

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SINGLE AUDIT
COMPREHENSIVE ANNUAL FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**TRUMBULL COUNTY
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TRUMBULL COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Education</i>			
<i>Nutrition Cluster</i>			
Food Distribution Program	10.550	N/A	\$7,648
National School Lunch Program	10.555	N/A	<u>24,407</u>
Total Nutrition Cluster/Total Department of Agriculture			<u>32,055</u>
<i>Passed through the Ohio Department of Aging/ District XI Area Agency on Aging</i>			
Nutrition Program for Elderly (Commodities)	10.570	N/A	<u>69,534</u>
Total Department of Agriculture			<u>101,589</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
EDI Grant/US Dept. of HUD	14.218	E95ED390050	4,497
Section 108 Loan Guarantee	14.218	B95DC390001C	<u>197,818</u>
			<u>202,315</u>
Community Development Block Grants Small Cities Program:	14.228		
Formula 96		BF-96-0711	92,800
Formula 97		BF-97-0711	434,085
Formula 98		BF-98-0711	<u>239,555</u>
			<u>766,440</u>
Revolving Loan	14.228		300,000
HOME Investment in Affordable Housing	14.239	M-97-DC-390202	190,617
HOME Investment in Affordable Housing		M-98-DC-390202	<u>128,794</u>
			<u>319,411</u>
Total Department of Housing and Urban Development			<u>1,588,166</u>

**TRUMBULL COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Office of Justice</i>			
Juvenile Accountability Incentive Block Grant	16.523	98-JB-002-A010	24,653
Trumbull - Portage Drug Unit Grant	16.579	98-DG-E03-7093	216,000
Vertical Prosecution Unit Program	16.579	98-DG-E03-7056	69,974
		99-DG-E03-7056	14,350
Drug Task Force Grant	16.579	98-DG-A01-7062	134,920
		99-DG-A01-7062	34,465
			<u>469,709</u>
Department of Justice Training Grant	16.582	7929	5,000
Drug Court Planning Grant	16.585	98DCUX009	<u>10,903</u>
			<u>510,265</u>
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victims Assistance Program	16.575	98VAGENE023	47,295
		98VAGENE023T	14,247
		98VAGENE023X	22,768
			<u>84,310</u>
Public Safety Partnership and Community Policing Grants	16.710		
COP FAST Program		95-CFWX2660	118,416
COPS MORE Program		97-CMWX0195	6,277
		99-CMWX2228	150,992
COPS in Schools		99-SHWX0031	21,650
			<u>297,335</u>
Total United States Department of Justice			<u>891,910</u>

TRUMBULL COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	<u>Disbursements</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through the Ohio Emergency Management Agency</i>			
Hazardous Materials Emergency Preparedness Grant	20.703	N/A	4,159
Civil Defense - State and Local Emergency Management Assistance	83.534	N/A	<u>39,192</u>
Total Federal Emergency Management Agency			<u>43,351</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Title VI-B Flow Thru Special Education Grants to States	84.027	0662666BSF99P	125,483
County Comprehensive Service System	84.181	78001A99	78,383
		78001A00	<u>30,080</u>
			108,463
Title VI - Innovative Education Program Strategies	84.298	066266C2S198	<u>2,366</u>
			<u>236,312</u>
<i>Passed through the Rehabilitation Service Commission</i>			
Pathways Grant	84.126	RSC99	428,485
Rehabilitation Services - Basic Support	84.126	RSC99	409,159
		RSC00	<u>58,867</u>
			468,026
Total Department of Education			<u>1,132,823</u>

