Ohio Rehab Hospital Co. LLC	4,230,450	0.14%
Walmart Real Estate Business Trust	4,129,620	0.13%
Great East Mall Inc	3,854,670	0.13%
Total	$ 80,878,680	2.63%
Total Real Property Assessed Valuation	$ 3,076,813,610	

	2006	
Taxpayer	**Taxable Assessed Value**	**Percentage of Real Property Assessed Value**
General Motors Corporation	$ 24,273,750	0.74%
Marion Plaza	16,735,310	0.51%
Delphi Automotive Systems	14,292,750	0.44%
Cafaro Ross	10,161,110	0.31%
Warren Consolidated	6,603,470	0.20%
Lexington Warren, LLC	6,521,210	0.20%
Ohio Presbyterian	4,331,540	0.13%
Great East Mall	3,762,040	0.12%
Taylor Steel, Inc.	3,446,560	0.11%
Education Niles City	3,320,280	0.10%
Total	$ 93,448,020	2.86%
Total Real Property Assessed Valuation	$ 3,261,940,930	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

Source: Office of the Auditor, Trumbull County, Ohio

TRUMBULL COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2015 AND DECEMBER 31, 2006 (1)

	2015	
Taxpayer	**Taxable Assessed Value**	**Percentage of Public Utility Assessed Value**
Ohio Edison	$ 90,945,260	66.33%
American Transmission Systems	26,496,030	19.33%
East Ohio Gas	14,439,380	10.53%
Aqua Ohio	2,187,330	1.60%
Cobra Pipeline Co Ltd	1,194,370	0.87%
Orwell Natural Gas Co Inc	446,900	0.33%
Cleveland Electric Illumination	358,200	0.26%
Eastern Natural Gas Company	356,520	0.26%
Northeast Ohio Natural Gas Corp	321,540	0.23%
Youngstown Belt Railroad Company	82,410	0.06%
Total	$ 136,827,940	99.80%
Total Public Utility Assessed Valuation	$ 137,100,330	

	2006	
Taxpayer	**Taxable Assessed Value**	**Percentage of Public Utility Assessed Value**
Ohio Edison	$ 56,714,620	40.14%
American Transmission Systems	18,844,910	13.34%
United Telephone	15,053,040	10.65%
Orion Power Midwest	9,815,870	6.95%
Ohio Bell Telephone	7,748,950	5.48%
East Ohio Gas	7,481,820	5.30%
Norfolk Southern Combined	6,140,380	4.35%
CSX Transportation	2,458,260	1.74%
Aqua Ohio	1,633,650	1.16%
Youngstown-Warren MSA	1,620,050	1.15%
Total	$ 127,511,550	90.26%
Total Public Utility Assessed Valuation	$ 141,281,080	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

Source: Office of the Auditor, Trumbull County, Ohio

TRUMBULL COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

Collection Year	Current Tax Levy	Current Tax Collections	Percentage of Current Tax Collections to Current Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percentage of Total Tax Collections to Current Tax Levy
2015	$ 38,475,494	$ 36,719,934	95.44%	$ 1,682,465	$ 38,402,399	99.81%
2014	38,559,264	36,764,625	95.35%	1,558,380	38,323,005	99.39%
2013	38,535,744	36,731,559	95.32%	1,620,253	38,351,812	99.52%
2012	38,543,226	36,075,348	93.60%	1,536,233	37,611,581	97.58%
2011	36,798,767	34,585,255	93.98%	1,524,138	36,109,393	98.13%
2010	36,715,677	34,607,166	94.26%	1,556,437	36,163,603	98.50%
2009	36,639,352	34,488,895	94.13%	1,577,300	36,066,195	98.44%
2008	32,126,891	30,540,053	95.06%	1,393,065	31,933,118	99.40%
2007	33,573,509	31,798,809	94.71%	2,274,409	34,073,218	101.49%
2006	30,730,335	29,066,063	94.58%	1,039,627	30,105,690	97.97%

