



Dave Yost • Auditor of State

**FINANCIAL CONDITION
TRUMBULL COUNTY**

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
<i>Supplemental Nutrition Assistance Program Cluster:</i>			
State Administrative Matching Grants for SNAP FY12	10.561	G-89-20-1152/G-1011-11-5118	\$ 1,685,421
State Administrative Matching Grants for SNAP FY11		G-89-20-1152/G-1011-11-5118	92,480
<i>Subtotal - Supplemental Nutrition Assistance Program Cluster</i>			<u>1,777,901</u>
<i>Passed through the Ohio Department of Education:</i>			
Food Distribution Program	10.550	N/A	5,190
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	N/A	31,803
National School Lunch Program	10.555	N/A	<u>120,117</u>
<i>Total Child Nutrition Cluster</i>			<u>151,920</u>
Total United States Department Of Agriculture			<u>1,935,011</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Funding:</i>			
Community Development Block Grants - Small Cities Program: ARRA - Neighborhood Stabilization Program 3 FY11	14.228	B-11-UN-39-0011	700,172
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - Small Cities Program:			
Community Development Formula FY11	14.228	B-F-11-1CS-1	123,400
Community Development Formula FY10		B-F-10-1CS-1	313,000
Water and Sewer FY11		B-W-11-1CS-1	580,950
Water and Sewer FY09		B-W-09-1CS-1	10,000
Community Housing Improvement Program FY08		B-C-10-1CS-1	176,617
Neighborhood Stabilization Program FY08		B-Z-08-1CS-1	<u>468,602</u>
<i>Subtotal - CFDA 14.228 - Small Cities Program</i>			<u>2,372,741</u>
HOME Investment in Affordable Housing:			
HOME Investment in Affordable Housing FY11	14.239	M-11-DC-39-0202	44,689
HOME Investment in Affordable Housing FY10		M-10-DC-39-0202	297,701
HOME Investment in Affordable Housing FY09		M-09-DC-39-0202	<u>14,869</u>
<i>Subtotal - CFDA 14.239</i>			<u>357,259</u>
Shelter Plus Care:			
Shelter Plus Care FY11-16	14.238	OH0381C5E071000	94,043
Shelter Plus Care FY10-14		OH0164C5E070800	58,215
Shelter Plus Care FY10-14		OH0163C5E070800	73,498
Shelter Plus Care FY13		OH0203C5E071104	94,914
Shelter Plus Care FY12		OH0203C5E071003	<u>85,110</u>
<i>Subtotal - CFDA 14.238</i>			<u>405,780</u>
Supportive Housing Program:			
Supportive Housing FY13	14.235	OH0186B5E071104	13,028
Supportive Housing FY12		OH0186B5E071003	<u>82,491</u>
<i>Subtotal - CFDA 14.235</i>			<u>95,519</u>
Total United States Department of Housing and Urban Development			<u>3,231,299</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant FY 12	16.523	2010-JB-011-A010	13,020
Edward Byrne Memorial Justice Assistance Grant Program - Drug Task Force	16.738	2011-JG-A01-6446	130,333
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victims Assistance Program	16.575	12VAGENE023T	23,333
		11VAGENE023T	<u>73,146</u>
<i>Subtotal - CFDA 16.575</i>			<u>96,479</u>
Total United States Department Of Justice			<u>239,832</u>

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Homeland Security Grant Programs:			
Homeland Security Grant Program FY11	97.067	3512	1,426
Homeland Security Grant Program FY10		28172	55,170
Homeland Security Grant Program FY09		2009-SS-T9-0089	116,563
Subtotal - CFDA 97.067			<u>173,159</u>
Emergency Management Performance Grants:			
Emergency Management Performance Grant FY12	97.042	38563	37,029
Emergency Management Performance Grant FY11		33905	56,437
Emergency Management Performance Grant FY10		SPROJ-2-006	11,067
Subtotal - CFDA 97.042			<u>104,533</u>
Hazard Mitigation Grant	97.039	FEMADR 1805.7-P	<u>5,250</u>
Total United States Department of Homeland Security			<u>282,942</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States - IDEA, Part B	84.027	0662666BSF12P	45,398
Special Education - Preschool Grants (IDEA Preschool)	84.173	PG-S1-2012P	<u>14,755</u>
Total United States Department of Education			<u>60,153</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Aging/District XI Area Agency on Aging:</i>			
Aging Cluster:			
Special Programs for the Aging_ Title III, Part B_			
Grants for Supportive Services and Senior Centers	93.044	N/A	34,622
Special Programs for the Aging:			
Title III, Part C-1 Grant_Nutrition Services	93.045	N/A	229,599
Title III, Part C-2 Grant_Nutrition Services		N/A	138,704
Subtotal - CFDA 93.045			<u>368,303</u>
Nutrition Services Incentive Program	93.053	N/A	<u>91,141</u>
Total Ohio Department of Aging/District XI Area Agency on Aging			494,066
<i>Passed through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services:			
Block Grants for Community Mental Health Services FY13	93.958	78-13	72,154
Block Grants for Community Mental Health Services FY12		78-12	73,819
Subtotal - CFDA 93.958			<u>145,973</u>
Children's Health Insurance Program	93.767	78-12	507
Social Services Block Grant - Title XX:			
Social Services Block Grant - Title XX FY13	93.667	MH-45	77,644
Social Services Block Grant - Title XX FY12		MH-45	118,419
Subtotal - CFDA 93.667			<u>196,063</u>
Total Ohio Department of Mental Health			342,543
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Ohio Department of Alcohol and Drug Addiction Services			
Block Grants for Prevention and Treatment of Substance Abuse:			
Youth Mentoring Service	93.959	78-13	32,731
Youth Mentoring Service		78-12	21,975
Youth Led Prevention		78-12	4,137
Win Grant FY13		78-13	12,718
Win Grant FY12		78-12	13,619
Per Capita FY13		78-13	155,248
Per Capita FY12		78-12	432,990
Subtotal - CFDA 93.959			<u>673,418</u>
Substance Abuse and Mental Health Services Projects	93.243	78-SPF-SIG	<u>20,000</u>
Total Ohio Department of Alcohol and Drug Addiction Services			693,418
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX FY12	93.667	N/A	<u>136,145</u>
Total Ohio Department of Developmental Disabilities			136,145

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
<i>Passed through Ohio Department of Job and Family Services:</i>			
Child Welfare Services Program - Title IV, Part B	93.645	7675B	92,114
Chaffee Foster Care Independence - Title IV, Part E	93.674	7678B	133,831
Promoting Safe and Stable Families:			
Emergency Services Assistance Reimbursement	93.556	G-89-20-1152/G-1011-11-5118	98,759
Caseworker Visits		G-89-20-1152/G-1011-11-5118	9,017
Post Adoption Special Service Subsidy		G-89-20-1152/G-1011-11-5118	34,478
<i>Subtotal - CFDA 93.556</i>			<u>142,254</u>
Temporary Assistance for Needy Families (TANF) State Programs:			
Temporary Assistance for Needy Families (TANF) State Programs FY12	93.558	G-89-20-1152/G-1011-11-5118	3,412,766
Temporary Assistance for Needy Families (TANF) Independent Living		G-89-20-1152/G-1011-11-5118	16,115
<i>Subtotal - CFDA 93.558</i>			<u>3,428,881</u>
<i>Child Care Cluster:</i>			
Child Care and Development Block Grant	93.575	G-89-20-1152/G-1011-11-5118	486,286
Child Care Mandatory and Matching Funds of the Child Care & Development Fund:			
Child Care Mandatory and Matching Funds of the Child Care FY12	93.596	G-89-20-1152/G-1011-11-5118	(192,665)
Child Care Mandatory and Matching Funds of the Child Care FY10		G-89-20-1152/G-1011-11-5118	(2,329)
<i>Subtotal - CFDA 93.596</i>			<u>(194,994)</u>
<i>Total Child Care Cluster</i>			291,292
Child Support Enforcement:			
Child Support Enforcement FY12	93.563	G-89-20-1152/G-1011-11-5118	1,476,287
Child Support Enforcement FY11		G-89-20-1152/G-1011-11-5118	777,904
<i>Subtotal - CFDA 93.563</i>			<u>2,254,191</u>
Foster Care Title IV-E:			
Foster Care Title IV-E Foster Care Maintenance	93.658	G-89-20-1152/G-1011-11-5118	2,109,704
Foster Care Title IV-E Administration and Training		G-89-20-1152/G-1011-11-5118	811,284
<i>Subtotal CFDA 93.658</i>			<u>2,920,988</u>
Adoption Assistance:			
Title IV-E Administration and Training	93.659	G-89-20-1152/G-1011-11-5118	2,056,013
Non-Recurring Adoption Expense Reimbursement		G-89-20-1152/G-1011-11-5118	10,875
Title IV-E Contracts (AA)		G-89-20-1152/G-1011-11-5118	1,138
<i>Subtotal - CFDA 93.659</i>			<u>2,068,026</u>
Social Services Block Grant - Title XX	93.667	G-89-20-1152/G-1011-11-5118	1,236,014
State Children's Health Insurance Program - Title XXI FY 12	93.767	G-89-20-1152/G-1011-11-5118	10,757
<i>Medicaid Cluster:</i>			
Medicaid FY12	93.778	G-89-20-1152/G-1011-11-5118	2,336,723
Medicaid FY13		G-89-20-1152/G-1011-11-5118	480,852
<i>Total Medicaid Cluster</i>			<u>2,817,575</u>
Total Ohio Department of Job and Family Services			<u>15,395,923</u>
Total United States Department of Health and Human Services			<u>17,062,095</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Employment Service Cluster:</i>			
Employment Service/Wagner Peyser Funded Activities - One-Stop Resource Sharing	17.207	N/A	13,185
<i>Total Employment Service Cluster</i>			13,185
<i>Workforce Investment Act (WIA) Cluster:</i>			
<i>Workforce Investment Act - Adult Programs:</i>			
Workforce Investment Act - Adult FY12	17.258	N/A	87,906
Workforce Investment Act - Adult FY11		N/A	322,162
Workforce Investment Act - Adult FY10		N/A	116,699
<i>Subtotal - CFDA 17.258</i>			<u>526,767</u>
<i>Workforce Investment Act - Youth Activities:</i>			
Workforce Investment Act - Youth FY12	17.259	N/A	147,158
Workforce Investment Act - Youth FY11		N/A	80,081
Workforce Investment Act - Youth FY10		N/A	271,010
<i>Subtotal - CFDA 17.259</i>			<u>498,249</u>
ARRA - Workforce Investment Act - Dislocated Workers - NEG Ohio 21 OJT Allocation	17.260	N/A	24,329

FINANCIAL CONDITION
TRUMBULL COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
Workforce Investment Act - Dislocated Worker Formula Grant:			
Dislocated Worker Allocation FY12	17.278	N/A	215,784
Dislocated Worker Allocation FY11		N/A	505,709
Dislocated Worker Allocation FY10		N/A	340,125
Subtotal - CFDA 17.278			<u>1,061,618</u>
<i>Total WIA Cluster</i>			<u>2,110,963</u>
Total United States Department of Labor			<u>2,124,148</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction:			
Liberty Township Sidewalks	20.205	85013	6,905
2011 Bridge Load Rating Part 1		89024	8,270
2011 Bridge Load Rating Parts 2 & 3		89025	91,485
2011 Bridge Load Rating Part 4		89083	94,750
2011 Bridge Load Rating Part 5		89084	137,250
WAR16		82408	13,001
2012 Sign Upgrade		92310	49,978
Warren Sharon/Howland Wilson		79846	19,340
2010 Sign Upgrade		90514	45,111
KIN28		84476	83,250
MES#29		84457	39,232
HAR25		82407	95,328
FAR3		84460	73,965
Elm Rd/North River Rd		83600	18,270
Cort 3,Main/High		84621	18,155
Newton 17		82409	23,702
NCY1		82420	152,025
11,12,13 Crash Data Proj.		89455	10,819
Subtotal - CFDA 20.205			<u>980,836</u>
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	N/A	50,018
Subtotal - CFDA 20.513			<u>50,018</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	<u>10,435</u>
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety:			
State and Community Highway Safety FY 2012	20.600	HVEO-2012-78-00-000336-00	17,607
State and Community Highway Safety FY 2013		HVEO-2013-78-00-000336-00	2,548
Subtotal - CFDA 20.600			<u>20,155</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I			
Alcohol Impaired Driving Countermeasures Incentive Grants I FY 2012	20.601	HVEO-2012-78-00-000336-00	17,607
Alcohol Impaired Driving Countermeasures Incentive Grants I FY 2013		HVEO-2013-78-00-000336-00	2,548
Subtotal - CFDA 20.601			<u>20,155</u>
Total United States Department of Transportation			<u>1,081,599</u>
UNITED STATES ARMY CORPS OF ENGINEERS			
<i>Direct Funding:</i>			
Flood Control Projects - Section 594 Program - Little Squaw Creek II	12.106	N/A	<u>579,430</u>
Total United States Army Corps of Engineers			<u>579,430</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION			
<i>Passed through the Ohio Secretary of State Office:</i>			
Help America Vote Act Requirements Payments (Title II, 251)	90.401	N/A	<u>23,407</u>
Total United States Election Assistance Commission			<u>23,407</u>
Totals			<u>\$ 26,619,916</u>

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

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Trumbull County Planning Commission, Trumbull County Prosecutor's Office, Trumbull County Board of Developmental Disabilities, and the Trumbull County Mental Health Recovery Board to other governments or not-for-profit agencies (subrecipients). As described in Note A, 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 C - CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons 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 2012 was as follows:

Beginning loans receivable balance as of January 1, 2012:	\$646,469
Loans made	0
Loans principle repaid on loans issued prior to 2012	(31,052)
Loan principle repaid on 2012 loans issued:	<u>0</u>
Ending loans receivable balance as of December 31, 2012	\$615,417
Cash balance on hand in the revolving loan fund at December 31, 2012	\$206,981
Interest subsidies and economic development principal	82,922
Administrative costs expended during 2012	<u>(150,208)</u>
Total Value of RLF portion of CDBG 14.228 Program	\$755,112

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO FEDERAL AWARDS EXPENDITURE SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012
(Continued)**

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.

NOTE G DODD MEDICAID COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability for the 2007 Cost Report owed to the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$152,197. The cost report liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Federal Awards Expenditure Schedule since the underlying expenses occurred in prior reporting periods and the liability was invoiced.



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

Financial Condition
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 unit, each major fund, and the aggregate remaining fund information of Trumbull County, (the "County") as of and for the year ended December 31, 2012, 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 28, 2013, wherein we noted the County adopted the provisions of Governmental Accounting Standards No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, and restated the January 1, 2012 governmental activities net position. Our report refers to other auditors who audited the financial statements of Fairhaven Industries Inc., the discretely presented component unit, 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.

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 opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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

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

Compliance and Other Matters

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

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.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Financial Condition
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) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Trumbull County's major federal programs for the year ended December 31, 2012. The *Summary of Audit 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Trumbull County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

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 OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Federal Awards Expenditures Schedule Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Trumbull County (the "County") as of and for the year ended December 31, 2012, 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 28, 2013, wherein we noted the financial statements of Fairhaven Industries, Inc., the discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. The accompanying Federal Awards Expenditure Schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records 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, 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.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 23, 2013, except for the Federal Awards Expenditure Schedule which is dated June 28, 2013.

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012**

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)?	No
(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)?	No
(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 § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grants CFDA #14.228; Workforce Investment Act Cluster CFDA #17.258, #17.259, #17.260 & #17.278; Highway Planning and Construction CFDA #20.205; Temporary Assistance for Needy Families CFDA #93.558
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$798,597 Type B: > \$100,000
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

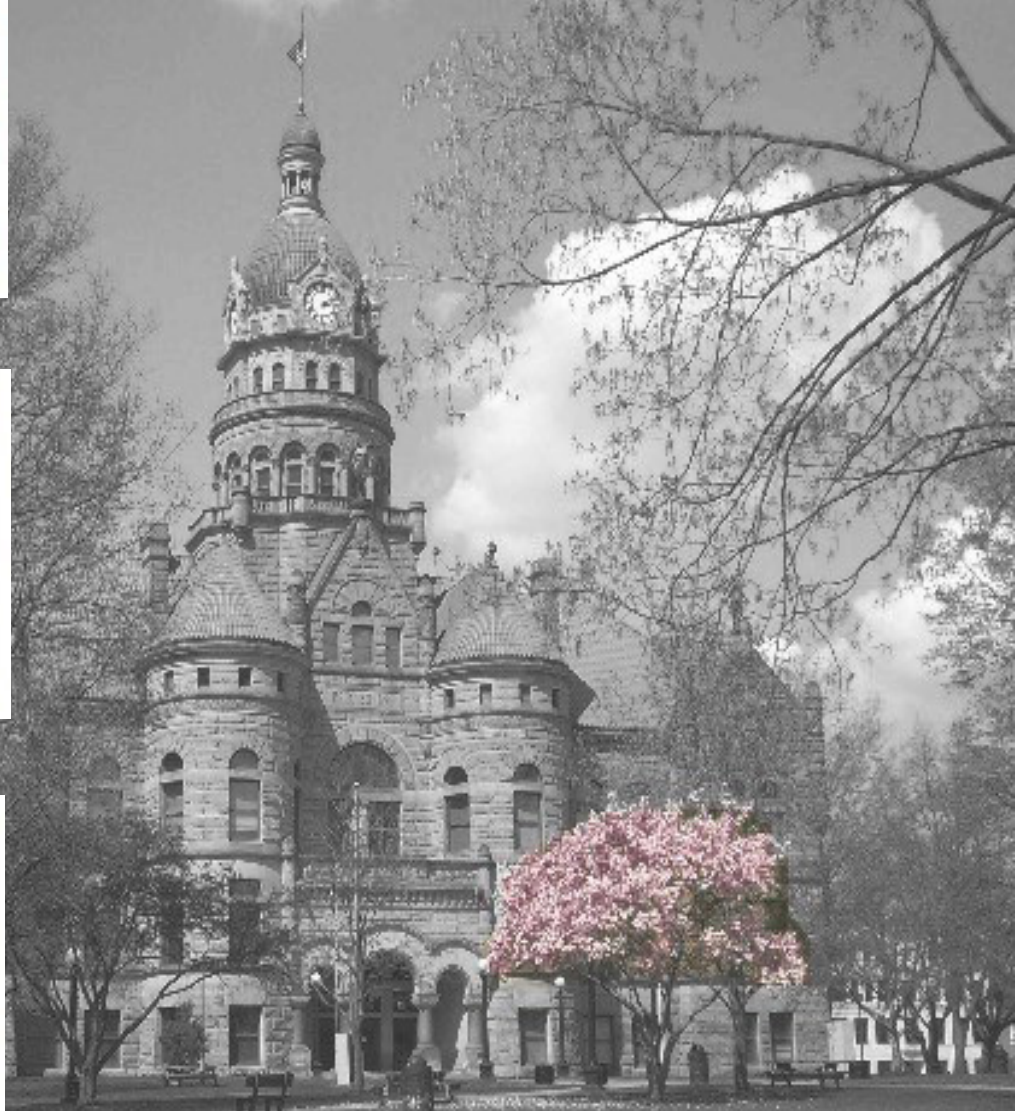
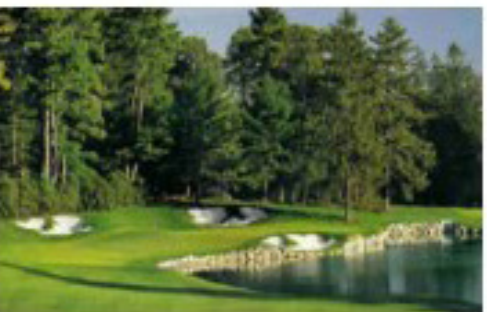
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	None
CFDA Title and Number	
Federal Agency	
Pass-Through Agency	



CAFR 2012

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012



TRUMBULL COUNTY OHIO
COUNTY AUDITOR

ADRIAN S. BIVIANO

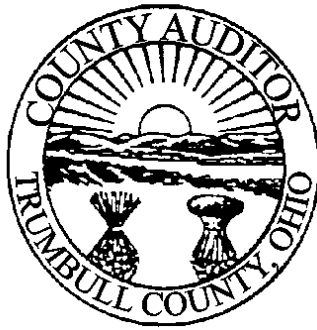
MBA, CPA, CGFM, CFE

INTRODUCTORY SECTION

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Trumbull County OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2012



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

Prepared by the Trumbull County Auditor's Office

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Trumbull County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012
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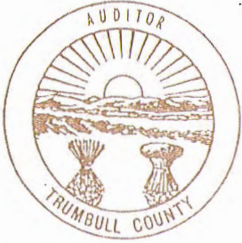
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ADRIAN S. BIVIANO, CPA
TRUMBULL COUNTY AUDITOR

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

June 28, 2013

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

The Honorable Sam C. Lamancusa
Trumbull County Treasurer

Citizens of Trumbull County:

It is my pleasure to present Trumbull County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012.

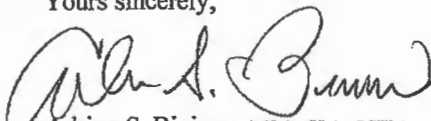
To the best of my knowledge the data presented, herein, is completely accurate in all respects and has been reported in a manner designed to provide complete disclosure of the financial position and the results of operations of the County.

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

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

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

Yours sincerely,


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

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ADRIAN S. BIVIANO, CPA
TRUMBULL COUNTY AUDITOR

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

June 28, 2013

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, 2012.

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, 2012. 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 54th largest of 264 MSA's in the United States.

The County is served by extensive and diversified transportation facilities. More than eighty motor freight carriers serve the area and 40 contract carriers maintain offices or terminals. The County is presently served by two railroad systems - Conrail and CSX. The Western Reserve Port Authority is

located within the County and commercial service is provided by Allegiant Airline. Also, Wyman's Executive Airport is located within the County. Three airports within commuting distance of the County, Cleveland Hopkins International Airport, Akron-Canton Regional Airport and Pittsburgh International Airport, provide additional air transportation services.

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

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

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

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

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

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

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

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

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

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

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

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

The Board of County Commissioners are required to adopt a final budget by the close of the fiscal year. This annual budget serves as the foundation for the Trumbull County's financial planning and control. The legal level of control has been established by the Commissioners at the object level within each department. 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. As of April 2013, there were 91,800 people employed in Trumbull County.

Trumbull County assists businesses expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County takes advantage of state and federal programs such as Ohio's Enterprise Zone program, which permits ad valorem property tax abatements for new real property, the federal Community Development Block Grant (CDBG) Program, which provides for jobs for low and moderate income persons, and Foreign Trade Zone (FTZ) status which allowed for reducing trade and tariff costs for local companies.

The County has had over 1,000 acres designated as 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.

Trumbull County has one of the largest and most successful Enterprise Zone programs in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. Over 118 Enterprise Zone agreements have been approved by 17 communities and the Trumbull County Commissioners since 1983.

The Enterprise Zone program has helped create 1,622 jobs and retain 4,668 jobs. The investment from projects participating in Trumbull County Enterprise Zone agreements was over \$1 billion. Trumbull County ranked as one of the top 10 in the State of Ohio in every enterprise zone category. Since the abolition of Ohio's personal property tax in 2005, however, this program has seen a decrease in use.

One tax abatement was issued for businesses in 2012. Ohio Star Forge received 60 percent tax abatement for 10 years to construct an addition to their facility in Champion. The new addition to their facility will cost between \$2,000,000 and \$3,500,000 with total project costs at between \$19,000,000 and \$26,000,000. The company will retain 95 existing employees and hire an additional 20 to 30 employees within three years after completion of the project.

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

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

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

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

The Reinvestment Partnership Corporation (RPC) has managed a “mini-loan“ program along with several banks to provide loans to area small- and start-up businesses in Trumbull County. This program is administered by Warren Redevelopment and Planning (WRAP). A member of the Trumbull County Planning Commission sits on the RPC board and participates in the review and approval of loans made outside the City of Warren. Additional funding for the mini-loan program is being explored.

Trumbull County has had one of the most successful revolving loan funds in Ohio, with over \$4 million loaned to local companies between 1984 and 2012, yielding 1,000 new jobs and thousands of jobs retained. Six companies are currently repaying RLF loans amounting to approximately \$1.3 million. In 2009, Berk Enterprises in Howland Township received an RLF loan, and in 2010 Flex-Strut, also in Howland Township, was assisted. Berk Enterprises’ \$120,000 RLF loan financed a building renovation and new sprinkler systems at the company’s new location on Thomas Road in Howland Township, and the company retained 48 jobs as part of that project. Old Forge Services Inc. received a \$125,000 loan from Trumbull County via a State-approved Community Development Block Grant for the purchase of land and buildings in Braceville Township. Total project cost will be over \$700,000 after rehab of the buildings is complete. Additional funding was provided by the Mahoning Valley Economic Development Corp. (MVEDC) and Farmers Bank. Once construction is complete the company will employ approximately 30 people on-site.

The production of the Chevrolet Cruze (a new model in 2010) at the General Motors Lordstown facility preserved thousands of manufacturing jobs there and created new construction and investment by GM suppliers in Trumbull County. Several parts suppliers continued to operate in Trumbull County as a result of new GM investments. In 2012, the Cruze was one of GM’s top selling models in the United States. Impressive Cruze sales and good management-labor relations at the Lordstown plant resulted in the plant being selected to make the new diesel Cruze beginning in 2013.

V&M Star LP announced in 2010 that it will build a second pipe mill at its Youngstown site, with facilities physically in Trumbull County. Construction of the \$650 million mill started in March 2010 and it will employ 350 additional full time workers. V&M will produce pipe for exploration in the Marcellus and Utica shale gas formations. Site preparation and construction has employed approximately 400 construction workers. This was the largest announced industrial expansion project in Ohio in 2010. This portion of the project was completed in 2012. V&M’s sister company, VAM USA, LLC, a manufacturer of premium pipe connections, announced in November 2011 that it will locate a 200,000 square foot finishing plant in Trumbull County at a cost of \$57 million. The new facility will create more than 100 jobs.

During 2012, TMK IPSCO created 120 jobs at its pipe-threading mill in Brookfield Township, and Valley Electrical Consolidated (VEC) expanded its Liberty Township operations related to the oil and gas construction, adding 225 jobs.

JMC Steel Group’s Wheatland Tube operation in Howland Township is investing \$11.4 million to increase its steel tubular products production capacity and will create 20 jobs.

The Brookings Institution’s Metropolitan Policy Forum released a survey showing that the Youngstown/Warren metro area ranked third among the 100 largest U.S. metro areas for percentage

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

Income

According to the U.S. Census, the State median household income for Trumbull County during 2007-2011 was estimated to be \$42,411, compared to the State median income of \$48,071.

Housing

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

	2007-2011 Median Value of Owner-Occupied Homes	% Constructed Prior to 1940	2000	Number of Housing Units 2010-2011	Change
City of Warren	\$69,400	27%	21,279	20,384	-4.20%
County	\$100,500	20%	95,117	95,821	.74%
State	\$135,600	22%	4,783,051	5,133,446	7.33%
United States (2000)	\$185,400	14.4%	115,904,641	130,599,000	12.68%

Sanitary Engineer - Water and Sewer

The County, through the Sanitary Engineer's Department, is in the process of making various capital improvements which will be funded by various sources, including special assessments, through the enterprise funds. Some sewer projects that were in process include the Little Squaw Creek Interceptor (Phase II, III, and IV) projects, the Kermont Heights project, the Kinsman (Phase II) project, the Overland Ave. and Elm Road project, and the Champion Ave. East project.

Long-term financial planning

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

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

Relevant Financial Policies

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

Acknowledgments

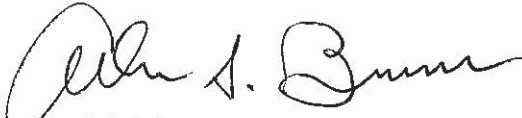
The publication of this CAFR represents an important achievement in the ability of Trumbull County to provide significantly enhanced financial information and accountability to the citizens of Trumbull County, its elected officials, County management and investors. This report continues the aggressive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

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

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

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

Sincerely,



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

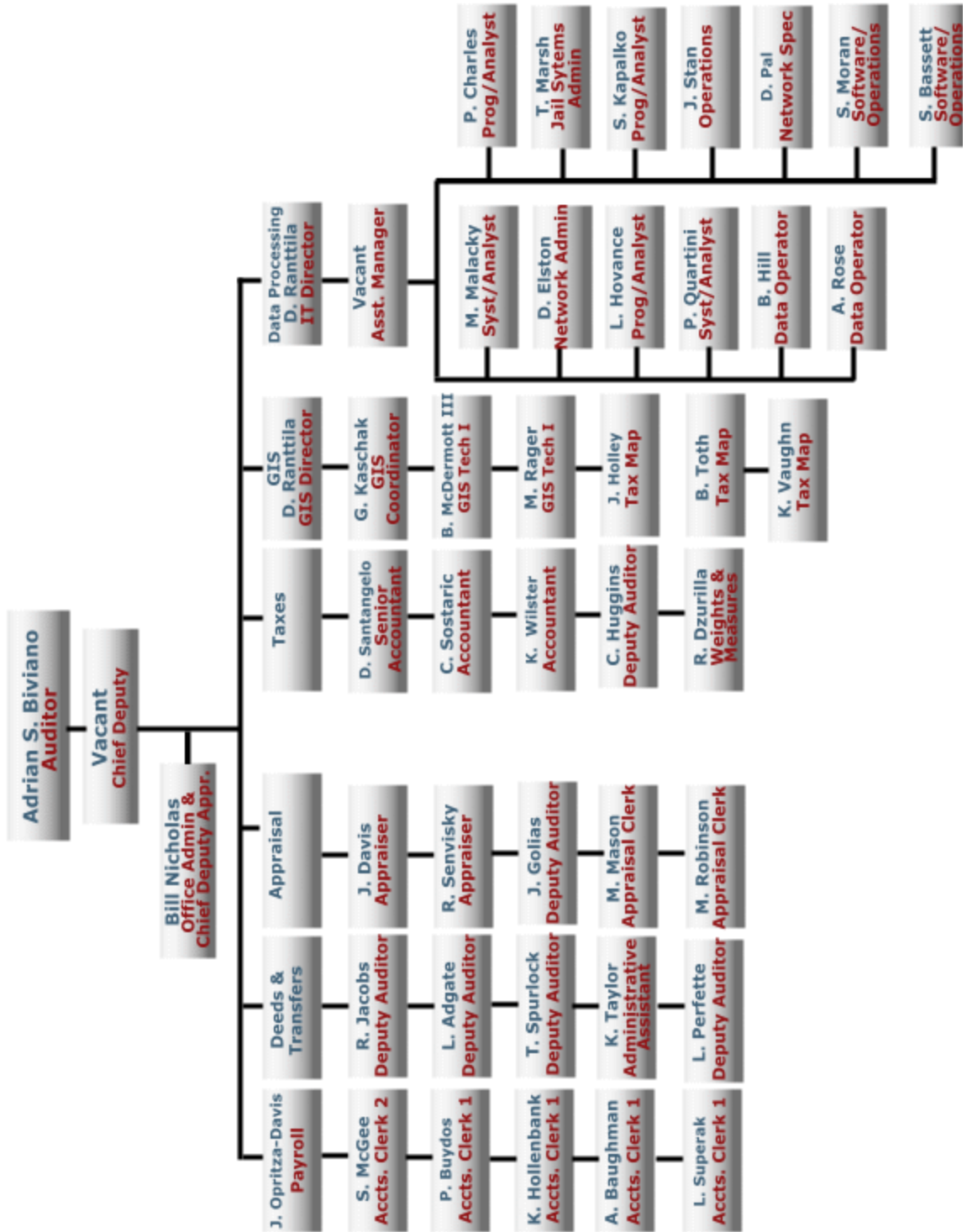
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Trumbull County, OHIO

**ELECTED OFFICIALS
DECEMBER 31, 2012**

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

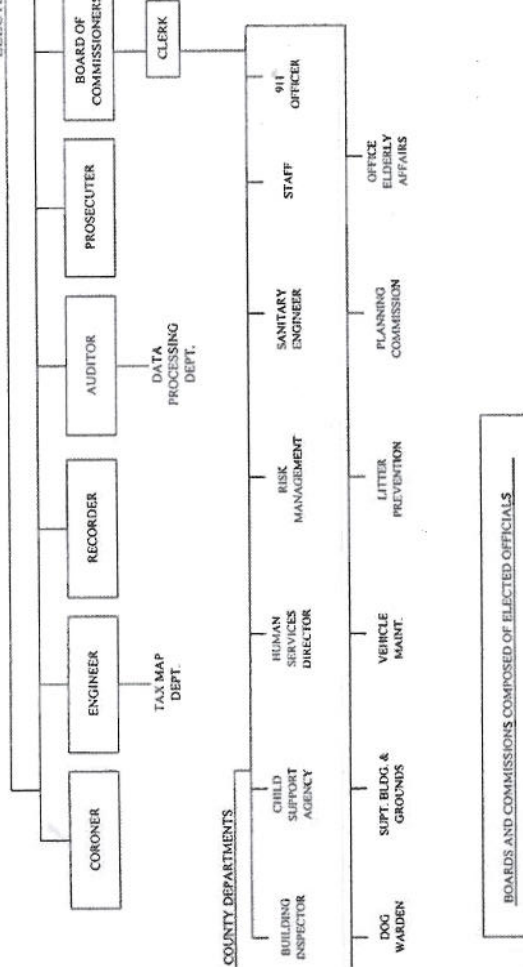
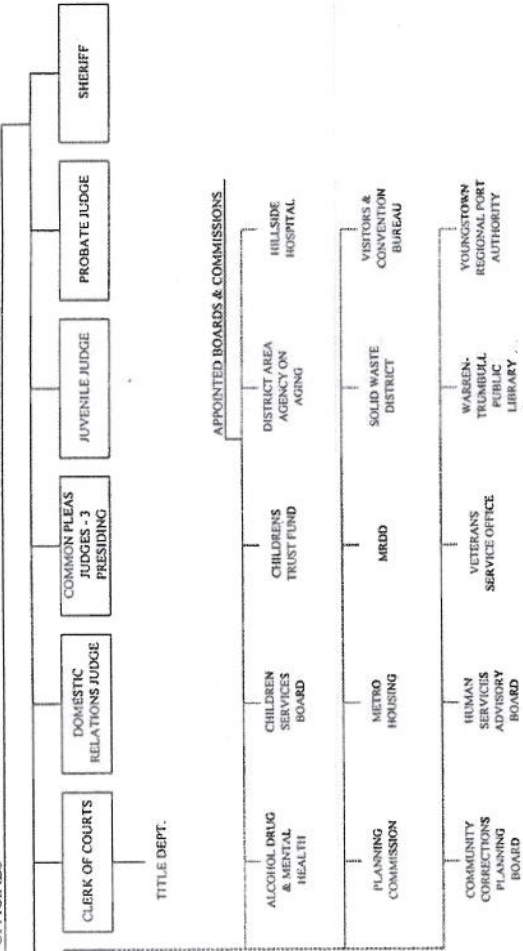
TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATION CHART



TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF TRUMBULL COUNTY

ELECTED OFFICIALS



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS

<p>BUDGET COMMISSION Auditor Prosecutor Treasurer</p> <p>DATA PROCESSING BOARD Auditor (Adm.) Clerk of Courts Commissioner Recorder Treasurer Board of Elections (2)</p>	<p>RECORDS COMMISSION Recorder Auditor Clerk of Courts Commissioner Prosecutor</p> <p>MICROFILMING BOARD Recorder (Adm.) Auditor Clerk of Courts Commissioner Treasurer</p>	<p>BOARD OF TAX REVISION Auditor Commissioner Treasurer</p>
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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, 2011

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



Christopher P. Moynell

President

Jeffrey R. Emer

Executive Director

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Financial Condition
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 unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the "County"), as of and for the year ended December 31, 2012, 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 all of the assets and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Fairhaven Industries, Inc., is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the 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.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, County Board of Developmental Disabilities, Community Mental Health, and Children 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, 2012, the County adopted the provisions of Governmental Accounting Standards Board No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, and restated the January 1, 2012 governmental activities net position. 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 required budgetary comparison schedules, 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 financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We 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 this information 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 28, 2013

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Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The discussion and analysis of Trumbull County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2012 are as follows:

- During 2012, The County received over \$1 million in federal disbursements from the Ohio Department of Transportation to improve roads and bridges throughout the County.
- In order to proactively respond to the current economic situation, the County officials have worked hard to stabilize their budgets in the current economic climate. The County's unions have done their part by agreeing to wage freezes in their contracts for the operating year.
- Trumbull County is not immune to the economic conditions that have affected the United States. However, Trumbull County has been able to continue operations without a reduction of services to the citizens of the County.

Using this Comprehensive Annual Financial Report (CAFR)

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

The Statement of Net 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.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2012?" The Statement of Net Position and the Statement of Activities answer this question.

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

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

These two statements report the County's *net position* and changes in the 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 tax base, current property tax laws in Ohio restricting revenue growth 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 general government, public safety, public works, health and human services. These services are funded primarily by taxes and intergovernmental revenues including Federal and State grants and other shared revenues.