TRUMBULL COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Aging/District XI</i>			
<i>Area Agency on Aging</i>			
Aging Cluster			
Special Programs for the Aging-Title III-B - Grants for Supportive Services and Senior Centers	93.044	N/A	6,504
Special Programs for the Aging-Title III-C - Nutrition Services	93.045	N/A	<u>292,118</u>
Total Aging Cluster			298,622
<i>Passed through the Ohio Department of Mental Health</i>			
Block Grants for Community Mental Health	93.958	11D99 11D00	41,195 <u>34,476</u> 75,671
Medical Assistance Program - Title XIX	93.778	PASSAR-99 PASSAR-00	8,897 719
Medical Assistance Program - Title XIX	93.778	MC-45-99 MC-45-00	1,278,408 <u>211,844</u> 1,499,868
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	78-99 78-00	409,116 <u>452,034</u> 861,150
Women Empowered NOW - WIN Grant	93.959	78-7850201WT009907	11,882
Youth Mentoring Program	93.959	78-78701YMENTP000010	<u>10,482</u> 883,514

**TRUMBULL COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<i>Passed through the Ohio Department of Human Services passed through the Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-45-99	153,164
		MH-45-00	50,160
			<u>203,324</u>
Medical Assistance Program - Title XIX	93.778	78-99	98,954
		78-00	24,255
			<u>123,209</u>
<i>Passed through the Ohio Department of Human Services passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MH-45-99	214,839
		MH-45-00	12,742
			<u>227,581</u>
Medical Assistance Program - Title XIX	93.778	78-99	3,124,903
<i>Passed through the Ohio Department of Human Services</i>			
Title IV-B	93.645	99-H318	132,539
Title IV-E Independent Living Initiatives	93.674	99-H329	9,137
			<u>9,137</u>
Total Department of Health and Human Services			<u>6,578,368</u>
Total Expenditures of Federal Awards			<u>\$10,336,207</u>

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

**TRUMBULL COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

DECEMBER 31, 1999

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 1999, the District had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages and/or liens on equipment. At December 31, 1999, the gross amount of loans outstanding under this program were \$1,662,957.

NOTE E - MATCHING REQUIREMENTS

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



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

Voinovich Government Center
242 Federal Plaza West
Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

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

To the Board of County Commissioners:

We have audited the financial statements of Trumbull County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 22, 2000, which indicated that we did not audit the financial statements of Fairhaven Industries, and our opinion, as it relates to the amounts included for Fairhaven Industries, is based on the reports of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Trumbull County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Trumbull County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Trumbull County in a separate letter dated June 22, 2000.

Trumbull County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 22, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

VOINOVICH GOVERNMENT CENTER
242 FEDERAL PLAZA WEST
SUITE 302
YOUNGSTOWN, OHIO 44503
TELEPHONE 330-797-9900
800-443-9271
FACSIMILE 330-797-9949
WWW.AUDITOR.STATE.OH.US

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

Trumbull County
160 High Street N.W.
Warren, Ohio 44483

To the Board of County Commissioners:

Compliance

We have audited the compliance of Trumbull County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. Trumbull County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Trumbull County's management. Our responsibility is to express an opinion on Trumbull County's compliance based on our audit.

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

In our opinion, Trumbull County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of Trumbull County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Trumbull County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of Trumbull County in a separate letter dated June 22, 2000.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Trumbull County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 22, 2000, which indicated that we did not audit the financial statements of Fairhaven Industries, and our opinion, as it relates to the amounts included for Fairhaven Industries, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

June 22, 2000

TRUMBULL COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 84.126 Rehabilitation Services CFDA # 93.778 Medical Assistance Title XIX CFDA # 93.959 Substance Abuse Prevention and Treatment Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 310,086 (3% of total expenditures) Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

Finding Number	None to be reported.
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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1. Title of Finding

Finding Number	None to be reported.
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TRUMBULL COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 1999

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-61178-001	Year 2000 material weakness. Two mission critical systems out of nine were only in the remediation stage as of the 12/31/98 report release date.	Yes	



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Office of the Auditor of State of Ohio