Source: Office of the Auditor, Trumbull County, Ohio

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

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

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

TRUMBULL COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	Population (1)		Estimated Actual Value of Taxable Property (2)	Gross Bonded Debt (3) Governmental	Gross Bonded Debt (3) Business-Type	Gross Bonded Debt (3) Total	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
2015	210,312		$ 8,946,691,858	$ 14,072,873	$ 396,752	$ 14,469,625	0.16%	$ 68.80
2014	210,312		9,038,176,056	14,796,204	541,479	15,337,683	0.17%	72.93
2013	210,312		9,051,464,099	14,343,857	781,941	15,125,798	0.17%	71.92
2012	210,312		9,102,982,568	15,816,314	646,872	16,463,186	0.18%	78.28
2011	210,312		9,574,469,066	17,253,562	845,840	18,099,402	0.19%	86.06
2010	210,312		9,659,383,067	18,097,301	1,023,134	19,120,435	0.20%	90.91
2009	210,157	a	9,736,795,303	18,326,551	627,332	18,953,883	0.19%	90.19
2008	211,317	a	11,419,926,708	19,871,460	722,472	20,593,932	0.18%	97.46
2007	213,475	a	11,396,429,506	16,419,076	811,751	17,230,827	0.15%	80.72
2006	219,296	a	11,285,780,312	15,963,395	895,498	16,858,893	0.15%	76.88

Sources:

(1) U.S. Bureau of Census, 2010 Census of Population
(a) 2000 Federal Census estimates
(2) Office of the County Auditor, Trumbull County, Ohio
(3) Includes only general obligation bonds

Note: Although the County reports fund balance and net position restricted for debt service, these resources are not specifically restricted to the payment of principal. Therefore, they are not shown as a deduction from general obligation bonded debt.

TRUMBULL COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	Government Activities							
Year	**General Obligation Bonds**	**Special Assessment Bonds**	**Revenue Bonds**	**Notes Payable**	**OPWC Loans**	**LGIF Loans**	**OWDA Loans**	**Capital Leases**
2015	$ 14,072,873	$ 310,248	$ 2,200,000	$ 2,250,000	$ 1,514,743	$ 487,500	$ -	$ 506,800
2014	14,796,204	494,700	2,375,000	2,300,000	1,407,431	-	-	639,941
2013	14,343,857	815,701	2,545,000	2,000,000	1,421,431	-	-	806,487
2012	15,816,314	1,126,238	2,955,000	-	1,540,117	-	-	101,266
2011	17,253,562	1,426,738	3,355,000	-	1,658,804	-	-	75,278
2010	18,097,301	1,784,927	3,740,000	-	1,777,489	-	258,953	189,571
2009	18,326,551	2,058,998	4,115,000	-	1,896,175	-	494,687	349,612
2008	19,871,460	2,323,682	4,440,000	-	2,014,861	-	709,478	613,138
2007	16,419,076	2,579,227	-	18,100,000	2,123,075	-	905,294	993,824
2006	15,963,395	2,824,305	-	17,935,000	1,529,363	-	1,083,915	759,055

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

(1) See the Schedule of Demographic and Economic Statistics on page S41 for personal income and population.

Source: Office of the Auditor, Trumbull County, Ohio

Business-type Activities								
General Obligation Bonds	Revenue Bonds	OPWC Loans	OWDA Loans	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
$ 396,752	$ 2,997,800	$ 1,527,841	$14,572,754	$ -	$ 10,476	$ 40,847,787	0.58%	$ 194
541,479	3,047,700	1,662,070	14,263,360	-	19,359	41,547,244	0.59%	198
781,941	3,095,500	1,810,060	10,654,625	825,000	28,154	39,127,756	0.57%	186
646,872	3,141,400	1,788,188	8,672,854	1,478,000	36,861	37,303,110	0.56%	177
845,840	3,185,500	1,924,946	7,899,695	1,100,000	-	38,725,363	0.60%	184
1,023,134	3,227,600	1,560,153	7,722,212	527,267	-	39,908,607	0.62%	190
627,332	3,268,000	1,654,649	8,190,515	125,000	-	41,106,519	0.63%	196
722,472	3,308,800	984,368	2,714,599	2,155,000	-	39,857,858	0.66%	189
811,751	2,665,800	1,061,147	2,548,708	-	-	48,207,902	0.80%	226
895,498	2,698,400	1,137,926	3,584,704	-	-	48,411,561	0.80%	221