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

Reporting the County's Most Significant Funds

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

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

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

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

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

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2012 compared to 2011:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	\$156,856,516	\$151,321,911	\$18,330,414	\$14,983,862	\$175,186,930	\$166,305,773
Capital Assets, Net	104,942,251	107,534,779	79,319,834	76,924,390	184,262,085	184,459,169
<i>Total Assets</i>	<i>261,798,767</i>	<i>258,856,690</i>	<i>97,650,248</i>	<i>91,908,252</i>	<i>359,449,015</i>	<i>350,764,942</i>
Deferred Outflows of Resources						
Deferred Amount on Refunding	256,641	297,214	8,070	12,106	264,711	309,320
Liabilities						
Current Liabilities	9,707,328	6,415,699	1,516,421	1,489,794	11,223,749	7,905,493
Long-term Liabilities						
Due within one Year	2,942,362	2,770,107	713,317	666,867	3,655,679	3,436,974
Due in More than one Year	25,663,870	28,465,732	15,427,180	14,646,306	41,091,050	43,112,038
<i>Total Liabilities</i>	<i>38,313,560</i>	<i>37,651,538</i>	<i>17,656,918</i>	<i>16,802,967</i>	<i>55,970,478</i>	<i>54,454,505</i>
Deferred Inflows of Resources						
Property Taxes	\$33,317,646	\$34,269,910	\$0	\$0	\$33,317,646	\$34,269,910

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

(Table 1) (continued)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Net Position						
Net Investment in Capital Assets	\$89,628,995	\$90,796,615	\$63,318,092	\$61,616,327	\$152,947,087	\$152,412,942
Restricted for:						
Capital Projects	4,166,803	4,029,587	0	0	4,166,803	4,029,587
Debt Service	8,432,071	6,239,518	0	0	8,432,071	6,239,518
Road Repair and Improvement	7,935,301	6,126,773	0	0	7,935,301	6,126,773
County Board of						
Developmental Disabilities	25,024,440	23,304,180	0	0	25,024,440	23,304,180
Real Estate Assessment	5,210,400	6,655,112	0	0	5,210,400	6,655,112
Community Mental Health	5,326,298	6,219,724	0	0	5,326,298	6,219,724
Children Services	9,248,635	7,787,749	0	0	9,248,635	7,787,749
Youth Services	1,361,297	1,126,980	0	0	1,361,297	1,126,980
Revolving Loan Economic						
Development	1,553,215	1,668,870	0	0	1,553,215	1,668,870
Other Purposes	8,927,288	9,673,511	0	0	8,927,288	9,673,511
Unrestricted	23,609,459	23,603,837	16,683,308	13,488,958	40,292,767	37,092,795
<i>Total Net Position</i>	<u>\$190,424,202</u>	<u>\$187,232,456</u>	<u>\$80,001,400</u>	<u>\$75,105,285</u>	<u>\$270,425,602</u>	<u>\$262,337,741</u>

Overall the County had an increase in net position. The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted and Unrestricted.

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

The County's next largest portion of net position relates to restricted position. This 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.

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

In order to further understand what makes up the changes in net position for the current year, the following gives readers further details regarding the results of activities for 2012 and 2011.

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

(Table 2)
Changes in Net Position

	Governmental Activities 2012	Governmental Activities 2011	Business-Type Activities 2012	Business-Type Activities 2011	Total 2012	Total 2011
Program Revenues						
Charges for Services and Sales	\$24,995,384	\$19,063,430	\$16,832,933	\$17,254,664	\$41,828,317	\$36,318,094
Operating Grants and Contributions	65,087,372	68,500,411	0	0	65,087,372	68,500,411
Capital Grants and Contributions	0	0	3,473,655	1,007,196	3,473,655	1,007,196
<i>Total Program Revenues</i>	<u>90,082,756</u>	<u>87,563,841</u>	<u>20,306,588</u>	<u>18,261,860</u>	<u>110,389,344</u>	<u>105,825,701</u>
General Revenues						
Property Taxes	32,426,280	34,853,148	0	0	32,426,280	34,853,148
Sales Taxes	23,161,368	24,928,109	0	0	23,161,368	24,928,109
Grants and Entitlements	6,128,995	5,343,525	0	0	6,128,995	5,343,525
Interest	207,408	385,559	16,156	9,478	223,564	395,037
Gain on Sale of Capital Asset	86,135	17,240	0	42,347	86,135	59,587
Unrestricted Contributions	0	760	0	0	0	760
Miscellaneous	2,865,626	2,800,063	573,434	41,029	3,439,060	2,841,092
<i>Total General Revenues</i>	<u>64,875,812</u>	<u>68,328,404</u>	<u>589,590</u>	<u>92,854</u>	<u>65,465,402</u>	<u>68,421,258</u>
<i>Total Revenues</i>	<u>154,958,568</u>	<u>155,892,245</u>	<u>20,896,178</u>	<u>18,354,714</u>	<u>175,854,746</u>	<u>174,246,959</u>
Program Expenses						
General Government:						
Legislative and Executive	24,450,067	23,629,678	0	0	24,450,067	23,629,678
Judicial	13,216,310	12,347,696	0	0	13,216,310	12,347,696
Public Safety	19,874,880	21,557,007	0	0	19,874,880	21,557,007
Public Works	13,349,799	12,494,526	0	0	13,349,799	12,494,526
Health	39,098,357	41,550,879	0	0	39,098,357	41,550,879
Human Services	41,792,059	41,378,687	0	0	41,792,059	41,378,687
Economic Development and Assistance	76	29,713	0	0	76	29,713
Interest and Fiscal Charges	834,116	1,022,304	0	0	834,116	1,022,304
Water	0	0	4,857,115	3,536,637	4,857,115	3,536,637
Sewer	0	0	10,294,106	12,274,249	10,294,106	12,274,249
<i>Total Program Expenses</i>	<u>152,615,664</u>	<u>154,010,490</u>	<u>15,151,221</u>	<u>15,810,886</u>	<u>167,766,885</u>	<u>169,821,376</u>
<i>Increase (Decrease) in Net Assets</i>						
<i>Before Transfers</i>	2,342,904	1,881,755	5,744,957	2,543,828	8,087,861	4,425,583
Transfers	848,842	689,850	(848,842)	(689,850)	0	0
<i>Change in Net Position</i>	<u>3,191,746</u>	<u>2,571,605</u>	<u>4,896,115</u>	<u>1,853,978</u>	<u>8,087,861</u>	<u>4,425,583</u>
<i>Net Position Beginning of Year</i>	<u>187,232,456</u>	<u>184,660,851</u>	<u>75,105,285</u>	<u>73,251,307</u>	<u>262,337,741</u>	<u>257,912,158</u>
<i>Net Assets End of Year</i>	<u>\$190,424,202</u>	<u>\$187,232,456</u>	<u>\$80,001,400</u>	<u>\$75,105,285</u>	<u>\$270,425,602</u>	<u>\$262,337,741</u>

Due to a downturn in the economic conditions, the County has continued to experience a reduction in property tax collections. However, the County saw a slight increase in State and Federal government revenue for capital improvements for governmental activities.

During 2012, the County continued to see an increase in sales tax collections as the economy slowly returns from the recession.

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The County continues to closely monitor their expenses and as a result, expenses decreased from the previous year.

Financial Analysis of the Government's Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$70,410,406. \$5,405,215 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

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

The public assistance major special revenue fund saw an increase in fund balance due to a reduction in expenditures from the previous year.

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

The community mental health major special revenue fund decreased in fund balance due to the County receiving less in grant funding during the year. This fund saw a coinciding decrease in expenditures for the year.

The Children services major special revenue funds had a slight decrease in fund balance even though intergovernmental revenues increased. While revenues increased during the year, expenditures also increased.

The general obligation bond retirement debt service fund had an increase in fund balance as the County begins to see interest savings resulting from the refinancing of debt in the prior year.

Business Type Funds – The County's water and sewer operations are reported on a full accrual basis. In 2012, the net position for the water fund decreased. Although revenues increased and expenses decreased, a larger transfer was needed to make debt service payments. The sewer funds increased significantly as revenues continued to exceed expenses.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2012, the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations of the general fund. Actual revenues received were higher than final estimated revenues mainly due to increases in intergovernmental, fees, licenses and permits and charges for services. Actual expenditures were less than appropriations due mainly to management keeping costs low while still providing the services the County residents expect.

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2012 values compared to 2011.

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2012	2011	2012	2011	2012	2011
Land	\$2,625,142	\$2,625,142	\$225,766	\$225,766	\$2,850,908	\$2,850,908
Construction in Progress	2,130,312	2,136,763	5,428,546	2,299,329	7,558,858	4,436,092
Buildings and Improvements	45,591,929	46,847,642	6,798,805	7,037,664	52,390,734	53,885,306
Equipment, furniture and fixtures	3,329,046	3,301,748	200,335	170,337	3,529,381	3,472,085
Vehicles	2,552,965	2,426,751	96,451	117,715	2,649,416	2,544,466
Infrastructure	48,712,857	50,196,733	66,569,931	67,073,579	115,282,788	117,270,312
Total Capital Assets	\$104,942,251	\$107,534,779	\$79,319,834	\$76,924,390	\$184,262,085	\$184,459,169

During 2012, the County finished several projects including work on Phase I of the Little Squaw Creek Interceptor project, Arms Drive sewer project and the Springwood Trace sewer project. The County also continued extensive work to continuously upgrade their water and sewer infrastructure with Little Squaw Creek Pump Station, Overland and Elm Road improvements and Kinsman Phase II sewer improvements. Information relative to capital assets is identified in Note 12 of the basic financial statements.

Debt

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

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$15,816,314	\$17,253,562	\$646,872	\$845,840	\$16,463,186	\$18,099,402
Revenue Bonds	2,955,000	3,355,000	3,141,400	3,185,500	6,096,400	6,540,500
Special Assessment Bonds	1,126,238	1,426,738	0	0	1,126,238	1,426,738
Notes	0	0	1,478,000	1,100,000	1,478,000	1,100,000
OPWC Loans	1,540,117	1,658,804	1,788,188	1,924,946	3,328,305	3,583,750
OWDA Loans	0	0	8,672,854	7,899,695	8,672,854	7,899,695
Capital Leases	101,266	75,278	36,861	0	138,127	75,278
Compensated Absences	5,610,345	5,482,173	376,322	357,192	5,986,667	5,839,365
Claims Payable	1,456,952	1,984,284	0	0	1,456,952	1,984,284
Total	\$28,606,232	\$31,235,839	\$16,140,497	\$15,313,173	\$44,746,729	\$46,549,012

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

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

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

The County maintains an Aa3 credit rating from Moody's Investors Service, Inc.

The County continues to monitor its outstanding debt. Information relative to notes and long-term debt is identified in Note 20 of the basic financial statements.

Contacting the County's Financial Management

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

Trumbull County, Ohio
Statement of Net Position
December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$85,690,121	\$14,206,128	\$99,896,249	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	555,592	0	555,592	237,701
With Fiscal Agents	48,024	0	48,024	0
Investments in Segregated Accounts	0	0	0	190,474
Materials and Supplies Inventory	565,482	18,543	584,025	0
Accrued Interest Receivable	15,700	0	15,700	0
Accounts Receivable	817,846	3,343,062	4,160,908	69,690
Internal Balances	(759,419)	759,419	0	0
Intergovernmental Receivable	12,513,567	0	12,513,567	0
Prepaid Items	400,965	3,262	404,227	0
Permissive Sales Taxes Receivable	6,036,897	0	6,036,897	0
Property Taxes Receivable	41,970,051	0	41,970,051	0
Special Assessments Receivable	7,655,456	0	7,655,456	0
Loans Receivable	1,346,234	0	1,346,234	0
Nondepreciable Capital Assets	4,755,454	5,654,312	10,409,766	1,000
Depreciable Capital Assets, Net	100,186,797	73,665,522	173,852,319	30,657
<i>Total Assets</i>	<u>261,798,767</u>	<u>97,650,248</u>	<u>359,449,015</u>	<u>529,522</u>
Deferred Outflows of Resources				
Deferred Amount on Refunding	256,641	8,070	264,711	0
Liabilities				
Accounts Payable	2,483,784	218,706	2,702,490	533
Accrued Wages	2,193,678	90,822	2,284,500	18,769
Contracts Payable	457,369	108,846	566,215	0
Intergovernmental Payable	2,181,959	426,389	2,608,348	0
Matured Compensated Absences Payable	343,759	16,990	360,749	0
Accrued Interest Payable	77,222	94,668	171,890	0
Claims Payable	1,969,557	0	1,969,557	0
Notes Payable	0	560,000	560,000	0
Long-Term Liabilities:				
Due Within One Year	2,942,362	713,317	3,655,679	0
Due In More Than One Year	25,663,870	15,427,180	41,091,050	0
<i>Total Liabilities</i>	<u>38,313,560</u>	<u>17,656,918</u>	<u>55,970,478</u>	<u>19,302</u>
Deferred Inflows of Resources				
Property Taxes	33,317,646	0	33,317,646	0
Net Position				
Net Investment in Capital Assets	89,628,995	63,318,092	152,947,087	31,657
Restricted for:				
Capital Projects	4,166,803	0	4,166,803	0
Debt Service	8,432,071	0	8,432,071	0
Road Repair and Improvement	7,935,301	0	7,935,301	0
County Board of Developmental Disabilities	25,024,440	0	25,024,440	0
Real Estate Assessment	5,210,400	0	5,210,400	0
Community Mental Health	5,326,298	0	5,326,298	0
Children Services	9,248,635	0	9,248,635	0
Youth Services	1,361,297	0	1,361,297	0
Revolving Loan Economic Development	1,553,215	0	1,553,215	0
Other Purposes	8,927,288	0	8,927,288	0
Unrestricted	23,609,459	16,683,308	40,292,767	478,563
<i>Total Net Position</i>	<u>\$190,424,202</u>	<u>\$80,001,400</u>	<u>\$270,425,602</u>	<u>\$510,220</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

	Program Revenues			
	Expenses	Charges for Services, Sales, and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$24,450,067	\$9,222,116	\$2,586,234	\$0
Judicial	13,216,310	5,142,250	638,051	0
Public Safety	19,874,880	4,826,024	2,156,122	0
Public Works	13,349,799	279,090	13,138,047	0
Health	39,098,357	460,147	10,511,383	0
Human Services	41,792,059	5,065,757	36,023,897	0
Economic Development and Assistance	76	0	33,638	0
Interest and Fiscal Charges	834,116	0	0	0
<i>Total Governmental Activities</i>	<u>152,615,664</u>	<u>24,995,384</u>	<u>65,087,372</u>	<u>0</u>
Business-Type Activities:				
Water	4,857,115	5,666,550	0	57,959
Sewer	10,294,106	11,166,383	0	3,415,696
<i>Total Business-Type Activities</i>	<u>15,151,221</u>	<u>16,832,933</u>	<u>0</u>	<u>3,473,655</u>
<i>Total - Primary Government</i>	<u>\$167,766,885</u>	<u>\$41,828,317</u>	<u>\$65,087,372</u>	<u>\$3,473,655</u>
Component Unit				
Fairhaven Sheltered Workshop, Inc.	<u>\$3,253,541</u>	<u>\$477,598</u>	<u>\$2,798,734</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- General Purposes
- County Board of Developmental Disabilities
- Community Mental Health
- Children Services
- Senior Citizens Levy

Permissive Sales Tax Levied for:

- General Purposes
- Bond Retirement

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

- Restated (See Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
(\$12,641,717)	\$0	(\$12,641,717)	\$0
(7,436,009)	0	(7,436,009)	0
(12,892,734)	0	(12,892,734)	0
67,338	0	67,338	0
(28,126,827)	0	(28,126,827)	0
(702,405)	0	(702,405)	0
33,562	0	33,562	0
(834,116)	0	(834,116)	0
(62,532,908)	0	(62,532,908)	0
0	867,394	867,394	0
0	4,287,973	4,287,973	0
0	5,155,367	5,155,367	0
(62,532,908)	5,155,367	(57,377,541)	0
0	0	0	22,791
5,687,120	0	5,687,120	0
14,480,496	0	14,480,496	0
2,541,720	0	2,541,720	0
7,811,992	0	7,811,992	0
1,904,952	0	1,904,952	0
21,534,552	0	21,534,552	0
1,626,816	0	1,626,816	0
6,128,995	0	6,128,995	0
86,135	0	86,135	0
207,408	16,156	223,564	2,375
2,865,626	573,434	3,439,060	0
64,875,812	589,590	65,465,402	2,375
848,842	(848,842)	0	0
65,724,654	(259,252)	65,465,402	2,375
3,191,746	4,896,115	8,087,861	25,166
187,232,456	75,105,285	262,337,741	485,054
\$190,424,202	\$80,001,400	\$270,425,602	\$510,220

Trumbull County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2012*

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
Assets						
Equity in Pooled Cash and Cash Equivalents	\$6,568,312	\$708,939	\$21,881,249	\$4,322,234	\$6,598,161	\$1,592,952
Cash and Cash Equivalents:						
In Segregated Accounts	456,987	0	0	0	87,993	0
With Fiscal Agents	0	0	0	0	0	48,024
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	569,820	0	0	0	0	0
Materials and Supplies Inventory	79,715	0	3,172	0	11,487	0
Accrued Interest Receivable	15,700	0	0	0	0	0
Accounts Receivable	328,758	392	5,092	0	0	0
Interfund Receivable	170,055	61,888	0	0	0	0
Intergovernmental Receivable	3,150,670	0	1,468,725	565,162	2,277,974	0
Prepaid Items	275,226	2,296	56,692	7,989	26,993	0
Permissive Sales Taxes Receivable	5,644,702	0	0	0	0	392,195
Property Taxes Receivable	6,068,511	0	19,698,422	3,356,397	10,366,405	0
Special Assessments Receivable	0	0	0	0	0	7,655,456
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$23,328,456</u>	<u>\$773,515</u>	<u>\$43,113,352</u>	<u>\$8,251,782</u>	<u>\$19,369,013</u>	<u>\$9,688,627</u>
Liabilities						
Accounts Payable	\$299,074	\$138,373	\$470,658	\$208,956	\$272,669	\$0
Accrued Wages	743,706	189,764	558,213	11,506	355,884	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	297,817	65,483	204,325	3,713	118,578	0
Matured Compensated Absences Payable	188,477	10,029	87,834	0	6,978	0
Interfund Payable	461,454	216,493	237,110	11,194	152,171	0
<i>Total Liabilities</i>	<u>1,990,528</u>	<u>620,142</u>	<u>1,558,140</u>	<u>235,369</u>	<u>906,280</u>	<u>0</u>
Deferred Inflows of Resources						
Property Taxes	4,754,101	0	15,628,952	2,647,357	8,338,701	0
Unavailable Revenue	7,573,446	0	5,322,017	1,171,527	3,615,335	7,930,014
<i>Total Deferred Inflows of Resources</i>	<u>12,327,547</u>	<u>0</u>	<u>20,950,969</u>	<u>3,818,884</u>	<u>11,954,036</u>	<u>7,930,014</u>
Fund Balances						
Nonspendable	924,761	2,296	59,864	7,989	38,480	0
Restricted	0	151,077	20,544,379	4,189,540	6,470,217	1,758,613
Committed	0	0	0	0	0	0
Assigned	2,490,087	0	0	0	0	0
Unassigned (Deficit)	5,595,533	0	0	0	0	0
<i>Total Fund Balances</i>	<u>9,010,381</u>	<u>153,373</u>	<u>20,604,243</u>	<u>4,197,529</u>	<u>6,508,697</u>	<u>1,758,613</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$23,328,456</u>	<u>\$773,515</u>	<u>\$43,113,352</u>	<u>\$8,251,782</u>	<u>\$19,369,013</u>	<u>\$9,688,627</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2012*

Other Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$70,410,406
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$27,007,723	\$68,679,570	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	104,942,251
10,612	555,592	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
0	48,024	Intergovernmental	9,391,613
0	569,820	Special Assessments	7,655,456
471,108	565,482	Sales Taxes	4,226,159
0	15,700	Delinquent Property Taxes	8,652,405
482,891	817,133	Total	29,925,633
66,937	298,880	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net position.	
5,051,036	12,513,567	Net Position	12,907,562
31,769	400,965	Compensated Absences	28,728
0	6,036,897	Claims Payable	1,456,952
2,480,316	41,970,051	Internal Balances	(820,517)
0	7,655,456	Total	13,572,725
1,346,234	1,346,234	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(77,222)
\$36,948,626	\$141,473,371	Deferred Outflows of Resources represent deferred amount on refundings which are not reported in funds.	256,641
\$1,090,955	\$2,480,685	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
327,760	2,186,833	General Obligation Bonds	(15,816,314)
457,369	457,369	Special Assessment Bonds	(1,126,238)
149,495	839,411	Revenue Bonds Payable	(2,955,000)
50,441	343,759	OPWC Loans	(1,540,117)
433,207	1,511,629	Claims Payable	(1,456,952)
2,509,227	7,819,686	Capital Leases Payable	(101,266)
1,948,535	33,317,646	Compensated Absences	(5,610,345)
4,313,294	29,925,633	Total	(28,606,232)
6,261,829	63,243,279	<i>Net Position of Governmental Activities</i>	\$190,424,202
502,877	1,536,267		
24,720,530	57,834,356		
3,144,481	3,144,481		
0	2,490,087		
(190,318)	5,405,215		
28,177,570	70,410,406		
\$36,948,626	\$141,473,371		

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
Revenues						
Property Taxes	\$5,868,810	\$0	\$14,910,093	\$2,601,390	\$7,424,840	\$0
Permissive Sales Tax	21,614,316	0	0	0	0	1,585,567
Intergovernmental	5,624,716	11,940,188	10,513,578	10,090,099	8,426,679	0
Interest	155,987	0	0	0	0	717
Fees, Licenses and Permits	3,985,995	0	0	0	0	0
Fines and Forfeitures	2,347,179	0	0	0	0	0
Rentals and Royalties	612,477	0	0	367	0	0
Charges for Services	4,039,991	2,595,200	409,790	0	318,744	0
Contributions and Donations	0	0	0	6,750	0	0
Special Assessments	0	0	0	0	0	619,015
Other	410,082	208,382	1,280,120	130,129	137,638	0
<i>Total Revenues</i>	<u>44,659,553</u>	<u>14,743,770</u>	<u>27,113,581</u>	<u>12,828,735</u>	<u>16,307,901</u>	<u>2,205,299</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	16,087,485	0	0	0	0	15
Judicial	11,531,611	0	0	0	0	0
Public Safety	13,970,394	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	60,000	0	25,028,611	13,376,130	0	0
Human Services	993,369	14,982,465	0	0	16,327,325	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	31,830	0	0	680	5,502	2,107,261
Interest and Fiscal Charges	1,873	0	0	16	104	813,754
<i>Total Expenditures</i>	<u>42,676,562</u>	<u>14,982,465</u>	<u>25,028,611</u>	<u>13,376,826</u>	<u>16,332,931</u>	<u>2,921,030</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,982,991</u>	<u>(238,695)</u>	<u>2,084,970</u>	<u>(548,091)</u>	<u>(25,030)</u>	<u>(715,731)</u>
Other Financing Sources (Uses)						
Inception of Capital Lease	10,500	0	0	16,500	37,000	0
Sale of Capital Assets	54,421	0	0	0	0	0
Transfers In	49,300	769,698	0	0	0	998,169
Transfers Out	(2,441,365)	0	0	0	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,327,144)</u>	<u>769,698</u>	<u>0</u>	<u>16,500</u>	<u>(63,000)</u>	<u>998,169</u>
<i>Net Change in Fund Balances</i>	<u>(344,153)</u>	<u>531,003</u>	<u>2,084,970</u>	<u>(531,591)</u>	<u>(88,030)</u>	<u>282,438</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>9,354,534</u>	<u>(377,630)</u>	<u>18,519,273</u>	<u>4,729,120</u>	<u>6,596,727</u>	<u>1,476,175</u>
<i>Fund Balances End of Year</i>	<u><u>\$9,010,381</u></u>	<u><u>\$153,373</u></u>	<u><u>\$20,604,243</u></u>	<u><u>\$4,197,529</u></u>	<u><u>\$6,508,697</u></u>	<u><u>\$1,758,613</u></u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2012*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$837,936
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	
\$1,949,706	\$32,754,839	Capital Outlay	4,784,747
0	23,199,883	Depreciation	<u>(7,122,607)</u>
22,677,397	69,272,657		
17,484	174,188	Total	(2,337,860)
1,488,198	5,474,193	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(254,668)
796,930	3,144,109		
1,785	614,629		
6,188,611	13,552,336	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
8,812	15,562	Intergovernmental	1,928,148
0	619,015	Special Assessments	1,640,005
699,275	2,865,626	Sales Tax	(87,418)
		Delinquent Property Taxes	<u>(328,559)</u>
<u>33,828,198</u>	<u>151,687,037</u>	Total	3,152,176
		Repayment of bond, notes and capital lease is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,263,960
6,563,217	22,650,717	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
1,408,357	12,939,968	Accrued Interest on Bonds	(8,283)
5,330,952	19,301,346	Amortization of Bond Premium	30,487
12,630,966	12,630,966	Amortization of Accounting Loss	<u>(40,573)</u>
97,678	38,562,419	Total	(18,369)
9,037,504	41,340,663	Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	(128,172)
76	76	Inception of capital leases in the governmental funds increase long-term liabilities on the statement of net position.	(64,000)
1,342,216	1,342,216	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
118,687	2,263,960	Change in Net Position	(276,656)
0	815,747	Compensated Absences	(2,641)
<u>36,529,653</u>	<u>151,848,078</u>	Internal Balances	<u>20,040</u>
		Total	(259,257)
(2,701,455)	(161,041)	<i>Change in Net Position of Governmental Activities</i>	<u><u>\$3,191,746</u></u>
0	64,000		
31,714	86,135		
2,000,117	3,817,284		
(427,077)	(2,968,442)		
<u>1,604,754</u>	<u>998,977</u>		
(1,096,701)	837,936		
<u>29,274,271</u>	<u>69,572,470</u>		
<u>\$28,177,570</u>	<u>\$70,410,406</u>		

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$5,554,395	\$5,554,395	\$5,868,810	\$314,415
Permissive Sales Tax	22,668,173	22,668,173	22,668,173	0
Intergovernmental	4,959,851	5,372,987	5,595,855	222,868
Interest	255,525	255,525	213,985	(41,540)
Fees, Licenses and Permits	3,710,930	3,710,930	4,028,419	317,489
Fines and Forfeitures	278,000	278,000	395,536	117,536
Rentals and Royalties	612,000	612,000	612,562	562
Charges for Services	3,511,788	3,582,512	3,952,616	370,104
Contributions and Donations	1,000	1,000	0	(1,000)
Other	137,400	305,228	324,559	19,331
<i>Total Revenues</i>	<u>41,689,062</u>	<u>42,340,750</u>	<u>43,660,515</u>	<u>1,319,765</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,510,831	16,886,501	16,240,177	646,324
Judicial	11,127,711	11,496,717	11,419,580	77,137
Public Safety	11,522,186	12,497,894	12,403,705	94,189
Human Services	1,232,690	1,238,637	1,000,360	238,277
<i>Total Expenditures</i>	<u>41,393,418</u>	<u>42,119,749</u>	<u>41,063,822</u>	<u>1,055,927</u>
<i>Excess of Revenues Over Expenditures</i>	<u>295,644</u>	<u>221,001</u>	<u>2,596,693</u>	<u>2,375,692</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,200	1,200	54,421	53,221
Transfers In	0	0	49,300	49,300
Transfers Out	(2,628,617)	(2,441,365)	(2,441,365)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,627,417)</u>	<u>(2,440,165)</u>	<u>(2,337,644)</u>	<u>102,521</u>
<i>Net Change in Fund Balance</i>	<u>(2,331,773)</u>	<u>(2,219,164)</u>	<u>259,049</u>	<u>2,478,213</u>
<i>Fund Balance Beginning of Year</i>	2,028,992	2,028,992	2,028,992	0
Prior Year Encumbrances Appropriated	633,537	633,537	633,537	0
<i>Fund Balances End of Year</i>	<u>\$330,756</u>	<u>\$443,365</u>	<u>\$2,921,578</u>	<u>\$2,478,213</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$12,530,000	\$12,530,000	\$11,940,188	(\$589,812)
Charges for Services	3,533,790	3,533,790	2,604,986	(928,804)
Other	202,000	202,000	208,382	6,382
<i>Total Revenues</i>	16,265,790	16,265,790	14,753,556	(1,512,234)
Expenditures				
Current:				
Human Services	17,257,678	17,184,167	15,550,544	1,633,623
<i>Excess of Revenues Under Expenditures</i>	(991,888)	(918,377)	(796,988)	121,389
Other Financing Sources				
Transfers In	769,698	769,698	769,698	0
<i>Net Change in Fund Balance</i>	(222,190)	(148,679)	(27,290)	121,389
<i>Fund Balance Beginning of Year</i>	61,139	61,139	61,139	0
Prior Year Encumbrances Appropriated	236,242	236,242	236,242	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$75,191</u>	<u>\$148,702</u>	<u>\$270,091</u>	<u>\$121,389</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$14,956,728	\$14,956,728	\$14,910,093	(\$46,635)
Intergovernmental	9,530,236	9,530,236	10,534,028	1,003,792
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	27,000	27,000	409,112	382,112
Other	1,302,000	1,302,000	1,280,120	(21,880)
<i>Total Revenues</i>	25,816,964	25,816,964	27,133,353	1,316,389
Expenditures				
Current:				
Health	28,650,234	28,574,339	25,954,430	2,619,909
<i>Net Change in Fund Balance</i>	(2,833,270)	(2,757,375)	1,178,923	3,936,298
<i>Fund Balance Beginning of Year</i>	18,422,333	18,422,333	18,422,333	0
Prior Year Encumbrances Appropriated	898,505	898,505	898,505	0
<i>Fund Balance End of Year</i>	<u>\$16,487,568</u>	<u>\$16,563,463</u>	<u>\$20,499,761</u>	<u>\$3,936,298</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,604,917	\$2,604,917	\$2,601,390	(\$3,527)
Intergovernmental	9,475,042	9,779,809	10,440,160	660,351
Rentals and Royalties	500	500	367	(133)
Contributions and Donations	0	0	14,350	14,350
Other	34,415	34,415	128,633	94,218
<i>Total Revenues</i>	12,114,874	12,419,641	13,184,900	765,259
Expenditures				
Current:				
Health	12,437,596	13,979,318	13,473,586	505,732
<i>Net Change in Fund Balance</i>	(322,722)	(1,559,677)	(288,686)	1,270,991
<i>Fund Balance Beginning of Year</i>	3,875,141	3,875,141	3,875,141	0
Prior Year Encumbrances Appropriated	334,619	334,619	334,619	0
<i>Fund Balance End of Year</i>	<u>\$3,887,038</u>	<u>\$2,650,083</u>	<u>\$3,921,074</u>	<u>\$1,270,991</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,733,395	\$7,733,395	\$7,424,840	(\$308,555)
Intergovernmental	8,407,806	8,407,806	7,749,937	(657,869)
Charges for Services	369,009	369,009	321,509	(47,500)
Other	250,960	251,160	137,638	(113,522)
<i>Total Revenues</i>	16,761,170	16,761,370	15,633,924	(1,127,446)
Expenditures				
Current:				
Human Services	17,609,303	17,896,808	16,749,364	1,147,444
<i>Excess of Revenues Under Expenditures</i>	(848,133)	(1,135,438)	(1,115,440)	19,998
Other Financing Uses				
Transfers Out	(640,000)	(120,000)	(100,000)	20,000
<i>Net Change in Fund Balance</i>	(1,488,133)	(1,255,438)	(1,215,440)	39,998
<i>Fund Balance Beginning of Year</i>	6,625,464	6,625,464	6,625,464	0
Prior Year Encumbrances Appropriated	540,082	540,082	540,082	0
<i>Fund Balance End of Year</i>	\$5,677,413	\$5,910,108	\$5,950,106	\$39,998

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,406,167	\$11,799,961	\$14,206,128	\$16,440,731
Materials and Supplies Inventory	2,596	15,947	18,543	0
Receivables:				
Accounts	813,187	2,529,875	3,343,062	713
Intergovernmental	0	0	0	0
Prepaid Items	615	2,647	3,262	0
Interfund Receivable	115	49,336	49,451	1,275,496
<i>Total Current Assets</i>	<u>3,222,680</u>	<u>14,397,766</u>	<u>17,620,446</u>	<u>17,716,940</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Nondepreciable Capital Assets	112,738	5,541,574	5,654,312	0
Depreciable Capital Assets, Net	19,880,628	53,784,894	73,665,522	0
<i>Total Noncurrent Assets</i>	<u>19,993,366</u>	<u>59,326,468</u>	<u>79,319,834</u>	<u>0</u>
<i>Total Assets</i>	<u>23,216,046</u>	<u>73,724,234</u>	<u>96,940,280</u>	<u>17,716,940</u>
Deferred Outflows of Resources				
Deferred Amount on Refunding	\$2,327	\$5,743	\$8,070	\$0

(continued)

Trumbull County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$48,373	\$170,333	\$218,706	\$3,099
Accrued Wages	12,715	78,107	90,822	6,845
Contracts Payable	0	108,846	108,846	0
Intergovernmental Payable	123,770	302,619	426,389	1,342,548
Interfund Payable	57,298	53,251	110,549	1,649
Matured Compensated Absences Payable	0	16,990	16,990	0
Compensated Absences Payable	0	11,327	11,327	0
Accrued Interest Payable	5,919	88,749	94,668	0
General Obligation Bonds Payable	19,373	176,330	195,703	0
Revenue Bonds Payable	0	45,900	45,900	0
OPWC Loans Payable	106,065	33,641	139,706	0
OWDA Loans Payable	23,869	288,105	311,974	0
Capital Leases Payable	0	8,707	8,707	0
Notes Payable	325,000	235,000	560,000	0
Claims Payable	0	0	0	2,373,491
<i>Total Current Liabilities</i>	<u>722,382</u>	<u>1,617,905</u>	<u>2,340,287</u>	<u>3,727,632</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	52,684	312,311	364,995	28,728
General Obligation Bonds Payable	20,184	430,985	451,169	0
Revenue Bonds Payable	0	3,095,500	3,095,500	0
OPWC Loans Payable	1,339,001	309,481	1,648,482	0
OWDA Loans Payable	556,831	7,804,049	8,360,880	0
Capital Leases Payable	0	28,154	28,154	0
Notes Payable	0	1,478,000	1,478,000	0
Claims Payable	0	0	0	1,053,018
<i>Total Long-Term Liabilities</i>	<u>1,968,700</u>	<u>13,458,480</u>	<u>15,427,180</u>	<u>1,081,746</u>
<i>Total Liabilities</i>	<u>2,691,082</u>	<u>15,076,385</u>	<u>17,767,467</u>	<u>4,809,378</u>
Net Position				
Net Investment in Capital Assets	17,909,848	45,408,244	63,318,092	0
Unrestricted	2,617,443	13,245,348	15,862,791	12,907,562
<i>Total Net Position</i>	<u>\$20,527,291</u>	<u>\$58,653,592</u>	79,180,883	<u>\$12,907,562</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:			<u>820,517</u>	
Net position of business-type activities			<u>\$80,001,400</u>	

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$5,650,614	\$10,197,811	\$15,848,425	\$13,388,526
Special Assessments	15,936	968,572	984,508	0
Other	136,639	436,795	573,434	0
<i>Total Operating Revenues</i>	<u>5,803,189</u>	<u>11,603,178</u>	<u>17,406,367</u>	<u>13,388,526</u>
Operating Expenses				
Personal Services	630,573	3,890,524	4,521,097	320,398
Materials and Supplies	237,712	606,610	844,322	448,529
Contractual Services	2,981,262	2,881,871	5,863,133	590,384
Depreciation	815,914	2,021,390	2,837,304	0
Change in Workers' Compensation Estimate	0	0	0	78,590
Claims	0	0	0	12,260,501
Other	141,941	540,206	682,147	0
<i>Total Operating Expenses</i>	<u>4,807,402</u>	<u>9,940,601</u>	<u>14,748,003</u>	<u>13,698,402</u>
<i>Operating Income (Loss)</i>	<u>995,787</u>	<u>1,662,577</u>	<u>2,658,364</u>	<u>(309,876)</u>
Non-Operating Revenues (Expenses)				
Interest	1,789	14,367	16,156	33,220
Interest and Fiscal Charges	(35,278)	(347,900)	(383,178)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(33,489)</u>	<u>(333,533)</u>	<u>(367,022)</u>	<u>33,220</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>				
	962,298	1,329,044	2,291,342	(276,656)
Capital Contributions	57,959	3,415,696	3,473,655	0
Transfers In	486,519	1,550,030	2,036,549	0
Transfers Out	(2,094,798)	(790,593)	(2,885,391)	0
<i>Change in Net Position</i>	(588,022)	5,504,177	4,916,155	(276,656)
<i>Net Position Beginning of Year</i>	<u>21,115,313</u>	<u>53,149,415</u>		<u>13,184,218</u>
<i>Net Position End of Year</i>	<u>\$20,527,291</u>	<u>\$58,653,592</u>		<u>\$12,907,562</u>

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

(20,040)

Change in net position of business-type activities

\$4,896,115

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$5,777,436	\$10,909,020	\$16,686,456	\$0
Cash Received from Interfund Services Provided	0	0	0	13,371,704
Special Assessments	15,936	968,572	984,508	0
Other Cash Receipts	136,639	436,795	573,434	0
Cash Payments to Employees for Services	(623,482)	(3,829,962)	(4,453,444)	(321,155)
Cash Payments for Goods and Services	(3,188,885)	(3,714,663)	(6,903,548)	(1,050,191)
Cash Payments for Claims	0	0	0	(11,588,136)
Other Cash Payments	(144,915)	(510,805)	(655,720)	0
<i>Net Cash Provided by Operating Activities</i>	<u>1,972,729</u>	<u>4,258,957</u>	<u>6,231,686</u>	<u>412,222</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	486,519	1,550,030	2,036,549	0
Transfers Out	(2,094,798)	(790,593)	(2,885,391)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(1,608,279)</u>	<u>759,437</u>	<u>(848,842)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	69,830	1,510,435	1,580,265	0
Proceeds from OWDA Loans	0	1,325,060	1,325,060	0
Proceeds from Notes	325,000	2,513,000	2,838,000	0
Proceeds from Capital Lease	0	44,051	44,051	0
Principal Paid on General Obligation Bonds	(18,512)	(176,228)	(194,740)	0
Interest Paid on General Obligation Bonds	(1,924)	(24,958)	(26,882)	0
Principal Paid on Revenue Bonds	0	(44,100)	(44,100)	0
Interest Paid on Revenue Bonds	0	(136,199)	(136,199)	0
Principal Paid on OPWC Loans	(103,114)	(33,644)	(136,758)	0
Principal Paid on OWDA Loans	(22,883)	(529,018)	(551,901)	0
Interest Paid on OWDA Loans	(25,471)	(164,382)	(189,853)	0
Principal Paid on Notes	0	(2,300,000)	(2,300,000)	0
Interest Paid on Notes	0	(6,015)	(6,015)	0
Principal Paid on Capital Lease	0	(7,190)	(7,190)	0
Interest Paid on Capital Lease	0	(340)	(340)	0
Payments for Capital Acquisitions	(105,222)	(3,149,341)	(3,254,563)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>117,704</u>	<u>(1,178,869)</u>	<u>(1,061,165)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	1,789	14,367	16,156	33,220
<i>Net Increase in Cash and Cash Equivalents</i>	483,943	3,853,892	4,337,835	445,442
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,922,224</u>	<u>7,946,069</u>	<u>9,868,293</u>	<u>15,995,289</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,406,167</u>	<u>\$11,799,961</u>	<u>\$14,206,128</u>	<u>\$16,440,731</u>

(continued)

Trumbull County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$995,787	\$1,662,577	\$2,658,364	(\$309,876)
Adjustments:				
Depreciation	815,914	2,021,390	2,837,304	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	126,937	711,915	838,852	3,866
Materials and Supplies Inventory	2,313	14,205	16,518	0
Interfund Receivable	(115)	(706)	(821)	(20,688)
Prepaid Items	1,216	6,417	7,633	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	983	(7,186)	(6,203)	(15,193)
Contracts Payable	(19,990)	77,648	57,658	0
Accrued Wages	3,493	21,460	24,953	1,633
Compensated Absences Payable	2,677	16,453	19,130	(2,641)
Matured Compensated Absences Payable	0	16,990	16,990	0
Interfund Payable	262	1,372	1,634	24
Intergovernmental Payable	43,252	(283,578)	(240,326)	(107,925)
Claims Payable	0	0	0	863,022
<i>Total Adjustments</i>	976,942	2,596,380	3,573,322	722,098
<i>Net Cash Provided by Operating Activities</i>	\$1,972,729	\$4,258,957	\$6,231,686	\$412,222

Noncash Capital Financing Activities

During 2012, various grantors paid \$1,978,185 directly to contractors on behalf of the sewer enterprise fund. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012

Assets	
Equity in Pooled Cash and Cash Equivalents	\$15,548,637
Cash and Cash Equivalents in Segregated Accounts	1,083,939
Investments in Segregated Accounts	499,299
Accounts Receivable	13,774,912
Property Taxes Receivable	<u>218,552,201</u>
<i>Total Assets</i>	<u><u>\$249,458,988</u></u>
Liabilities	
Intergovernmental Payable	\$229,446,639
Undistributed Monies	5,034,325
Deposits Held and Due to Others	<u>14,978,024</u>
<i>Total Liabilities</i>	<u><u>\$249,458,988</u></u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 1 - Reporting Entity

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

Reporting Entity

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

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

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

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

Trumbull County, Ohio
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For the Year Ended December 31, 2012

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 and the Trumbull County Metropolitan Park District. These organizations are presented in Notes 15, 23, 24 and 25 to the basic financial statements.