Jim Petro, Auditor of State

88 E. Broad Street

Columbus, Ohio 43216-1140

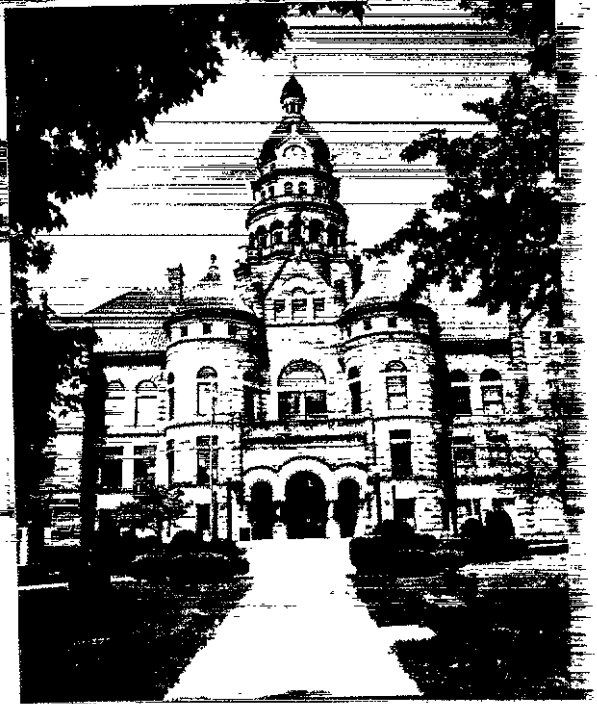
(800) 282-0370

E-mail Address: petro@auditor.state.oh.us

<http://www.auditor.state.oh.us>

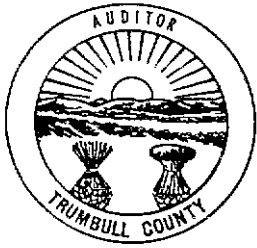


Trumbull County, Ohio



Photos courtesy of Dan Pinsky

*comprehensive annual
financial report
for the year ended
December 31, 1999
David A. Hines, Auditor*



**AUDITOR'S OFFICE
TRUMBULL COUNTY**

160 HIGH STREET, N.W.
WARREN, OHIO 44481-1090
PHONE: (330) 675-2420 FAX: (330) 675-2419

DAVID A. HINES
Auditor

ADRIAN S. BIVIANO, MBA, CPA
Chief Deputy Auditor

July 13, 2000

I have enclosed a copy of our fifth (5th) Comprehensive Annual Financial Report (CAFR) for Trumbull County, Ohio for the fiscal year ending December 31, 1999.

This CAFR meets or exceeds the financial reporting requirements of the Auditor of the State of Ohio.

Our CAFR is being submitted to the Government Finance Officers Association (GFOA) of the United States and Canada for the fifth (5th) consecutive year to receive the Certificate of Achievement for Excellence in Financial Reporting (Certificate) from the government Finance Officers Association.

Trumbull County has received the Certificate, which is the highest form of recognition for governmental financial reporting, for the previous four (4) years.

I feel confident that our 1999 CAFR for Trumbull County meets or exceeds the requirements of the certificate program.

This CAFR is my commitment to all the citizens of Trumbull County to provide them with the most timely and accurate reporting of County's financial activity.

We also hope that you and other interested parties will become better informed about the financial condition of Trumbull County.

Sincerely,

**David A. Hines
Trumbull County Auditor**

TRUMBULL COUNTY

OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999



DAVID A. HINES
TRUMBULL COUNTY AUDITOR

Adrian S. Biviano
Chief Deputy Auditor

Prepared by the Trumbull County Auditor's Office

Trumbull County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
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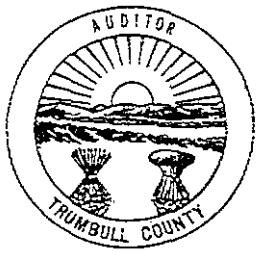
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INTRODUCTORY

1



AUDITOR'S OFFICE
TRUMBULL COUNTY

160 HIGH STREET, N.W.
WARREN, OHIO 44481-1090
PHONE: (330) 675-2420 FAX: (330) 675-2419

DAVID A. HINES
Auditor

ADRIAN S. BIVIANO, MBA, CPA
Chief Deputy Auditor

June 22, 2000

The Honorable Joseph Angelo
The Honorable James G. Tsagaris
The Honorable Michael O'Brien

The Honorable Christ Michelakis
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, 1999.

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 be consistent with the financial position and the results of operations of the various funds and account groups of the government.