TRUMBULL COUNTY, OHIO

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS

	2015	2014	2013	2012
Tax valuation	$ 3,213,913,940	$ 3,238,399,640	$ 3,242,016,160	$ 3,254,958,540
Debt limit (1)	78,847,849	79,459,991	79,550,404	79,873,964
General bonded debt outstanding::				
General obligation bonds	14,400,752	15,188,000	14,951,418	16,256,121
Revenue bonds	5,197,800	5,422,700	5,640,500	6,096,400
Special assessment bonds	310,248	494,700	812,579	1,120,877
OWDA loans	14,572,754	14,263,360	10,654,625	8,672,854
OPWC loans	3,042,584	3,069,501	3,231,491	3,328,305
LGIF loans	487,500	-	-	-
Notes	2,250,000	2,300,000	3,903,000	2,038,000
Total gross indebtedness	40,261,638	40,738,261	39,193,613	37,512,557
Less:				
General obligation bonds - enterprise	(396,752)	(530,000)	(774,418)	(635,121)
General obligation bonds - jail construction (2)	-	-	-	-
Revenue bonds	(5,197,800)	(5,422,700)	(5,640,500)	(6,096,400)
Special assessment bonds	(310,248)	(494,700)	(812,579)	(1,120,877)
OWDA loans	(14,572,754)	(14,263,360)	(10,654,625)	(8,672,854)
OPWC loans	(3,042,584)	(3,069,501)	(3,231,491)	(3,328,305)
LGIF loans	(487,500)	-	-	-
Notes - enterprise portion	(2,250,000)	(2,300,000)	(3,903,000)	(2,038,000)
Amount available in debt service fund	(92,701)	(115,451)	(132,176)	(86,893)
Total net debt applicable to debt limit	13,911,299	14,542,549	14,044,824	15,534,107
Legal debt margin	$ 64,936,550	$ 64,917,442	$ 65,505,580	$ 64,339,857
Legal debt margin as a percentage of the debt limit	82.36%	81.70%	82.34%	80.55%
Unvoted debt limit (3)	$ 32,139,139	$ 32,383,996	$ 32,420,162	$ 32,549,585
Amount of debt subject to limit	(13,911,299)	(14,542,549)	(14,044,824)	(15,534,107)
Unvoted legal debt margin	18,227,840	17,841,447	18,375,338	17,015,478
Legal debt margin as a percentage of the unvoted debt limit	56.72%	55.09%	56.68%	52.28%

(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

2011	2010	2009	2008	2007	2006
$ 3,417,092,320	$ 3,427,858,202	$ 3,513,758,726	$ 3,642,443,725	$ 3,741,554,420	$ 3,741,554,420
83,927,308	84,129,257	84,196,455	86,343,968	89,561,093	92,038,861
17,859,861	18,998,067	18,888,867	20,525,473	17,164,373	16,845,223
6,540,500	6,967,600	7,383,000	7,748,800	2,665,800	2,698,400
1,419,138	1,846,932	2,135,157	2,412,914	2,681,532	2,939,683
7,899,695	7,981,165	8,685,202	3,424,077	3,454,002	4,668,619
3,206,985	3,337,642	3,550,824	2,999,229	2,606,460	2,420,914
-	-	-	-	-	-
1,500,000	2,810,000	4,625,000	9,840,000	18,100,000	17,935,000
38,426,179	41,941,406	45,268,050	46,950,493	46,672,167	47,507,839
(829,861)	(1,019,067)	(642,842)	(741,085)	(833,467)	(920,317)
-	-	(543,025)	(1,122,388)	(1,739,906)	(3,009,906)
(6,540,500)	(6,967,600)	(7,383,000)	(7,748,800)	(2,665,800)	(2,698,400)
(1,419,138)	(1,846,932)	(2,135,157)	(2,412,914)	(2,681,532)	(2,939,683)
(7,899,695)	(7,981,165)	(8,685,202)	(3,424,077)	(3,454,002)	(4,668,619)
(3,206,985)	(3,337,642)	(3,550,824)	(2,999,229)	(2,606,460)	(2,420,914)
-	-	-	-	-	-
(1,500,000)	(2,810,000)	(3,385,000)	-	-	-
(83,696)	(87,972)	(60,376)	(71,422)	(126,491)	(74,368)
16,946,304	17,891,028	18,882,624	28,430,578	32,564,509	30,775,632
$ 66,981,004	$ 66,238,229	$ 65,313,831	$ 57,913,390	$ 56,996,584	$ 61,263,229
79.81%	78.73%	77.57%	67.07%	63.64%	66.56%
$ 34,170,923	$ 34,251,703	$ 34,278,582	$ 35,137,587	$ 36,424,437	$ 37,415,544
(16,946,304)	(17,891,028)	(18,882,624)	(28,430,578)	(32,564,509)	(30,775,632)
17,224,619	16,360,675	15,395,958	6,707,009	3,859,928	6,639,912
50.41%	47.77%	44.91%	19.09%	10.60%	17.75%