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

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

Basis of Presentation

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

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

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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Fund Accounting

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

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

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

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

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

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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

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

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

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

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

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
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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.

Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes 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 include the deferred charges on refunding's 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 financial 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, 2012, but which were levied to

Trumbull County, Ohio
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For the Year Ended December 31, 2012

finance year 2013 operations. These amounts have been recorded as a deferred inflow 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 represent receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts became available.

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

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

Cash and Cash Equivalents

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

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

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

During 2012, investments were limited to federal national mortgage association notes, federal home loan mortgage association notes, federal home loan bank bonds, federal home loan bank notes, repurchase agreements and STAR Ohio.

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

Trumbull County has invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2012. 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, 2012.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2012 amounted to \$155,987 which includes \$139,092 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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

Restricted Assets

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

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net 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

Trumbull County, Ohio
Notes to the Basic Financial Statements
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For 2012, the County reported infrastructure consisting of roads, bridges and culverts, water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

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

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

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

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

Bond Premium

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

Accrued Liabilities and Long-Term Obligations

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

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
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Fund Balance

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

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

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 2013’s appropriated budget

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial 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, senior citizens, indigent guardianship and probate court.

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Operating Revenues and Expenses

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

Contributions of Capital

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

Internal Activity

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

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

Estimates

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

Budgetary Process

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

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Note 3 – Changes in Accounting Principles and Restatement of Net Position

Changes in Accounting Principles

For fiscal year 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements,” Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements,” Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,” Statement No. 64, “Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53,” Statement No. 65, “Items Previously Reported as Assets and Liabilities” and Statement No. 66, “Technical Corrections–2012–an amendment of GASB Statements No. 10 and No. 62.”

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 62 incorporates into GASB’s authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County’s financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). The implementation of this statement resulted in a restatement of unamortized issuance costs.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County’s financial statements.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Restatement of Prior Year's Net Position

Along with the implementation of GASB No. 65, it was determined that permissive sales taxes receivable and capital assets for governmental activities were understated. These restatements increased net position at December 31, 2011 by \$3,126,108 from \$184,106,348 to \$187,232,456.

Note 4 – Fund Balance

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

Fund Balances	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
<i>Nonspendable</i>				
Prepays	\$275,226	\$2,296	\$56,692	\$7,989
Inventory	79,715	0	3,172	0
Unclaimed Monies	569,820	0	0	0
<i>Total Nonspendable</i>	924,761	2,296	59,864	7,989
<i>Restricted for</i>				
Health Services	0	151,077	20,544,379	4,189,540
Children Services	0	0	0	0
Debt Service Payments	0	0	0	0
Street Maintenance	0	0	0	0
County Courts	0	0	0	0
Drug Investigation and Prosecution	0	0	0	0
Emergency 911 System Maintenance	0	0	0	0
Dog Warden Operations	0	0	0	0
Indigent Guardianship	0	0	0	0
Alcohol Treatment	0	0	0	0
Firearm Prosecution	0	0	0	0
Domestic Violence	0	0	0	0
Public Health and Welfare	0	0	0	0
Tax Administration	0	0	0	0
Certificate of Title	0	0	0	0
Economic Development	0	0	0	0
Recorders Equipment	0	0	0	0
<i>Total Restricted</i>	0	151,077	20,544,379	4,189,540
<i>Committed to</i>				
County Computerization	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Committed</i>	0	0	0	0
<i>Assigned to</i>				
Purchases on Order	590,828	0	0	0
Year 2013 Appropriations	1,684,580	0	0	0
Hillside Administration	214,679	0	0	0
<i>Total Assigned</i>	2,490,087	0	0	0
<i>Unassigned (Deficit)</i>	5,595,533	0	0	0
<i>Total Fund Balances</i>	\$9,010,381	\$153,373	\$20,604,243	\$4,197,529

Trumbull County, Ohio
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Fund Balances	Children Services	General Obligation Bond Retirement	Other Governmental Funds	Total
<i>Nonspendable</i>				
Prepays	\$26,993	\$0	\$31,769	\$400,965
Inventory	11,487	0	471,108	565,482
Unclaimed Monies	0	0	0	569,820
<i>Total Nonspendable</i>	38,480	0	502,877	1,536,267
<i>Restricted for</i>				
Health Services	0	0	0	24,884,996
Children Services	6,470,217	0	0	6,470,217
Debt Service Payments	0	1,758,613	0	1,758,613
Street Maintenance	0	0	4,262,956	4,262,956
County Courts	0	0	4,556,715	4,556,715
Drug Investigation and Prosecution	0	0	515,399	515,399
Emergency 911 System Maintenance	0	0	1,589,783	1,589,783
Dog Warden Operations	0	0	165,864	165,864
Indigent Guardianship	0	0	103,442	103,442
Alcohol Treatment	0	0	174,243	174,243
Firearm Prosecution	0	0	125,555	125,555
Domestic Violence	0	0	2,228	2,228
Public Health and Welfare	0	0	3,411,284	3,411,284
Tax Administration	0	0	6,864,630	6,864,630
Certificate of Title	0	0	891,540	891,540
Economic Development	0	0	1,786,557	1,786,557
Recorders Equipment	0	0	270,334	270,334
<i>Total Restricted</i>	6,470,217	1,758,613	24,720,530	57,834,356
<i>Committed to</i>				
Construction	0	0	1,064,822	1,064,822
County Computerization	0	0	1,289,741	1,289,741
Capital Improvements	0	0	789,918	789,918
<i>Total Committed</i>	0	0	3,144,481	3,144,481
<i>Assigned to</i>				
Purchases on Order	0	0	0	590,828
Year 2013 Appropriations	0	0	0	1,684,580
Hillside Administration	0	0	0	214,679
<i>Total Assigned</i>	0	0	0	2,490,087
<i>Unassigned (Deficit)</i>	0	0	(190,318)	5,405,215
<i>Total Fund Balances</i>	\$6,508,697	\$1,758,613	\$28,177,570	\$70,410,406

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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

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

Net Change in Fund Balances					
	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services
GAAP Basis	(\$344,153)	\$531,003	\$2,084,970	(\$531,591)	(\$88,030)
Net Adjustment for					
Revenue Accruals	(855,002)	9,786	19,772	339,665	(703,483)
Beginning Fair Value					
Adjustment for Investments	77,275	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(20,180)	0	0	0	0
Beginning Unrecorded Cash	8,392	0	0	0	0
Ending Unrecorded Cash	(7,035)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	2,477,774	(129,231)	455,669	304,400	231,622
Encumbrances	(805,031)	(438,848)	(1,381,488)	(401,160)	(648,055)
Non-Budgeted Operations of the Departments	(212,991)	0	0	0	(7,494)
Excess of revenues and other financing sources under expenditures and other financing uses:					
Hillside Administration	(60,000)	0	0	0	0
Budget Basis	<u>\$259,049</u>	<u>(\$27,290)</u>	<u>\$1,178,923</u>	<u>(\$288,686)</u>	<u>(\$1,215,440)</u>

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 6 – Accountability and Compliance

Accountability

The community development and homeland security special revenue funds had deficit fund balances as of December 31, 2012 in the amount of \$186,724 and \$3,594, respectively. These deficits are caused by revenues being insufficient to cover expenditures on the modified accrual basis of accounting. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur.

The telephone rotary internal service fund had deficit net position as of December 31, 2012 in the amount of \$2,524. Management is currently analyzing operations to determine appropriate action to alleviate the deficit.

Compliance

The personal services object of the food stamp department in the public assistance special revenue fund had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Revised Code Section 5705.41, in the amount of \$3,736.

The hospitalization internal service fund had final appropriations in excess of final estimated resources as reported on the Official Certificate of Estimated Resources at December 31, 2012 in the amount of \$807,218. The telephone rotary internal service fund had original appropriations in excess of original estimated resources as reported on the Official Certificate of Estimated Resources at December 31, 2012 in the amount of \$9,575.

Contrary to Ohio law, the County did not certify all commitments in accordance with Ohio Revised Code Section 5705.41(D). Although these budgetary violations were not corrected by year end, management has indicated that appropriations will be closely monitored to prevent future violations.

Note 7 - Deposits and Investments

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;

Trumbull County, Ohio
Notes to the Basic Financial Statements
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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;
 - 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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$41,365,272 of the County's bank balance of \$72,492,476 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

Investments are reported at fair value. As of December 31, 2012, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's Rating	Percentage of Total Investments
Federal National Mortgage Association Notes	\$11,008,500	Less than five years	AA+	24.48%
Federal National Mortgage Association Notes	1,009,520	Less than one year	AA+	2.24%
Federal Home Loan Mortgage Association Notes	1,003,160	Less than five years	AA+	2.23%
Federal Home Loan Bank Bonds	2,000,600	Less than five years	AA+	4.45%
Federal Home Loan Bank Notes	1,998,400	Less than five years	AA+	4.44%
Repurchase Agreements	5,000,893	Less than one year	AA+	11.12%
STAR Ohio	22,953,118	Average 55.4 Days	N/A	N/A
Total	<u>\$44,974,191</u>			

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of the 2011 taxes. 2012 real property taxes are levied after October 1, 2012 on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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. 2012 public utility property taxes became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2012, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

Real Property :	
Residential/Agriculture	\$2,502,795,960
Commercial/Industrial/Public Utility	637,738,270
Public Utility Personal Property	114,424,310
	<hr/>
Total	\$3,254,958,540
	<hr/> <hr/>

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, 2012, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. 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 – unavailable revenue.

Note 9 - Permissive Sales and Use Tax

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

Trumbull County, Ohio
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For the Year Ended December 31, 2012

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 10 - Receivables

Receivables at December 31, 2012, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, alimony and child support, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. All receivables, except property taxes, special assessments, and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	\$33,176,570	\$19,401,658	\$13,774,912

Special assessments expected to be collected in more than one year amount to \$7,655,456 in the general obligation bond retirement fund. At December 31, 2012 delinquent special assessments were \$140,359.

Loans expected to be collected in more than one year amount to \$1,266,813 in the revolving loan special revenue fund. At December 31, 2012 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	Amount
Grants	\$3,587,691
Homestead and Rollback	2,675,229
Motor Vehicle License Tax	2,425,012
Local Government	1,283,244
Motor Vehicle Gas Tax	1,091,495
Casino Tax	1,061,225
Election Results	318,826
Municipal Reimbursements	70,845
<i>Total Governmental Activities</i>	\$12,513,567

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 11 – Pending Litigation

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

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

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Governmental Activities:				
Capital assets not being depreciated				
Land	\$2,625,142	\$0	\$0	\$2,625,142
Construction in progress	2,136,763	2,590,534	(2,596,985)	2,130,312
Total capital assets not being depreciated	4,761,905	2,590,534	(2,596,985)	4,755,454
Capital assets being depreciated				
Buildings and improvements	69,107,322	443,803	0	69,551,125
Equipment, furniture and fixtures	15,431,440	1,040,088	(273,605)	16,197,923
Vehicles	10,588,692	866,204	(1,150,434)	10,304,462
Infrastructure	102,409,884	2,441,103	(308,621)	104,542,366
Total capital assets being depreciated	197,537,338	4,791,198	(1,732,660)	200,595,876
Accumulated depreciation				
Buildings and improvements	(22,259,680)	(1,699,516)	0	(23,959,196)
Equipment, furniture and fixtures	(12,129,692)	(1,011,191)	272,006	(12,868,877)
Vehicles	(8,161,941)	(739,990)	1,150,434	(7,751,497)
Infrastructure	(52,213,151)	(3,671,910)	55,552	(55,829,509)
Total accumulated depreciation	(94,764,464)	(7,122,607)	1,477,992	(100,409,079)
Capital assets being depreciated, net	102,772,874	(2,331,409)	(254,668)	100,186,797
Governmental activities capital assets, net	<u>\$107,534,779</u>	<u>\$259,125</u>	<u>(\$2,851,653)</u>	<u>\$104,942,251</u>

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Business - Type Activities				
Capital assets not being depreciated				
Land	\$225,766	\$0	\$0	\$225,766
Construction in progress	2,299,329	5,112,030	(1,982,813)	5,428,546
Total capital assets not being depreciated	<u>2,525,095</u>	<u>5,112,030</u>	<u>(1,982,813)</u>	<u>5,654,312</u>
Capital assets being depreciated				
Buildings and improvements	13,355,400	26,264	0	13,381,664
Equipment, furniture and fixtures	1,379,975	72,668	(37,171)	1,415,472
Vehicles	950,428	21,787	0	972,215
Infrastructure	97,475,527	1,982,812	0	99,458,339
Total capital assets being depreciated	<u>113,161,330</u>	<u>2,103,531</u>	<u>(37,171)</u>	<u>115,227,690</u>
Accumulated depreciation				
Buildings and improvements	(6,317,736)	(265,123)	0	(6,582,859)
Equipment, furniture and fixtures	(1,209,638)	(42,670)	37,171	(1,215,137)
Vehicles	(832,713)	(43,051)	0	(875,764)
Infrastructure	(30,401,948)	(2,486,460)	0	(32,888,408)
Total accumulated depreciation	<u>(38,762,035)</u>	<u>(2,837,304)</u>	<u>37,171</u>	<u>(41,562,168)</u>
Capital assets being depreciated, net	<u>74,399,295</u>	<u>(733,773)</u>	<u>0</u>	<u>73,665,522</u>
Business - Type activities capital assets, net	<u><u>\$76,924,390</u></u>	<u><u>\$4,378,257</u></u>	<u><u>(\$1,982,813)</u></u>	<u><u>\$79,319,834</u></u>

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,638,661
Judicial	117,507
Public Safety	523,703
Public Works	3,944,051
Health	596,423
Human Services	302,262
Total	<u><u>\$7,122,607</u></u>

Note 13 - 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 14 - Compensated Absences

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 15 - 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 2012. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Note 16 – Capital Leases

The County has existing leases for multiple copiers. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide statements. The equipment has been capitalized in the amount of \$150,123, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Equipment	\$150,123	\$44,051
Less: Accumulated Depreciation	(31,174)	(8,810)
Total Book Value as of December 31, 2012	\$118,949	\$35,241

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
2013	\$29,872	\$9,036
2014	27,122	9,036
2015	22,690	9,036
2016	19,848	9,036
2017	3,335	1,506
Total	102,867	37,650
Less: Amount Representing Interest	(1,601)	(789)
Present Value of Net Minimum Lease Payments	\$101,266	\$36,861

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, children services and the community mental health special revenue funds and the sewer enterprise fund. These expenditures are reflected as program expenditures on a budgetary basis.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 17 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2012, the County contracted with the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	282,685,895
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the hospitalization internal service fund. Specific stop loss threshold covered per person of \$155,000 annual maximum per covered person. Incurred but not reported claims of \$1,969,557 have been accrued as a liability based on a review of January, 2013 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2012, 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 2011 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2011	\$683,282	\$10,263,322	\$10,367,401	\$579,203
2012	579,203	12,086,006	10,695,652	1,969,557

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2012 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 2012. The minimum premium portion of intergovernmental payable is \$582,629 and the actual claim costs are \$892,484. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,241,643 have been accrued as a liability at December 31, 2012, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation.

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The claims liability reported in the workers' compensation internal service fund at December 31, 2012, 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 2011 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Worker's Compensation Estimate	Balance at End of Year
2011	\$2,662,206	\$1,001,453	\$2,203,985	\$1,421,368	\$2,881,042
2012	2,881,042	174,495	892,484	78,590	2,241,643

Note 18 – Interfund Transactions

Interfund Transfers

Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfers To	Transfers From					Totals
	General	Children Services	Water	Sewer	Other Governmental Funds	
General	\$0	\$0	\$0	\$0	\$49,300	\$49,300
Public Assistance	769,698	0	0	0	0	769,698
General Obligation						
Bond Retirement	0	0	544,768	304,074	149,327	998,169
Water	0	0	0	486,519	0	486,519
Sewer	0	0	1,550,030	0	0	1,550,030
Other Governmental						
Funds	1,671,667	100,000	0	0	228,450	2,000,117
Totals	\$2,441,365	\$100,000	\$2,094,798	\$790,593	\$427,077	\$5,853,833

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 children services special revenue fund made a transfer to the permanent improvement capital projects fund for building improvements. The water and sewer enterprise funds transfers to each other were to cover shared annual administrative costs of operations per resolution. The redevelopment special revenue fund and 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. The youth services special revenue fund and the court security capital projects fund transferred \$43,000 and \$6,300, respectively to the general fund to pay for new control panels installed in the detention center. Other governmental funds made transfers to other governmental funds for local grant matching requirements.

Interfund Balances

Interfund balances at December 31, 2012, consisted of the following amounts and represent charges for services or reimbursable expenditures/expenses. These remaining balances resulted from the time lag

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between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable						Totals
	General	Public Assistance	Other Governmental Funds	Water	Sewer	Internal Service	
General	\$0	\$990	\$0	\$48	\$296	\$460,120	\$461,454
Public Assistance	41,259	0	0	0	0	175,234	216,493
County Board of							
Developmental Disabilities	7,779	0	0	67	410	228,854	237,110
Community Mental Health	3,211	0	0	0	0	7,983	11,194
Children Services	7,399	0	0	0	0	144,772	152,171
Water	0	0	0	0	48,630	8,668	57,298
Sewer	0	0	0	0	0	53,251	53,251
Internal Service	0	0	0	0	0	1,649	1,649
Other Governmental Funds	110,407	60,898	66,937	0	0	194,965	433,207
Totals	\$170,055	\$61,888	\$66,937	\$115	\$49,336	\$1,275,496	\$1,623,827

Note 19 – Short-Term Obligations

A summary of note transactions for the year ended December 31, 2012 follows:

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Business Type Activities				
Issued March 16, 2012:				
Sewer Fund				
Overland Avenue/Elm Road Sewer	\$0	\$465,000	(\$230,000)	\$235,000
Little Squaw Creek Phase II	0	525,000	(525,000)	0
Springwood Trace Sewer	0	45,000	(45,000)	0
Arms Drive	400,000	0	(400,000)	0
Total Sewer Fund	400,000	1,035,000	(1,200,000)	235,000
Water Fund				
Woodrow Water Tank	0	325,000	0	325,000
Total Issued March 16, 2012	\$400,000	\$1,360,000	(\$1,200,000)	\$560,000

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

On March 16, 2012, the County issued \$800,000 of bond anticipation notes at a rate of 2.25 percent that matured on September 16, 2012. These notes helped finance Overland Avenue and Elm Road Sewer, Little Squaw Creek Phase II, and Springwood Trace Sewer.

On March 16, 2012, the County issued \$560,000 of bond anticipation notes at a rate of 2.25 percent maturing on March 16, 2013. These notes helped finance Overland Avenue and Elm Road Sewer and Woodrow Water Tank Rehabilitation. As of December 31, 2012, the County had \$304,478 in unspent proceeds.

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 20 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities			
<i>General Obligation Bonds:</i>			
Water Project - 2004	1.5 to 3.37 %	\$192,003	2014
Wastewater Treatment Plant - 2004	1.5 to 3.37	740,000	2014
Weathersfield Hilltop Sewer - 2004	1.5 to 4.20	235,000	2023
Sewer District Improvement - Elm Road - 1999	6.0	22,500	2019
Brookfield Wastewater - 2010	2.0 - 3.0	310,000	2015
Sanitary Equipment - 2010	2.0 - 3.0	160,000	2015
<i>Revenue Bonds:</i>			
Hilltop Sanitary Sewer - 2003	4.25	1,856,000	2043
Shannon Road Sanitary Sewer - 2006	4.25	900,000	2046
McKinley Heights Sewer - 2008	4.38	674,000	2048
<i>OPWC Loans:</i>			
5th Avenue Pump Station Replacement - 2001	0.00	283,495	2023
Logan Arms Sewer Replacement - 2002	0.00	80,530	2017
Newton Manor Sewer Replacement - 2005	0.00	308,780	2025
Water Project - 1995	0.00	277,045	2015
Youngstown/Warren Regional Airport Waterline Project - 2002	0.00	194,567	2022
Warren Township Meadowbrook Waterline Project - 2002	0.00	118,126	2023
Kings Graves Waterline Project - 2004	0.00	274,900	2024
Champion Water Tower - 2009	0.00	708,671	2030
Braceville Robinson Road Water Main - 2011	0.00	549,815	2031
<i>OWDA Loans:</i>			
Stewart Sharon Road Sewer - 2009	10.54	275,341	2029
Scott Street Sanitary Sewer - 2009	10.54	236,830	2029
Mosquito Creek Digester Air System - 2009	4.26	370,558	2029
Sampson Drive Sewer Improvements - 2009	3.76	96,291	2029
March Avenue Sewer Improvements - 2009	3.76	603,701	2029
State Road Avenue Sewer Improvements - 2009	3.76	770,063	2029
East Central Bazetta Sewer Improvements - 2009	3.76	1,576,415	2029
Lakeshore Sewer Improvements - 2009	3.76	1,507,698	2029
Little Squaw Creek Interceptor - 2009	3.75	613,827	2029
Brookfield Center Phase II Sanitary Sewers - 2010	3.34	177,369	2030
Golf and Wintergreen Sanitary Sewers - 2010	3.34	454,616	2030
Bedford Road Sanitary Sewer - 2010	0.00	62,717	2030
West Bolindale Sanitary Sewer - 2010	0.00	96,873	2030
Andrews Drive Sanitary Sewer - 2011	4.14	229,593	2031
North River Road Sanitary Sewer - 2011	4.14	334,434	2031
Westview Drive Sanitary Sewer - 2011	4.14	539,572	2031
Springwood Trace Sanitary Sewer Extension - 2011	2.90	310,601	2031
Brookfield Center Phase III Sanitary Sewers - 2011	3.52	274,335	2031
Overland Avenue and Elm Road Sewer - 2012	0.00	411,104	2033
Little Squaw Creek Interceptor Phase III- 2012	0.00	886,925	2032
Arms Drive Sanitary Sewer - 2012	2.99	284,101	2032
Champion Water Tower - 2009	4.26	761,292	2029

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For the Year Ended December 31, 2012

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>Notes Payable</i>			
Little Squaw Creek Sewer Phase II - 2011	2.00 %	\$525,000	2012
Springwood Trace Sewer - 2011	2.00	45,000	2012
Kermont Heights Sewer - 2011	1.75	300,000	2012
Overland Avenue and Elm Road Sewer - 2011	1.75	230,000	2012
Little Squaw Creek Sewer Phase II - 2012	2.00	525,000	2013
Kermont Heights Sewer - 2012	1.75	300,000	2013
Kinsman Sewer Phase II - 2012	1.75	653,000	2013
Governmental Activities			
<i>General Obligation Bonds:</i>			
Road and Sewer District Improvements - 2004	1.5 to 3.7	660,000	2017
Agriculture and Family Education Center - 2004	1.5 to 4.25	1,745,000	2023
Geographic Information Systems - 2004	1.5 to 3.375	2,580,000	2013
West Hill Sewer Project - 2006	4.0 to 4.25	1,530,000	2026
Belmont Avenue Water Main - 2006	4.0 to 4.25	305,000	2026
Various Improvement Bonds - 2007	3.75 to 5.00	2,565,000	2026
Park-Porter Building - 2008	3.0 to 5.0	3,640,000	2037
Computer Equipment - 2008	3.0 to 4.0	1,275,000	2017
Brookfield Center South Sewer - 2008	3.0 to 5.0	160,000	2028
Western Reserve Greenway - 2004	1.5 to 3.375	280,000	2023
Motor Vehicle Equipment - 2010	2.0 to 3.0	275,000	2015
Computer Hardware and Software - 2010	2.0 to 3.0	985,000	2015
Various Improvement Refunding Bonds - 2011	2.0 to 3.0	5,300,000	2021
<i>Special Assessment Bonds:</i>			
Sewer District Improvement - Elm Road - 1999	6.00	197,500	2019
Water District Improvement - Logan Avenue - 1998	4.6 to 5.00	600,000	2018
Water District Improvement - McKinley Heights - 1998	4.6 to 5.00	550,000	2018
Sewer and Water Improvements - 2004	1.5 to 3.37	2,037,997	2014
Water District Improvement - Johnson Park - 2004	1.5 to 3.7	305,000	2017
Sewer District Improvement - Goist Lane Water Line- 2006	4.00 to 5.25	30,000	2026
<i>Revenue Bonds:</i>			
Devon Drive Sewer Project - 2008	3.0 to 4.5	350,460	2028
Henn-Hyde Sewer Project - 2008	3.0 to 4.5	574,540	2028
Water Meter Project - 2008	3.0 to 3.25	1,125,000	2013
Southeast Water District - 2008	4.0 to 4.5	2,390,000	2028
<i>OPWC Loans:</i>			
Precast Structure Project - 2002	0.00	400,000	2022
North Road Reconstruction Project - 2007	0.00	680,000	2027
Rehabilitation Project - 2005	0.00	400,000	2025
Rehabilitation Project - 2005	0.00	265,245	2026
Rehabilitation Project - 2005	0.00	281,352	2024
Rehabilitation Project - 2006	0.00	347,128	2025

Trumbull County, Ohio
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Changes in the County's long-term obligations during 2012 were as follows:

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Business Type Activities					
General Obligation Bonds					
Water Fund					
Water Project - Serial Bonds	\$57,687	\$0	(\$18,512)	\$39,175	\$19,373
Unamortized Premium	573	0	(191)	382	0
Total Water Fund	<u>58,260</u>	<u>0</u>	<u>(18,703)</u>	<u>39,557</u>	<u>19,373</u>
Sewer Fund					
Wastewater Treatment Plant - Serial Bonds	225,000	0	(75,000)	150,000	75,000
Unamortized Premium	2,226	0	(742)	1,484	0
Weathersfield Hilltop Sewer					
Serial Bonds	65,000	0	(10,000)	55,000	10,000
Term Bonds	90,000	0	0	90,000	0
Sewer District Imp - Elm Road - Serial Bonds	12,174	0	(1,228)	10,946	1,330
Brookfield Wastewater					
Serial Bonds	120,000	0	(60,000)	60,000	60,000
Term Bonds	130,000	0	0	130,000	0
Unamortized Premium	8,661	0	(2,165)	6,496	0
Sanitary Equipment					
Serial Bonds	60,000	0	(30,000)	30,000	30,000
Term Bonds	70,000	0	0	70,000	0
Unamortized Premium	4,519	0	(1,130)	3,389	0
Total Sewer Fund	<u>787,580</u>	<u>0</u>	<u>(180,265)</u>	<u>607,315</u>	<u>176,330</u>
<i>Total General Obligation Bonds</i>	<u>845,840</u>	<u>0</u>	<u>(198,968)</u>	<u>646,872</u>	<u>195,703</u>
Revenue Bonds					
Hilltop Sanitary Sewer	1,684,900	0	(25,700)	1,659,200	26,800
Shannon Road Sanitary Sewer	848,700	0	(11,000)	837,700	11,400
McKinley Heights Sewer	651,900	0	(7,400)	644,500	7,700
<i>Total Revenue Bonds</i>	<u>3,185,500</u>	<u>0</u>	<u>(44,100)</u>	<u>3,141,400</u>	<u>45,900</u>
OPWC Loans					
Sewer Fund					
5th Avenue Pump Station Replacement	155,923	0	(14,175)	141,748	14,175
Logan Arms Sewer Replacement	20,136	0	(4,030)	16,106	4,027
Newton Manor Sewer Replacement	200,707	0	(15,439)	185,268	15,439
Total Sewer Fund	<u>376,766</u>	<u>0</u>	<u>(33,644)</u>	<u>343,122</u>	<u>33,641</u>
Water Fund					
Water Project	41,281	0	(13,760)	27,521	13,760
Youngstown/Warren Regional					
Airport Waterline Project	102,148	0	(9,729)	92,419	9,728
Warren Township Meadowbrook					
Waterline Project	59,065	0	(2,955)	56,110	5,907
Kings Graves Waterline Project	171,812	0	(13,745)	158,067	13,745
Champion Water Tower	637,804	0	(35,434)	602,370	35,434
Braceville Robinson Road Water Main	536,070	0	(27,491)	508,579	27,491
Total Water Fund	<u>1,548,180</u>	<u>0</u>	<u>(103,114)</u>	<u>1,445,066</u>	<u>106,065</u>
<i>Total OPWC Loans</i>	<u>\$1,924,946</u>	<u>\$0</u>	<u>(\$136,758)</u>	<u>\$1,788,188</u>	<u>\$139,706</u>

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For the Year Ended December 31, 2012

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Business Type Activities (continued)					
OWDA Loans					
Sewer Fund					
Stewart Sharon Road Sewer	\$247,806	\$0	(\$13,766)	\$234,040	\$13,767
Scott Street Sanitary Sewer	213,147	0	(11,842)	201,305	11,841
Mosquito Creek Digester Air System	333,354	0	(12,638)	320,716	13,183
Sampson Drive Sewer Improvements	89,281	0	(3,547)	85,734	3,682
March Avenue Sewer Improvements	550,095	0	(21,856)	528,239	22,686
State Road Avenue Sewer Improvements	520,190	0	(20,668)	499,522	21,452
East Central Bazetta Sewer Improvements	1,466,217	0	(58,255)	1,407,962	60,466
Lakeshore Sewer Improvements	1,393,437	0	(55,363)	1,338,074	57,465
Little Squaw Creek Interceptor	451,975	0	(17,957)	434,018	18,640
Brookfield Center Phase II Sanitary Sewers	168,531	0	(6,713)	161,818	6,938
Golf and Wintergreen Sanitary Sewers	420,714	0	(5,833)	414,881	17,789
Bedford Road Sanitary Sewer	56,606	0	(2,669)	53,937	3,082
West Bolindale Sanitary Sewer	85,669	0	(30,593)	55,076	0
Andrews Drive Sanitary Sewer	96,812	0	(3,310)	93,502	3,448
North River Road Sanitary Sewer	328,981	0	(11,247)	317,734	11,718
Westview Drive Sanitary Sewer	410,078	0	(14,020)	396,058	14,607
Springwood Trace Sanitary Sewer Extension	194,121	110,696	(60,416)	244,401	0
Brookfield Center Phase III Sanitary Sewers	269,098	0	(81,590)	187,508	7,341
Overland Avenue and Elm Road Sewer	0	256,709	0	256,709	0
Little Squaw Creek Interceptor Phase III	0	609,552	(22,173)	587,379	0
Arms Drive Sanitary Sewer	0	348,103	(74,562)	273,541	0
Total Sewer Fund	7,296,112	1,325,060	(529,018)	8,092,154	288,105
Water Fund					
Champion Water Tower	603,583	0	(22,883)	580,700	23,869
Total OWDA Loans	7,899,695	1,325,060	(551,901)	8,672,854	311,974
Notes Payable					
Sewer Fund					
Little Squaw Creek Sewer Phase II	525,000	525,000	(525,000)	525,000	0
Springwood Trace	45,000	0	(45,000)	0	0
Kermont Heights Sewer	300,000	300,000	(300,000)	300,000	0
Kinsman Phase II	0	653,000	0	653,000	0
Total Notes	870,000	1,478,000	(870,000)	1,478,000	0
Compensated Absences	357,192	34,803	(15,673)	376,322	11,327
Capital Leases	0	44,051	(7,190)	36,861	8,707
Total Business Type Activities	\$15,083,173	\$2,881,914	(\$1,824,590)	\$16,140,497	\$713,317

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	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Road and Sewer District Imp - Serial Bonds	\$315,000	\$0	(\$50,000)	\$265,000	\$50,000
Unamortized Premium	2,259	0	(377)	1,882	0
Agriculture and Family Education Center					
Serial Bonds	540,000	0	(80,000)	460,000	80,000
Term Bonds	620,000	0	0	620,000	0
Unamortized Premium	269	0	(23)	246	0
Geographic Information Systems - Serial Bonds	570,000	0	(280,000)	290,000	290,000
Unamortized Premium	6,715	0	(3,357)	3,358	0
West Hill Sewer Project					
Serial Bonds	330,000	0	(64,000)	266,000	64,000
Term Bonds	925,000	0	0	925,000	0
Unamortized Premium	17,774	0	(1,205)	16,569	0
Belmont Avenue Water Main					
Serial Bonds	70,000	0	(10,000)	60,000	15,000
Term Bonds	185,000	0	0	185,000	0
Unamortized Premium	3,474	0	(235)	3,239	0
Various Improvement Bonds					
Serial Bonds	650,000	0	(120,000)	530,000	125,000
Term Bonds	1,415,000	0	0	1,415,000	0
Unamortized Premium	42,033	0	(2,802)	39,231	0
Park-Porter Building					
Serial Bonds	460,000	0	(5,000)	455,000	5,000
Term Bonds	3,105,000	0	0	3,105,000	0
Unamortized Premium	4,721	0	(182)	4,539	0
Computer Equipment					
Serial Bonds	1,235,000	0	(5,000)	1,230,000	5,000
Brookfield Center South Sewer					
Serial Bonds	45,000	0	(5,000)	40,000	5,000
Term Bonds	100,000	0	0	100,000	0
Western Reserve Greenway					
Serial Bonds	90,000	0	(15,000)	75,000	15,000
Term Bonds	105,000	0	0	105,000	0
Motor Vehicle Equipment					
Serial Bonds	110,000	0	(55,000)	55,000	55,000
Term Bonds	115,000	0	0	115,000	0
Unamortized Premium	7,741	0	(1,935)	5,806	0
Computer Hardware and Software					
Serial Bonds	385,000	0	(190,000)	195,000	195,000
Term Bonds	415,000	0	0	415,000	0
Unamortized Premium	27,718	0	(6,930)	20,788	0
Various Purpose Refunding Bonds					
Serial Bonds	5,245,000	0	(530,000)	4,715,000	540,000
Unamortized Premium	110,858	0	(11,202)	99,656	0
<i>Total General Obligation Bonds</i>	<u>\$17,253,562</u>	<u>\$0</u>	<u>(\$1,437,248)</u>	<u>\$15,816,314</u>	<u>\$1,444,000</u>

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	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Governmental Activities (continued)					
Special Assessment Bonds					
with Governmental Commitment					
Sewer District Improvement - Elm Road	\$106,826	\$0	(\$10,772)	\$96,054	\$11,670
Water District Improvement - Logan Avenue	280,000	0	(35,000)	245,000	35,000
Water District Improvement - McKinley Heights	255,000	0	(30,000)	225,000	35,000
Sewer and Water Improvements	612,312	0	(196,489)	415,823	205,628
Unamortized Premium	6,080	0	(2,027)	4,053	0
Water District Improvement - Johnson Park	140,000	0	(25,000)	115,000	20,000
Unamortized Premium	1,104	0	(184)	920	0
Sewer District Improvement - Goist Lane Water Line					
Serial Bonds	5,000	0	(1,000)	4,000	1,000
Term Bonds	20,000	0	0	20,000	0
Unamortized Premium	416	0	(28)	388	0
<i>Total Special Assessment Bonds</i>	<u>1,426,738</u>	<u>0</u>	<u>(300,500)</u>	<u>1,126,238</u>	<u>308,298</u>
Revenue Bonds					
Devon Drive Sewer Project					
Serial Bonds	106,000	0	(14,000)	92,000	14,000
Term Bonds	208,000	0	0	208,000	0
Henn-Hyde Sewer Project					
Serial Bonds	171,000	0	(22,000)	149,000	23,000
Term Bonds	344,000	0	0	344,000	0
Water Meter Project - Serial Bonds	475,000	0	(235,000)	240,000	240,000
Southeast Water District					
Serial Bonds	963,000	0	(129,000)	834,000	133,000
Term Bonds	1,088,000	0	0	1,088,000	0
<i>Total Revenue Bonds</i>	<u>3,355,000</u>	<u>0</u>	<u>(400,000)</u>	<u>2,955,000</u>	<u>410,000</u>
OPWC Loans					
Precast Structure Project	210,000	0	(20,000)	190,000	20,000
North Road Reconstruction Project	544,000	0	(34,000)	510,000	34,000
Rehabilitation Project	198,935	0	(13,263)	185,672	13,262
Rehabilitation Project	182,877	0	(14,066)	168,811	14,067
Rehabilitation Project	280,000	0	(20,000)	260,000	20,000
Rehabilitation Project	242,992	0	(17,358)	225,634	17,357
<i>Total OPWC Loans</i>	<u>1,658,804</u>	<u>0</u>	<u>(118,687)</u>	<u>1,540,117</u>	<u>118,686</u>
Capital Leases	75,278	64,000	(38,012)	101,266	28,270
Compensated Absences	5,482,173	210,440	(82,268)	5,610,345	229,174
Claims Payable	1,984,284	0	(527,332)	1,456,952	403,934
<i>Total Governmental Activities</i>	<u>\$31,235,839</u>	<u>\$274,440</u>	<u>(\$2,904,047)</u>	<u>\$28,606,232</u>	<u>\$2,942,362</u>

During 2012, Trumbull County entered into a various loans with the Ohio Water Development Authority in the amount of \$1,325,060. The proceeds of these loans were used for various sewer projects.