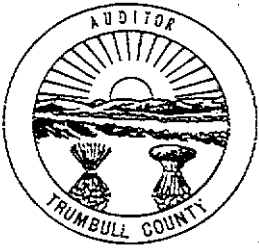
This report was prepared in complete accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and with the hope of receiving a fourth Certificate of Achievement for Excellence in Financial Reporting Guidelines of the Government Finance Officers Association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

David Hines
Trumbull County Auditor



**AUDITOR'S OFFICE
TRUMBULL COUNTY**

160 HIGH STREET, N.W.
WARREN, OHIO 44481-1090
PHONE: (330) 675-2420 FAX: (330) 675-2419

DAVID A. HINES
Auditor

ADRIAN S. BIVIANO, MBA, CPA
Chief Deputy Auditor

June 22, 2000

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

Citizens of Trumbull County:

It gives me great pleasure to present the fifth Comprehensive Annual Financial Report (CAFR) for Trumbull County. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County for the year ended December 31, 1999.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Trumbull County with comprehensive financial data in such a format as to enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Trumbull County and the results of its operations with other governmental entities. Responsibility for the accuracy, completeness and fairness of the presentation, including all disclosures, lies with the management of Trumbull County and, in particular, the Trumbull County Auditor's office. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities and status are included.

The Comprehensive Annual Financial Report is presented in the following three sections:

1. The Introductory Section contains a table of contents, a letter from the County Auditor, a letter of transmittal, a list of elected County officials, two organizational charts and the Certificate of Achievement for Excellence in Financial Reporting.
2. The Financial Section, which begins with the Report of Independent Accountants, includes the general purpose financial statements and notes that provide an overview of the County's financial position and operating results, and the combining statements and schedules of individual funds and account groups that provide detailed information relative to the general purpose financial statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

Reporting Entity

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Trumbull County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government comprises all entities not legally separate from the County and includes the financial activities of the Children Services Board, the Trumbull County Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol, Drug Addiction and Community Mental Health Services, the Human Services Department and the Emergency Management Agency.

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

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Trumbull County Metropolitan Park District, the Trumbull County Soil and Water Conservation District and the Trumbull County General Health District whose activities are included in this report as agency funds.

The County participates in the Geauga/Trumbull Solid Waste District which is a joint venture discussed in Note 21 of the notes to the financial statements. The Western Reserve Port Authority, Family and Children First Council, the Northeast Ohio Community Alternative Program and the North East Ohio Network are jointly governed organizations discussed in Note 22; the Private Industry Council, Trumbull County Public Library and Visitors Bureau are related organizations whose relationships to the County are included in Note 23.

A complete discussion of the County's reporting entity is provided in Note 1 to the General Purpose Financial Statements.

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 40 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 MSAs 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 US Air, United Express, Northwest Airlines and Beaver Air Service operations. 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 traverses the County. Interstate 80, which includes the Ohio Turnpike, 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. Interstate 76 provides immediate access to the County as well as connections to Interstates 71, 77, and 277. 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 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 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.

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 includes 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. Since 1983, there have been overall decreases in manufacturing and increased employment in the non-manufacturing sector, with the result that employment in the MSA increased in the non-manufacturing sector from a low in 1983 of 218,000 employed to 270,000 in 1997. Average employment in the County rose from 86,243 in 1983 to 106,900 in 1997. The major employers in the County continue to be manufacturers.

Since 1983, Trumbull County has assisted businesses to expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County has taken advantage of State of Ohio programs such as the Enterprise Zone Program, which permits ad valorem property tax abatement for new real and personal property, and the Community Development Block Grant (CDBG) Program, which provides funds to create jobs for low and moderate income persons. Trumbull County has one of the largest and most successful Enterprise Zones in the State of Ohio, encompassing most political units located within the 625 square-mile area of the County. Since 1983, over one hundred Enterprise Zone Agreements have been approved by the Trumbull County Commissioners and seventeen local communities. The Enterprise Zone has resulted in the creation of 3,000 jobs and the retention of 17,000 jobs. The amount of investments resulting from projects covered by Trumbull County Enterprise Zone Agreements is \$8,000,000. Of the eighty-eight counties in the State, the County ranks as follows based upon the State's Enterprise Zone Program 1999 Annual Report:

2nd in number of jobs retained,
8th in personal property investment,
10th in number of enterprise zone agreements,
14th in number of jobs created,
16th in new real payroll, and
16th in real property investment.