TRUMBULL COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2015

Political Subdivision	Governmental Activities Debt Outstanding	Estimated Percentage Applicable to County (1)	Estimated Share of Overlapping Debt
Direct debt - Trumbull County:			
General obligation bonds	$ 14,072,873	100.00%	$ 14,072,873
Special assessment bonds	310,248	100.00%	310,248
Revenue bonds	2,200,000	100.00%	2,200,000
General obligation notes	2,250,000	100.00%	2,250,000
OPWC loans	1,514,743	100.00%	1,514,743
LGIF loans	487,500	100.00%	487,500
Capital leases	506,800	100.00%	506,800
Total direct debt	$ 21,342,164		21,342,164
Overlapping debt:			
Cities wholly within the County	16,110,000	100.00%	16,110,000
City of Youngstown	11,660,000	1.47%	171,402
Villages wholly within the County	69,705	100.00%	69,705
Townships wholly within the County	74,564	100.00%	74,564
School districts wholly within the County	105,529,610	100.00%	105,529,610
Cardinal Local School District	7,186,000	1.31%	94,137
Hubbard Exempted Village School District	17,341,093	99.53%	17,259,590
Weathersfield Local School District	9,198,842	90.43%	8,318,513
Auburn Career Center Joint Vocational School District	4,070,000	0.09%	3,663
Mahoning County Career & Technical Center Joint Vocational School District	1,704,999	0.11%	1,875
Geauga - Trumbull Joint Solid Waste Management District	550,000	51.22%	281,710
Total overlapping	173,494,813		147,914,769
Total direct and overlapping debt	$ 194,836,977		$ 169,256,933

Source: Ohio Municipal Advisory Council and County records.

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

TRUMBULL COUNTY, OHIO

PLEDGED REVENUE COVERAGE
REVENUE DEBT - WATER FUND
LAST TEN YEARS

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (3) Principal	Debt Service Requirements (3) Interest	Coverage
2015	$ 7,211,265	$ 6,500,922	$ 710,343	$ 135,977	$ 36,857	4.11
2014	7,339,454	5,878,088	1,461,366	140,263	31,383	8.51
2013	6,934,505	4,078,393	2,856,112	129,934	24,486	18.50
2012	5,804,978	3,991,488	1,813,490	125,997	25,471	11.97
2011	4,774,047	2,672,731	2,101,316	156,499	2,261	13.24
2010	4,762,597	3,354,045	1,408,552	196,627	27,321	6.29
2009	5,269,433	4,197,625	1,071,808	21,570	-	49.69
2008	4,930,278	3,324,085	1,606,193	43,140	-	37.23
2007	4,516,164	4,035,846	480,318	43,140	-	11.13
2006	4,149,389	1,319,479	2,829,910	43,140	-	65.60

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation expense.