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

Trumbull County, Ohio
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For the Year Ended December 31, 2012

Lines of credit had been established for the Ohio Water Development Authority in the amount of \$1,989,604 for various sewer treatment projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates. The balance of these loans is as follows:

Enterprise Funds	<u>December 31, 2012</u>	<u>Lines of Credit</u>
<i>Sewer Fund:</i>		
West Bolindale Sanitary Sewer	\$55,076	\$70,014
Springwood Trace Sanitary Sewer Extension	244,401	310,601
Overland Avenue and Elm Road Sewers	256,709	411,104
Little Squaw Creek Interceptor Phase III	587,379	886,925
Arms Drive Sanitary Sewer	<u>273,541</u>	<u>284,101</u>
Total Loans not Finalized:	<u>\$1,417,106</u>	<u>\$1,962,745</u>

In 2004, the County defeased various bond issues both General Obligation and Special Assessment in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2012, \$2,397,068 of principal and interest on these bonds outstanding was considered defeased.

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. On December 31, 2012, \$4,845,000 of principal and interest on these bonds outstanding was considered defeased.

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

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

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

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The County has pledged future sales tax revenues to repay Governmental Revenue Bonds. The Revenue Bonds are payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the bonds are expected to require less than 3 percent of revenues. The total principal and interest remaining to be paid on the bonds is \$3,891,041. Principal and interest paid for the current year were \$528,638 and sales tax revenue was \$23,199,883.

The County has pledged future water revenues to repay OPWC loans and OWDA loans. All debt is payable solely from net revenues and are payable through 2030. Annual principal payments on the water debt are expected to require 8.4 percent of net revenues and 3.3 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$2,239,581. Principal and interest paid for the current year was \$151,468, total net revenues were \$1,813,490 and total revenues were \$5,804,978.

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 24.5 percent of net revenues and 7.8 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$13,915,672. Principal and interest paid for the current year were \$907,343, total net revenues were \$3,698,334 and total revenues were \$11,617,545.

On March 16, 2012, the County issued \$953,000 of bond anticipation notes at a rate of 1.75 percent maturing on March 16, 2013. These notes were used for Kermont Heights and Kinsman Phase II sewer projects. The notes are backed by the full faith and credit of Trumbull County.

On September 16, 2012, the County issued a \$525,000 bond anticipation note at a rate of 2 percent maturing on March 16, 2013. The note was used for Little Squaw Creek sewer project. The note is backed by the full faith and credit of Trumbull County.

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

Business-Type Activities

	General Obligation Bonds Serial and Term		Revenue Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2013	\$195,703	\$21,644	\$45,900	\$125,859	\$139,706	\$311,974	\$256,437
2014	206,234	15,228	47,800	123,975	139,704	322,909	245,505
2015	111,432	8,606	49,900	121,869	125,943	334,262	234,152
2016	11,534	5,145	51,900	119,842	125,941	346,057	222,356
2017	16,636	4,693	54,200	117,594	121,917	358,311	210,103
2018 - 2022	78,582	13,075	308,000	550,953	601,775	1,992,643	849,419
2023 - 2027	15,000	638	379,600	479,342	366,118	2,378,683	463,387
2028 - 2032	0	0	467,700	391,231	167,084	1,210,909	71,452
2033 - 2037	0	0	576,900	282,059	0	0	0
2038 - 2042	0	0	710,800	147,998	0	0	0
2043 - 2047	0	0	414,300	22,396	0	0	0
2048	0	0	34,400	0	0	0	0
Total	\$635,121	\$69,029	\$3,141,400	\$2,483,118	\$1,788,188	\$7,255,748	\$2,552,811

Trumbull County, Ohio
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Governmental Activities

	General Obligation Bonds Serial and Term		Special Assessment Bonds Serial and Term		Sales Tax Revenue Bonds Serial and Term		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2013	\$1,444,000	\$574,287	\$308,298	\$51,576	\$410,000	\$116,638	\$118,686
2014	1,579,000	509,457	318,764	39,147	170,000	103,314	118,686
2015	1,624,000	488,539	113,568	26,258	175,000	97,787	118,685
2016	1,369,000	438,301	119,466	20,155	180,000	91,663	118,686
2017	1,418,000	406,893	126,363	13,735	185,000	85,363	118,685
2018 - 2022	4,315,000	1,401,401	126,418	10,230	1,055,000	310,776	583,428
2023 - 2027	1,892,000	738,636	8,000	850	630,000	123,750	363,261
2028 - 2032	870,000	411,750	0	0	150,000	6,750	0
2033 - 2037	1,110,000	172,248	0	0	0	0	0
Total	\$15,621,000	\$5,141,512	\$1,120,877	\$161,951	\$2,955,000	\$936,041	\$1,540,117

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, 2012, are an overall debt margin of \$64,339,857 an unvoted debt margin of \$17,015,478.

Industrial Development Revenue Bonds

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$14,505,000 at December 31, 2012, 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 21 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011 and 2010 were \$5,062,440, \$5,244,108 and \$5,419,219, respectively. For 2012, 91.56 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$81,503 made by the County and \$58,216 made by plan members.

State Teachers Retirement System

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan,

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member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended December 31, 2012, plan members were required to contribute 10 percent of their annual covered salary. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan were \$274,753 for the year ended December 31, 2012, \$274,328 for the year ended December 31, 2011, and \$276,840 for the year ended December 31, 2010. For 2012, 77.92 percent has been contributed for the DB Plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2011 and 2010. There were no contributions to the DC and Combined Plans in 2012.

Note 22 - Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011 and 2010 were \$3,275,697, \$2,097,643 and \$3,089,461, respectively. For 2012, 91.56 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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 SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County’s contributions for health care for the years ended December 31, 2012, 2011 and 2010 were \$21,135, \$21,102 and \$21,295 respectively. For 2012, 77.92 percent has been contributed, with the balance being reported as intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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Note 23 - Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2012 was \$707,641.

Note 24 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. As of January 2004, the County began collecting a 2 percent Hotel and Lodging Tax to fund the Port Authority's operation. In May 2005, the Board of Trumbull County Commissioners increased the rate to 4 percent and allocated the entire 4 percent collections of the Hotel Lodging Tax for the use by the Western Reserve Port Authority effective May 5, 2005. In addition, the County contributed \$150,000 to the Western Reserve Port Authority in 2004 and \$50,000 in 2009. During 2012, the County did not contribute to the Western Reserve Port Authority. The Board of County Commissioners passed a new resolution effective as of May 1, 2006, allocating 2 percent of the 4 percent lodging tax to be paid to the Port Authority. The remaining 2 percent is paid to the newly established Trumbull County Tourism Board.

Family and Children First Council

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Developmental disabilities, Mental Health Board, Warren City School District, Trumbull County Children Services Board, Trumbull County Board of Health, Ohio Department of Youth Services, Trumbull County Common Pleas Court, Trumbull County Human Services, Western Reserve Care System, City of Warren, Trumbull County Educational Service Center and Trumbull County Mental Health Center. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. In 2012, the County did not contribute to the Family and Children First Council.

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

N.E.O.C.A.P. is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial

Trumbull County, Ohio
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Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Portage and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2012, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

Note 25 - Related Organizations

Private Industry Council

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

Trumbull County Public Library

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2012.

Trumbull County Tourism Board

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

Trumbull County Metropolitan Park District (District)

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$75,000 from the County during 2012.

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Note 26 - Related Party Transactions

During 2012, Trumbull County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Fairhaven Sheltered Workshop, Inc. Fairhaven Sheltered Workshop, a discretely presented component unit of Trumbull County, reported \$1,972,660 for such contributions. Fairhaven Sheltered Workshop recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

Note 27 – Construction and Other Significant Commitments

Contractual Commitments

At December 31, 2012, the County’s significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Remaining Contract
Little Squaw Creek Pump Station	\$3,088,633	\$2,703,814	\$384,819
Kermont Heights Sanitary Sewer	424,243	285,500	138,743
Kinsman Phase II Sanitary Sewer	1,329,241	786,338	542,903
Road Improvements	1,572,712	953,794	618,918
Bridge Improvements	627,024	454,547	172,477
Total	<u>\$7,041,853</u>	<u>\$5,183,993</u>	<u>\$1,857,860</u>

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	\$805,031	Water	\$572,311
Public Assistance	438,848	Sewer	2,036,117
County Board of		Internal Service	<u>30,694</u>
Developmental Disabilities	1,381,488	Total Proprietary Funds	<u>\$2,639,122</u>
Community Mental Health	401,160		
Children Services	648,055		
Other Governmental Funds	<u>6,983,637</u>		
Total Governmental Funds	<u>\$10,658,219</u>		

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Note 28 - Subsequent Events

On March 13, 2013, the County issued a \$2,000,000 12 month note at a rate of 1 percent, maturing on March 14, 2014, in the anticipation of the issuance of bonds for the construction of an Emergency Management Center.

On March 16, 2013, the County issued \$1,250,000 of 12-month notes at a rate of 1.50 percent, maturing on March 14, 2014, in the anticipation of the issuance of bonds for the following purpose.

Amount	Purpose
\$525,000	Little Squaw Creek Interceptor Phase II
300,000	Kermont Height Sewer
425,000	Four Township Elevated Water Tank
\$1,250,000	Total 12-month Notes

On March 16, 2013, the County fully retired \$560,000 of 12-month notes for Overland Avenue and Elm Road Sewer and Woodrow Water Tank.

Note 29 - Fairhaven Sheltered Workshop, Inc.

Summary of Significant Accounting Policies

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

Income Taxes

The Organization is a publicly-supported nonprofit organization as described in Section 501 (c) (3) of the Internal Revenue Code and is exempt from federal, state and local income taxes and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, Fairhaven Industries, Inc. has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509 (a) of the Internal Revenue Code. There was no unrelated business income for 2012.

Method of Accounting

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

Basis of Presentation

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 \$2,798,734 as calculated by the 169 Board, are included in the statement of activities as support and in-kind contributions.

Estimates

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

Cash and Cash Equivalents

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

Investments

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

Accounts Receivable

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

Capital Assets

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

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

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

Advertising Costs

Advertising costs are charged to operations in the year incurred and totaled \$350 in 2012.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Property and Equipment

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

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

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

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

Functional Allocation of Expenses

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

Concentration of Credit Risk

Fairhaven Industries, Inc., maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2012, 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 59.80 percent of the Organization’s total accounts receivable.

In-Kind

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

Combining and Individual Fund Statements and Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

To account for and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects.

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$19,664,212	\$7,343,511	\$27,007,723
Cash and Cash Equivalents In Segregated Accounts	10,612	0	10,612
Materials and Supplies Inventory	471,108	0	471,108
Accounts Receivable	423,290	59,601	482,891
Interfund Receivable	66,937	0	66,937
Intergovernmental Receivable	5,051,036	0	5,051,036
Prepaid Items	26,873	4,896	31,769
Property Taxes Receivable	2,480,316	0	2,480,316
Loans Receivable	1,346,234	0	1,346,234
<i>Total Assets</i>	<u>\$29,540,618</u>	<u>\$7,408,008</u>	<u>\$36,948,626</u>
Liabilities			
Accounts Payable	\$1,046,886	\$44,069	\$1,090,955
Accrued Wages	327,760	0	327,760
Contracts Payable	446,550	10,819	457,369
Intergovernmental Payable	149,495	0	149,495
Matured Compensated Absences Payable	50,441	0	50,441
Interfund Payable	429,102	4,105	433,207
<i>Total Liabilities</i>	<u>2,450,234</u>	<u>58,993</u>	<u>2,509,227</u>
Deferred Inflows of Resources			
Property Taxes	1,948,535	0	1,948,535
Unavailable Revenue	4,313,294	0	4,313,294
<i>Total Deferred Inflows of Resources</i>	<u>6,261,829</u>	<u>0</u>	<u>6,261,829</u>
Fund Balances			
Nonspendable	497,981	4,896	502,877
Restricted	20,520,892	4,199,638	24,720,530
Committed	0	3,144,481	3,144,481
Unassigned (Deficit)	(190,318)	0	(190,318)
<i>Total Fund Balances</i>	<u>20,828,555</u>	<u>7,349,015</u>	<u>28,177,570</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29,540,618</u>	<u>\$7,408,008</u>	<u>\$36,948,626</u>

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$1,949,706	\$0	\$1,949,706
Intergovernmental	22,677,397	0	22,677,397
Interest	14,900	2,584	17,484
Fees, Licenses and Permits	770,913	717,285	1,488,198
Fines and Forfeitures	420,168	376,762	796,930
Rentals and Royalties	1,785	0	1,785
Charges for Services	6,188,611	0	6,188,611
Contributions and Donations	8,812	0	8,812
Other	645,310	53,965	699,275
<i>Total Revenues</i>	<u>32,677,602</u>	<u>1,150,596</u>	<u>33,828,198</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,563,217	0	6,563,217
Judicial	1,408,357	0	1,408,357
Public Safety	5,330,952	0	5,330,952
Public Works	12,630,966	0	12,630,966
Health	97,678	0	97,678
Human Services	9,037,504	0	9,037,504
Economic Development and Assistance	76	0	76
Capital Outlay	0	1,342,216	1,342,216
Debt Service:			
Principal Retirement	118,687	0	118,687
<i>Total Expenditures</i>	<u>35,187,437</u>	<u>1,342,216</u>	<u>36,529,653</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,509,835)</u>	<u>(191,620)</u>	<u>(2,701,455)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	31,714	0	31,714
Transfers In	1,860,117	140,000	2,000,117
Transfers Out	(350,640)	(76,437)	(427,077)
<i>Total Other Financing Sources (Uses)</i>	<u>1,541,191</u>	<u>63,563</u>	<u>1,604,754</u>
<i>Net Change in Fund Balances</i>	(968,644)	(128,057)	(1,096,701)
<i>Fund Balances Beginning of Year</i>	<u>21,797,199</u>	<u>7,477,072</u>	<u>29,274,271</u>
<i>Fund Balances End of Year</i>	<u>\$20,828,555</u>	<u>\$7,349,015</u>	<u>\$28,177,570</u>

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,109,240	\$607,534	\$5,385,667	\$106,830
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	471,108	0	0	0
Accounts Receivable	0	248,501	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	4,498,427	0	0	0
Prepaid Items	1,417	0	51	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$9,080,192</u>	<u>\$856,035</u>	<u>\$5,385,718</u>	<u>\$106,830</u>
Liabilities				
Accounts Payable	\$710,667	\$275	\$1,895	\$3,388
Accrued Wages	92,242	69,908	26,764	0
Contracts Payable	6,151	0	0	0
Intergovernmental Payable	30,160	22,555	8,634	0
Matured Compensated Absences Payable	0	19,004	0	0
Interfund Payable	67,280	199,736	20,148	0
<i>Total Liabilities</i>	<u>906,500</u>	<u>311,478</u>	<u>57,441</u>	<u>3,388</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	3,438,211	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,438,211</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	472,525	0	51	0
Restricted	4,262,956	544,557	5,328,226	103,442
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>4,735,481</u>	<u>544,557</u>	<u>5,328,277</u>	<u>103,442</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$9,080,192</u>	<u>\$856,035</u>	<u>\$5,385,718</u>	<u>\$106,830</u>

Dog and Kennel	Adult Probation	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$179,262	\$97,616	\$266,112	\$26,234	\$90,842	\$1,485,591	\$918,824
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	7,771	2,229	0	65,264	0
0	0	0	0	0	0	0
0	0	0	0	55,115	0	0
0	0	0	0	455	455	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$179,262</u>	<u>\$97,616</u>	<u>\$273,883</u>	<u>\$28,463</u>	<u>\$146,412</u>	<u>\$1,551,310</u>	<u>\$918,824</u>
\$3,859	\$0	\$12,417	\$26,235	\$6,260	\$2,387	\$0
4,403	0	961	0	2,112	5,931	12,343
0	0	0	0	0	0	0
1,421	0	310	0	30,920	1,913	3,982
0	0	0	0	0	0	0
3,715	0	734	0	1,268	4,220	10,959
<u>13,398</u>	<u>0</u>	<u>14,422</u>	<u>26,235</u>	<u>40,560</u>	<u>14,451</u>	<u>27,284</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	455	455	0
165,864	97,616	259,461	2,228	105,397	1,536,404	891,540
0	0	0	0	0	0	0
<u>165,864</u>	<u>97,616</u>	<u>259,461</u>	<u>2,228</u>	<u>105,852</u>	<u>1,536,859</u>	<u>891,540</u>
<u>\$179,262</u>	<u>\$97,616</u>	<u>\$273,883</u>	<u>\$28,463</u>	<u>\$146,412</u>	<u>\$1,551,310</u>	<u>\$918,824</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
Assets				
Equity in Pooled Cash and Cash Equivalents	\$269,788	\$1,673,170	\$1,512,111	\$428,062
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	10,612
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	785	32,864	0	65,214
Interfund Receivable	0	0	0	66,937
Intergovernmental Receivable	0	0	3,333	60,355
Prepaid Items	22,889	1,284	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$293,462</u>	<u>\$1,707,318</u>	<u>\$1,515,444</u>	<u>\$631,180</u>
Liabilities				
Accounts Payable	\$239	\$10,667	\$26,054	\$44,216
Accrued Wages	0	55,160	28,791	23,948
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	24,805	9,288	7,982
Matured Compensated Absences Payable	0	0	31,437	0
Interfund Payable	0	25,671	1,766	13,273
<i>Total Liabilities</i>	<u>239</u>	<u>116,303</u>	<u>97,336</u>	<u>89,419</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	22,889	1,284	0	0
Restricted	270,334	1,589,731	1,418,108	541,761
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>293,223</u>	<u>1,591,015</u>	<u>1,418,108</u>	<u>541,761</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$293,462</u>	<u>\$1,707,318</u>	<u>\$1,515,444</u>	<u>\$631,180</u>

Law Library	Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan- Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcement Trust
\$25,419	\$214,260	\$1,101,344	\$283,351	\$206,981	\$174,091	\$43,485
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	510	0	152	0
0	0	0	0	0	0	0
1,853	235,809	164,887	2,170	0	0	0
0	0	0	0	0	0	0
0	0	2,480,316	0	0	0	0
0	0	0	0	1,346,234	0	0
<u>\$27,272</u>	<u>\$450,069</u>	<u>\$3,746,547</u>	<u>\$286,031</u>	<u>\$1,553,215</u>	<u>\$174,243</u>	<u>\$43,485</u>
\$26,325	\$47,066	\$115,374	\$396	\$0	\$0	\$0
0	0	1,986	0	0	0	0
0	440,399	0	0	0	0	0
0	0	642	0	0	0	0
0	0	0	0	0	0	0
0	0	77,431	237	0	0	0
<u>26,325</u>	<u>487,465</u>	<u>195,433</u>	<u>633</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	1,948,535	0	0	0	0
0	149,328	696,668	0	0	0	0
0	149,328	2,645,203	0	0	0	0
0	0	0	0	0	0	0
947	0	905,911	285,398	1,553,215	174,243	43,485
0	(186,724)	0	0	0	0	0
<u>947</u>	<u>(186,724)</u>	<u>905,911</u>	<u>285,398</u>	<u>1,553,215</u>	<u>174,243</u>	<u>43,485</u>
<u>\$27,272</u>	<u>\$450,069</u>	<u>\$3,746,547</u>	<u>\$286,031</u>	<u>\$1,553,215</u>	<u>\$174,243</u>	<u>\$43,485</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Law Enforcement Agency	Drug Task Force	Redevelopment	Local Law Enforcement Block Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,238	\$77,111	\$233,342	\$6,104
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,238</u>	<u>\$77,111</u>	<u>\$233,342</u>	<u>\$6,104</u>
Liabilities				
Accounts Payable	\$0	\$4,208	\$0	\$0
Accrued Wages	0	2,011	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	649	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	1,466	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>8,334</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	6,238	68,777	233,342	6,104
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>6,238</u>	<u>68,777</u>	<u>233,342</u>	<u>6,104</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,238</u>	<u>\$77,111</u>	<u>\$233,342</u>	<u>\$6,104</u>

Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Total Nonmajor Special Revenue Funds
\$135,551	\$0	\$52	\$19,664,212
0	0	0	10,612
0	0	0	471,108
0	0	0	423,290
0	0	0	66,937
0	25,149	3,938	5,051,036
322	0	0	26,873
0	0	0	2,480,316
0	0	0	1,346,234
<u>\$135,873</u>	<u>\$25,149</u>	<u>\$3,990</u>	<u>\$29,540,618</u>
\$1,556	\$3,402	\$0	\$1,046,886
1,200	0	0	327,760
0	0	0	446,550
6,234	0	0	149,495
0	0	0	50,441
1,006	192	0	429,102
<u>9,996</u>	<u>3,594</u>	<u>0</u>	<u>2,450,234</u>
0	0	0	1,948,535
0	25,149	3,938	4,313,294
<u>0</u>	<u>25,149</u>	<u>3,938</u>	<u>6,261,829</u>
322	0	0	497,981
125,555	0	52	20,520,892
0	(3,594)	0	(190,318)
<u>125,877</u>	<u>(3,594)</u>	<u>52</u>	<u>20,828,555</u>
<u>\$135,873</u>	<u>\$25,149</u>	<u>\$3,990</u>	<u>\$29,540,618</u>

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	9,115,056	3,678,187	0	0
Interest	13,985	0	0	0
Fees, Licenses and Permits	8,895	0	0	0
Fines and Forfeitures	257,027	0	0	0
Rentals and Royalties	1,785	0	0	0
Charges for Services	883	1,111,177	1,911,524	24,006
Contributions and Donations	8,599	0	0	0
Other	327,392	1,828	19,945	3,494
<i>Total Revenues</i>	<u>9,733,622</u>	<u>4,791,192</u>	<u>1,931,469</u>	<u>27,500</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	3,368,459	0
Judicial	0	0	0	73,662
Public Safety	0	0	0	0
Public Works	8,757,972	0	0	0
Health	0	0	0	0
Human Services	0	4,731,828	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	118,687	0	0	0
<i>Total Expenditures</i>	<u>8,876,659</u>	<u>4,731,828</u>	<u>3,368,459</u>	<u>73,662</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>856,963</u>	<u>59,364</u>	<u>(1,436,990)</u>	<u>(46,162)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	31,714	0	0	0
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>31,714</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	888,677	159,364	(1,436,990)	(46,162)
<i>Fund Balances Beginning of Year</i>	<u>3,846,804</u>	<u>385,193</u>	<u>6,765,267</u>	<u>149,604</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,735,481</u>	<u>\$544,557</u>	<u>\$5,328,277</u>	<u>\$103,442</u>

Dog and Kennel	Adult Probation	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	632,635	5,416	0	220,459	0	0
0	0	0	0	0	0	0
307,601	0	2,131	47,453	0	65,264	0
0	0	4,140	0	2,205	0	0
0	0	0	0	0	0	0
0	0	45,589	0	57,147	638,887	987,190
213	0	0	0	0	0	0
4,821	0	2,779	0	2,320	6,586	10,216
<u>312,635</u>	<u>632,635</u>	<u>60,055</u>	<u>47,453</u>	<u>282,131</u>	<u>710,737</u>	<u>997,406</u>
0	0	0	0	0	382,046	0
0	535,019	97,078	0	0	0	702,598
304,599	0	0	0	287,389	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	48,160	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>304,599</u>	<u>535,019</u>	<u>97,078</u>	<u>48,160</u>	<u>287,389</u>	<u>382,046</u>	<u>702,598</u>
<u>8,036</u>	<u>97,616</u>	<u>(37,023)</u>	<u>(707)</u>	<u>(5,258)</u>	<u>328,691</u>	<u>294,808</u>
0	0	0	0	0	0	0
0	0	0	0	50,000	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,632)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,368</u>	<u>0</u>	<u>0</u>
8,036	97,616	(37,023)	(707)	32,110	328,691	294,808
<u>157,828</u>	<u>0</u>	<u>296,484</u>	<u>2,935</u>	<u>73,742</u>	<u>1,208,168</u>	<u>596,732</u>
<u>\$165,864</u>	<u>\$97,616</u>	<u>\$259,461</u>	<u>\$2,228</u>	<u>\$105,852</u>	<u>\$1,536,859</u>	<u>\$891,540</u>

(continued)

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2012

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	364,291	1,557,788	761,292
Interest	0	0	0	0
Fees, Licenses and Permits	92,889	0	0	0
Fines and Forfeitures	0	0	69,950	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	543,521	0	736,207
Contributions and Donations	0	0	0	0
Other	0	38,934	16,042	163,851
<i>Total Revenues</i>	<u>92,889</u>	<u>946,746</u>	<u>1,643,780</u>	<u>1,661,350</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	92,005	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,030,227	1,414,748	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,736,472
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>92,005</u>	<u>3,030,227</u>	<u>1,414,748</u>	<u>1,736,472</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>884</u>	<u>(2,083,481)</u>	<u>229,032</u>	<u>(75,122)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	1,500,000	6,667	25,000
Transfers Out	0	0	(44,447)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,500,000</u>	<u>(37,780)</u>	<u>25,000</u>
<i>Net Change in Fund Balances</i>	884	(583,481)	191,252	(50,122)
<i>Fund Balances Beginning of Year</i>	<u>292,339</u>	<u>2,174,496</u>	<u>1,226,856</u>	<u>591,883</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$293,223</u>	<u>\$1,591,015</u>	<u>\$1,418,108</u>	<u>\$541,761</u>

Law Library	Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan- Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcement Trust
\$0	\$0	\$1,949,706	\$0	\$0	\$0	\$0
256,094	3,409,386	328,731	13,020	33,638	0	0
0	0	0	0	915	0	0
0	10,500	0	0	0	38,610	0
2,404	0	0	73,062	0	11,380	0
0	0	0	0	0	0	0
0	0	0	0	0	0	16,620
0	0	0	0	0	0	0
3,442	37,548	672	0	0	0	0
<u>261,940</u>	<u>3,457,434</u>	<u>2,279,109</u>	<u>86,082</u>	<u>34,553</u>	<u>49,990</u>	<u>16,620</u>
307,789	0	0	95,480	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	8,580
0	3,872,994	0	0	0	0	0
0	0	0	0	0	97,678	0
0	0	2,521,044	0	0	0	0
0	0	0	0	76	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>307,789</u>	<u>3,872,994</u>	<u>2,521,044</u>	<u>95,480</u>	<u>76</u>	<u>97,678</u>	<u>8,580</u>
<u>(45,849)</u>	<u>(415,560)</u>	<u>(241,935)</u>	<u>(9,398)</u>	<u>34,477</u>	<u>(47,688)</u>	<u>8,040</u>
0	0	0	0	0	0	0
0	150,132	0	14,005	0	0	3,681
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,132)</u>	<u>0</u>	<u>(62,558)</u>
<u>0</u>	<u>150,132</u>	<u>0</u>	<u>14,005</u>	<u>(150,132)</u>	<u>0</u>	<u>(58,877)</u>
<u>(45,849)</u>	<u>(265,428)</u>	<u>(241,935)</u>	<u>4,607</u>	<u>(115,655)</u>	<u>(47,688)</u>	<u>(50,837)</u>
<u>46,796</u>	<u>78,704</u>	<u>1,147,846</u>	<u>280,791</u>	<u>1,668,870</u>	<u>221,931</u>	<u>94,322</u>
<u>\$947</u>	<u>(\$186,724)</u>	<u>\$905,911</u>	<u>\$285,398</u>	<u>\$1,553,215</u>	<u>\$174,243</u>	<u>\$43,485</u>

(continued)

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2012

	Law Enforcement Agency	Drug Task Force	Redevelopment	Local Law Enforcement Block Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	13,371	0	0
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	73,321	0
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	1,299	114,561	0	0
Contributions and Donations	0	0	0	0
Other	0	1,494	0	0
<i>Total Revenues</i>	<u>1,299</u>	<u>129,426</u>	<u>73,321</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	173,876	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>173,876</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,299</u>	<u>(44,450)</u>	<u>73,321</u>	<u>0</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	10,632	0	0
Transfers Out	(1,681)	0	(79,190)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,681)</u>	<u>10,632</u>	<u>(79,190)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(382)	(33,818)	(5,869)	0
<i>Fund Balances Beginning of Year</i>	<u>6,620</u>	<u>102,595</u>	<u>239,211</u>	<u>6,104</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,238</u></u>	<u><u>\$68,777</u></u>	<u><u>\$233,342</u></u>	<u><u>\$6,104</u></u>

Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,949,706
0	180,145	1,312	2,106,576	22,677,397
0	0	0	0	14,900
124,249	0	0	0	770,913
0	0	0	0	420,168
0	0	0	0	1,785
0	0	0	0	6,188,611
0	0	0	0	8,812
0	0	0	3,946	645,310
<u>124,249</u>	<u>180,145</u>	<u>1,312</u>	<u>2,110,522</u>	<u>32,677,602</u>
0	199,694	5,250	2,112,494	6,563,217
0	0	0	0	1,408,357
111,533	0	0	0	5,330,952
0	0	0	0	12,630,966
0	0	0	0	97,678
0	0	0	0	9,037,504
0	0	0	0	76
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,687</u>
<u>111,533</u>	<u>199,694</u>	<u>5,250</u>	<u>2,112,494</u>	<u>35,187,437</u>
<u>12,716</u>	<u>(19,549)</u>	<u>(3,938)</u>	<u>(1,972)</u>	<u>(2,509,835)</u>
0	0	0	0	31,714
0	0	0	0	1,860,117
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,640)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,541,191</u>
12,716	(19,549)	(3,938)	(1,972)	(968,644)
<u>113,161</u>	<u>15,955</u>	<u>3,990</u>	<u>1,972</u>	<u>21,797,199</u>
<u>\$125,877</u>	<u>(\$3,594)</u>	<u>\$52</u>	<u>\$0</u>	<u>\$20,828,555</u>

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,908,243	\$1,067,277	\$1,301,031	\$790,968	\$2,275,992	\$7,343,511
Accounts Receivable	21,315	0	0	0	38,286	59,601
Prepaid Items	4,896	0	0	0	0	4,896
<i>Total Assets</i>	<u>\$1,934,454</u>	<u>\$1,067,277</u>	<u>\$1,301,031</u>	<u>\$790,968</u>	<u>\$2,314,278</u>	<u>\$7,408,008</u>
Liabilities						
Accounts Payable	\$24,353	\$2,455	\$11,290	\$1,050	\$4,921	\$44,069
Contracts Payable	0	0	0	0	10,819	10,819
Interfund Payable	0	0	0	0	4,105	4,105
<i>Total Liabilities</i>	<u>24,353</u>	<u>2,455</u>	<u>11,290</u>	<u>1,050</u>	<u>19,845</u>	<u>58,993</u>
Fund Balances						
Nonspendable	4,896	0	0	0	0	4,896
Restricted	1,905,205	0	0	0	2,294,433	4,199,638
Committed	0	1,064,822	1,289,741	789,918	0	3,144,481
<i>Total Fund Balances</i>	<u>1,910,101</u>	<u>1,064,822</u>	<u>1,289,741</u>	<u>789,918</u>	<u>2,294,433</u>	<u>7,349,015</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,934,454</u>	<u>\$1,067,277</u>	<u>\$1,301,031</u>	<u>\$790,968</u>	<u>\$2,314,278</u>	<u>\$7,408,008</u>

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
Revenues						
Interest	\$0	\$2,584	\$0	\$0	\$0	\$2,584
Fees, Licenses and Permits	0	0	0	0	717,285	717,285
Fines and Forfeitures	376,762	0	0	0	0	376,762
Other	0	50,000	0	0	3,965	53,965
<i>Total Revenues</i>	376,762	52,584	0	0	721,250	1,150,596
Expenditures						
Capital Outlay	414,801	78,883	231,373	91,879	525,280	1,342,216
<i>Excess of Revenues</i>						
<i>Over (Under) Expenditures</i>	(38,039)	(26,299)	(231,373)	(91,879)	195,970	(191,620)
Other Financing Sources (Uses)						
Transfers In	0	40,000	100,000	0	0	140,000
Transfers Out	0	0	(70,137)	0	(6,300)	(76,437)
<i>Total Other Financing Sources (Uses)</i>	0	40,000	29,863	0	(6,300)	63,563
<i>Net Change in Fund Balances</i>	(38,039)	13,701	(201,510)	(91,879)	189,670	(128,057)
<i>Fund Balances Beginning of Year</i>	1,948,140	1,051,121	1,491,251	881,797	2,104,763	7,477,072
<i>Fund Balances End of Year</i>	\$1,910,101	\$1,064,822	\$1,289,741	\$789,918	\$2,294,433	\$7,349,015

Combining Statements – Internal Service Funds

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

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

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

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

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

Trumbull County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2012

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and					
Cash Equivalents	\$18,443	\$8,346,950	\$0	\$8,075,338	\$16,440,731
Accounts Receivable	0	713	0	0	713
Interfund Receivable	0	0	0	1,275,496	1,275,496
<i>Total Assets</i>	<u>18,443</u>	<u>8,347,663</u>	<u>0</u>	<u>9,350,834</u>	<u>17,716,940</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	0	0	2,524	575	3,099
Accrued Wages	0	2,437	0	4,408	6,845
Intergovernmental Payable	0	786	0	1,341,762	1,342,548
Interfund Payable	0	1,649	0	0	1,649
Claims Payable	0	1,969,557	0	403,934	2,373,491
<i>Total Current Liabilities</i>	<u>0</u>	<u>1,974,429</u>	<u>2,524</u>	<u>1,750,679</u>	<u>3,727,632</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	0	20,415	0	8,313	28,728
Claims Payable	0	0	0	1,053,018	1,053,018
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>20,415</u>	<u>0</u>	<u>1,061,331</u>	<u>1,081,746</u>
<i>Total Liabilities</i>	<u>0</u>	<u>1,994,844</u>	<u>2,524</u>	<u>2,812,010</u>	<u>4,809,378</u>
Net Position					
Unrestricted (Deficit)	<u>\$18,443</u>	<u>\$6,352,819</u>	<u>(\$2,524)</u>	<u>\$6,538,824</u>	<u>\$12,907,562</u>

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Operating Revenues					
Charges for Services	\$395,837	\$11,548,324	\$69,575	\$1,374,790	\$13,388,526
Operating Expenses					
Personal Services	0	93,338	0	227,060	320,398
Materials and Supplies	377,692	1,716	69,121	0	448,529
Contractual Services	0	5,480	0	584,904	590,384
Change in Workers' Compensation Estimate	0	0	0	78,590	78,590
Claims	0	12,086,006	0	174,495	12,260,501
<i>Total Operating Expenses</i>	<i>377,692</i>	<i>12,186,540</i>	<i>69,121</i>	<i>1,065,049</i>	<i>13,698,402</i>
<i>Operating Income (Loss)</i>	<i>18,145</i>	<i>(638,216)</i>	<i>454</i>	<i>309,741</i>	<i>(309,876)</i>
Non-Operating Revenues					
Interest	0	0	0	33,220	33,220
<i>Change in Net Position</i>	<i>18,145</i>	<i>(638,216)</i>	<i>454</i>	<i>342,961</i>	<i>(276,656)</i>
<i>Net Position (Deficit) Beginning of Year</i>	<i>298</i>	<i>6,991,035</i>	<i>(2,978)</i>	<i>6,195,863</i>	<i>13,184,218</i>
<i>Net Position (Deficit) End of Year</i>	<i>\$18,443</i>	<i>\$6,352,819</i>	<i>(\$2,524)</i>	<i>\$6,538,824</i>	<i>\$12,907,562</i>

Trumbull County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund Services Provided	\$395,837	\$11,548,859	\$69,575	\$1,357,433	\$13,371,704
Cash Payments to Employees for Services	0	(99,520)	0	(221,635)	(321,155)
Cash Payments for Goods and Services	(392,480)	(7,196)	(69,575)	(580,940)	(1,050,191)
Cash Payments for Claims	0	(10,695,652)	0	(892,484)	(11,588,136)
<i>Net Cash Provided by (Used for) Operating Activities</i>	3,357	746,491	0	(337,626)	412,222
Cash Flows from Investing Activities					
Interest on Investments	0	0	0	33,220	33,220
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	3,357	746,491	0	(304,406)	445,442
<i>Cash and Cash Equivalents Beginning of Year</i>	15,086	7,600,459	0	8,379,744	15,995,289
<i>Cash and Cash Equivalents End of Year</i>	<u>\$18,443</u>	<u>\$8,346,950</u>	<u>\$0</u>	<u>\$8,075,338</u>	<u>\$16,440,731</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$18,145	(\$638,216)	\$454	\$309,741	(\$309,876)
Adjustments:					
<i>Increase (Decrease) in Assets:</i>					
Accounts Receivable	0	535	0	3,331	3,866
Interfund Receivable	0	0	0	(20,688)	(20,688)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(14,788)	0	(454)	49	(15,193)
Accrued Wages	0	706	0	927	1,633
Compensated Absences Payable	0	(7,040)	0	4,399	(2,641)
Interfund Payable	0	24	0	0	24
Intergovernmental Payable	0	128	0	(108,053)	(107,925)
Claims Payable	0	1,390,354	0	(527,332)	863,022
<i>Total Adjustments</i>	(14,788)	1,384,707	(454)	(647,367)	722,098
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$3,357</u>	<u>\$746,491</u>	<u>\$0</u>	<u>(\$337,626)</u>	<u>\$412,222</u>