In 1999, other Enterprise Zone Agreements allowed for the expansion and establishment of industries in Trumbull County.

The County, in cooperation with the Western Reserve Port Authority, the Air Reserve Base and Regional Chamber of Commerce, are making capital improvements near the Youngstown/Warren Regional Airport to establish the Air Industrial Complex. A grant from the Ohio Economic Development Agency and monies from the State Capital Budget will fund road, water and sewer improvements west of the airport. Also planned is the construction of the \$7,000,000 State Route 11 interchange project. In addition, Timken Latrobe Steel Distribution has announced plans to relocate to the Ridge Road area creating 27 new jobs.

Champion Molded Plastics, Inc., created 40 new jobs and pledged new personal property investment commitments of \$4,240,000. Jugenheimer Industrial Supply created 5 new jobs and invested \$430,000 in new real and personal property investments. Starr Fabrication created 17 new jobs and invested \$597,000 in real property improvement and \$615,000 in new machinery and equipment; and Superior Printing Company pledged the creation of 25 new jobs, \$550,000 in building additions and \$3,576,353 in new machinery and equipment.

The Andersons, Inc., used an Enterprise Zone Agreement as part of a package to establish a new fertilizer manufacturing facility. This facility will provide 5 new jobs and allow for \$600,000 in investment in real property and \$682,000 in personal property investments in Trumbull County.

The County also has one of the most successful revolving loan funds in the State of Ohio, with over \$3,000,000 loaned to local companies during the period from 1984 to 1999. Repayments from outstanding loans are more than \$20,000 per month. As a direct result of revolving loan fund activities over the past twelve years, 800 jobs have been created, with over 1,000 total jobs projected.

In 1998, Trumbull County made a loan of \$400,000 to the Brainard River Company in the City of Girard. The facility had been closed down the previous year by its parent company. The total \$3,000,000 project is expected to create at least 29 jobs in three years, primarily for former workers at the facility. The company also received assistance from the County's Enterprise Zone Program and the State of Ohio.

A Mini-Loan Fund, in cooperation with the Cities of Warren and Niles and ten local banks, was created by the County in 1992 to assist small businesses with their start-up needs. Since its inception, the County's Mini-Loan Fund has provided approximately \$185,000 in loans to small local businesses (not including loans made from Warren and Niles).

Delphi Packard Electrical Systems, (formerly known as The Packard Electric Division of General Motors Corporation) is the world's leading supplier of automotive power and signal distribution systems and its research and development, major manufacturing and distribution facilities are located in the City of Warren as well as nearby areas in the County. Delphi Packard Electric reports that nationally-recognized, innovative labor agreements achieved during the 1980's provide job and income security for employees during volume downturns and encourage employees and management to work together as a team to overcome ongoing competitive challenges, and that, in recent years, Delphi Packard Electric has gained non-GM customers around the world.

Delphi Packard Electric has contracts with Kia Motors of Korea and has negotiated a union agreement that will bring a high-tech Bussed Electric Center to the County within the next five years, providing up to 1,200 new jobs to the County. In addition to those promised jobs, the company has added over 1,600 workers in Ohio over the past 18 months. Currently, Delphi is constructing a new state-of-the-art testing facility near the Trumbull campus of the Kent State University to service their worldwide customers.

The 30-year old Lordstown assembly plant of the General Motors Corporation, located in the County, is the sole producer of Chevrolet Cavaliers and Pontiac Sunfires, in addition to being parts manufacturers for 11 other models of General Motors vehicles made at Lordstown and elsewhere. All J-Car production for Buick,

Oldsmobile and Cadillac has been consolidated at Lordstown, and Lansing Automotive Division announced on April 26, 1991, that the next generation of J-Cars would be built in Lordstown. This consolidation of J-Cars at Lordstown offset the transfer of the van line from Lordstown during 1991.