(3) Revenue debt includes OPWC loans and OWDA loans payable solely from net revenues of the water fund.

Source: Office of the Auditor, Trumbull County, Ohio

TRUMBULL COUNTY, OHIO

PLEDGED REVENUE COVERAGE
REVENUE DEBT - SEWER FUND
LAST TEN YEARS

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (3) Principal	Debt Service Requirements (3) Interest	Coverage
2015	$ 13,660,271	$ 8,338,305	$ 5,321,966	$ 792,835	$ 459,271	4.25
2014	12,973,801	7,641,812	5,331,989	823,966	431,494	4.25
2013	13,827,711	9,461,336	4,366,375	514,728	441,131	4.57
2012	11,617,545	7,919,211	3,698,334	606,762	300,581	4.08
2011	12,573,471	9,772,308	2,801,163	1,473,084	428,913	1.47
2010	12,155,359	8,918,816	3,236,543	1,212,356	445,127	1.95
2009	12,611,596	9,315,126	3,296,470	662,331	270,706	3.53
2008	9,966,997	9,383,787	583,210	615,929	280,447	0.65
2007	10,077,868	9,293,689	784,179	1,102,235	428,119	0.51
2006	9,363,025	8,868,726	494,299	644,759	122,491	0.64

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation expense.

(3) Revenue debt includes revenues bonds, OPWC loans and OWDA loans payable solely from net revenues of the sewer fund.

Source: Office of the Auditor, Trumbull County, Ohio

TRUMBULL COUNTY, OHIO

PLEDGED REVENUE COVERAGE
REVENUE BONDS
LAST EIGHT YEARS (1)

	Sales Tax Revenue Bonds			
		Debt Service Requirements (3)		
Year	Sales Tax Revenues (2)	Principal	Interest	Coverage
2015	$ 25,876,998	$ 175,000	$ 97,787	94.86
2014	24,792,476	170,000	103,314	90.71
2013	23,550,433	410,000	116,638	44.72
2012	23,199,883	400,000	128,638	43.89
2011	22,445,116	385,000	140,188	42.74
2010	20,637,988	375,000	151,438	39.20
2009	19,671,965	325,000	190,739	38.14
2008	21,597,332	-	-	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.

Source: Office of the Auditor, Trumbull County, Ohio

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TRUMBULL COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income (2)	Unemployment Rate (3)
2015	210,312	$ 7,101,258	$ 34,611	6.5%
2014	210,312	7,054,739	34,173	7.0%
2013	210,312	6,895,175	33,245	7.5%
2012	210,312	6,660,002	31,826	8.1%
2011	210,312	6,420,828	30,579	9.6%
2010	210,312	6,400,571	30,456	10.7%
2009	210,157 a	6,514,265	30,850	13.3%
2008	211,317 a	6,033,253	28,551	7.5%
2007	213,475 a	6,033,253	28,262	6.3%
2006	219,296 a	6,033,253	27,590	5.5%

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

		2015	
Name of Employer	**Nature of Business**	**Employees**	**Percentage of Total Employment**
General Motors Corporation	Car Manufacturing	4,500	5.28%
Youngstown Air Reserve Base	Government	1,792	2.10%
Alorica (formerly West Corporation)	Call Center	1,300	1.53%
Trumbull County	Government	1,280	1.50%
Delphi Packard	Auto Parts	1,100	1.29%
Warren City School District	Educational Serivce	810	0.95%
AIM National Lease	Trucking	750	0.88%
Ohio Security Systems	Security/Janitoral	600	0.70%
Alcoa / RTI Niles	Titanium	575	0.67%
AVI Food System	Food Service	500	0.59%
Total top 10 employers		13,207	15.49%
Total Employment within the County		85,200	