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

Other Agency Funds

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

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Engineer's Drainage District</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,212	\$0	\$0	\$38,212
Liabilities				
Deposits Held and Due to Others	\$38,212	\$0	\$0	\$38,212
<i>Taxing Districts</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$138,818,733	\$138,818,733	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$138,818,733	\$138,818,733	\$0
<i>Double Paid Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$652,792	\$684,794	\$675,538	\$662,048
Liabilities				
Deposits Held and Due to Others	\$652,792	\$684,794	\$675,538	\$662,048
<i>Interest</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$302,250	\$302,250	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$302,250	\$302,250	\$0
<i>Payroll</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,265,609	\$77,120,595	\$77,099,171	\$1,287,033
Liabilities				
Undistributed Monies	\$1,265,609	\$77,120,595	\$77,099,171	\$1,287,033
<i>Cigarette Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$493	\$30,630	\$29,942	\$1,181
Liabilities				
Intergovernmental Payable	\$493	\$30,630	\$29,942	\$1,181

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,485,928	\$6,485,928	\$0
Liabilities				
Intergovernmental Payable	\$0	\$6,485,928	\$6,485,928	\$0
<i>Forfeited Land Sale</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$288,204	\$0	\$0	\$288,204
Liabilities				
Undistributed Monies	\$288,204	\$0	\$0	\$288,204
<i>Township Gas Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,221,650	\$2,221,650	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,221,650	\$2,221,650	\$0
<i>Undivided Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,204,396	\$183,851,075	\$183,129,654	\$7,925,817
Property Taxes Receivable	216,655,512	218,552,201	216,655,512	218,552,201
Total Assets	\$223,859,908	\$402,403,276	\$399,785,166	\$226,478,018
Liabilities				
Intergovernmental Payable	\$223,859,908	\$402,403,276	\$399,785,166	\$226,478,018
<i>Undivided Sales Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,162,500	\$23,162,500	\$0
Liabilities				
Intergovernmental Payable	\$0	\$23,162,500	\$23,162,500	\$0
<i>Undivided Homestead and Rollback</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,135	\$5,425,191	\$5,435,326	\$0
Liabilities				
Intergovernmental Payable	\$10,135	\$5,425,191	\$5,435,326	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Undivided Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,484,580	\$6,484,580	\$0
Liabilities				
Intergovernmental Payable	\$0	\$6,484,580	\$6,484,580	\$0
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,379,804	\$5,238,635	\$3,650,999	\$2,967,440
Liabilities				
Intergovernmental Payable	\$1,379,804	\$5,238,635	\$3,650,999	\$2,967,440
<i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,082,922	\$4,743,732	\$4,905,694	\$920,960
Liabilities				
Undistributed Monies	\$1,082,922	\$4,743,732	\$4,905,694	\$920,960
<i>Soil Conservation</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$122,103	\$356,736	\$364,765	\$114,074
Liabilities				
Undistributed Monies	\$122,103	\$356,736	\$364,765	\$114,074
<i>Metro Park District</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$264,751	\$120,249	\$148,961	\$236,039
Liabilities				
Undistributed Monies	\$264,751	\$120,249	\$148,961	\$236,039
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,140	\$5,888	\$8,761	\$4,267
Liabilities				
Deposits Held and Due to Others	\$7,140	\$5,888	\$8,761	\$4,267

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,100	\$285	\$1,200	\$185
Liabilities				
Undistributed Monies	\$1,100	\$285	\$1,200	\$185
 <i>Alimony/Support</i>				
Assets				
Accounts Receivable	\$13,798,969	\$13,774,912	\$13,798,969	\$13,774,912
Liabilities				
Deposits Held and Due to Others	\$13,798,969	\$13,774,912	\$13,798,969	\$13,774,912
 <i>County Auction Sales</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,733	\$4,434	\$4,004	\$2,163
Liabilities				
Undistributed Monies	\$1,733	\$4,434	\$4,004	\$2,163
 <i>Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$986,305	\$86,589,735	\$86,492,101	\$1,083,939
Investments in Segregated Accounts	823,307	499,299	823,307	499,299
Total Assets	\$1,809,612	\$87,089,034	\$87,315,408	\$1,583,238
Liabilities				
Undistributed Monies	\$1,809,612	\$87,089,034	\$87,315,408	\$1,583,238
 <i>Emergency Management Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,216	\$200,753	\$187,356	\$32,613
Liabilities				
Undistributed Monies	\$19,216	\$200,753	\$187,356	\$32,613

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Community-Based Correctional Facility</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$361,261	\$3,496,266	\$3,566,859	\$290,668
Liabilities				
Undistributed Monies	\$361,261	\$3,496,266	\$3,566,859	\$290,668
<i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$698,929	\$891,819	\$1,092,163	\$498,585
Liabilities				
Deposits Held and Due to Others	\$698,929	\$891,819	\$1,092,163	\$498,585
<i>Housing Trust Fund Record</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$187,660	\$885,183	\$864,337	\$208,506
Liabilities				
Undistributed Monies	\$187,660	\$885,183	\$864,337	\$208,506
<i>Port Authority</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$324	\$434,061	\$434,061	\$324
Liabilities				
Undistributed Monies	\$324	\$434,061	\$434,061	\$324
<i>Tourism Board</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,913	\$289,383	\$289,383	\$13,913
Liabilities				
Undistributed Monies	\$13,913	\$289,383	\$289,383	\$13,913
<i>Motel Administration Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$55,203	\$778,399	\$777,197	\$56,405
Liabilities				
Undistributed Monies	\$55,203	\$778,399	\$777,197	\$56,405

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,655,900	\$462,033,749	\$460,141,012	\$15,548,637
Cash and Cash Equivalents in Segregated Accounts	986,305	86,589,735	86,492,101	1,083,939
Investments in Segregated Accounts	823,307	499,299	823,307	499,299
Accounts Receivable	13,798,969	13,774,912	13,798,969	13,774,912
Property Taxes Receivable	216,655,512	218,552,201	216,655,512	218,552,201
<i>Total Assets</i>	<u>\$245,919,993</u>	<u>\$781,449,896</u>	<u>\$777,910,901</u>	<u>\$249,458,988</u>
Liabilities				
Intergovernmental Payable	\$225,250,340	\$451,452,390	\$447,256,091	\$229,446,639
Undistributed Monies	5,473,611	175,519,110	175,958,396	5,034,325
Deposits Held and Due to Others	15,196,042	154,478,396	154,696,414	14,978,024
<i>Total Liabilities</i>	<u>\$245,919,993</u>	<u>\$781,449,896</u>	<u>\$777,910,901</u>	<u>\$249,458,988</u>

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

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$5,554,395	\$5,554,395	\$5,868,810	\$314,415
Permissive Sales Tax	22,668,173	22,668,173	22,668,173	0
Intergovernmental	4,959,851	5,372,987	5,595,855	222,868
Interest	255,525	255,525	213,985	(41,540)
Fees, Licenses and Permits	3,710,930	3,710,930	4,028,419	317,489
Fines and Forfeitures	278,000	278,000	395,536	117,536
Rentals and Royalties	612,000	612,000	612,562	562
Charges for Services	3,511,788	3,582,512	3,952,616	370,104
Contributions and Donations	1,000	1,000	0	(1,000)
Other	137,400	305,228	324,559	19,331
<i>Total Revenues</i>	<u>41,689,062</u>	<u>42,340,750</u>	<u>43,660,515</u>	<u>1,319,765</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	2,849,040	3,066,228	3,065,940	288
Materials and Supplies	269,589	333,019	333,013	6
Contractual Services	3,977,228	3,550,727	3,545,968	4,759
Capital Outlay	272,254	155,524	155,522	2
Other	679,994	81,036	80,634	402
Total Commissioners Office	<u>8,048,105</u>	<u>7,186,534</u>	<u>7,181,077</u>	<u>5,457</u>
County Auditor				
Personal Services	1,944,429	1,533,874	1,533,874	0
Materials and Supplies	64,974	62,416	62,416	0
Contractual Services	551,328	500,308	500,308	0
Capital Outlay	214,064	321,436	321,436	0
Other	511,131	609,332	39,512	569,820
Total County Auditor	<u>3,285,926</u>	<u>3,027,366</u>	<u>2,457,546</u>	<u>569,820</u>
Prosecuting Attorney				
Personal Services	2,209,721	2,451,884	2,451,884	0
Materials and Supplies	40,279	45,755	45,548	207
Contractual Services	94,600	106,557	106,444	113
Other	781	781	0	781
Total Prosecuting Attorney	<u>2,345,381</u>	<u>2,604,977</u>	<u>2,603,876</u>	<u>1,101</u>
Recorder				
Personal Services	612,346	658,429	651,642	6,787
Materials and Supplies	34,327	23,131	23,115	16
Contractual Services	25,753	24,431	24,322	109
Other	236	236	236	0
Total Recorder	<u>\$672,662</u>	<u>\$706,227</u>	<u>\$699,315</u>	<u>\$6,912</u>

(continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Treasurer				
Personal Services	\$875,520	\$820,115	\$820,115	\$0
Materials and Supplies	3,100	10,674	10,629	45
Contractual Services	79,520	82,014	82,006	8
Total Treasurer	958,140	912,803	912,750	53
Board of Elections				
Personal Services	1,046,009	1,303,271	1,303,271	0
Materials and Supplies	167,523	143,116	143,116	0
Contractual Services	183,457	197,189	197,189	0
Capital Outlay	2,760	4,314	4,314	0
Other	2,631	2,631	2,631	0
Total Board of Elections	1,402,380	1,650,521	1,650,521	0
Planning Commission				
Personal Services	684,712	679,112	667,623	11,489
Materials and Supplies	5,720	9,148	6,939	2,209
Contractual Services	25,088	28,225	24,845	3,380
Capital Outlay	129	7,500	5,685	1,815
Other	82,588	74,088	30,000	44,088
Total Planning Commission	798,237	798,073	735,092	62,981
Total Legislative and Executive	17,510,831	16,886,501	16,240,177	646,324
Judicial:				
Court of Appeals				
Personal Services	44,913	36,015	36,015	0
Materials and Supplies	61,138	30,275	29,330	945
Contractual Services	218,359	103,416	103,416	0
Capital Outlay	29,623	12,452	12,449	3
Total Court of Appeals	354,033	182,158	181,210	948
Common Pleas Court				
Personal Services	1,956,248	1,917,684	1,915,071	2,613
Materials and Supplies	35,735	40,500	40,331	169
Contractual Services	255,144	196,021	186,256	9,765
Capital Outlay	686	417	417	0
Total Common Pleas Court	2,247,813	2,154,622	2,142,075	12,547
Common Pleas Jury Commission				
Materials and Supplies	9,400	7,927	7,669	258
Contractual Services	7,813	9,135	7,727	1,408
Total Common Pleas Jury Commission	\$17,213	\$17,062	\$15,396	\$1,666

(continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$3,468,030	\$3,881,634	\$3,881,634	\$0
Materials and Supplies	158,924	199,329	199,108	221
Contractual Services	157,389	187,137	187,137	0
Capital Outlay	87,372	89,745	89,731	14
Other	224	364	364	0
Total Juvenile Court	3,871,939	4,358,209	4,357,974	235
Probate Court				
Personal Services	1,787,323	1,739,655	1,737,421	2,234
Materials and Supplies	25,421	71,613	71,613	0
Contractual Services	91,726	131,596	131,524	72
Capital Outlay	12,375	1,392	1,392	0
Total Probate Court	1,916,845	1,944,256	1,941,950	2,306
Clerk of Courts				
Personal Services	1,067,285	1,025,016	1,022,795	2,221
Materials and Supplies	114,023	109,039	109,039	0
Contractual Services	20,612	16,689	16,631	58
Total Clerk of Courts	1,201,920	1,150,744	1,148,465	2,279
Eastern County Court				
Personal Services	412,541	538,289	538,289	0
Materials and Supplies	16,952	15,831	15,831	0
Contractual Services	76,964	72,525	72,525	0
Total Eastern County Court	506,457	626,645	626,645	0
Central County Court				
Personal Services	371,184	400,558	400,558	0
Materials and Supplies	11,395	12,148	12,148	0
Contractual Services	30,177	28,194	28,164	30
Total Central County Court	412,756	440,900	440,870	30
Warren Municipal Court				
Personal Services	187,011	191,176	185,302	5,874
Contractual Services	33,800	33,527	26,640	6,887
Total Warren Municipal Court	220,811	224,703	211,942	12,761
Niles Municipal Court				
Personal Services	91,609	95,891	95,891	0
Contractual Services	10,450	9,885	9,885	0
Total Niles Municipal Court	\$102,059	\$105,776	\$105,776	\$0

(continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Girard Municipal Court				
Personal Services	\$120,255	\$119,800	\$103,451	\$16,349
Contractual Services	6,800	8,255	7,255	1,000
Total Girard Municipal Court	<u>127,055</u>	<u>128,055</u>	<u>110,706</u>	<u>17,349</u>
Newton Falls Municipal Court				
Personal Services	103,487	116,082	112,727	3,355
Contractual Services	45,323	47,505	23,844	23,661
Total Newton Falls Municipal Court	<u>148,810</u>	<u>163,587</u>	<u>136,571</u>	<u>27,016</u>
Total Judicial	<u>11,127,711</u>	<u>11,496,717</u>	<u>11,419,580</u>	<u>77,137</u>
Public Safety:				
Sheriff				
Personal Services	8,747,419	9,418,955	9,335,262	83,693
Materials and Supplies	903,936	1,032,373	1,032,373	0
Contractual Services	562,721	625,967	625,562	405
Capital Outlay	1,699	4,321	3,997	324
Other	6,191	6,165	374	5,791
Total Sheriff	<u>10,221,966</u>	<u>11,087,781</u>	<u>10,997,568</u>	<u>90,213</u>
Coroner				
Personal Services	473,803	499,137	498,840	297
Materials and Supplies	1,916	1,534	1,534	0
Contractual Services	156,215	157,689	157,678	11
Capital Outlay	514	531	531	0
Total Coroner	<u>632,448</u>	<u>658,891</u>	<u>658,583</u>	<u>308</u>
Adult Probation				
Personal Services	664,272	747,722	746,958	764
Materials and Supplies	1,400	1,400	0	1,400
Contractual Services	2,100	2,100	596	1,504
Total Adult Probation	<u>667,772</u>	<u>751,222</u>	<u>747,554</u>	<u>3,668</u>
Total Public Safety	<u>\$11,522,186</u>	<u>\$12,497,894</u>	<u>\$12,403,705</u>	<u>\$94,189</u>

(continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services:				
Veterans Service Commission				
Personal Services	\$726,125	\$736,515	\$666,761	\$69,754
Materials and Supplies	13,885	19,145	14,840	4,305
Contractual Services	464,180	450,579	313,190	137,389
Capital Outlay	28,500	32,398	5,569	26,829
Total Human Services	<u>1,232,690</u>	<u>1,238,637</u>	<u>1,000,360</u>	<u>238,277</u>
<i>Total Expenditures</i>	<u>41,393,418</u>	<u>42,119,749</u>	<u>41,063,822</u>	<u>1,055,927</u>
<i>Excess of Revenues Over Expenditures</i>	<u>295,644</u>	<u>221,001</u>	<u>2,596,693</u>	<u>2,375,692</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,200	1,200	54,421	53,221
Transfers In	0	0	49,300	49,300
Transfers Out	<u>(2,628,617)</u>	<u>(2,441,365)</u>	<u>(2,441,365)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,627,417)</u>	<u>(2,440,165)</u>	<u>(2,337,644)</u>	<u>102,521</u>
<i>Net Change in Fund Balance</i>	<u>(2,331,773)</u>	<u>(2,219,164)</u>	<u>259,049</u>	<u>2,478,213</u>
<i>Fund Balance Beginning of Year</i>	2,028,992	2,028,992	2,028,992	0
Prior Year Encumbrances Appropriated	<u>633,537</u>	<u>633,537</u>	<u>633,537</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$330,756</u>	<u>\$443,365</u>	<u>\$2,921,578</u>	<u>\$2,478,213</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$12,530,000	\$12,530,000	\$11,940,188	(\$589,812)
Charges for Services	3,533,790	3,533,790	2,604,986	(928,804)
Other	202,000	202,000	208,382	6,382
<i>Total Revenues</i>	<u>16,265,790</u>	<u>16,265,790</u>	<u>14,753,556</u>	<u>(1,512,234)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance				
Personal Services	11,365,000	11,229,814	10,516,387	713,427
Materials and Supplies	340,125	336,513	263,991	72,522
Contractual Services	4,919,731	5,335,018	4,677,240	657,778
Capital Outlay	52,386	52,386	12,308	40,078
Other	550,000	200,000	46,446	153,554
Total Public Assistance	17,227,242	17,153,731	15,516,372	1,637,359
Food Stamp Prosecution				
Personal Services	30,436	30,436	34,172	(3,736)
<i>Total Expenditures</i>	<u>17,257,678</u>	<u>17,184,167</u>	<u>15,550,544</u>	<u>1,633,623</u>
<i>Excess of Revenues Under Expenditures</i>	(991,888)	(918,377)	(796,988)	121,389
Other Financing Sources				
Transfers In	769,698	769,698	769,698	0
<i>Net Change in Fund Balance</i>	(222,190)	(148,679)	(27,290)	121,389
<i>Fund Balance Beginning of Year</i>	61,139	61,139	61,139	0
Prior Year Encumbrances Appropriated	236,242	236,242	236,242	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$75,191</u>	<u>\$148,702</u>	<u>\$270,091</u>	<u>\$121,389</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$14,956,728	\$14,956,728	\$14,910,093	(\$46,635)
Intergovernmental	9,530,236	9,530,236	10,534,028	1,003,792
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	27,000	27,000	409,112	382,112
Other	1,302,000	1,302,000	1,280,120	(21,880)
<i>Total Revenues</i>	<u>25,816,964</u>	<u>25,816,964</u>	<u>27,133,353</u>	<u>1,316,389</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board				
Personal Services	19,679,700	19,649,700	18,216,225	1,433,475
Materials and Supplies	754,591	760,383	735,515	24,868
Contractual Services	6,760,189	6,709,002	5,553,059	1,155,943
Capital Outlay	550,754	550,254	547,404	2,850
Other	5,000	5,000	2,227	2,773
Total Developmental Disabilities Board	<u>27,750,234</u>	<u>27,674,339</u>	<u>25,054,430</u>	<u>2,619,909</u>
Supported Living				
Contractual Services	900,000	900,000	900,000	0
<i>Total Expenditures</i>	<u>28,650,234</u>	<u>28,574,339</u>	<u>25,954,430</u>	<u>2,619,909</u>
<i>Net Change in Fund Balance</i>	(2,833,270)	(2,757,375)	1,178,923	3,936,298
<i>Fund Balance Beginning of Year</i>	18,422,333	18,422,333	18,422,333	0
Prior Year Encumbrances Appropriated	898,505	898,505	898,505	0
<i>Fund Balance End of Year</i>	<u>\$16,487,568</u>	<u>\$16,563,463</u>	<u>\$20,499,761</u>	<u>\$3,936,298</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,604,917	\$2,604,917	\$2,601,390	(\$3,527)
Intergovernmental	9,475,042	9,779,809	10,440,160	660,351
Rentals and Royalties	500	500	367	(133)
Contributions and Donations	0	0	14,350	14,350
Other	34,415	34,415	128,633	94,218
<i>Total Revenues</i>	<u>12,114,874</u>	<u>12,419,641</u>	<u>13,184,900</u>	<u>765,259</u>
Expenditures				
Current:				
Health:				
Community Mental Health Board				
Personal Services	638,137	638,137	611,744	26,393
Materials and Supplies	8,442	15,844	12,840	3,004
Contractual Services	11,754,393	13,250,056	12,779,761	470,295
Capital Outlay	0	2,500	2,142	358
Other	0	8,773	8,252	521
Total Community Mental Health Board	<u>12,400,972</u>	<u>13,915,310</u>	<u>13,414,739</u>	<u>500,571</u>
Community Service				
Materials and Supplies	200	200	150	50
Contractual Services	36,424	63,808	58,697	5,111
Total Community Service	<u>36,624</u>	<u>64,008</u>	<u>58,847</u>	<u>5,161</u>
<i>Total Expenditures</i>	<u>12,437,596</u>	<u>13,979,318</u>	<u>13,473,586</u>	<u>505,732</u>
<i>Net Change in Fund Balance</i>	(322,722)	(1,559,677)	(288,686)	1,270,991
<i>Fund Balance Beginning of Year</i>	3,875,141	3,875,141	3,875,141	0
Prior Year Encumbrances Appropriated	334,619	334,619	334,619	0
<i>Fund Balance End of Year</i>	<u>\$3,887,038</u>	<u>\$2,650,083</u>	<u>\$3,921,074</u>	<u>\$1,270,991</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,733,395	\$7,733,395	\$7,424,840	(\$308,555)
Intergovernmental	8,407,806	8,407,806	7,749,937	(657,869)
Charges for Services	369,009	369,009	321,509	(47,500)
Other	250,960	251,160	137,638	(113,522)
<i>Total Revenues</i>	<u>16,761,170</u>	<u>16,761,370</u>	<u>15,633,924</u>	<u>(1,127,446)</u>
Expenditures				
Current:				
Human Services:				
Children Services Board				
Personal Services	11,710,423	11,471,345	10,962,199	509,146
Materials and Supplies	335,624	319,528	267,736	51,792
Contractual Services	5,408,974	5,962,008	5,478,260	483,748
Capital Outlay	26,031	26,031	7,734	18,297
Other	128,251	117,896	33,435	84,461
<i>Total Expenditures</i>	<u>17,609,303</u>	<u>17,896,808</u>	<u>16,749,364</u>	<u>1,147,444</u>
<i>Excess of Revenues Under Expenditures</i>	(848,133)	(1,135,438)	(1,115,440)	19,998
Other Financing Uses				
Transfers Out	(640,000)	(120,000)	(100,000)	20,000
<i>Net Change in Fund Balance</i>	(1,488,133)	(1,255,438)	(1,215,440)	39,998
<i>Fund Balance Beginning of Year</i>	6,625,464	6,625,464	6,625,464	0
Prior Year Encumbrances Appropriated	540,082	540,082	540,082	0
<i>Fund Balance End of Year</i>	<u>\$5,677,413</u>	<u>\$5,910,108</u>	<u>\$5,950,106</u>	<u>\$39,998</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Permissive Sales Tax	\$1,574,991	\$1,574,991	\$1,574,991	\$0
Interest	0	0	717	717
Special Assessments	656,709	656,709	643,541	(13,168)
<i>Total Revenues</i>	<u>2,231,700</u>	<u>2,231,700</u>	<u>2,219,249</u>	<u>(12,451)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	15,000	15,000	0	15,000
Debt Service:				
Principal Retirement	3,809,933	4,612,729	4,202,001	410,728
Interest and Fiscal Charges	805,818	975,613	888,742	86,871
<i>Total Debt Service</i>	<u>4,615,751</u>	<u>5,588,342</u>	<u>5,090,743</u>	<u>497,599</u>
<i>Total Expenditures</i>	<u>4,630,751</u>	<u>5,603,342</u>	<u>5,090,743</u>	<u>512,599</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,399,051)</u>	<u>(3,371,642)</u>	<u>(2,871,494)</u>	<u>500,148</u>
Other Financing Sources				
Premium on General Obligation Notes	0	0	24,526	24,526
General Obligation Notes Issued	4,000,000	4,000,000	1,860,000	(2,140,000)
Transfers In	1,225,009	1,225,009	1,258,845	33,836
<i>Total Other Financing Sources</i>	<u>5,225,009</u>	<u>5,225,009</u>	<u>3,143,371</u>	<u>(2,081,638)</u>
<i>Net Change in Fund Balance</i>	2,825,958	1,853,367	271,877	(1,581,490)
<i>Fund Balance Beginning of Year</i>	<u>1,321,075</u>	<u>1,321,075</u>	<u>1,321,075</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,147,033</u>	<u>\$3,174,442</u>	<u>\$1,592,952</u>	<u>(\$1,581,490)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,538,726	\$5,581,259	\$5,777,436	\$196,177
Tap-In Fees	66,800	66,800	69,830	3,030
Special Assessments	49,616	49,616	15,936	(33,680)
Interest	15,000	12,000	1,789	(10,211)
General Obligation Notes Issued	325,000	325,000	325,000	0
Other	66,336	66,336	136,639	70,303
<i>Total Revenues</i>	6,061,478	6,101,011	6,326,630	225,619
Expenses				
Personal Services	654,010	665,915	623,482	42,433
Materials and Supplies	407,197	345,494	265,372	80,122
Contractual Services	3,304,022	3,376,810	3,202,361	174,449
Capital Outlay	390,082	416,868	397,486	19,382
Other	4,450	377,609	146,114	231,495
Debt Service:				
Principal Retirement	104,549	104,349	103,114	1,235
<i>Total Expenses</i>	4,864,310	5,287,045	4,737,929	549,116
<i>Excess of Revenues Over Expenses Before Transfers</i>	1,197,168	813,966	1,588,701	774,735
Transfers In	585,026	585,026	486,519	(98,507)
Transfers Out	(2,779,874)	(2,592,612)	(2,163,588)	429,024
<i>Net Change in Fund Equity</i>	(997,680)	(1,193,620)	(88,368)	1,105,252
<i>Fund Equity Beginning of Year</i>	1,553,482	1,553,482	1,553,482	0
Prior Year Encumbrances Appropriated	368,742	368,742	368,742	0
<i>Fund Equity End of Year</i>	\$924,544	\$728,604	\$1,833,856	\$1,105,252

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,279,000	\$10,279,000	\$10,909,020	\$630,020
Special Assessments	777,823	777,823	968,572	190,749
Intergovernmental	418,400	1,158,732	1,510,435	351,703
Interest	2,000	2,000	14,367	12,367
General Obligation Notes Issued	922,802	922,802	653,000	(269,802)
OWDA Loans Issued	2,478,520	2,478,520	1,325,060	(1,153,460)
Other	108,192	108,192	436,795	328,603
<i>Total Revenues</i>	<u>14,986,737</u>	<u>15,727,069</u>	<u>15,817,249</u>	<u>90,180</u>
Expenses				
Personal Services	4,017,490	4,090,618	3,829,962	260,656
Materials and Supplies	811,616	872,080	640,357	231,723
Contractual Services	7,061,577	7,138,190	5,837,757	1,300,433
Capital Outlay	2,765,486	3,098,281	2,385,486	712,795
Other	359,401	595,989	510,805	85,184
Debt Service:				
Principal Retirement	2,186,516	2,118,511	1,029,645	1,088,866
Interest and Fiscal Charges	707,174	685,179	333,013	352,166
<i>Total Expenses</i>	<u>17,909,260</u>	<u>18,598,848</u>	<u>14,567,025</u>	<u>4,031,823</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	(2,922,523)	(2,871,779)	1,250,224	4,122,003
Transfers In	1,532,564	884,577	1,598,384	713,807
Transfers Out	0	(2,385,409)	(1,030,833)	1,354,576
<i>Net Change in Fund Equity</i>	(1,389,959)	(4,372,611)	1,817,775	6,190,386
<i>Fund Equity Beginning of Year</i>	6,486,152	6,486,152	6,486,152	0
Prior Year Encumbrances Appropriated	1,459,917	1,459,917	1,459,917	0
<i>Fund Equity End of Year</i>	<u>\$6,556,110</u>	<u>\$3,573,458</u>	<u>\$9,763,844</u>	<u>\$6,190,386</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$9,914,187	\$9,914,187	\$9,534,825	(\$379,362)
Interest	66,000	66,000	13,985	(52,015)
Fees, Licenses and Permits	11,000	11,000	8,895	(2,105)
Fines and Forfeitures	162,161	162,161	257,192	95,031
Rentals and Royalties	2,630	2,630	1,785	(845)
Charges for Services	760	42,260	883	(41,377)
Contributions and Donations	8,300	8,300	8,599	299
Special Assessments	330	330	0	(330)
Other	174,830	133,330	330,509	197,179
<i>Total Revenues</i>	<u>10,340,198</u>	<u>10,340,198</u>	<u>10,156,673</u>	<u>(183,525)</u>
Expenditures				
Current:				
Public Works:				
Engineer				
Personal Services	99,500	99,500	99,209	291
Materials and Supplies	18,311	18,211	12,678	5,533
Contractual Services	16,700	31,439	26,264	5,175
Capital Outlay	7,800	19,646	14,053	5,593
Other	150,000	0	0	0
Total Engineer	<u>292,311</u>	<u>168,796</u>	<u>152,204</u>	<u>16,592</u>
Roads				
Personal Services	4,888,483	4,325,000	4,074,734	250,266
Materials and Supplies	1,996,911	2,564,014	2,401,432	162,582
Contractual Services	4,395,749	4,262,310	4,141,133	121,177
Capital Outlay	419,758	1,081,631	988,672	92,959
Other	12,800	12,800	5,350	7,450
Total Roads	<u>11,713,701</u>	<u>12,245,755</u>	<u>11,611,321</u>	<u>634,434</u>
Bridges and Culverts				
Materials and Supplies	56,050	16,050	9,310	6,740
Contractual Services	5,200	10,200	3,793	6,407
Capital Outlay	201,339	80,500	77,130	3,370
Total Bridges and Culverts	<u>262,589</u>	<u>106,750</u>	<u>90,233</u>	<u>16,517</u>
Total Public Works	<u>12,268,601</u>	<u>12,521,301</u>	<u>11,853,758</u>	<u>667,543</u>
Debt Service:				
Principal Retirement	118,687	168,687	118,687	50,000
<i>Total Expenditures</i>	<u>12,387,288</u>	<u>12,689,988</u>	<u>11,972,445</u>	<u>717,543</u>
<i>Excess of Revenues Under Expenditures</i>	(2,047,090)	(2,349,790)	(1,815,772)	534,018
Other Financing Sources				
Sale of Capital Assets	0	0	31,714	31,714
<i>Net Change in Fund Balance</i>	(2,047,090)	(2,349,790)	(1,784,058)	565,732
<i>Fund Balance Beginning of Year</i>	1,256,629	1,256,629	1,256,629	0
Prior Year Encumbrances Appropriated	1,534,558	1,534,558	1,534,558	0
<i>Fund Balance End of Year</i>	<u>\$744,097</u>	<u>\$441,397</u>	<u>\$1,007,129</u>	<u>\$565,732</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,800,500	\$3,800,500	\$3,678,187	(\$122,313)
Charges for Services	1,243,000	1,243,000	1,109,176	(133,824)
<i>Total Revenues</i>	<u>5,043,500</u>	<u>5,043,500</u>	<u>4,787,363</u>	<u>(256,137)</u>
Expenditures				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,462,000	3,462,000	3,278,543	183,457
Materials and Supplies	2,500	2,500	2,270	230
Contractual Services	892,279	866,308	734,981	131,327
Capital Outlay	4,000	4,000	1,500	2,500
Other	1,041,857	988,249	764,139	224,110
<i>Total Expenditures</i>	<u>5,402,636</u>	<u>5,323,057</u>	<u>4,781,433</u>	<u>541,624</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(359,136)	(279,557)	5,930	285,487
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(259,136)	(179,557)	105,930	285,487
<i>Fund Balance Beginning of Year</i>	51,811	51,811	51,811	0
Prior Year Encumbrances Appropriated	259,136	259,136	259,136	0
<i>Fund Balance End of Year</i>	<u>\$51,811</u>	<u>\$131,390</u>	<u>\$416,877</u>	<u>\$285,487</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$50,000	\$50,000	\$0	(\$50,000)
Charges for Services	1,903,300	1,903,300	1,911,524	8,224
Other	7,800	7,800	19,945	12,145
<i>Total Revenues</i>	<u>1,961,100</u>	<u>1,961,100</u>	<u>1,931,469</u>	<u>(29,631)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	1,552,566	1,684,760	1,456,746	228,014
Materials and Supplies	53,296	53,296	8,248	45,048
Contractual Services	2,859,562	4,159,209	1,972,954	2,186,255
Capital Outlay	494,670	494,670	377,522	117,148
Other	750	750	26	724
<i>Total Expenditures</i>	<u>4,960,844</u>	<u>6,392,685</u>	<u>3,815,496</u>	<u>2,577,189</u>
<i>Net Change in Fund Balance</i>	(2,999,744)	(4,431,585)	(1,884,027)	2,547,558
<i>Fund Balance Beginning of Year</i>	6,273,369	6,273,369	6,273,369	0
Prior Year Encumbrances Appropriated	<u>528,528</u>	<u>528,528</u>	<u>528,528</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,802,153</u>	<u>\$2,370,312</u>	<u>\$4,917,870</u>	<u>\$2,547,558</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$27,000	\$27,000	\$26,160	(\$840)
Other	0	0	3,494	3,494
<i>Total Revenues</i>	27,000	27,000	29,654	2,654
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	12,675	1,675	0	1,675
Materials and Supplies	500	500	0	500
Contractual Services	67,985	98,642	76,669	21,973
<i>Total Expenditures</i>	81,160	100,817	76,669	24,148
<i>Net Change in Fund Balance</i>	(54,160)	(73,817)	(47,015)	26,802
<i>Fund Balance Beginning of Year</i>	151,979	151,979	151,979	0
Prior Year Encumbrances Appropriated	985	985	985	0
<i>Fund Balance End of Year</i>	\$98,804	\$79,147	\$105,949	\$26,802

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$281,313	\$281,313	\$309,001	\$27,688
Charges for Services	530	530	0	(530)
Contributions and Donations	0	0	213	213
Other	5,000	5,000	4,821	(179)
<i>Total Revenues</i>	286,843	286,843	314,035	27,192
Expenditures				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	242,500	258,834	240,553	18,281
Materials and Supplies	35,140	34,853	31,173	3,680
Contractual Services	28,937	47,734	41,357	6,377
Capital Outlay	36,500	7,466	386	7,080
Other	2,100	3,426	2,532	894
<i>Total Expenditures</i>	345,177	352,313	316,001	36,312
<i>Net Change in Fund Balance</i>	(58,334)	(65,470)	(1,966)	63,504
<i>Fund Balance Beginning of Year</i>	152,611	152,611	152,611	0
Prior Year Encumbrances Appropriated	18,377	18,377	18,377	0
<i>Fund Balance End of Year</i>	\$112,654	\$105,518	\$169,022	\$63,504

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$701,701	\$867,915	\$632,635	(\$235,280)
Expenditures				
General Government:				
Judicial:				
Probate Court				
Personal Services	349,993	481,099	293,606	187,493
Materials and Supplies	53,957	86,143	42,583	43,560
Contractual Services	219,131	220,485	125,129	95,356
Capital Outlay	71,190	71,190	66,139	5,051
Other	7,430	8,998	8,998	0
Total Expenditures	701,701	867,915	536,455	331,460
<i>Net Change in Fund Balance</i>	0	0	96,180	96,180
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$96,180	\$96,180

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$5,416	\$5,416
Fines and Forfeitures	6,000	6,000	5,818	(182)
Charges for Services	44,900	44,900	42,537	(2,363)
Other	1,100	1,100	2,229	1,129
<i>Total Revenues</i>	52,000	52,000	56,000	4,000
Expenditures				
Current:				
General Government:				
Judicial:				
Probate Court				
Personal Services	131,400	131,400	58,461	72,939
Materials and Supplies	8,743	31,721	2,623	29,098
Contractual Services	121,889	126,821	11,826	114,995
Capital Outlay	23,595	22,195	12,932	9,263
Other	4,000	4,000	0	4,000
<i>Total Expenditures</i>	289,627	316,137	85,842	230,295
<i>Excess of Revenues Under Expenditures</i>	(237,627)	(264,137)	(29,842)	234,295
Other Financing Sources				
Transfers In	20,000	20,000	0	(20,000)
<i>Net Change in Fund Balance</i>	(217,627)	(244,137)	(29,842)	214,295
<i>Fund Balance Beginning of Year</i>	280,984	280,984	280,984	0
Prior Year Encumbrances Appropriated	14,210	14,210	14,210	0
<i>Fund Balance End of Year</i>	\$77,567	\$51,057	\$265,352	\$214,295

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Shelter Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$49,000	\$49,000	\$48,160	(\$840)
Expenditures				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	24,931	73,091	46,856	26,235
<i>Net Change in Fund Balance</i>	24,069	(24,091)	1,304	25,395
<i>Fund Balance Beginning of Year</i>	24,930	24,930	24,930	0
<i>Fund Balance End of Year</i>	\$48,999	\$839	\$26,234	\$25,395

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$165,344	\$165,344	\$0
Fines and Forfeitures	6,000	6,000	2,205	(3,795)
Charges for Services	57,147	112,261	57,147	(55,114)
Other	0	0	2,320	2,320
<i>Total Revenues</i>	<u>63,147</u>	<u>283,605</u>	<u>227,016</u>	<u>(56,589)</u>
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement				
Personal Services	26,955	118,334	90,140	28,194
Materials and Supplies	14,230	29,640	14,129	15,511
Contractual Services	74,700	208,924	139,381	69,543
Capital Outlay	17,755	42,939	28,870	14,069
<i>Total Expenditures</i>	<u>133,640</u>	<u>399,837</u>	<u>272,520</u>	<u>127,317</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(70,493)</u>	<u>(116,232)</u>	<u>(45,504)</u>	<u>70,728</u>
Other Financing Sources (Uses)				
Transfers In	0	50,000	50,000	0
Transfers Out	(7,152)	(19,473)	(12,632)	6,841
<i>Total Other Financing Sources (Uses)</i>	<u>(7,152)</u>	<u>30,527</u>	<u>37,368</u>	<u>6,841</u>
<i>Net Change in Fund Balance</i>	(77,645)	(85,705)	(8,136)	77,569
<i>Fund Balance Beginning of Year</i>	76,090	76,090	76,090	0
Prior Year Encumbrances Appropriated	9,615	9,615	9,615	0
<i>Fund Balance End of Year</i>	<u>\$8,060</u>	<u>\$0</u>	<u>\$77,569</u>	<u>\$77,569</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$626,905	\$626,905	\$639,040	\$12,135
Other	44,400	44,400	6,586	(37,814)
<i>Total Revenues</i>	671,305	671,305	645,626	(25,679)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	427,084	427,784	275,497	152,287
Materials and Supplies	21,018	26,118	9,462	16,656
Contractual Services	384,595	455,385	115,716	339,669
Capital Outlay	21,000	28,400	9,185	19,215
Other	259,500	245,510	0	245,510
<i>Total Expenditures</i>	1,113,197	1,183,197	409,860	773,337
<i>Net Change in Fund Balance</i>	(441,892)	(511,892)	235,766	747,658
<i>Fund Balance Beginning of Year</i>	1,195,825	1,195,825	1,195,825	0
Prior Year Encumbrances Appropriated	25,994	25,994	25,994	0
<i>Fund Balance End of Year</i>	\$779,927	\$709,927	\$1,457,585	\$747,658