The General Motors facility in Lordstown is currently competing with the General Motors facility in Lansing, Michigan for the new "Delta" car to be built starting in 2002. The new car will require a new modular-build process, meaning that major retooling will be necessary for the facility that will build the cars. The workers and management at the Lordstown facility have been attempting to lower the cost per unit to build new cars in order to win the new car line. A campaign known as "Bring It Home Lordstown" has been kicked off in the Mahoning Valley to promote these efforts and encourage General Motors to award the "Delta" project to Lordstown. It is expected that the decision by General Motors will be made during 2000, in order for production to begin in 2002.

WCI Steel, Inc. is an integrated steel company that produces a wide range of flat rolled steel products. WCI Steel is owned by the Renco Group, Inc., which purchased the "Warren Works" in 1988 from LTV Steel Company. Since WCI became a stand alone company, over \$200 million has been spent for capital improvements that include rebuilding of the blast furnace, upgrading equipment of the 56 inch hot strip mill, and installing a nickel-flash terns line, a ladle metallurgical facility, a ladle reheat furnace and a twin-strand continuous slab caster.

WCI Steel received the largest tax abatement granted to date in Trumbull County to acquire its continuous caster. This project, originally estimated at \$125 million, is expected to ensure the future of thousands of steelworker jobs at the County's largest remaining steel making facility. The County Commissioners and Howland Township Trustees approved 75 percent tax abatements over ten years on new real and personal property valuation. WCI Steel has also announced a \$39,000,000, two-year capital improvements program to upgrade its existing hot strip steel mill.

Thomas Steel Strip Corporation received four tax abatements from Warren Township and Trumbull County since 1989 on its \$100,000,000 expansion project. In 1998, an additional \$10 million in new slitting equipment was added. Plans are currently underway for an additional plating line.

CSC, Ltd. Company is headquartered in the City of Warren and produces high quality hot rolled steel bars used by automotive, drilling, machinery and industrial equipment industries. To provide closer tolerances for these products, CSC, Ltd. modernized its 12-inch bar mill in 1991 at a cost of \$26 million. The new mill enables CSC, Ltd. to fill orders from Honda of America, Inc., the Ohio based car maker to which it sells bar steel for use in Honda crank shafts and other parts. In addition to the new mill, CSC, Ltd. has invested \$14.5 million for new state-of-the-art steelmaking and production facilities, plus \$5 million for a new water treatment plant. CSC, Ltd. has been acquired by the Reserve Group which has proposed further investments, including a continuous caste. Tax abatements were granted in 1997 and 1998 for expansion and renovation by CSC, Ltd., totaling over \$73 million in new investment.

In November 1992, a State correctional facility opened on the City of Warren's west side. The \$47.2 million, 650-cell facility employs more than 350 people. The facility contributes an additional \$11 million annually into the local economy, including approximately \$2 million for local purchases and \$9 million for payroll. This facility further diversifies and strengthens the local economy.

Roemer Industries has renovated the former GATX office building in Masury, bringing 68 jobs from Sharon, Pennsylvania, and creating 20 new jobs. Trumbull County assisted the project with Enterprise Zone tax abatements and a \$315,000 loan from the State's CDBG Economic Development Program and the County's Revolving Loan Fund.

ADS Machinery in Warren, which manufactures equipment for the steel industry, plans to add 24,000 square feet to its current facility in a \$1.5 million expansion project, resulting in 25 new jobs. Dinesol Plastics has announced a \$5 million, 70,000 square foot expansion of its plant in Niles. Dinesol currently employs 170 and expects to add at least 75 new employees over the next two years. Lowe's Company, one of the nation's

largest hardware store chains, built its 20th home improvement warehouse in Howland Township. This warehouse is one of the company's largest at 150,000 square feet and will create between 150 and 200 jobs. In addition, Warren Fabricating received 75 percent tax abatements over the next ten years and plans to invest \$15.8 million in its Hubbard facility. Warren Fabricating manufactures equipment for the mining, steel and power generation industries.