		2006	
Name of Employer	**Nature of Business**	**Employees**	**Percentage of Total Employment**
General Motors Corporation	Car Manufacturing	4,200	4.32%
Delphi Packard	Vehicle Wiring Systems	2,385	2.45%
Youngstown Air Reserve Base	Government	1,928	1.98%
Trumbull County	Government	1,703	1.75%
Trumbull Memorial/Forum Health	Health Care	1,381	1.42%
WCI Steel	Manufacturing	1,300	1.34%
West Telemarketing	Sales	950	0.98%
Warren City School District	Education	859	0.88%
RMI Titanium	Manufacturing	567	0.58%
Ohio Security	Systems Service	501	0.51%
Total top 10 employers		15,774	16.21%
Total Employment within the County		97,300	

Source: Office of the Auditor, Trumbull County, Ohio

TRUMBULL COUNTY ,OHIO

FULL TIME COUNTY GOVERNMENT EMPLOYEES
BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Legislative and Executive										
Commissioners	144	144	150	142	134	144	140	143	141	140
Auditor	39	39	39	39	42	47	47	42	44	45
Treasurer	13	13	13	13	13	15	17	17	18	18
Prosecuting Attorney	35	35	34	35	36	37	36	37	36	35
Board of Elections	15	15	15	35	16	16	17	36	12	19
Recorder	12	12	11	13	11	13	13	13	13	13
Planning Commission	7	7	7	8	8	9	9	10	9	9
Risk Management	4	4	4	4	3	4	4	2	3	4
Judicial										
Common Pleas Court	90	90	91	96	100	100	100	96	101	98
Probate Court	29	29	29	28	30	30	28	27	29	27
Municipal Court	31	31	30	31	36	35	36	37	37	39
Clerk of Courts	30	30	31	29	28	31	32	34	33	33
Court of Appeals	3	3	3	3	3	4	4	4	3	3
Domestic Relations	73	73	70	70	69	70	70	69	70	69
County Court	32	32	34	31	33	29	29	30	29	29
Public Safety										
Sheriff	140	140	139	140	137	142	133	132	117	120
Coroner	6	6	6	6	6	6	7	7	7	7
Public Works										
Engineer	70	70	70	68	64	63	69	71	107	76
Health										
DD	354	354	346	349	342	346	363	361	358	371
Alcohol, Drug Abuse and Mental Health	45	45	45	45	44	47	43	47	46	43
Human Services										
Job and Family Services	173	173	171	168	171	186	197	205	221	198
Children's Services	160	160	162	167	160	166	172	166	177	181
Elderly Affairs	53	53	51	71	82	75	67	63	63	47
Veteran Services	8	8	8	8	8	7	8	7	8	7
Conservation and Recreation	8	8	7	6	7	6	8	7	7	6
Total General Governmental	1,574	1,574	1,566	1,605	1,583	1,628	1,649	1,663	1,689	1,637
Business-Type										
Sewer District	59	59	61	62	59	58	62	61	66	66
County Total	1,633	1,633	1,627	1,667	1,642	1,686	1,711	1,724	1,755	1,703

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

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

TRUMBULL COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,314	1,257	1,273	1,198
Number of Meetings	51	50	54	51
Auditor				
Number of Non Exempt Conveyances	3,465	4,328	3,407	3,183
Number of Exempt Conveyances	4,369	3,247	4,426	3,935
Number of Real Estate Transfers	7,834	7,575	7,833	7,118
Number of Personal Property Returns	-	-	-	-
Board of Elections				
Number of Registered Voters	135,403	144,741	144,633	151,505
Number of Voters-Last General Election	64,086	59,069	35,706	102,732
Percentage of Registered Voters that Voted	47.33%	40.81%	24.69%	67.81%
Recorder				
Number of Deeds Recorded	7,798	7,475	7,734	7,038
Number of Mortgages Recorded	8,161	8,069	9,162	9,709
Number of Military Discharges Recorded	278	1,401	24	28
Building Department				
Number of Building Permits Issued	770	874	895	781
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	3,318	2,309	2,488	2,652
Number of Criminal Cases Filed	910	853	757	673
Number of Domestic Cases Filed	1,034	1,093	1,059	1,269