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$750,000	\$750,000	\$987,190	\$237,190
Other	9,500	9,500	10,216	716
<i>Total Revenues</i>	759,500	759,500	997,406	237,906
Expenditures				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	643,549	727,288	723,912	3,376
Materials and Supplies	5,120	3,020	1,329	1,691
Contractual Services	1,206	2,106	1,981	125
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	650,875	733,414	727,222	6,192
<i>Net Change in Fund Balance</i>	108,625	26,086	270,184	244,098
<i>Fund Balance Beginning of Year</i>	648,198	648,198	648,198	0
Prior Year Encumbrances Appropriated	126	126	126	0
<i>Fund Balance End of Year</i>	\$756,949	\$674,410	\$918,508	\$244,098

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorders Supplemental Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$70,000	\$70,000	\$93,006	\$23,006
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	110,058	110,058	4,373	105,685
Contractual Services	130,100	130,100	77,122	52,978
Capital Outlay	75,000	75,000	44,533	30,467
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>316,158</u>	<u>316,158</u>	<u>126,028</u>	<u>190,130</u>
<i>Net Change in Fund Balance</i>	(246,158)	(246,158)	(33,022)	213,136
<i>Fund Balance Beginning of Year</i>	270,494	270,494	270,494	0
Prior Year Encumbrances Appropriated	<u>16,158</u>	<u>16,158</u>	<u>16,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,494</u></u>	<u><u>\$40,494</u></u>	<u><u>\$253,630</u></u>	<u><u>\$213,136</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$450,360	\$450,360	\$364,291	(\$86,069)
Charges for Services	400,000	400,000	511,857	111,857
Other	23,000	23,000	38,934	15,934
<i>Total Revenues</i>	873,360	873,360	915,082	41,722
Expenditures				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,849,954	1,901,304	1,842,263	59,041
Materials and Supplies	15,149	88,798	24,796	64,002
Contractual Services	1,496,248	1,514,341	836,568	677,773
Capital Outlay	1,526,448	1,207,582	521,346	686,236
Other	6,500	6,500	0	6,500
<i>Total Expenditures</i>	4,894,299	4,718,525	3,224,973	1,493,552
<i>Excess of Revenues Under Expenditures</i>	(4,020,939)	(3,845,165)	(2,309,891)	1,535,274
Other Financing Sources				
Transfers In	1,756,000	1,756,000	1,500,000	(256,000)
<i>Net Change in Fund Balance</i>	(2,264,939)	(2,089,165)	(809,891)	1,279,274
<i>Fund Balance Beginning of Year</i>	2,041,410	2,041,410	2,041,410	0
Prior Year Encumbrances Appropriated	223,529	223,529	223,529	0
<i>Fund Balance End of Year</i>	\$0	\$175,774	\$1,455,048	\$1,279,274

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$737,259	\$1,652,259	\$1,556,890	(\$95,369)
Fines and Forfeitures	60,000	60,883	69,989	9,106
Other	0	0	16,042	16,042
<i>Total Revenues</i>	<u>797,259</u>	<u>1,713,142</u>	<u>1,642,921</u>	<u>(70,221)</u>
Expenditures				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	377,406	1,244,969	777,972	466,997
Materials and Supplies	60,041	60,619	26,865	33,754
Contractual Services	411,466	986,704	568,024	418,680
Capital Outlay	16,000	25,500	12,093	13,407
Other	30,344	55,433	23,043	32,390
<i>Total Expenditures</i>	<u>895,257</u>	<u>2,373,225</u>	<u>1,407,997</u>	<u>965,228</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(97,998)</u>	<u>(660,083)</u>	<u>234,924</u>	<u>895,007</u>
Other Financing Sources (Uses)				
Transfers In	0	0	6,667	6,667
Transfers Out	(2,000)	(46,500)	(44,447)	2,053
<i>Total Other Financing Sources (Uses)</i>	<u>(2,000)</u>	<u>(46,500)</u>	<u>(37,780)</u>	<u>8,720</u>
<i>Net Change in Fund Balance</i>	<u>(99,998)</u>	<u>(706,583)</u>	<u>197,144</u>	<u>903,727</u>
<i>Fund Balance Beginning of Year</i>	1,222,833	1,222,833	1,222,833	0
Prior Year Encumbrances Appropriated	48,316	48,316	48,316	0
<i>Fund Balance End of Year</i>	<u>\$1,171,151</u>	<u>\$564,566</u>	<u>\$1,468,293</u>	<u>\$903,727</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Elderly Affairs Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$654,429	\$712,610	\$618,107	(\$94,503)
Charges for Services	819,306	819,306	739,735	(79,571)
Other	152,852	168,786	163,851	(4,935)
<i>Total Revenues</i>	<u>1,626,587</u>	<u>1,700,702</u>	<u>1,521,693</u>	<u>(179,009)</u>
Expenditures				
Current:				
Human Services:				
Nutrition				
Personal Services	553,504	553,504	447,553	105,951
Materials and Supplies	14,732	14,709	7,761	6,948
Contractual Services	745,775	743,110	648,215	94,895
Capital Outlay	14,123	21,623	12,448	9,175
Other	2,050	2,050	1,634	416
Total Nutrition	<u>1,330,184</u>	<u>1,334,996</u>	<u>1,117,611</u>	<u>217,385</u>
Transportation				
Personal Services	434,517	508,303	425,777	82,526
Materials and Supplies	146,354	141,355	122,073	19,282
Contractual Services	15,317	28,688	22,102	6,586
Capital Outlay	102,000	93,135	1,745	91,390
Other	810	550	25	525
Total Transportation	<u>698,998</u>	<u>772,031</u>	<u>571,722</u>	<u>200,309</u>
<i>Total Expenditures</i>	<u>2,029,182</u>	<u>2,107,027</u>	<u>1,689,333</u>	<u>417,694</u>
<i>Excess of Revenues Under Expenditures</i>	(402,595)	(406,325)	(167,640)	238,685
Other Financing Sources				
Transfers In	125,000	125,000	25,000	(100,000)
<i>Net Change in Fund Balance</i>	(277,595)	(281,325)	(142,640)	138,685
<i>Fund Balance Beginning of Year</i>	429,577	429,577	429,577	0
Prior Year Encumbrances Appropriated	96,067	96,067	96,067	0
<i>Fund Balance End of Year</i>	<u>\$248,049</u>	<u>\$244,319</u>	<u>\$383,004</u>	<u>\$138,685</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$282,990	\$282,990	\$259,715	(\$23,275)
Fines and Forfeitures	410	410	551	141
Other	4,980	4,980	3,442	(1,538)
<i>Total Revenues</i>	<u>288,380</u>	<u>288,380</u>	<u>263,708</u>	<u>(24,672)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Law Library				
Materials and Supplies	137,759	124,753	121,551	3,202
Contractual Services	174,713	191,113	176,030	15,083
Capital Outlay	4,200	800	731	69
<i>Total Expenditures</i>	<u>316,672</u>	<u>316,666</u>	<u>298,312</u>	<u>18,354</u>
<i>Net Change in Fund Balance</i>	(28,292)	(28,286)	(34,604)	(6,318)
<i>Fund Balance Beginning of Year</i>	31,675	31,675	31,675	0
Prior Year Encumbrances Appropriated	<u>28,292</u>	<u>28,292</u>	<u>28,292</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$31,675</u>	<u>\$31,681</u>	<u>\$25,363</u>	<u>(\$6,318)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$6,312,363	\$7,448,080	\$3,352,862	(\$4,095,218)
Fees, Licenses and Permits	5,000	10,500	10,500	0
Other	156,348	234,309	37,548	(196,761)
<i>Total Revenues</i>	<u>6,473,711</u>	<u>7,692,889</u>	<u>3,400,910</u>	<u>(4,291,979)</u>
Expenditures				
Current:				
Public Works:				
Community Development				
Contractual Services	836,185	2,502,028	1,057,730	1,444,298
Capital Outlay	778,355	778,355	720,950	57,405
Other	665,413	718,845	444,361	274,484
Total Community Development	<u>2,279,953</u>	<u>3,999,228</u>	<u>2,223,041</u>	<u>1,776,187</u>
Planning Commission				
Contractual Services	1,160,598	1,820,805	1,595,350	225,455
Capital Outlay	308,600	638,600	0	638,600
Other	1,431,784	1,500,732	1,001,699	499,033
Total Planning Commission	<u>2,900,982</u>	<u>3,960,137</u>	<u>2,597,049</u>	<u>1,363,088</u>
<i>Total Expenditures</i>	<u>5,180,935</u>	<u>7,959,365</u>	<u>4,820,090</u>	<u>3,139,275</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,292,776	(266,476)	(1,419,180)	(1,152,704)
Other Financing Sources				
Transfers In	0	150,132	150,132	0
<i>Net Change in Fund Balance</i>	1,292,776	(116,344)	(1,269,048)	(1,152,704)
<i>Fund Deficit Beginning of Year</i>	(1,412,348)	(1,412,348)	(1,412,348)	0
Prior Year Encumbrances Appropriated	<u>1,634,501</u>	<u>1,634,501</u>	<u>1,634,501</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,514,929</u>	<u>\$105,809</u>	<u>(\$1,046,895)</u>	<u>(\$1,152,704)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,954,100	\$1,954,100	\$1,949,706	(\$4,394)
Intergovernmental	316,784	316,784	328,731	11,947
Other	400	400	672	272
<i>Total Revenues</i>	<u>2,271,284</u>	<u>2,271,284</u>	<u>2,279,109</u>	<u>7,825</u>
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy				
Personal Services	107,100	107,100	101,177	5,923
Materials and Supplies	3,750	4,212	2,159	2,053
Contractual Services	3,082,367	3,054,168	3,001,796	52,372
Capital Outlay	2,000	2,000	289	1,711
Other	100,000	100,000	0	100,000
<i>Total Expenditures</i>	<u>3,295,217</u>	<u>3,267,480</u>	<u>3,105,421</u>	<u>162,059</u>
<i>Net Change in Fund Balance</i>	(1,023,933)	(996,196)	(826,312)	169,884
<i>Fund Balance Beginning of Year</i>	865,332	865,332	865,332	0
Prior Year Encumbrances Appropriated	<u>437,822</u>	<u>437,822</u>	<u>437,822</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$279,221</u>	<u>\$306,958</u>	<u>\$476,842</u>	<u>\$169,884</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Prosecution Unit Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$13,020	\$13,020	\$10,850	(\$2,170)
Fines and Forfeitures	83,500	83,500	72,552	(10,948)
<i>Total Revenues</i>	<u>96,520</u>	<u>96,520</u>	<u>83,402</u>	<u>(13,118)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	7,514	13,309	12,848	461
Materials and Supplies	4,800	5,200	3,984	1,216
Contractual Services	42,590	43,142	19,754	23,388
Capital Outlay	1,000	1,400	886	514
Other	21,420	58,980	58,980	0
<i>Total Expenditures</i>	<u>77,324</u>	<u>122,031</u>	<u>96,452</u>	<u>25,579</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	19,196	(25,511)	(13,050)	12,461
Other Financing Sources				
Transfers In	9,447	14,005	14,005	0
<i>Net Change in Fund Balance</i>	28,643	(11,506)	955	12,461
<i>Fund Balance Beginning of Year</i>	281,666	281,666	281,666	0
Prior Year Encumbrances Appropriated	35	35	35	0
<i>Fund Balance End of Year</i>	<u><u>\$310,344</u></u>	<u><u>\$270,195</u></u>	<u><u>\$282,656</u></u>	<u><u>\$12,461</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan-Economic Development Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$96,000	\$111,559	\$113,059	\$1,500
Interest	1,500	1,500	915	(585)
<i>Total Revenues</i>	97,500	113,059	113,974	915
Expenditures				
Current:				
Economic Development and Assistance:				
Economic Development				
Other	243,214	206,142	76	206,066
<i>Excess of Revenues Over (Under) Expenditures</i>	(145,714)	(93,083)	113,898	206,981
Other Financing Uses				
Transfers Out	0	(150,132)	(150,132)	0
<i>Net Change in Fund Balance</i>	(145,714)	(243,215)	(36,234)	206,981
<i>Fund Balance Beginning of Year</i>	243,115	243,115	243,115	0
Prior Year Encumbrances Appropriated	100	100	100	0
<i>Fund Balance End of Year</i>	<u>\$97,501</u>	<u>\$0</u>	<u>\$206,981</u>	<u>\$206,981</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fees, Licenses and Permits	\$61,900	\$61,900	\$38,610	(\$23,290)
Fines and Forfeitures	20,300	20,300	12,191	(8,109)
<i>Total Revenues</i>	<u>82,200</u>	<u>82,200</u>	<u>50,801</u>	<u>(31,399)</u>
Expenditures				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Contractual Services	170,970	111,289	0	111,289
Other	3,896	105,591	101,574	4,017
<i>Total Expenditures</i>	<u>174,866</u>	<u>216,880</u>	<u>101,574</u>	<u>115,306</u>
<i>Excess of Revenues Under Expenditures</i>	(92,666)	(134,680)	(50,773)	83,907
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	0	0
<i>Net Change in Fund Balance</i>	(142,666)	(184,680)	(50,773)	133,907
<i>Fund Balance Beginning of Year</i>	<u>224,864</u>	<u>224,864</u>	<u>224,864</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$82,198</u>	<u>\$40,184</u>	<u>\$174,091</u>	<u>\$133,907</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Trust Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$22,415	\$22,415	\$16,620	(\$5,795)
Expenditures				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	995	1,031	669	362
Contractual Services	9,944	10,395	4,875	5,520
Capital Outlay	9,357	10,857	6,075	4,782
Other	0	2,415	0	2,415
<i>Total Expenditures</i>	<u>20,296</u>	<u>24,698</u>	<u>11,619</u>	<u>13,079</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,119</u>	<u>(2,283)</u>	<u>5,001</u>	<u>7,284</u>
Other Financing Sources (Uses)				
Transfers In	0	0	3,681	3,681
Transfers Out	(77,627)	(93,532)	(62,558)	30,974
<i>Total Other Financing Sources (Uses)</i>	<u>(77,627)</u>	<u>(93,532)</u>	<u>(58,877)</u>	<u>34,655</u>
<i>Net Change in Fund Balance</i>	<u>(75,508)</u>	<u>(95,815)</u>	<u>(53,876)</u>	<u>41,939</u>
<i>Fund Balance Beginning of Year</i>	96,439	96,439	96,439	0
Prior Year Encumbrances Appropriated	742	742	742	0
<i>Fund Balance End of Year</i>	<u>\$21,673</u>	<u>\$1,366</u>	<u>\$43,305</u>	<u>\$41,939</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Agency Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,000	\$4,000	\$1,299	(\$2,701)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	4,000	4,000	1,299	(2,701)
Other Financing Uses				
Transfers Out	<u>(6,620)</u>	<u>(7,919)</u>	<u>(1,681)</u>	<u>6,238</u>
<i>Net Change in Fund Balance</i>	(2,620)	(3,919)	(382)	3,537
<i>Fund Balance Beginning of Year</i>	<u>6,620</u>	<u>6,620</u>	<u>6,620</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,000</u></u>	<u><u>\$2,701</u></u>	<u><u>\$6,238</u></u>	<u><u>\$3,537</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$38,881	\$136,631	\$52,252	(\$84,379)
Charges for Services	20,124	71,006	114,561	43,555
Other	0	0	1,494	1,494
<i>Total Revenues</i>	<u>59,005</u>	<u>207,637</u>	<u>168,307</u>	<u>(39,330)</u>
Expenditures				
Current:				
Public Safety:				
Sheriff				
Personal Services	17,341	111,240	90,489	20,751
Materials and Supplies	0	3,122	2,088	1,034
Contractual Services	0	22,776	21,336	1,440
Capital Outlay	36,020	76,150	58,426	17,724
<i>Total Expenditures</i>	<u>53,361</u>	<u>213,288</u>	<u>172,339</u>	<u>40,949</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,644	(5,651)	(4,032)	1,619
Other Financing Sources				
Transfers In	0	10,632	10,632	0
<i>Net Change in Fund Balance</i>	5,644	4,981	6,600	1,619
<i>Fund Balance Beginning of Year</i>	45,347	45,347	45,347	0
Prior Year Encumbrances Appropriated	20,124	20,124	20,124	0
<i>Fund Balance End of Year</i>	<u>\$71,115</u>	<u>\$70,452</u>	<u>\$72,071</u>	<u>\$1,619</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Redevelopment Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fees, Licenses and Permits	\$103,700	\$103,700	\$73,321	(\$30,379)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	103,700	103,700	73,321	(30,379)
Other Financing Uses				
Transfers Out	<u>(239,210)</u>	<u>(239,210)</u>	<u>(79,190)</u>	<u>160,020</u>
<i>Net Change in Fund Balance</i>	(135,510)	(135,510)	(5,869)	129,641
<i>Fund Balance Beginning of Year</i>	<u>239,211</u>	<u>239,211</u>	<u>239,211</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$103,701</u>	<u>\$103,701</u>	<u>\$233,342</u>	<u>\$129,641</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Law Enforcement Block Grant Fund
For the Year Ended December 31, 2012*

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

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Gun Violence Block Grant Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$85,000	\$85,000	\$124,249	\$39,249
Expenditures				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	33,321	56,834	54,063	2,771
Materials and Supplies	10,000	9,780	5,826	3,954
Contractual Services	75,514	58,421	52,819	5,602
Capital Outlay	5,000	5,000	4,591	409
<i>Total Expenditures</i>	<u>123,835</u>	<u>130,035</u>	<u>117,299</u>	<u>12,736</u>
<i>Net Change in Fund Balance</i>	(38,835)	(45,035)	6,950	51,985
<i>Fund Balance Beginning of Year</i>	114,854	114,854	114,854	0
Prior Year Encumbrances Appropriated	<u>5,514</u>	<u>5,514</u>	<u>5,514</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,533</u></u>	<u><u>\$75,333</u></u>	<u><u>\$127,318</u></u>	<u><u>\$51,985</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$109,535	\$398,309	\$180,145	(\$218,164)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Homeland Security				
Materials and Supplies	0	5,000	1,426	3,574
Contractual Services	35,214	140,245	40,523	99,722
Capital Outlay	81,506	267,067	189,302	77,765
<i>Total Expenditures</i>	<u>116,720</u>	<u>412,312</u>	<u>231,251</u>	<u>181,061</u>
<i>Net Change in Fund Balance</i>	(7,185)	(14,003)	(51,106)	(37,103)
<i>Fund Deficit Beginning of Year</i>	(34,014)	(34,014)	(34,014)	0
Prior Year Encumbrances Appropriated	49,969	49,969	49,969	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$8,770</u>	<u>\$1,952</u>	<u>(\$35,151)</u>	<u>(\$37,103)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Community Emergency Response Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,312	\$1,312	\$1,312	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
FEMA Community Emergency Response				
Contractual Services	5,250	5,250	5,250	0
Other	52	52	0	52
<i>Total Expenditures</i>	5,302	5,302	5,250	52
<i>Net Change in Fund Balance</i>	(3,990)	(3,990)	(3,938)	52
<i>Fund Balance Beginning of Year</i>	3,990	3,990	3,990	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$52	\$52

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,235,000	\$4,235,000	\$2,106,576	(\$2,128,424)
Other	65,000	65,000	3,946	(61,054)
<i>Total Revenues</i>	<u>4,300,000</u>	<u>4,300,000</u>	<u>2,110,522</u>	<u>(2,189,478)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Workforce Development				
Contractual Services	2,500,000	2,300,000	754,736	1,545,264
Other	1,800,000	2,000,000	1,357,758	642,242
<i>Total Expenditures</i>	<u>4,300,000</u>	<u>4,300,000</u>	<u>2,112,494</u>	<u>2,187,506</u>
<i>Net Change in Fund Balance</i>	0	0	(1,972)	(1,972)
<i>Fund Balance Beginning of Year</i>	<u>1,972</u>	<u>1,972</u>	<u>1,972</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,972</u>	<u>\$1,972</u>	<u>\$0</u>	<u>(\$1,972)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hillside Administration Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Health:				
Hillside Administration				
Contractual Services	198,679	196,679	60,000	136,679
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>199,679</u>	<u>197,679</u>	<u>60,000</u>	<u>137,679</u>
<i>Net Change in Fund Balance</i>	(199,679)	(197,679)	(60,000)	137,679
<i>Fund Balance Beginning of Year</i>	187,679	187,679	187,679	0
Prior Year Encumbrances Appropriated	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,000</u></u>	<u><u>\$139,679</u></u>	<u><u>\$137,679</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$417,140	\$417,140	\$375,425	(\$41,715)
Expenditures				
Capital Outlay:				
Court Computerization				
Personal Services	166,200	166,200	0	166,200
Materials and Supplies	503,638	543,514	63,290	480,224
Contractual Services	195,961	223,527	162,033	61,494
Capital Outlay	281,393	364,693	224,025	140,668
Other	550	83,624	83,074	550
<i>Total Expenditures</i>	<u>1,147,742</u>	<u>1,381,558</u>	<u>532,422</u>	<u>849,136</u>
<i>Net Change in Fund Balance</i>	(730,602)	(964,418)	(156,997)	807,421
<i>Fund Balance Beginning of Year</i>	1,806,341	1,806,341	1,806,341	0
Prior Year Encumbrances Appropriated	<u>127,622</u>	<u>127,622</u>	<u>127,622</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,203,361</u>	<u>\$969,545</u>	<u>\$1,776,966</u>	<u>\$807,421</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$0	\$0	\$2,584	\$2,584
Other	50,000	50,000	50,000	0
<i>Total Revenues</i>	50,000	50,000	52,584	2,584
Expenditures				
Capital Outlay:				
Construction				
Materials and Supplies	3,305	26,760	23,761	2,999
Contractual Services	110,085	183,652	38,615	145,037
Capital Outlay	764,305	745,204	103,381	641,823
Other	12,253	2,600	0	2,600
<i>Total Expenditures</i>	889,948	958,216	165,757	792,459
<i>Excess of Revenues Under Expenditures</i>	(839,948)	(908,216)	(113,173)	795,043
Other Financing Sources (Uses)				
Transfers In	40,000	40,000	40,000	0
Transfers Out	(131,247)	(131,247)	0	131,247
<i>Total Other Financing Uses</i>	(91,247)	(91,247)	40,000	131,247
<i>Net Change in Fund Balance</i>	(931,195)	(999,463)	(73,173)	926,290
<i>Fund Balance Beginning of Year</i>	1,045,334	1,045,334	1,045,334	0
Prior Year Encumbrances Appropriated	20,227	20,227	20,227	0
<i>Fund Balance End of Year</i>	\$134,366	\$66,098	\$992,388	\$926,290

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
Permanent Improvement				
Contractual Services	160,135	260,135	140,766	119,369
Capital Outlay	1,262,392	1,128,350	202,817	925,533
Other	29,342	29,342	27,342	2,000
<i>Total Expenditures</i>	<u>1,451,869</u>	<u>1,417,827</u>	<u>370,925</u>	<u>1,046,902</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,451,869)</u>	<u>(1,417,827)</u>	<u>(370,925)</u>	<u>1,046,902</u>
Other Financing Sources (Uses)				
Transfers In	600,000	600,000	100,000	(500,000)
Transfers Out	(218,202)	(218,202)	(70,137)	148,065
<i>Total Other Financing Sources (Uses)</i>	<u>381,798</u>	<u>381,798</u>	<u>29,863</u>	<u>(351,935)</u>
<i>Net Change in Fund Balance</i>	(1,070,071)	(1,036,029)	(341,062)	694,967
<i>Fund Balance Beginning of Year</i>	1,349,209	1,349,209	1,349,209	0
Prior Year Encumbrances Appropriated	<u>142,042</u>	<u>142,042</u>	<u>142,042</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$421,180</u></u>	<u><u>\$455,222</u></u>	<u><u>\$1,150,189</u></u>	<u><u>\$694,967</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Computerization Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
County Computerization				
Capital Outlay	<u>881,268</u>	<u>881,268</u>	<u>594,366</u>	<u>286,902</u>
<i>Net Change in Fund Balance</i>	(881,268)	(881,268)	(594,366)	286,902
<i>Fund Balance Beginning of Year</i>	311,078	311,078	311,078	0
Prior Year Encumbrances Appropriated	<u>571,007</u>	<u>571,007</u>	<u>571,007</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$817</u></u>	<u><u>\$817</u></u>	<u><u>\$287,719</u></u>	<u><u>\$286,902</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$454,940	\$489,992	\$707,480	\$217,488
Other	2,000	2,000	3,745	1,745
<i>Total Revenues</i>	<u>456,940</u>	<u>491,992</u>	<u>711,225</u>	<u>219,233</u>
Expenditures				
Capital Outlay:				
Court Security				
Personal Services	15,900	358,188	320,665	37,523
Materials and Supplies	24,408	24,382	5,184	19,198
Contractual Services	240,782	264,451	64,887	199,564
Capital Outlay	254,623	241,602	184,261	57,341
Other	0	300	300	0
<i>Total Expenditures</i>	<u>535,713</u>	<u>888,923</u>	<u>575,297</u>	<u>313,626</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(78,773)	(396,931)	135,928	532,859
Other Financing Uses				
Transfers Out	(6,300)	(6,300)	(6,300)	0
<i>Net Change in Fund Balance</i>	(85,073)	(403,231)	129,628	532,859
<i>Fund Balance Beginning of Year</i>	1,955,847	1,955,847	1,955,847	0
Prior Year Encumbrances Appropriated	165,222	165,222	165,222	0
<i>Fund Balance End of Year</i>	<u>\$2,035,996</u>	<u>\$1,717,838</u>	<u>\$2,250,697</u>	<u>\$532,859</u>

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Gasoline Rotary Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$380,000	\$395,837	\$395,837	\$0
Expenses				
Materials and Supplies	15,086	410,923	392,480	18,443
<i>Net Change in Fund Equity</i>	364,914	(15,086)	3,357	18,443
<i>Fund Equity Beginning of Year</i>	15,086	15,086	15,086	0
<i>Fund Equity End of Year</i>	<u>\$380,000</u>	<u>\$0</u>	<u>\$18,443</u>	<u>\$18,443</u>

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Hospitalization Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$11,720,563	\$11,720,563	\$11,548,859	(\$171,704)
Expenses				
Personal Services	206,106	206,106	99,520	106,586
Materials and Supplies	9,837	9,837	1,716	8,121
Contractual Services	31,929	31,555	6,106	25,449
Claims	7,350,681	18,615,242	10,725,720	7,889,522
Capital Outlay	1,705	1,705	0	1,705
Other	200	200	0	200
<i>Total Expenses</i>	<u>7,600,458</u>	<u>18,864,645</u>	<u>10,833,062</u>	<u>8,031,583</u>
<i>Net Change in Fund Equity</i>	4,120,105	(7,144,082)	715,797	7,859,879
<i>Fund Equity Beginning of Year</i>	7,570,296	7,570,296	7,570,296	0
Prior Year Encumbrances Appropriated	<u>30,163</u>	<u>30,163</u>	<u>30,163</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$11,720,564</u></u>	<u><u>\$456,377</u></u>	<u><u>\$8,316,256</u></u>	<u><u>\$7,859,879</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone Rotary Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$60,000	\$69,575	\$69,575	\$0
Expenses				
Materials and Supplies	69,575	69,575	69,575	0
<i>Net Change in Fund Equity</i>	(9,575)	0	0	0
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity (Deficit) End of Year</i>	(\$9,575)	\$0	\$0	\$0

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,602,864	\$2,602,864	\$1,357,433	(\$1,245,431)
Interest	40,000	40,000	33,220	(6,780)
<i>Total Revenues</i>	<u>2,642,864</u>	<u>2,642,864</u>	<u>1,390,653</u>	<u>(1,252,211)</u>
Expenses				
Personal Services	297,808	299,204	221,635	77,569
Contractual Services	617,279	617,279	578,714	38,565
Claims	7,460,622	8,814,369	892,484	7,921,885
Capital Outlay	3,975	3,579	2,226	0
Other	586	586	0	586
<i>Total Expenses</i>	<u>8,380,270</u>	<u>9,735,017</u>	<u>1,695,059</u>	<u>8,039,958</u>
<i>Net Change in Fund Equity</i>	(5,737,406)	(7,092,153)	(304,406)	6,787,747
<i>Fund Equity Beginning of Year</i>	8,379,218	8,379,218	8,379,218	0
Prior Year Encumbrances Appropriated	526	526	526	0
<i>Fund Equity End of Year</i>	<u>\$2,642,338</u>	<u>\$1,287,591</u>	<u>\$8,075,338</u>	<u>\$6,787,747</u>

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STATISTICAL SECTION

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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S12-S32
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S33-S41
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S42-S43
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S44-S49

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Trumbull County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2012	2011	2010	2009
Governmental Activities:				
Net Investment in Capital Assets	\$89,628,995	\$90,796,615	\$91,329,140	\$92,035,286
Restricted for:				
Capital Projects	4,166,803	4,029,587	3,997,591	8,369,104
Debt Service	8,432,071	6,239,518	6,587,412	4,341,746
Other Purposes	64,586,874	62,562,899	58,095,471	50,512,485
Unrestricted	23,609,459	23,603,837	23,898,089	19,982,837
Total Governmental Activities Net Position	190,424,202	187,232,456	183,907,703	175,241,458
Business-type Activities:				
Net Investment in Capital Assets	63,318,092	61,616,327	61,037,841	58,352,022
Unrestricted	16,683,308	13,488,958	12,213,466	10,924,060
Total Business-type Activities Net Position	80,001,400	75,105,285	73,251,307	69,276,082
Primary Government:				
Net Investment in Capital Assets	152,947,087	152,412,942	152,366,981	150,387,308
Restricted	77,185,748	72,832,004	68,680,474	63,223,335
Unrestricted	40,292,767	37,092,795	36,111,555	30,906,897
Total Primary Government Net Position	\$270,425,602	\$262,337,741	\$257,159,010	\$244,517,540

2008	2007	2006	2005	2004	2003
\$96,167,371	\$63,751,232	\$59,678,631	\$69,145,303	\$69,934,087	\$75,187,282
5,998,252	10,614,681	22,067,899	4,170,335	5,945,253	8,215,372
4,761,629	3,151,067	3,303,609	7,085,382	7,614,508	9,448,352
43,577,258	45,804,505	42,393,433	35,650,541	34,684,465	38,359,624
20,943,718	14,818,777	808,243	3,364,887	6,803,713	5,686,393
171,448,228	138,140,262	128,251,815	119,416,448	124,982,026	136,897,023
55,417,115	32,830,086	26,179,881	22,524,524	21,171,342	17,214,120
4,924,013	3,476,057	4,901,232	6,243,473	8,408,219	10,821,364
60,341,128	36,306,143	31,081,113	28,767,997	29,579,561	28,035,484
151,584,486	96,581,318	85,858,512	91,669,827	91,105,429	92,401,402
54,337,139	59,570,253	67,764,941	46,906,258	48,244,226	56,023,348
25,867,731	18,294,834	5,709,475	9,608,360	15,211,932	16,507,757
\$231,789,356	\$174,446,405	\$159,332,928	\$148,184,445	\$154,561,587	\$164,932,507

Trumbull County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2012	2011	2010	2009	2008
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	\$24,450,067	\$23,629,678	\$25,116,059	\$25,547,234	\$22,470,546
Judicial	13,216,310	12,347,696	12,835,993	12,533,356	11,617,132
Public Safety	19,874,880	21,557,007	20,067,013	20,086,299	18,569,997
Public Works	13,349,799	12,494,526	12,853,122	8,708,295	14,302,140
Health	39,098,357	41,550,879	40,458,691	43,202,102	44,596,310
Human Services	41,792,059	41,378,687	44,561,525	48,910,091	51,838,040
Economic Development and Assistance	76	29,713	223,826	246,139	116,927
Other	0	0	0	0	0
Interest and Fiscal Charges	834,116	1,022,304	1,924,255	2,168,637	2,491,954
<i>Total Governmental Activities Expenses</i>	<u>152,615,664</u>	<u>154,010,490</u>	<u>158,040,484</u>	<u>161,402,153</u>	<u>166,003,046</u>
Business-type Activities:					
Water	4,857,115	3,536,637	4,120,596	5,024,771	4,332,253
Sewer	10,294,106	12,274,249	11,219,899	11,528,982	11,560,650
<i>Total Business-type Activities Expenses</i>	<u>15,151,221</u>	<u>15,810,886</u>	<u>15,340,495</u>	<u>16,553,753</u>	<u>15,892,903</u>
<i>Total Primary Government Expenses</i>	<u>167,766,885</u>	<u>169,821,376</u>	<u>173,380,979</u>	<u>177,955,906</u>	<u>181,895,949</u>
Program Revenues					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	9,222,116	4,697,391	8,869,016	6,457,027	7,719,834
Judicial	5,142,250	4,436,168	4,006,581	3,905,460	3,389,925
Public Safety	4,826,024	3,680,056	4,656,539	6,028,461	3,875,187
Public Works	279,090	193,382	198,466	224,325	237,192
Health	460,147	43,246	497,719	512,876	556,345
Human Services	5,065,757	6,013,187	2,235,048	2,204,455	1,999,419
Subtotal - Charges for Service	<u>24,995,384</u>	<u>19,063,430</u>	<u>20,463,369</u>	<u>19,332,604</u>	<u>17,777,902</u>
Operating Grants and Contributions					
General Government:					
Legislative and Executive	2,586,234	3,287,084	5,042,410	4,855,454	3,800,170
Judicial	638,051	0	1,161	23,111	16,224
Public Safety	2,156,122	5,902,162	5,204,346	4,543,500	4,450,206
Public Works	13,138,047	11,640,043	12,429,352	8,726,679	6,762,587
Health	10,511,383	24,988,550	25,486,987	34,232,998	26,022,754
Human Services	36,023,897	22,523,992	30,613,227	27,904,195	39,417,263
Economic Development and Assistance	33,638	158,580	513,958	126,537	29,105
Subtotal - Operating Grants and Contributions	<u>65,087,372</u>	<u>68,500,411</u>	<u>79,291,441</u>	<u>80,412,474</u>	<u>80,498,309</u>
Capital Grants and Contributions					
General Government:					
Legislative and Executive	0	0	541,586	0	0
Judicial	0	0	68,379	0	0
Public Works	0	0	0	1,617,897	1,139,200
Subtotal - Capital Grants and Contributions	<u>0</u>	<u>0</u>	<u>609,965</u>	<u>1,617,897</u>	<u>1,139,200</u>
<i>Total Governmental Activities Program Revenues</i>	<u>90,082,756</u>	<u>87,563,841</u>	<u>100,364,775</u>	<u>101,362,975</u>	<u>99,415,411</u>
Business-type Activities:					
Charges for Services					
Water	5,666,550	4,716,650	4,624,955	5,150,470	4,816,047
Sewer	11,166,383	12,538,014	11,887,269	12,238,415	9,746,773
Subtotal - Charges for Service	<u>16,832,933</u>	<u>17,254,664</u>	<u>16,512,224</u>	<u>17,388,885</u>	<u>14,562,820</u>
Operating Grants and Contributions					
Sewer	0	0	0	0	0
Capital Grants and Contributions					
Water	57,959	11,871	2,013	475,026	139,750
Sewer	3,415,696	995,325	2,558,337	4,997,127	150,400
Subtotal - Capital Grants and Contributions	<u>3,473,655</u>	<u>1,007,196</u>	<u>2,560,350</u>	<u>5,472,153</u>	<u>290,150</u>
<i>Total Business-type Activities Program Revenues</i>	<u>20,306,588</u>	<u>18,261,860</u>	<u>19,072,574</u>	<u>22,861,038</u>	<u>14,852,970</u>
<i>Total Primary Government Program Revenues</i>	<u>\$110,389,344</u>	<u>\$105,825,701</u>	<u>\$119,437,349</u>	<u>\$124,224,013</u>	<u>\$114,268,381</u>

2007	2006	2005	2004	2003
\$27,690,081	\$21,403,477	\$21,373,583	\$19,184,451	\$19,434,638
11,169,178	11,045,507	11,420,188	11,460,466	10,772,558
17,967,817	16,416,478	15,552,470	17,605,089	16,941,370
19,593,781	18,104,825	16,162,111	20,231,474	19,087,555
39,939,632	37,821,312	35,387,551	35,306,915	31,601,497
50,491,893	49,378,661	45,853,456	42,850,552	44,110,625
218,579	721,026	76,840	134,641	665,353
0	0	0	0	76,960
2,560,929	1,523,252	1,942,489	1,740,721	2,071,322
<u>169,631,890</u>	<u>156,414,538</u>	<u>147,768,688</u>	<u>148,514,309</u>	<u>144,761,878</u>
5,034,560	2,200,891	4,882,693	4,440,179	4,505,006
11,862,898	10,395,589	8,525,996	8,143,102	7,874,846
<u>16,897,458</u>	<u>12,596,480</u>	<u>13,408,689</u>	<u>12,583,281</u>	<u>12,379,852</u>
<u>186,529,348</u>	<u>169,011,018</u>	<u>161,177,377</u>	<u>161,097,590</u>	<u>157,141,730</u>
6,154,765	5,860,273	5,382,174	6,097,804	5,962,499
3,204,629	3,194,919	3,268,847	3,927,434	4,142,783
3,395,012	3,210,897	3,027,210	3,860,189	3,708,428
249,292	213,031	133,714	83,504	101,428
210,355	181,451	141,799	276,686	442,976
1,238,024	2,228,852	1,489,292	1,333,925	1,084,197
<u>14,452,077</u>	<u>14,889,423</u>	<u>13,443,036</u>	<u>15,579,542</u>	<u>15,442,311</u>
2,967,256	3,905,798	3,250,426	736,120	206,383
22,965	15,949	50,713	123,779	21,164
5,030,635	4,343,286	5,247,126	4,784,563	4,920,579
12,457,961	10,994,278	9,689,663	10,937,254	10,961,571
22,653,735	24,691,917	23,724,347	19,345,534	19,641,304
40,725,431	35,963,201	33,755,449	32,842,194	34,991,070
440,626	298,973	28,815	52,623	54,221
<u>84,298,609</u>	<u>80,213,402</u>	<u>75,746,539</u>	<u>68,822,067</u>	<u>70,796,292</u>
0	0	0	0	0
0	0	0	0	0
6,927,846	1,545,203	485,218	1,729,808	1,738,466
<u>6,927,846</u>	<u>1,545,203</u>	<u>485,218</u>	<u>1,729,808</u>	<u>1,738,466</u>
<u>105,678,532</u>	<u>96,648,028</u>	<u>89,674,793</u>	<u>86,131,417</u>	<u>87,977,069</u>
4,359,207	4,055,064	3,928,155	3,622,056	3,913,374
9,102,792	9,198,486	8,015,362	7,500,370	8,409,621
<u>13,461,999</u>	<u>13,253,550</u>	<u>11,943,517</u>	<u>11,122,426</u>	<u>12,322,995</u>
715,912	5,335	0	0	0
1,349,760	260,160	75,500	47,955	297,656
3,577,718	1,918,419	1,464,871	2,979,636	990,357
<u>4,927,478</u>	<u>2,178,579</u>	<u>1,540,371</u>	<u>3,027,591</u>	<u>1,288,013</u>
<u>19,105,389</u>	<u>15,437,464</u>	<u>13,483,888</u>	<u>14,150,017</u>	<u>13,611,008</u>
<u>\$124,783,921</u>	<u>\$112,085,492</u>	<u>\$103,158,681</u>	<u>\$100,281,434</u>	<u>\$101,588,077</u>

(continued)

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

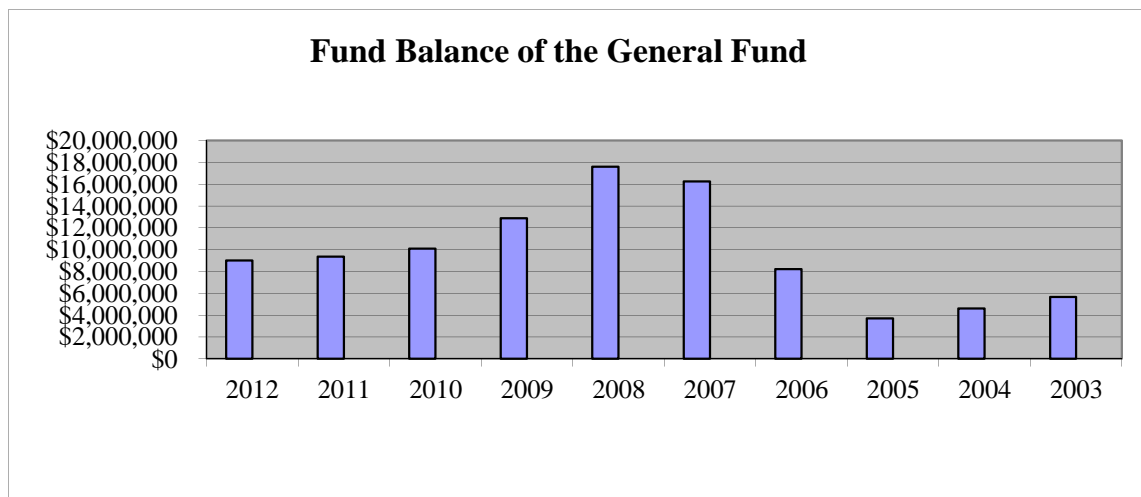
	2012	2011	2010	2009	2008
Net (Expense)/Revenue					
Governmental Activities	(\$62,532,908)	(\$66,446,649)	(\$57,675,709)	(\$60,039,178)	(\$66,587,635)
Business-type Activities	5,155,367	2,450,974	3,732,079	6,307,285	(1,039,933)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(57,377,541)</u>	<u>(63,995,675)</u>	<u>(53,943,630)</u>	<u>(53,731,893)</u>	<u>(67,627,568)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for:					
General Purposes	5,687,120	6,129,124	7,009,762	6,857,332	6,732,689
County Board of Developmental Disabilities	14,480,496	17,114,983	17,703,830	18,135,978	13,588,921
Community Mental Health	2,541,720	2,973,352	3,055,454	3,192,151	3,027,701
Children Services	7,811,992	6,600,588	6,788,955	7,104,484	6,735,393
Senior Citizens Levy	1,904,952	2,035,101	1,987,865	2,067,442	2,035,273
Sales Tax Imposed for:					
General Purposes	21,534,552	21,432,509	18,579,435	17,389,661	20,123,020
Bond Retirement	1,626,816	1,122,640	2,234,031	2,223,241	3,139,578
Health Insurance	0	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	6,128,995	5,343,525	7,480,346	5,980,870	7,944,641
Gain on Sale of Capital Assets	86,135	17,240	0	0	0
Unrestricted Contributions	0	760	0	0	0
Interest	207,408	385,559	585,540	837,049	3,039,022
Other	2,865,626	2,800,063	754,150	903,858	1,469,955
Transfers	848,842	689,850	162,586	224,692	(4,259,157)
<i>Total Governmental Activities</i>	<u>65,724,654</u>	<u>66,645,294</u>	<u>66,341,954</u>	<u>64,916,758</u>	<u>63,577,036</u>
Business-type Activities:					
Gain on Sale of Capital Assets	0	42,347	0	0	0
Investment Earnings	16,156	9,478	63,768	168,441	156,721
Other	573,434	41,029	341,964	323,703	177,734
Transfers	(848,842)	(689,850)	(162,586)	(224,692)	4,259,157
<i>Total Business-type Activities</i>	<u>(259,252)</u>	<u>(596,996)</u>	<u>243,146</u>	<u>267,452</u>	<u>4,593,612</u>
<i>Total Primary Government</i>	<u>65,465,402</u>	<u>66,048,298</u>	<u>66,585,100</u>	<u>65,184,210</u>	<u>68,170,648</u>
Restatements					
Governmental Activities	0	2,372,960	0	(1,084,350)	36,318,565
Business-type Activities	0	0	0	2,360,217	20,481,306
Change in Net Position					
Governmental Activities	3,191,746	2,571,605	8,666,245	3,793,230	33,307,966
Business-type Activities	4,896,115	1,853,978	3,975,225	8,934,954	24,034,985
<i>Total Primary Government Change in Net Position</i>	<u>\$8,087,861</u>	<u>\$4,425,583</u>	<u>\$12,641,470</u>	<u>\$12,728,184</u>	<u>\$57,342,951</u>

2007	2006	2005	2004	2003
(\$63,953,358)	(\$59,766,510)	(\$58,093,895)	(\$62,382,892)	(\$56,784,809)
2,207,931	2,840,984	75,199	1,566,736	1,231,156
(61,745,427)	(56,925,526)	(58,018,696)	(60,816,156)	(55,553,653)
8,797,443	8,008,236	7,337,898	7,029,038	6,953,699
15,270,244	13,585,941	10,877,964	10,731,910	10,289,550
3,609,031	3,210,166	2,227,883	2,175,897	2,081,661
8,044,715	7,200,381	5,687,858	5,635,188	5,377,394
2,502,882	2,450,506	0	0	0
22,500,179	17,049,795	11,035,298	12,498,014	12,589,055
2,458,433	2,210,574	2,513,147	2,149,766	3,618,119
0	0	0	0	350,000
6,842,300	8,645,253	8,816,230	8,047,988	8,599,257
0	0	0	0	0
0	0	0	0	0
5,335,189	4,468,933	2,388,849	1,716,470	1,696,390
1,082,327	990,695	661,203	318,443	187,787
(2,023,175)	612,501	1,150,883	165,181	518,716
74,419,568	68,432,981	52,697,213	50,467,895	52,261,628
0	0	0	0	0
210,840	92,981	18,574	22,802	30,029
205,281	160,548	76,650	119,720	45,209
2,023,175	(612,501)	(1,150,883)	(165,181)	(518,716)
2,439,296	(358,972)	(1,055,659)	(22,659)	(443,478)
76,858,864	68,074,009	51,641,554	50,445,236	51,818,150
0	0	0	0	0
0	0	0	0	0
10,466,210	8,666,471	(5,396,682)	(11,914,997)	(4,523,181)
4,647,227	2,482,012	(980,460)	1,544,077	787,678
\$15,113,437	\$11,148,483	(\$6,377,142)	(\$10,370,920)	(\$3,735,503)

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

	2012	2011	2010	2009
General Fund				
Nonspendable	\$924,761	\$1,056,588	\$1,027,368	n/a
Assigned	2,490,087	1,949,688	809,054	n/a
Unassigned	5,595,533	6,348,258	8,252,239	n/a
Reserved	n/a	n/a	n/a	\$853,645
Unreserved	n/a	n/a	n/a	12,011,462
<i>Total General Fund</i>	<u>9,010,381</u>	<u>9,354,534</u>	<u>10,088,661</u>	<u>12,865,107</u>
All Other Governmental Funds				
Nonspendable	\$611,506	\$634,005	1,865,154	n/a
Restricted	57,834,356	56,543,841	50,740,299	n/a
Committed	3,144,481	3,424,169	4,246,780	n/a
Unassigned (Deficit)	(190,318)	(384,079)	(1,798)	n/a
Reserved	n/a	n/a	n/a	10,297,816
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	n/a	n/a	n/a	30,857,161
Debt Service Funds	n/a	n/a	n/a	2,065,167
Capital Projects Funds	n/a	n/a	n/a	6,406,013
<i>Total All Other Governmental Funds</i>	<u>61,400,025</u>	<u>60,217,936</u>	<u>56,850,435</u>	<u>49,626,157</u>
<i>Total Governmental Funds</i>	<u>\$70,410,406</u>	<u>\$69,572,470</u>	<u>\$66,939,096</u>	<u>\$62,491,264</u>

Note: The County implemented GASB 54 during 2011.



2008	2007	2006	2005	2004	2003
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$1,120,282	\$836,413	\$791,150	\$539,707	\$1,154,036	\$1,057,801
16,467,516	15,420,748	7,438,133	3,150,581	3,458,135	4,602,737
17,587,798	16,257,161	8,229,283	3,690,288	4,612,171	5,660,538
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
9,542,677	13,985,807	7,132,462	6,603,750	7,458,668	7,310,103
27,657,758	29,991,220	30,619,203	23,232,617	22,014,092	25,719,929
1,931,977	1,683,607	1,542,564	1,543,464	1,337,212	1,539,610
2,397,226	3,460,217	18,769,560	8,453,499	9,100,760	7,952,472
41,529,638	49,120,851	58,063,789	39,833,330	39,910,732	42,522,114
\$59,117,436	\$65,378,012	\$66,293,072	\$43,523,618	\$44,522,903	\$48,182,652

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

	2012	2011	2010	2009
Revenues				
Property Taxes	\$32,754,839	\$34,388,588	\$36,167,514	\$35,897,325
Permissive Sales Tax	23,199,883	22,445,116	20,637,988	19,671,965
Intergovernmental	69,272,657	75,945,943	86,403,635	90,337,155
Interest	174,188	344,638	487,675	656,714
Fees, Licenses and Permits	5,474,193	5,044,223	5,230,467	6,365,894
Fines and Forfeitures	3,144,109	2,159,781	2,316,344	2,073,169
Rentals and Royalties	614,629	628,011	637,156	614,573
Charges for Services	13,552,336	12,847,352	9,713,971	10,251,211
Contributions and Donations	15,562	29,766	42,141	9,744
Special Assessments	619,015	627,594	642,332	669,627
Other	2,865,626	1,271,696	754,150	903,858
<i>Total Revenues</i>	<u>151,687,037</u>	<u>155,732,708</u>	<u>163,033,373</u>	<u>167,451,235</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	22,650,717	22,112,143	24,042,940	24,752,380
Judicial	12,939,968	12,268,988	12,734,986	12,223,578
Public Safety	19,301,346	20,760,514	20,111,025	19,365,991
Public Works	12,630,966	11,900,196	11,507,649	8,894,915
Health	38,562,419	41,004,023	40,564,780	43,149,711
Human Services	41,340,663	40,972,982	44,991,357	49,117,613
Economic Development and Assistance	76	29,713	223,826	246,139
Other	0	0	0	0
Capital Outlay	1,342,216	1,290,688	1,201,725	2,211,022
Debt Service:				
Principal Retirement	2,263,960	2,513,725	2,704,712	2,762,497
Interest and Fiscal Charges	815,747	998,452	1,925,820	2,150,193
Issuance Costs	0	93,457	46,585	0
<i>Total Expenditures</i>	<u>151,848,078</u>	<u>153,944,881</u>	<u>160,055,405</u>	<u>164,874,039</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(161,041)</u>	<u>1,787,827</u>	<u>2,977,968</u>	<u>2,577,196</u>
Other Financing Sources (Uses)				
OPWC Loans Issued	0	0	0	0
General Obligation Bonds Issued	0	5,300,000	1,260,000	0
Special Assessment Bonds Issued	0	0	0	0
Revenue Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(5,318,563)	0	0
Premium on Bonds	0	112,020	47,278	0
Payment on Refunded Notes	0	0	0	0
Inception of Capital Lease	64,000	45,000	0	24,374
Sale of Capital Assets	86,135	17,240	0	0
Transfers In	3,817,284	3,904,816	4,388,060	4,266,608
Transfers Out	(2,968,442)	(3,214,966)	(4,225,474)	(3,494,350)
<i>Total Other Financing Sources (Uses)</i>	<u>998,977</u>	<u>845,547</u>	<u>1,469,864</u>	<u>796,632</u>
<i>Net Change in Fund Balances</i>	<u>\$837,936</u>	<u>\$2,633,374</u>	<u>\$4,447,832</u>	<u>\$3,373,828</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.1%	2.4%	3.0%	3.1%

2008	2007	2006	2005	2004	2003
\$31,825,677	\$34,412,237	\$34,243,821	\$26,425,363	\$26,021,232	\$25,005,153
21,597,332	24,958,612	19,262,369	13,548,445	14,647,780	16,207,174
87,541,757	95,810,490	90,719,845	84,167,232	79,314,728	78,776,615
2,747,948	4,961,291	4,214,977	2,264,361	1,589,816	1,567,753
5,302,063	5,286,101	5,497,217	5,102,884	5,252,990	6,157,711
1,740,272	1,673,687	1,599,890	1,372,641	1,615,010	1,637,480
627,794	489,235	342,884	318,759	350,680	370,491
8,705,405	6,920,426	6,941,880	6,179,236	7,867,384	6,887,748
46,500	5,678	9,405	11,160	0	2,220
603,513	592,395	622,840	575,723	604,799	829,751
1,469,955	1,082,327	990,695	661,203	318,443	187,787
162,208,216	176,192,479	164,445,823	140,627,007	137,582,862	137,629,883
22,133,699	21,889,425	20,654,771	19,597,154	17,206,613	16,292,524
11,826,292	11,678,701	11,075,465	10,783,464	10,945,073	10,531,978
19,113,444	18,444,528	16,389,646	15,522,093	17,468,580	17,392,939
7,722,191	13,313,494	12,459,391	10,085,707	11,081,999	11,536,109
44,676,971	39,626,926	37,918,128	35,666,672	34,905,129	31,983,392
52,724,870	49,949,245	46,737,610	45,185,390	43,238,358	44,681,212
116,927	218,579	721,026	76,840	134,641	665,353
0	0	0	285,851	37,884	76,960
9,076,822	12,426,229	5,193,763	3,300,976	6,631,125	4,792,253
11,393,409	10,095,858	2,657,937	2,537,378	8,288,280	7,873,249
2,497,882	2,442,847	1,659,941	1,778,292	1,724,116	2,204,458
110,448	65,649	64,371	0	167,679	0
181,392,955	180,151,481	155,532,049	144,819,817	151,829,477	148,030,427
(19,184,739)	(3,959,002)	8,913,774	(4,192,810)	(14,246,615)	(10,400,544)
10,472	100,636	67,641	281,352	0	0
5,075,000	2,565,000	1,835,000	0	5,265,000	0
0	0	30,000	0	2,342,997	0
4,440,000	0	0	0	0	0
2,155,000	9,820,000	18,235,000	7,260,000	5,573,000	5,785,000
0	0	0	0	(2,972,418)	0
5,448	56,044	29,372	0	64,170	0
(900,000)	(10,707,000)	(7,560,000)	(5,573,000)	0	0
21,299	546,946	601,481	74,290	148,936	0
0	7,606	4,685	0	0	0
6,626,264	8,874,649	6,842,940	4,426,924	6,115,979	4,794,324
(5,401,844)	(8,219,939)	(6,230,439)	(3,276,041)	(5,950,798)	(4,275,608)
12,031,639	3,043,942	13,855,680	3,193,525	10,586,866	6,303,716
(\$7,153,100)	(\$915,060)	\$22,769,454	(\$999,285)	(\$3,659,749)	(\$4,096,828)
7.9%	7.4%	2.9%	3.1%	7.1%	7.1%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2012	\$2,502,795,960	\$637,738,270	\$8,972,954,943	\$114,424,310	\$130,027,625
2011	2,668,211,360	639,249,320	9,449,887,657	109,631,640	124,581,409
2010	2,673,552,620	640,780,600	9,469,523,486	106,537,430	121,065,261
2009	2,668,236,580	640,050,900	9,452,249,943	109,568,490	124,509,648
2008	2,653,989,670	635,053,420	9,397,265,971	105,814,580	120,243,841
2007	2,633,015,910	636,374,660	9,341,115,914	135,367,260	153,826,432
2006	2,616,758,420	645,182,510	9,319,831,229	141,281,080	160,546,682
2005	2,329,413,880	563,136,410	8,264,429,400	150,141,120	170,614,909
2004	2,297,812,910	556,688,540	8,155,718,429	154,985,600	176,120,000
2003	2,269,020,700	553,510,950	8,064,376,143	158,265,570	179,847,239

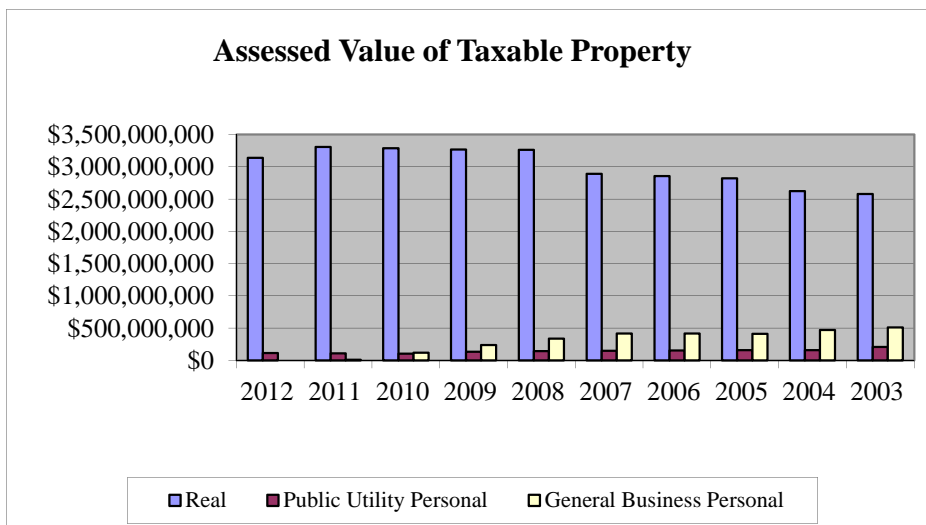
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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 2012, the County did not include an assessed value for general business tangible personal property.

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

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

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,254,958,540	\$9,102,982,568	35.76 %	\$11.84
0	0	3,417,092,320	9,574,469,066	35.69	10.77
4,299,645	68,794,320	3,425,170,295	9,659,383,067	35.46	10.73
10,002,232	160,035,712	3,427,858,202	9,736,795,303	35.21	10.68
118,901,056	1,902,416,896	3,513,758,726	11,419,926,708	30.77	9.14
237,685,895	1,901,487,160	3,642,443,725	11,396,429,506	31.96	9.22
338,332,410	1,805,402,401	3,741,554,420	11,285,780,312	33.15	9.22
417,275,349	1,669,101,396	3,459,966,759	10,104,145,705	34.24	7.72
418,275,349	1,673,101,396	3,427,762,399	10,004,939,825	34.26	7.80
409,019,246	1,636,076,984	3,389,816,466	9,880,300,365	34.31	7.81



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

	2012	2011	2010	2009
Unvoted Millage				
Operating	\$1.80000	\$1.80000	\$1.80000	\$1.80000
Voted Millage - by levy				
1983 DD Operating - continuing (1)				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
1986 Children Service Operating - 5 years				
Residential/Agricultural Real	2.00000	1.10110	1.09686	1.09484
Commercial/Industrial and Public Utility Real	2.00000	1.56188	1.54506	1.50014
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1998 DD Operating - 10 years				
Residential/Agricultural Real	1.14024	1.06928	1.06517	1.06321
Commercial/Industrial and Public Utility Real	1.29051	1.28580	1.27195	1.23497
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
2005 Senior Citizens Operating - 5 years				
Residential/Agricultural Real	0.72679	0.68156	0.67894	0.67769
Commercial/Industrial and Public Utility Real	0.72871	0.72605	0.71823	0.69735
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
2005 DD Operating - 10 years				
Residential/Agricultural Real	2.18036	2.04467	2.03681	2.03306
Commercial/Industrial and Public Utility Real	2.18613	2.17814	2.15469	2.07021
General Business and Public Utility Personal	2.25000	2.25000	2.25000	2.25000
2005 Children Service Operating - 10 years				
Residential/Agricultural Real	0.77524	0.72700	0.72420	0.72286
Commercial/Industrial and Public Utility Real	0.77729	0.77445	0.76611	0.74384
General Business and Public Utility Personal	0.80000	0.80000	0.80000	0.80000
2005 Mental Health Operating - 10 years				
Residential/Agricultural Real	0.96905	0.90874	0.90525	0.90358
Commercial/Industrial and Public Utility Real	0.97161	0.96806	0.95764	0.92980
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2008 DD Operating - continuing (1)				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.19907
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Total voted millage by type of property				
Residential/Agricultural Real	\$9.99166	\$8.73235	\$8.70722	\$8.69430
Commercial/Industrial and Public Utility Real	10.15425	9.69438	9.61368	9.37629
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000
Total direct millage by type of property				
Residential/Agricultural Real	\$11.79166	\$10.53235	\$10.50722	\$10.49430
Commercial/Industrial and Public Utility Real	11.95425	11.49438	11.41368	11.17629
General Business and Public Utility Personal	12.30000	12.30000	12.30000	12.30000

2008	2007	2006	2005	2004	2003
\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000
0.54765	0.54784	0.54522	0.60583	0.60638	0.60638
0.74002	0.73507	0.71715	0.80079	0.79964	0.79964
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.09530	1.09568	1.09438	1.21167	1.21277	1.21277
1.49097	1.48100	1.44489	1.16340	1.61109	1.61109
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
1.06366	1.06402	1.05893	1.17666	1.17731	1.17731
1.22742	1.21922	1.18949	1.32822	1.32632	1.32632
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
0.67797	0.67821	0.67496	0.00000	0.00000	0.00000
0.69308	0.68845	0.67167	0.00000	0.00000	0.00000
0.75000	0.75000	0.75000	0.00000	0.00000	0.00000
2.03392	2.03462	2.02489	1.28129	1.28245	1.28245
2.07925	2.06536	2.01500	1.77665	1.77411	1.77411
2.25000	2.25000	2.25000	2.25000	2.25000	2.25000
0.72317	0.72342	0.71996	0.29761	0.29788	0.29788
0.73929	0.73435	0.71644	0.45442	0.45377	0.45377
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
0.90396	0.90427	0.89995	0.60583	0.60638	0.60638
0.92411	0.91794	0.89556	0.80670	0.80555	0.80555
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$7.04564	\$7.04805	\$7.01829	\$5.17889	\$5.18318	\$5.18318
7.89415	7.84140	7.65019	6.33017	6.77048	6.77048
9.30000	9.30000	9.30000	8.55000	8.55000	8.55000
\$8.84564	\$8.84805	\$8.81829	\$6.97889	\$6.98318	\$6.98318
9.69415	9.64140	9.45019	8.13017	8.57048	8.57048
11.10000	11.10000	11.10000	10.35000	10.35000	10.35000

(continued)

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

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
Cities				
Cortland				
Residential/Agricultural Real	\$15.53275	\$14.99797	\$14.12242	\$14.08045
Commercial/Industrial and Public Utility Real	14.37976	15.01883	14.76698	14.66289
General Business and Public Utility Personal	16.66000	16.66000	16.60000	16.66000
Girard				
Residential/Agricultural Real	8.51734	7.97970	6.45445	6.44746
Commercial/Industrial and Public Utility Real	8.42366	8.77953	7.26803	7.24616
General Business and Public Utility Personal	10.40000	10.40000	8.90000	8.90000
Hubbard				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
Niles				
Residential/Agricultural Real	0.40609	0.36351	0.36248	0.36218
Commercial/Industrial and Public Utility Real	0.53603	0.55419	0.54870	0.51738
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Villages				
McDonald				
Residential/Agricultural Real	0.53240	0.51293	0.51286	0.51211
Commercial/Industrial and Public Utility Real	1.50000	1.43889	1.37909	1.37534
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Orangeville				
Residential/Agricultural Real	8.91076	8.66606	8.66606	8.64595
Commercial/Industrial and Public Utility Real	8.43361	8.46376	8.46376	8.46376
General Business and Public Utility Personal	12.10000	12.10000	12.10000	12.10000
West Farmington				
Residential/Agricultural Real	5.98022	5.71404	5.69186	5.69186
Commercial/Industrial and Public Utility Real	9.60000	7.20348	7.20348	7.20348
General Business and Public Utility Personal	9.60000	9.60000	9.60000	9.60000
Yankee Lake				
Residential/Agricultural Real	8.15484	7.87724	7.87670	7.87684
Commercial/Industrial and Public Utility Real	7.54009	7.69151	7.69151	7.69151
General Business and Public Utility Personal	8.90000	8.90000	8.90000	8.90000
Townships				
Bazetta				
Residential/Agricultural Real	11.60557	10.61888	10.57511	10.56552
Commercial/Industrial and Public Utility Real	13.87962	13.84415	14.07130	12.25327
General Business and Public Utility Personal	16.70000	16.70000	16.70000	16.70000
Bloomfield				
Residential/Agricultural Real	3.55602	3.77545	3.75684	4.12257
Commercial/Industrial and Public Utility Real	4.26543	4.10451	4.10807	4.95840
General Business and Public Utility Personal	4.50000	4.50000	4.50000	6.00000

2008	2007	2006	2005	2004	2003
\$14.16089	\$14.16202	\$12.15769	\$13.93069	\$13.93682	\$13.93682
14.74444	14.74891	12.65699	14.79297	14.82296	14.82296
16.66000	16.66000	16.66000	17.00000	17.00000	17.00000
6.43694	4.63846	4.53807	5.11130	2.10922	2.10922
7.23136	5.39388	5.65176	6.08002	3.08575	3.08575
8.90000	7.10000	7.10000	7.10000	4.10000	4.10000
0.57908	0.57908	0.57887	0.63158	0.63218	0.63218
0.73390	0.71346	0.70035	0.76666	0.76703	0.76703
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
0.36241	0.36218	0.36027	0.40257	0.40252	0.40252
0.51723	0.51654	0.48706	0.54788	0.55001	0.55001
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.51202	0.51252	0.51208	0.55567	0.55556	0.55556
1.37534	1.32824	1.31085	1.41629	1.23083	1.23083
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
7.68359	8.51527	8.50584	9.24906	8.05254	8.05254
7.46376	8.25136	8.51666	10.47651	9.62729	9.62729
12.10000	12.10000	12.10000	12.10000	12.10000	12.10000
5.66792	5.66792	5.66679	6.55190	6.48378	6.48378
7.20396	7.20396	7.20170	7.80718	7.80718	7.80718
9.60000	9.60000	9.60000	9.60000	9.60000	9.60000
7.87684	7.87684	5.37168	6.01165	3.49226	3.49226
7.69151	8.69151	5.19151	5.78129	3.90000	3.90000
8.90000	8.90000	6.40000	6.40000	3.90000	3.90000
8.56490	8.59303	8.54459	9.92902	9.95001	9.95001
10.66970	10.66357	10.50155	11.75198	11.77549	11.77549
14.70000	14.70000	14.70000	14.70000	14.70000	14.70000
1.94615	1.97823	1.96268	2.38883	2.38239	2.38239
2.89630	3.10531	3.10111	3.62595	3.62595	3.62595
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000

(continued)

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

	2012	2011	2010	2009
Braceville				
Residential/Agricultural Real	\$3.30734	\$3.31569	\$3.28867	\$3.25138
Commercial/Industrial and Public Utility Real	4.81317	4.49632	4.46438	4.50706
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Bristol				
Residential/Agricultural Real	3.90515	3.91291	3.89607	3.88923
Commercial/Industrial and Public Utility Real	4.67361	4.38923	4.28984	4.27052
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
Brookfield				
Residential/Agricultural Real	10.35380	9.85002	9.82235	9.79211
Commercial/Industrial and Public Utility Real	11.59969	11.72827	11.67971	11.34288
General Business and Public Utility Personal	15.70000	15.70000	15.70000	15.70000
Champion				
Residential/Agricultural Real	5.90407	5.77766	5.74632	5.74669
Commercial/Industrial and Public Utility Real	10.31827	10.30236	10.30066	9.82128
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000
Farmington				
Residential/Agricultural Real	4.58869	4.62767	4.74528	4.88440
Commercial/Industrial and Public Utility Real	6.46327	5.50798	5.65824	5.85824
General Business and Public Utility Personal	6.90000	6.90000	7.05000	6.90000
Fowler				
Residential/Agricultural Real	4.00708	3.97174	3.96179	3.95240
Commercial/Industrial and Public Utility Real	4.40657	4.21907	4.23528	4.23252
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Greene				
Residential/Agricultural Real	4.06276	4.33237	4.35223	4.30553
Commercial/Industrial and Public Utility Real	7.80000	5.63334	5.69760	5.69760
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
Gustavus				
Residential/Agricultural Real	6.25592	6.87312	6.86848	6.86769
Commercial/Industrial and Public Utility Real	7.90480	8.20928	8.20928	8.21107
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000
Hartford				
Residential/Agricultural Real	0.76176	0.76127	0.76183	0.76064
Commercial/Industrial and Public Utility Real	1.01985	1.02428	1.02431	1.02431
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Howland				
Residential/Agricultural Real	7.66642	7.09803	7.07084	7.06372
Commercial/Industrial and Public Utility Real	8.37448	8.15745	8.05740	7.91260
General Business and Public Utility Personal	10.00000	10.00000	10.00000	10.00000
Hubbard				
Residential/Agricultural Real	11.04808	9.96227	9.92825	10.15517
Commercial/Industrial and Public Utility Real	11.04498	9.98352	9.97254	10.08895
General Business and Public Utility Personal	11.25000	10.25000	10.25000	10.25000

2008	2007	2006	2005	2004	2003
\$3.25489	\$3.25670	\$3.23787	\$3.65307	\$3.20199	\$3.20199
4.46801	3.84076	3.60155	4.63711	4.48644	4.48644
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
3.88559	3.88742	3.87090	4.48305	4.49543	4.49543
4.27052	4.26850	4.26850	4.80081	4.99013	4.99013
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.78756	9.12215	9.08093	10.08352	8.11043	8.11043
11.29569	10.57990	10.40119	11.69845	9.70556	9.70556
15.70000	15.70000	15.70000	15.70000	13.70000	13.70000
5.73524	5.73767	5.72453	6.28233	6.28519	6.28519
9.82348	9.65622	8.75899	10.25643	10.26236	10.26236
10.40000	10.40000	10.40000	10.40000	10.40000	10.40000
4.55054	4.53264	4.69263	5.87484	5.86673	5.86673
5.50846	5.50846	5.85734	6.55250	6.55250	6.55250
6.90000	7.25000	7.25000	7.40000	7.40000	7.40000
3.98447	3.98368	3.96984	4.33306	4.31949	4.31949
4.13903	4.13039	4.07684	4.92976	4.75979	4.75979
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.32703	4.32536	4.30509	5.16982	5.22160	5.22160
5.69760	5.69760	5.69760	6.79322	6.79830	6.79830
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
6.94099	6.93752	6.91285	8.07391	8.06639	8.06639
8.21107	8.21107	8.21107	8.80000	8.80000	8.80000
8.80000	8.80000	8.80000	8.80000	8.80000	8.80000
0.76654	0.76854	0.76662	0.82630	0.82562	0.82562
1.02608	1.02618	0.99243	1.30304	1.28642	1.28642
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
7.06394	7.05555	7.02984	4.27762	4.39056	4.39056
7.77698	7.72620	7.63026	6.33339	6.30459	6.30459
10.00000	10.00000	10.00000	10.00000	10.00000	10.00000
8.66811	8.66123	5.79280	6.49361	6.90357	6.90357
8.97566	8.95797	6.41818	8.11650	8.27650	8.27650
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000

(continued)

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

	2012	2011	2010	2009
Johnston				
Residential/Agricultural Real	\$3.23428	\$3.20419	\$3.16981	\$3.12974
Commercial/Industrial and Public Utility Real	3.85171	3.70996	6.70996	3.70984
General Business and Public Utility Personal	6.50000	6.50000	6.50000	6.50000
Kinsman				
Residential/Agricultural Real	5.56561	5.54363	5.51050	5.49155
Commercial/Industrial and Public Utility Real	6.93828	7.27887	7.20759	7.19754
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000
Liberty				
Residential/Agricultural Real	20.02481	18.84559	18.75282	18.76681
Commercial/Industrial and Public Utility Real	21.44135	21.08918	20.39541	20.12920
General Business and Public Utility Personal	24.25000	24.25000	24.25000	24.25000
Mecca				
Residential/Agricultural Real	1.93275	1.92476	1.91951	1.91461
Commercial/Industrial and Public Utility Real	2.05768	2.11230	2.11230	2.03365
General Business and Public Utility Personal	4.65000	4.65000	4.65000	4.65000
Mesopotamia				
Residential/Agricultural Real	3.81845	4.01344	3.99189	3.97584
Commercial/Industrial and Public Utility Real	5.95128	4.62755	4.51051	4.50998
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
Newton				
Residential/Agricultural Real	0.88192	0.89230	0.89080	0.88690
Commercial/Industrial and Public Utility Real	2.47998	1.46613	1.46618	1.46618
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
Southington				
Residential/Agricultural Real	1.30735	1.29192	1.28839	1.27977
Commercial/Industrial and Public Utility Real	1.38185	1.32407	1.32407	1.32407
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Vernon				
Residential/Agricultural Real	3.22379	3.19543	3.18935	3.18551
Commercial/Industrial and Public Utility Real	2.85393	3.60360	3.60360	3.60360
General Business and Public Utility Personal	4.50000	4.50000	4.50000	4.50000
Vienna				
Residential/Agricultural Real	5.17423	5.01452	5.01101	5.00752
Commercial/Industrial and Public Utility Real	5.18062	4.86213	4.86226	4.84508
General Business and Public Utility Personal	5.70000	5.70000	5.70000	5.70000
Warren				
Residential/Agricultural Real	6.45725	6.08680	6.05000	6.04350
Commercial/Industrial and Public Utility Real	10.41074	10.38030	10.38030	10.37620
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000
Weathersfield				
Residential/Agricultural Real	6.49177	6.31852	6.30898	6.30204
Commercial/Industrial and Public Utility Real	7.34544	7.37903	7.38779	7.33570
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000

2008	2007	2006	2005	2004	2003
\$3.15819	\$3.15656	\$3.12440	\$5.94653	\$3.47874	\$3.47874
3.70984	3.72327	3.58268	4.73249	4.81485	4.81485
6.50000	6.50000	6.50000	6.50000	6.50000	6.50000
5.52357	4.82000	4.77388	5.50931	5.52605	5.52605
7.19286	6.16814	5.96890	6.64771	6.78271	6.78271
10.80000	10.80000	10.80000	10.80000	10.80000	10.80000
17.46682	15.50251	15.39106	16.55276	12.50568	12.50568
19.11999	17.11395	16.67542	18.08487	15.16162	15.16162
23.00000	21.00000	21.00000	21.00000	21.10000	21.10000
1.90623	1.90612	1.89933	2.17180	2.17666	2.17666
2.01572	2.01572	2.00105	2.37047	2.39983	2.39983
4.65000	4.65000	4.65000	4.65000	4.65000	4.65000
3.98549	3.98907	3.99097	4.87115	4.90066	4.90066
4.55831	4.58342	4.59250	5.74182	5.74182	5.74182
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
0.88610	0.88836	0.88287	2.07585	2.08021	2.08021
1.59731	1.59731	1.58132	3.17453	3.18346	3.18346
2.50000	2.50000	2.50000	4.25000	4.25000	4.25000
1.28227	1.28151	1.27613	1.46141	1.46257	1.46257
1.32831	1.32831	1.29062	1.56457	1.56271	1.56271
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
1.71334	2.57999	2.56816	2.93351	2.64066	2.64066
2.10360	3.15540	3.15540	3.68692	3.68692	3.68692
3.00000	4.50000	4.50000	4.50000	4.50000	4.50000
4.00739	4.01112	3.13011	2.74570	2.74419	2.74419
3.90949	3.90790	3.03960	3.07692	3.07632	3.07632
4.70000	4.70000	4.20000	4.40000	4.40000	4.40000
6.03114	5.91542	6.00219	6.93579	5.43811	5.43811
10.16138	10.17490	10.09820	9.42959	7.89816	7.89816
10.50000	10.50000	10.50000	10.50000	9.00000	9.00000
4.81307	4.80821	4.79901	5.39685	5.39610	5.39610
6.41603	6.43780	6.37297	7.11455	7.09320	7.09320
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000

(continued)

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

	2012	2011	2010	2009
Special Districts				
Warren Trumbull County Public Library				
Residential/Agricultural Real	\$0.87910	\$0.86163	\$0.86058	\$0.85973
Commercial/Industrial and Public Utility Real	0.94783	0.94565	0.94142	0.92945
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Howland Township Park District				
Residential/Agricultural Real	0.26462	0.24480	0.24386	0.24361
Commercial/Industrial and Public Utility Real	0.27742	0.27023	0.26692	0.26212
General Business and Public Utility Personal	0.35000	0.35000	0.35000	0.35000
Newton Falls Public Library				
Residential/Agricultural Real	2.00000	0.83497	0.83319	0.83089
Commercial/Industrial and Public Utility Real	2.00000	1.20476	1.20307	1.19661
General Business and Public Utility Personal	2.00000	1.50000	1.50000	1.50000
Hubbard Public Library				
Residential/Agricultural Real	1.90000	1.90000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.85730	1.90000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	1.90000	0.00000	0.00000
Girard Free Library				
Residential/Agricultural Real	1.50000	1.50000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.44549	1.50000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	1.50000	0.00000	0.00000
McKinley Memorial Library				
Residential/Agricultural Real	1.50000	1.50000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	1.50000	0.00000	0.00000
Hubbard Township Free Public Park				
Residential/Agricultural Real	0.74865	0.69458	0.69458	0.69585
Commercial/Industrial and Public Utility Real	0.74914	0.76071	0.76071	0.74338
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Newton Falls Joint Fire District				
Residential/Agricultural Real	0.80783	0.80817	0.80683	0.80463
Commercial/Industrial and Public Utility Real	0.97285	0.94016	0.93883	0.93373
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Eagle Joint Fire District				
Residential/Agricultural Real	1.20000	1.20000	1.19749	1.19968
Commercial/Industrial and Public Utility Real	1.17303	1.20000	1.20000	1.20000
General Business and Public Utility Personal	1.20000	1.20000	1.20000	1.20000
Bristol Public Library				
Residential/Agricultural Real	0.99802	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	0.00000	0.00000	0.00000
Kinsman Free Public Library				
Residential/Agricultural Real	1.88208	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.79580	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	0.00000	0.00000	0.00000