Source: Office of the Auditor, Trumbull County, Ohio

2011	2010	2009	2008	2007	2006
1,247	1,297	1,245	1,281	1,293	1,338
52	52	52	52	51	57
2,949	3,290	3,399	3,199	3,951	4,329
3,665	3,328	4,498	4,778	4,850	5,026
6,614	6,618	7,987	7,977	8,801	9,355
-	-	-	4,321	2,126	4,527
147,663	149,685	147,582	149,261	138,010	142,516
71,612	74,386	65,575	108,441	43,497	83,906
48.50%	49.70%	44.43%	72.65%	31.52%	58.87%
6,601	6,663	7,119	7,840	8,544	9,200
9,488	10,588	11,208	12,985	16,782	20,404
28	32	41	49	35	38
775	652	680	732	757	964
2,842	3,337	3,519	3,482	3,499	3,169
650	763	658	798	607	937
1,165	2,050	1,196	2,177	2,318	1,378

TRUMBULL COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2015	2014	2013	2012	2011
General government					
Legislative and executive					
Commissioners					
Vehicles	32.00	44.00	33.00	39.00	37.00
Auditor					
Vehicles	7.00	6.00	6.00	7.00	6.00
Treasurer					
Vehicles	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney					
Vehicles	0.00	0.00	0.00	0.00	0.00
Board of Elections					
Vehicles	1.00	1.00	1.00	1.00	1.00
Judicial					
Court of Appeals					
Vehicles	1.00	1.00	1.00	1.00	1.00
Domestic Relations / Juvenile					
Vehicles	8.00	8.00	10.00	10.00	10.00
Common Pleas Court					
Vehicles	21.00	20.00	21.00	21.00	19.00
Probate Court					
Vehicles	0.00	0.00	0.00	0.00	0.00
County Court					
Vehicles	1.00	1.00	1.00	1.00	0.00
Public safety					
Sheriff					
Vehicles	120.00	109.00	106.00	77.00	76.00
Public works					
Engineer					
Vehicles	94.00	97.00	92.00	94.00	117.00
Health					
DD					
Vehicles	52.00	54.00	76.00	73.00	74.00
Alcohol, Drug Abuse and Mental Health					
Vehicles	1.00	1.00	1.00	2.00	3.00
Human Services					
Job and Family Services					
Vehicles	1.00	1.00	1.00	1.00	1.00
Children's Services					
Vehicles	11.00	11.00	13.00	13.00	13.00
Elderly Affairs					
Vehicles	0.00	0.00	13.00	13.00	14.00
Veteran Services					
Vehicles	3.00	3.00	3.00	3.00	3.00
Conservation and Recreation					
Vehicles	8.00	6.00	6.00	9.00	10.00
Total General Government	361.00	363.00	384.00	365.00	385.00
Business-Type					
Sewer District					
Vehicles	37.00	35.00	39.00	37.00	33.00
County Total	398.00	398.00	423.00	402.00	418.00

n/a: Information not available.

Source: Office of the Auditor, Trumbull County, Ohio

2010	2009	2008	2007	2006
41.00	39.00	39.00	48.00	37.00
6.00	7.00	5.00	6.00	4.00
0.00	0.00	0.00	0.00	2.00
0.00	0.00	0.00	0.00	0.00
1.00	1.00	0.00	0.00	4.00
1.00	1.00	0.00	0.00	3.00
10.00	10.00	7.00	7.00	7.00
18.00	19.00	11.00	14.00	25.00
0.00	0.00	0.00	0.00	1.00
0.00	0.00	0.00	0.00	0.00
75.00	73.00	62.00	106.00	29.00
117.00	126.00	136.00	131.00	n/a
74.00	77.00	88.00	83.00	n/a
3.00	5.00	4.00	4.00	n/a
1.00	4.00	5.00	5.00	n/a
13.00	13.00	6.00	8.00	n/a
14.00	11.00	8.00	10.00	n/a
3.00	3.00	2.00	2.00	n/a
9.00	8.00	3.00	2.00	n/a
386.00	397.00	376.00	426.00	112.00
37.00	36.00	45.00	53.00	n/a
423.00	433.00	421.00	479.00	112.00

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Dave Yost • Auditor of State

TRUMBULL COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 6, 2016

88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506
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