2008	2007	2006	2005	2004	2003
\$0.85988	\$0.86011	\$0.25880	\$0.28676	\$0.28699	\$0.28699
0.92688	0.92490	0.31595	0.35239	0.35217	0.35217
1.00000	1.00000	0.40000	0.40000	0.40000	0.40000
0.24362	0.24333	0.24244	0.26434	0.26452	0.26452
0.25763	0.25595	0.25277	0.27997	0.27870	0.27870
0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
0.83089	0.83208	0.82812	0.91760	0.92325	0.92325
1.22103	1.21987	1.20004	1.28451	1.27520	1.27520
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.69604	0.69552	0.69460	0.77727	0.77819	0.77819
0.73570	0.72403	0.71241	0.83460	0.83247	0.83247
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.80472	0.80588	0.80254	0.88954	0.89491	0.89491
0.95299	0.95208	0.93719	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

(continued)

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

	2012	2011	2010	2009
Joint Vocational School				
Trumbull County				
Residential/Agricultural Real	\$2.14819	\$2.02082	\$2.01205	\$2.00806
Commercial/Industrial and Public Utility Real	2.14884	2.13324	2.10965	2.06241
General Business and Public Utility Personal	2.40000	2.40000	2.40000	2.40000
Out-of-County School Districts				
Auburn Joint Vocational				
Residential/Agricultural Real	1.50000	1.50000	1.50000	1.50000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	1.50000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Mahoning County Joint Vocational				
Residential/Agricultural Real	2.10000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.01838	2.00330	2.00431
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Cardinal Local School District				
Residential/Agricultural Real	21.75980	21.38933	21.22468	21.70897
Commercial/Industrial and Public Utility Real	27.99767	28.15214	27.92201	27.49636
General Business and Public Utility Personal	50.86000	50.77000	50.64000	51.15000
Jackson Milton Local School District				
Residential/Agricultural Real	27.70097	27.75738	27.81406	27.85729
Commercial/Industrial and Public Utility Real	27.75868	27.96809	27.86784	27.87077
General Business and Public Utility Personal	39.85000	39.85000	39.95000	39.95000
School				
Bloomfield-Mespo Local School District				
Residential/Agricultural Real	21.44259	21.90704	21.74310	21.71644
Commercial/Industrial and Public Utility Real	32.62105	26.82598	26.41545	26.41054
General Business and Public Utility Personal	50.20000	50.35000	50.30000	50.30000
Bristol Local School District				
Residential/Agricultural Real	27.05922	27.14204	27.49884	27.38230
Commercial/Industrial and Public Utility Real	30.55386	27.90609	28.11361	28.06617
General Business and Public Utility Personal	46.15000	46.15000	46.60000	46.60000
Brookfield Local School District				
Residential/Agricultural Real	45.85000	23.32447	22.27894	22.22980
Commercial/Industrial and Public Utility Real	23.52280	27.03281	26.94471	26.33348
General Business and Public Utility Personal	27.16057	45.50000	45.50000	45.50000
Champion Local School District				
Residential/Agricultural Real	26.28482	25.80954	25.67899	25.67997
Commercial/Industrial and Public Utility Real	33.23566	32.80197	32.72151	31.12750
General Business and Public Utility Personal	36.45000	36.30000	36.25000	36.20000
Girard City School District				
Residential/Agricultural Real	35.23412	31.66195	31.66319	31.58507
Commercial/Industrial and Public Utility Real	33.96930	33.86283	33.94532	33.89137
General Business and Public Utility Personal	50.00000	49.05000	49.15000	49.10000
Howland Local School District				
Residential/Agricultural Real	30.20564	28.41216	28.34569	28.23060
Commercial/Industrial and Public Utility Real	30.60279	30.30354	30.07461	29.12772
General Business and Public Utility Personal	38.75000	38.35000	38.30000	38.20000

2008	2007	2006	2005	2004	2003
\$2.00900	\$2.01008	\$2.00000	\$2.00000	\$2.00728	\$2.00728
2.05500	2.03852	2.00000	2.15325	2.14629	2.14629
2.40000	2.40000	2.40000	2.40000	2.40000	2.40000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
2.00000	2.00000	2.00000	2.00085	2.00387	2.00387
2.00000	2.00000	2.00000	2.04402	2.03781	2.03781
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
21.75485	19.37828	19.47965	22.63750	22.73443	22.73443
27.44988	25.94188	25.98120	30.16933	30.16626	30.16626
51.15000	51.15000	51.15000	51.75000	51.75000	51.75000
28.16421	28.16421	25.91509	26.11799	26.11235	26.11235
28.22300	28.22300	25.97492	26.21951	26.19672	26.19672
40.30000	40.30000	41.90000	41.95000	41.95000	41.95000
21.76131	21.85842	18.75002	22.14652	22.37247	22.37247
26.39248	27.07174	24.13120	29.12307	29.27307	29.27307
50.30000	50.30000	47.35000	48.10000	48.25000	48.25000
27.40011	27.37532	27.02287	24.01130	24.21901	24.21901
28.06639	28.06077	28.05968	26.57623	27.27578	27.27578
46.60000	46.60000	46.60000	43.10000	48.50000	48.50000
22.22278	15.39027	15.32150	17.01499	17.05838	17.05838
26.24781	19.34507	19.02094	21.39106	21.42092	21.42092
45.50000	39.10000	39.10000	39.10000	39.10000	39.10000
25.60054	26.15677	26.06874	27.41469	27.61565	27.61565
31.08204	31.28673	29.38426	33.77592	33.98816	33.98816
36.20000	36.75000	36.70000	38.00000	38.20000	38.20000
31.34445	26.99907	26.75324	29.71503	23.40109	23.40109
33.64005	29.22826	28.93133	32.96821	26.75247	26.75247
48.90000	44.55000	44.40000	45.20000	38.90000	38.90000
28.08205	28.26603	27.86107	29.08859	29.39514	29.39514
28.75667	28.90701	27.89185	29.14635	29.49392	29.49392
38.05000	38.25000	37.90000	39.05000	39.35000	39.35000

(continued)

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

	2012	2011	2010	2009
Hubbard Exempted Village School District				
Residential/Agricultural Real	\$33.35930	\$31.11122	\$31.99909	\$31.97610
Commercial/Industrial and Public Utility Real	37.22518	36.54477	37.34421	36.83289
General Business and Public Utility Personal	54.00000	52.85000	53.80000	53.75000
Joseph Badge Local School District				
Residential/Agricultural Real	29.33895	29.69722	29.71910	29.74153
Commercial/Industrial and Public Utility Real	29.77559	30.99670	30.91739	30.94937
General Business and Public Utility Personal	35.40000	35.70000	35.75000	35.80000
Labrae Local School District				
Residential/Agricultural Real	24.31522	23.82269	23.67645	23.36705
Commercial/Industrial and Public Utility Real	39.49247	38.50471	38.38227	38.20867
General Business and Public Utility Personal	51.75000	51.75000	51.70000	51.50000
Lakeview Local School District				
Residential/Agricultural Real	28.64317	26.82077	22.85364	22.71571
Commercial/Industrial and Public Utility Real	28.38141	28.25355	24.54180	22.84686
General Business and Public Utility Personal	41.95000	41.35000	37.45000	37.65000
Liberty Local School District				
Residential/Agricultural Real	37.77910	35.35019	35.29864	35.26147
Commercial/Industrial and Public Utility Real	35.89661	36.43751	35.79491	35.51645
General Business and Public Utility Personal	46.05000	45.20000	45.25000	45.20000
Lordstown Local School District				
Residential/Agricultural Real	25.31667	24.21073	24.09790	24.11612
Commercial/Industrial and Public Utility Real	36.30000	30.74282	29.57614	29.37155
General Business and Public Utility Personal	36.30000	35.35000	35.25000	35.30000
Maplewood Local School District				
Residential/Agricultural Real	27.00780	27.83028	27.74354	27.71338
Commercial/Industrial and Public Utility Real	26.59987	27.24492	28.49328	28.22556
General Business and Public Utility Personal	42.40000	43.15000	43.15000	43.25000
Mathews Local School District				
Residential/Agricultural Real	26.06940	26.06940	25.52854	25.24425
Commercial/Industrial and Public Utility Real	29.85038	28.68698	27.77606	26.88569
General Business and Public Utility Personal	45.55000	45.55000	45.65000	46.16000
McDonald Local School District				
Residential/Agricultural Real	37.43986	28.29121	28.38567	23.35981
Commercial/Industrial and Public Utility Real	58.80000	48.25852	47.08794	42.00743
General Business and Public Utility Personal	58.80000	51.25000	51.35000	46.35000
Newton Falls Exempted Village School District				
Residential/Agricultural Real	22.53552	22.77789	24.84879	24.65512
Commercial/Industrial and Public Utility Real	23.05098	22.82056	24.96713	24.73159
General Business and Public Utility Personal	32.60000	32.85000	35.05000	34.90000
Niles City School District				
Residential/Agricultural Real	34.25032	31.35751	31.25612	31.03984
Commercial/Industrial and Public Utility Real	36.96673	35.56435	35.38725	35.17307
General Business and Public Utility Personal	49.20000	48.05000	48.00000	47.80000

2008	2007	2006	2005	2004	2003
\$31.58064	\$31.96969	\$26.15001	\$29.08680	\$29.10648	\$29.10648
36.22861	36.31796	30.20882	34.61054	34.55391	34.55391
53.35000	53.75000	47.65000	49.10000	49.10000	49.10000
29.76023	30.39720	30.46831	32.17580	31.98042	31.98042
30.94687	30.86598	30.56603	32.35089	32.11512	32.11512
35.80000	40.45000	37.60000	39.20000	39.00000	39.00000
23.20168	23.44315	23.36183	27.19170	26.59640	26.59640
36.71157	35.82902	34.93123	36.54908	36.52357	36.52357
51.35000	52.20000	52.20000	53.00000	53.00000	53.00000
22.67884	22.50608	22.13606	23.21144	23.26586	23.26586
23.15811	22.95566	22.27567	23.36357	23.41727	23.41727
37.60000	37.10000	36.80000	37.80000	37.85000	37.85000
35.21157	32.29665	35.02261	29.82570	29.92832	29.92832
35.71981	35.73891	35.14888	30.29286	30.48662	30.48662
45.20000	45.25000	45.10000	38.60000	38.70000	38.70000
22.92929	24.45206	23.60001	25.05001	25.65001	25.65001
27.74922	28.72852	27.89557	33.59685	34.15914	34.15914
34.10000	35.60000	34.80000	36.25000	36.85000	36.85000
27.73279	27.72836	22.12321	23.22135	23.43177	23.43177
27.68845	27.71027	21.89945	23.11973	23.37095	23.37095
43.20000	43.20000	37.70000	38.50000	38.70000	38.70000
25.37789	25.40315	25.27433	27.40471	26.78467	26.78467
27.10251	27.08297	26.48943	31.86334	33.60883	33.60883
46.16000	46.16000	46.16000	46.96000	49.88000	49.88000
23.11015	22.92160	23.15193	23.86960	23.70600	23.70600
41.75743	40.67744	40.54586	44.44708	40.07358	40.07358
46.10000	45.90000	46.15000	46.70000	46.55000	46.55000
28.10512	28.32773	28.30267	28.98940	28.59486	28.59486
28.46125	28.64598	28.43424	30.06420	29.54919	29.54919
38.35000	38.55000	38.60000	39.20000	38.80000	38.80000
25.60408	25.60049	25.31320	21.46605	21.36373	21.36373
29.75411	29.65642	29.24804	27.11396	26.82268	26.82268
42.35000	42.35000	42.15000	38.25000	38.15000	38.15000

(continued)

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

	2012	2011	2010	2009
Southington Local School District				
Residential/Agricultural Real	\$28.60234	\$28.27823	\$27.98837	\$27.78820
Commercial/Industrial and Public Utility Real	29.26781	28.46834	28.21834	28.11834
General Business and Public Utility Personal	45.55000	45.40000	45.15000	45.05000
Warren City School District				
Residential/Agricultural Real	44.32715	38.21776	37.81560	37.47122
Commercial/Industrial and Public Utility Real	47.33155	45.62077	45.10799	44.45463
General Business and Public Utility Personal	57.60000	54.80000	54.55000	54.25000
Weathersfield Local School District				
Residential/Agricultural Real	25.88683	24.68784	24.70707	24.65144
Commercial/Industrial and Public Utility Real	31.07968	30.20565	30.25429	30.41787
General Business and Public Utility Personal	49.55000	49.15000	49.20000	49.15000

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

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

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

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

(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

2008	2007	2006	2005	2004	2003
\$31.81601	\$19.35689	\$22.44191	\$23.78593	\$24.08681	\$24.08681
32.35192	23.10192	22.59783	24.75021	25.03061	25.03061
50.05000	40.80000	40.75000	41.95000	42.25000	42.25000
36.23493	36.96924	36.83852	39.59207	39.57018	39.57018
42.72661	43.48592	43.04222	45.57768	45.36751	45.36751
53.05000	53.80000	53.75000	54.90000	54.95000	54.95000
23.72748	25.00430	25.40001	26.85996	21.96598	21.96598
29.44272	30.86436	31.15221	33.31373	28.50037	28.50037
48.20000	49.50000	49.90000	49.90000	45.00000	45.00000

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
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
2005	26,964,101	26,023,748	96.51	1,107,222	27,130,970	100.62
2004	26,751,354	25,757,646	96.29	1,173,964	26,931,610	100.67
2003	26,439,015	24,977,847	94.47	979,170	25,957,017	98.18

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 is aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. The County is looking at options to improve the presentation.

Trumbull County, Ohio

Principal Taxpayers

Real Estate Tax

2012 and 2003 (1)

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
Marion Plaza	\$15,187,000	0.48 %
General Motors Corporation	14,737,330	0.47
Warren Ohio Hospital Company LLC	13,932,350	0.44
Cafaro Ross Partnership	7,274,150	0.23
Youngstown Ohio Hospital Co. LLC	7,206,950	0.23
Sears Roebuck	6,241,150	0.20
WCI Steel Acquisition	5,836,260	0.19
Warren Ohio Rehab Hospital Co. LLC	4,232,450	0.14
Walmart Real Estate	4,129,620	0.13
Ohio Presbyterian	4,009,890	0.13
Totals	<u>\$82,787,150</u>	<u>2.64 %</u>
Total Real Property Assessed Valuation	<u>\$3,140,534,230</u>	

Name of Taxpayer	2003	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$23,836,890	0.84 %
Delphi Automotive Systems	13,290,820	0.47
K Mart Corporation	7,211,910	0.26
WCI Steel Acquisition	7,094,810	0.25
GE Lighting, Incorporated	4,316,300	0.15
Alcan Aluminum Corporation	2,738,400	0.10
RMI Titanium	2,280,830	0.08
Thomas Steel Strip	1,882,340	0.07
Excel Extrusions, Incorporated	1,396,900	0.05
BOC Group Incorporated	552,600	0.02
Totals	<u>\$64,601,800</u>	<u>2.29 %</u>
Total Real Property Assessed Valuation	<u>\$2,822,531,650</u>	

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

Source: Office of the Auditor, Trumbull County, Ohio

Trumbull County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2012 and 2006

Name of Taxpayer	2012 (1)	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$73,544,440	64.27 %
American Transmission Systems	19,231,570	16.81
East Ohio Gas	9,716,290	8.49
Genon Power Midwest	8,391,530	7.33
Aqua Ohio	1,959,380	1.71
Eastern Natural Gas	341,370	0.30
Northeast Ohio Gas	322,450	0.28
Cleveland Electric Illumination	318,380	0.28
Orwell Natural Gas	294,630	0.26
Youngstown Belt Railroad Company	77,470	0.07
Totals	<u>\$114,197,510</u>	<u>99.80 %</u>
Total Public Utility Assessed Valuation	<u>\$114,424,310</u>	

Name of Taxpayer	2006 (2)	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$56,714,620	40.14 %
American Transmission Systems	18,844,910	13.34
United Telephone	15,053,040	10.65
Orion Power Midwest	9,815,870	6.95
Ohio Bell Telephone	7,748,950	5.48
East Ohio Gas	7,481,820	5.30
Norfolk Southern Combined	6,140,380	4.35
CSX Transportation	2,458,260	1.74
Aqua Ohio	1,633,650	1.16
Youngstown-Warren MSA	1,620,050	1.14
Totals	<u>\$127,511,550</u>	<u>90.25 %</u>
Total Public Utility Assessed Valuation	<u>\$141,281,080</u>	

(1) The amounts presented represent the assessed values upon which 2012 collections were based.

(2) Information prior to 2006 is unavailable.

Source: Office of the Auditor, Trumbull County, Ohio

Trumbull County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2012

<u>Political Subdivision</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Direct - Trumbull County			
General Obligation Bonds	\$15,816,314	100 %	\$15,816,314
Special Assessment Bonds	1,126,238	100	1,126,238
Revenue Bonds	2,955,000	100	2,955,000
OPWC Loans	1,540,117	100	1,540,117
Capital Leases	<u>101,266</u>	100	<u>101,266</u>
<i>Total Direct - Trumbull County</i>	<u>21,538,935</u>		<u>21,538,935</u>
Overlapping			
Cities Wholly Within the County	58,263,636	100	58,263,636
Villages Wholly Within the County	9,490,095	100	9,490,095
Townships Wholly Within the County	2,058,522	100	2,058,522
School Districts Wholly Within the County	141,871,590	100	141,871,590
Cardinal Local School District	10,180,266	1	101,803
Hubbard Exempted Village School District	16,293,533	99	16,130,598
Jackson Milton Local School District	14,445,000	1	144,450
Weathersfield Local School District	<u>10,438,934</u>	92	<u>9,603,819</u>
<i>Total Overlapping</i>	<u>263,041,576</u>		<u>237,664,513</u>
<i>Totals</i>	<u>\$284,580,511</u>		<u>\$259,203,448</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2012.

Source: Trumbull County Auditor

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

Year	Governmental Activities						
	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	OPWC Loans	OWDA Loans	Capital Leases
2012	\$15,816,314	\$1,126,238	\$2,955,000	\$0	\$1,540,117	\$0	\$101,266
2011	17,253,562	1,426,738	3,355,000	0	1,658,804	0	75,278
2010	18,097,301	1,784,927	3,740,000	0	1,777,489	258,953	189,571
2009	18,326,551	2,058,998	4,115,000	0	1,896,175	494,687	349,612
2008	19,871,460	2,323,682	4,440,000	0	2,014,861	709,478	613,138
2007	16,419,076	2,579,227	0	18,100,000	2,123,075	905,294	993,824
2006	15,963,395	2,824,305	0	17,935,000	1,529,363	1,083,915	759,055
2005	16,017,065	3,041,201	0	7,260,000	1,276,771	1,246,951	532,104
2004	17,984,184	3,274,514	0	5,573,000	605,145	1,395,495	695,825
2003	15,260,499	3,472,164	0	5,785,000	639,320	1,531,596	210,596

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

Source: Office of the Auditor, Trumbull County, Ohio

Business-Type Activities

General Obligation Bonds	Revenue Bonds	OPWC Loans	OWDA Loans	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$646,872	\$3,141,400	\$1,788,188	\$8,672,854	\$1,478,000	\$36,861	\$37,303,110	0.58 %	\$177
845,840	3,185,500	1,924,946	7,899,695	1,100,000	0	38,725,363	0.61	\$184
1,023,134	3,227,600	1,560,153	7,722,212	527,267	0	39,908,607	0.62	220
627,332	3,268,000	1,654,649	8,190,515	125,000	0	41,106,519	0.63	220
722,472	3,308,800	984,368	2,714,599	2,155,000	0	39,857,858	0.66	223
811,751	2,665,800	1,061,147	2,548,708	0	0	48,207,902	0.80	223
895,498	2,698,400	1,137,926	3,584,704	0	0	48,411,561	0.80	221
979,573	1,818,400	1,214,705	4,596,433	1,075,000	0	39,058,203	0.65	178
1,062,787	1,837,600	727,560	5,524,615	1,075,000	0	39,755,725	0.08	180
901,836	1,856,000	492,953	6,377,775	4,075,000	0	40,602,739	0.70	182

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

	2012	2011	2010	2009
Tax Valuation	<u>\$3,254,958,540</u>	<u>\$3,417,092,320</u>	<u>\$3,425,170,295</u>	<u>\$3,427,858,202</u>
Debt Limit (1)	<u>\$79,873,964</u>	<u>\$83,927,308</u>	<u>\$84,129,257</u>	<u>\$84,196,455</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	16,256,121	17,859,861	18,998,067	18,888,867
Revenue Bonds	6,096,400	6,540,500	6,967,600	7,383,000
Special Assessment Bonds	1,120,877	1,419,138	1,846,932	2,135,157
OWDA Loans	8,672,854	7,899,695	7,981,165	8,685,202
OPWC Loans	3,328,305	3,206,985	3,337,642	3,550,824
Notes	<u>2,038,000</u>	<u>1,500,000</u>	<u>2,810,000</u>	<u>4,625,000</u>
Total Gross Indebtedness	37,512,557	38,426,179	41,941,406	45,268,050
Less:				
General Obligation Bonds - Enterprise	(635,121)	(829,861)	(1,019,067)	(642,842)
General Obligation Bonds - Jail Construction (2)	0	0	0	(543,025)
Revenue Bonds	(6,096,400)	(6,540,500)	(6,967,600)	(7,383,000)
Special Assessment Bonds	(1,120,877)	(1,419,138)	(1,846,932)	(2,135,157)
OWDA Loans	(8,672,854)	(7,899,695)	(7,981,165)	(8,685,202)
OPWC Loans	(3,328,305)	(3,206,985)	(3,337,642)	(3,550,824)
Notes - Enterprise Portion	(2,038,000)	(1,500,000)	(2,810,000)	(3,385,000)
Amount Available in Debt Service Fund	<u>(86,893)</u>	<u>(83,696)</u>	<u>(87,972)</u>	<u>(60,376)</u>
Total Net Debt Applicable to Debt Limit	<u>15,534,107</u>	<u>16,946,304</u>	<u>17,891,028</u>	<u>18,882,624</u>
Legal Debt Margin	<u>\$64,339,857</u>	<u>\$66,981,004</u>	<u>\$66,238,229</u>	<u>\$65,313,831</u>
Legal Debt Margin as a Percentage of the Debt Limit	80.55%	79.81%	78.73%	77.57%
Unvoted Debt Limit (3)	\$32,549,585	\$34,170,923	\$34,251,703	\$34,278,582
Amount of Debt Subject to Limit	<u>(15,534,107)</u>	<u>(16,946,304)</u>	<u>(17,891,028)</u>	<u>(18,882,624)</u>
Unvoted Legal Debt Margin	<u>\$17,015,478</u>	<u>\$17,224,619</u>	<u>\$16,360,675</u>	<u>\$15,395,958</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	52.28%	50.41%	47.77%	44.91%

(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

2008	2007	2006	2005	2004	2003
<u>\$3,513,758,726</u>	<u>\$3,642,443,725</u>	<u>\$3,741,554,420</u>	<u>\$3,459,966,759</u>	<u>\$3,427,762,399</u>	<u>\$3,389,816,466</u>
<u>\$86,343,968</u>	<u>\$89,561,093</u>	<u>\$92,038,861</u>	<u>\$84,999,169</u>	<u>\$84,194,060</u>	<u>\$83,245,412</u>
20,525,473	17,164,373	16,845,223	17,012,400	19,063,716	16,162,335
7,748,800	2,665,800	2,698,400	1,818,400	1,837,600	1,856,000
2,412,914	2,681,532	2,939,683	3,170,506	3,417,190	3,472,164
3,424,077	3,454,002	4,668,619	5,842,753	6,920,410	7,909,371
2,999,229	2,606,460	2,420,914	1,811,989	1,332,705	1,132,273
9,840,000	18,100,000	17,935,000	9,700,000	6,648,000	9,860,000
<u>46,950,493</u>	<u>46,672,167</u>	<u>47,507,839</u>	<u>39,356,048</u>	<u>39,219,621</u>	<u>40,392,143</u>
(741,085)	(833,467)	(920,317)	(1,007,494)	(1,093,810)	(901,836)
(1,122,388)	(1,739,906)	(3,009,906)	(4,214,906)	(5,359,906)	(6,429,906)
(7,748,800)	(2,665,800)	(2,698,400)	(1,818,400)	(1,837,600)	(1,856,000)
(2,412,914)	(2,681,532)	(2,939,683)	(3,170,506)	(3,417,190)	(3,472,164)
(3,424,077)	(3,454,002)	(4,668,619)	(5,842,753)	(6,920,410)	(7,909,371)
(2,999,229)	(2,606,460)	(2,420,914)	(1,811,989)	(1,332,705)	(1,132,273)
0	0	0	(1,075,000)	(1,075,000)	(4,075,000)
(71,422)	(126,491)	(74,368)	(148,658)	(90,074)	(26,069)
<u>28,430,578</u>	<u>32,564,509</u>	<u>30,775,632</u>	<u>20,266,342</u>	<u>18,092,926</u>	<u>14,589,524</u>
<u>\$57,913,390</u>	<u>\$56,996,584</u>	<u>\$61,263,229</u>	<u>\$64,732,827</u>	<u>\$66,101,134</u>	<u>\$68,655,888</u>
67.07%	63.64%	66.56%	76.16%	78.51%	82.47%
\$35,137,587	\$36,424,437	\$37,415,544	\$34,599,668	\$34,277,624	\$33,898,165
<u>(28,430,578)</u>	<u>(32,564,509)</u>	<u>(30,775,632)</u>	<u>(20,266,342)</u>	<u>(18,092,926)</u>	<u>(14,589,524)</u>
<u>\$6,707,009</u>	<u>\$3,859,928</u>	<u>\$6,639,912</u>	<u>\$14,333,326</u>	<u>\$16,184,698</u>	<u>\$19,308,641</u>
19.09%	10.60%	17.75%	41.43%	47.22%	56.96%

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

Year	Population (1)	Estimated Actual Value of Taxable Property(2)	Gross Bonded Debt (3)			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
			Governmental	Business- Type	Total		
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
2005	219,296 a	10,104,145,705	16,017,065	979,573	16,996,638	0.17	77.51
2004	220,486 a	10,004,939,825	17,984,184	1,062,787	19,046,971	0.19	86.39
2003	223,518 a	9,880,300,365	15,260,499	901,836	16,162,335	0.16	72.31

Sources: (1) U.S. Bureau of Census, 2010 Census of Population
(a) 2000 Federal Census estimates

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

(3) Includes only general obligation bonds.

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

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

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
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	0	49.69
2008	4,930,278	3,324,085	1,606,193	43,140	0	37.23
2007	4,516,164	4,035,846	480,318	43,140	0	11.13
2006	4,149,389	1,319,479	2,829,910	43,140	0	65.60
2005	3,963,714	3,701,904	261,810	43,140	0	6.07
2004	3,647,319	3,446,171	201,148	36,267	0	5.55

(1) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
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
2005	8,075,027	6,269,186	1,805,841	967,413	90,942	1.71
2004	7,617,629	5,512,466	2,105,163	875,286	503,586	1.53

(1) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

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

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

Source: Office of the Auditor, Trumbull County, Ohio

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

Year	Sales Tax Revenues (2)	Debt Service Requirements (3)		Coverage
		Principal	Interest	
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	0	0.00

(1) The debt service for this bond began in 2008.

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

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

Trumbull County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
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	6,514,265	30,850	13.3
2008	211,317	6,033,253	28,551	7.5
2007	213,475	6,033,253	28,262	6.3
2006	219,296	6,033,253	27,590	5.5
2005	219,296	6,033,253	27,590	5.5
2004	220,486	5,883,836	26,722	5.2
2003	223,518	5,810,536	26,248	5.1

Sources: (1) U.S. Bureau of Census, 2010 Census of Population
(a) 2000 Federal Census estimates
(2) Commerce Department, Bureau of Economic Analysis, Regional
Economic Accounts. www.bea.gov Table CA1-3 Personal Income
and per capita Personal Income.
(3) www.LMI.State.oh.us Ohio Labor Market Information

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

Name of Employer	Nature of Business	2012	
		Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	4,500	4.88 %
Youngstown Air Reserve Base	Government	2,125	2.30
West Corporation	Call Center	1,300	1.42
Trumbull County	Government	1,280	1.39
Warren City School District	Educational Service	810	0.87
Ohio Security Systems	Security/Janitorial	600	0.65
Delphi Packard	Vehicle Wiring Systems	590	0.64
RTI Niles	Titanium	575	0.62
AVI Food System	Food Service	500	0.55
Covelli Enterprise (Panera)	Food Service	500	0.54
Total		12,780	13.86 %
Total Employment within the County		92,200	

Name of Employer	Nature of Business	2003	
		Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	8,565	8.16 %
Delphi Packard	Vehicle Wiring Systems	6,000	5.71
Forum Health	Health care	2,500	2.38
Youngstown Air Reserve Base	Air reserves	2,125	2.02
WCI Steel, Incorporated	Steel Products	2,000	1.90
General Electric, Incorporated	Light bulbs	1,004	0.97
Trumbull County	Government	1,001	0.96
MCI	Call Center	1,000	0.95
Warren City School District	Public Schools	918	0.87
Kennametal	Metal cutting tools	560	0.53
Total		25,673	24.45 %
Total Employment within the County		105,000	

Source: Office of the Auditor, Trumbull County, Ohio

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

	2012	2011	2010	2009
General Government				
Legislative and Executive				
Commissioners	142.00	134.00	144.00	140.00
Auditor	39.00	42.00	47.00	47.00
Treasurer	13.00	13.00	15.00	17.00
Prosecuting Attorney	35.00	36.00	37.00	36.00
Board of Elections	35.00	16.00	16.00	17.00
Recorder	13.00	11.00	13.00	13.00
Planning Commission	8.00	8.00	9.00	9.00
Risk Management	4.00	3.00	4.00	4.00
Judicial				
Common Pleas Court	96.00	100.00	100.00	100.00
Probate Court	28.00	30.00	30.00	28.00
Municipal Court	31.00	36.00	35.00	36.00
Clerk of Courts	29.00	28.00	31.00	32.00
Court of Appeals	3.00	3.00	4.00	4.00
Domestic Relations	70.00	69.00	70.00	70.00
County Court	31.00	33.00	29.00	29.00
Public Safety				
Sheriff	140.00	137.00	142.00	133.00
Coroner	6.00	6.00	6.00	7.00
Public Works				
Engineer	68.00	64.00	63.00	69.00
Health				
DD	349.00	342.00	346.00	363.00
Alcohol, Drug Abuse and Mental Health	45.00	44.00	47.00	43.00
Human Services				
Jobs and Family Services	168.00	171.00	186.00	197.00
Children's Services	167.00	160.00	166.00	172.00
Elderly Affairs	71.00	82.00	75.00	67.00
Veteran Services	8.00	8.00	7.00	8.00
Conservation and Recreation	6.00	7.00	6.00	8.00
Total General Government	<u>1,605.00</u>	<u>1,583.00</u>	<u>1,628.00</u>	<u>1,649.00</u>
Business-Type				
Sewer District	<u>62.00</u>	<u>59.00</u>	<u>58.00</u>	<u>62.00</u>
Total	<u><u>1,667.00</u></u>	<u><u>1,642.00</u></u>	<u><u>1,686.00</u></u>	<u><u>1,711.00</u></u>

(1) Information prior to 2004 is not available.

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

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

2008	2007	2006	2005	2004
143.00	141.00	140.00	136.00	147.00
42.00	44.00	45.00	39.00	36.00
17.00	18.00	18.00	19.00	20.00
37.00	36.00	35.00	35.00	36.00
36.00	12.00	19.00	20.00	26.00
13.00	13.00	13.00	12.00	18.00
10.00	9.00	9.00	7.00	9.00
2.00	3.00	4.00	0.00	0.00
96.00	101.00	98.00	103.00	103.00
27.00	29.00	27.00	27.00	34.00
37.00	37.00	39.00	40.00	39.00
34.00	33.00	33.00	35.00	37.00
4.00	3.00	3.00	2.00	3.00
69.00	70.00	69.00	67.00	68.00
30.00	29.00	29.00	29.00	29.00
132.00	117.00	120.00	112.00	127.00
7.00	7.00	7.00	7.00	7.00
71.00	107.00	76.00	75.00	77.00
361.00	358.00	371.00	358.00	366.00
47.00	46.00	43.00	40.00	40.00
205.00	221.00	198.00	182.00	196.00
166.00	177.00	181.00	182.00	200.00
63.00	63.00	47.00	54.00	62.00
7.00	8.00	7.00	6.00	6.00
7.00	7.00	6.00	9.00	11.00
<u>1,663.00</u>	<u>1,689.00</u>	<u>1,637.00</u>	<u>1,596.00</u>	<u>1,697.00</u>
61.00	66.00	66.00	62.00	60.00
<u>1,724.00</u>	<u>1,755.00</u>	<u>1,703.00</u>	<u>1,658.00</u>	<u>1,757.00</u>

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

	2012	2011	2010	2009
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,198	1,247	1,297	1,245
Number of meetings	51	52	52	52
Auditor				
Number of non-exempt conveyances	3,183	2,949	3,290	3,399
Number of exempt conveyances	3,935	3,665	3,328	4,498
Number of real estate transfers	7,118	6,614	6,618	7,987
Number of personal property returns	0	0	0	0
Board of Elections				
Number of registered voters	151,505	147,663	149,685	147,582
Number of voters last general election	102,732	71,612	74,386	65,575
Percentage of register voters that voted	67.81%	48.50%	49.70%	44.43%
Recorder				
Number of deeds recorded	7,038	6,601	6,663	7,119
Number of mortgages recorded	9,709	9,488	10,588	11,208
Number of military discharges recorded	28	28	32	41
Building Department				
Number of building permits issued	781	775	652	680
Judicial				
Common Pleas Court				
Number of civil cases filed	2,652	2,842	3,337	3,519
Number of criminal cases filed	673	650	763	658
Number of domestic cases filed	1,269	1,165	2,050	1,196

Source: Office of the Auditor, Trumbull County, Ohio

2008	2007	2006	2005	2004	2003
1,281	1,293	1,338	1,325	1,207	1,133
52	51	57	52	52	54
3,199	3,951	4,329	4,627	4,449	4,388
4,778	4,850	5,026	5,352	5,447	5,699
7,977	8,801	9,355	9,979	9,896	10,087
4,321	2,126	4,527	4,879	4,899	9,914
149,261	138,010	142,516	140,675	142,436	127,031
108,441	43,497	83,906	66,031	110,747	58,210
72.65%	31.52%	58.87%	46.94%	77.75%	45.82%
7,840	8,544	9,200	9,919	9,717	9,767
12,982	16,782	20,404	23,076	25,080	36,662
49	35	38	54	44	57
732	757	964	1,056	1,408	1,397
3,482	3,499	3,169	3,169	3,236	3,080
798	607	937	693	578	688
2,177	2,318	1,378	1,378	1,252	1,393

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

	2012	2011	2010	2009	2008	2007
General Government						
Legislative and Executive						
Commissioners						
Vehicles	39.00	37.00	41.00	39.00	39.00	48.00
Auditor						
Vehicles	7.00	6.00	6.00	7.00	5.00	6.00
Treasurer						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
Board of Elections						
Vehicles	1.00	1.00	1.00	1.00	0.00	0.00
Judicial						
Court of Appeals						
Vehicles	1.00	1.00	1.00	1.00	0.00	0.00
Domestic Relations / Juvenile						
Vehicles	10.00	10.00	10.00	10.00	7.00	7.00
Common Pleas Court						
Vehicles	21.00	19.00	18.00	19.00	11.00	14.00
Probate Court						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
County Court						
Vehicles	1.00	0.00	0.00	0.00	0.00	0.00
Public Safety						
Sheriff						
Vehicles	77.00	76.00	75.00	73.00	62.00	106.00
Public Works						
Engineer						
Vehicles	94.00	117.00	117.00	126.00	136.00	131.00
Health						
DD						
Vehicles	73.00	74.00	74.00	77.00	88.00	83.00
Alcohol, Drug Abuse and Mental Health						
Vehicles	2.00	3.00	3.00	5.00	4.00	4.00
Human Services						
Job and Family Services						
Vehicles	1.00	1.00	1.00	4.00	5.00	5.00
Children Services						
Vehicles	13.00	13.00	13.00	13.00	6.00	8.00
Elderly Affairs						
Vehicles	13.00	14.00	14.00	11.00	8.00	10.00
Veteran Services						
Vehicles	3.00	3.00	3.00	3.00	2.00	2.00
Conservation and Recreation						
Vehicles	9.00	10.00	9.00	8.00	3.00	2.00
Total General Government	<u>365.00</u>	<u>385.00</u>	<u>386.00</u>	<u>397.00</u>	<u>376.00</u>	<u>426.00</u>
Business-Type						
Sewer District	37.00	33.00	37.00	36.00	45.00	53.00
Total	<u>402.00</u>	<u>418.00</u>	<u>423.00</u>	<u>433.00</u>	<u>421.00</u>	<u>479.00</u>

n/a - Information not available.

Source: Office of the Auditor, Trumbull County, Ohio

2006	2005	2004	2003
37.00	30.00	44.00	44.00
4.00	8.00	4.00	4.00
2.00	2.00	2.00	2.00
0.00	0.00	1.00	1.00
4.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00
7.00	6.00	7.00	7.00
25.00	27.00	23.00	23.00
1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00
29.00	30.00	31.00	31.00
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a

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Dave Yost • Auditor of State

FINANCIAL CONDITION

TRUMBULL COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 10, 2013