The two major health care institutions located in the City of Warren, Trumbull Memorial Hospital and St. Joseph Riverside Hospital, account for the employment of more than 3,600. Each has made significant capital expenditures in recent years. Warren General Hospital on Eastland Avenue was acquired by the Humility of Mary's HM Health Services, which now operates the facility as St. Joseph Hospital. Trumbull Memorial Hospital has established a low-risk Cardiac Catheterization Department, a Laser Surgery Center and a Rehabilitation and Wellness Center, and acquired a linear accelerator and a second CAT scanner.

In 1999, MCI WorldCom renovated a vacant Kmart store in the City of Niles to establish a new Call Center. The City of Niles and the Trumbull County Commissioners approved an enterprise Zone Agreement with the Company to facilitate their \$13,000,000 investment, which will create 1,200 new jobs.

Income

According to the 1990 Census reports, 1989 median income for County families was \$33,313, compared to State and national medians of \$34,351 and \$35,225, respectively.

According to the Ohio Department of Taxation, the average federal gross adjusted income for residents of all school districts in the County filing Ohio personal income tax returns in 1991 (for tax year 1990) was \$27,269, compared to the average of \$30,824 for all Ohio school districts.

Housing

The following is 1990 Census information concerning housing in the County with comparative statistics for the City of Warren and the State:

	1990 Median Value of Owner-Occupied Homes	% Constructed Prior to 1940	Number of Housing Units		
			1980	1990	Change
City of Warren	\$42,900	30.3%	22,363	21,785	-2.6%
County	53,300	22.7	88,205	90,533	+2.6
State	63,500	25.8	4,108,105	4,371,945	+6.4

The number and value of building permits (including commercial, industrial, residential and public, and both remodeling and new construction) issued by the County in recent years were:

Year	Number of Permits	Approximate Value
1994	1,340	\$87,253,300
1995	1,356	83,504,400
1996	1,808	92,819,000
1997	1,440	90,453,000
1998	1,414	128,568,000
1999	1,420	111,840,000

Major Initiatives

A number of County projects were completed to help the government run more efficiently and help the County compete for future job growth.

County Courthouse

The County has completed an \$8.5 million renovation of the County's 100-year old courthouse. The restoration has attempted to preserve the integrity of the structure while allowing for more modern work areas to make the courthouse more functional.

County Jail

The County has constructed a multi-jurisdictional jail facility. The new 280 bed jail facility has state-of-the-art features and will hold both County and City inmates. This project began in 1995, with a cost of \$22,145,396. The project is continuing at this time with a renovation of the original jail which will be used for Sheriff offices.

Computerization

All County Courts, including the Clerk of Courts office, will be computerized to provide for more efficient record keeping and caseflow management.

The County Recorder's office will be equipped with imaging software and will provide network access to the Recorder's system from other County offices.

The new County jail will have a jail management system to provide for a complete correctional management system.

The County Sheriff's office has implemented an automated fingerprint identification system.

Sanitary Engineer - Water and Sewer

The County, through the Sanitary Engineers Department, is in the process of making various capital improvements which will be funded by special assessments through the enterprise funds. Some other improvements that are in process include the improvement of the Sanitary Engineers building and replacement of the Brookfield water tank.

Geographic Information System (GIS)

The County is currently in the process of developing and implementing an interdepartmental county-wide geographic information system (GIS). This system will provide aerial photography, geodetic control, analytical triangulation, GIS photogrammetric mapping and property conversion. This computerized property management and informational system will provide the public as well as departments with valuable data and information on the County as a whole.

Court of Appeals Building

The County is currently constructing a commercial building to provide office space and court room facilities for the Eleventh District Court of Appeals within the City of Warren.

County Administration Building

The renovation and addition to the Trumbull County Administration Building includes the complete renovation of the entire 37,500 square foot building (plus basement) and the addition of approximately 2,000 square feet at the Northeast corner. Renovations include a new building envelope replacing the original glass and precast concrete wall structure with new brick veneer and a completely renovated interior including the redesign of all departments along with state-of-the-art data, communication, and power distribution work stations.

Financial Information

Basis of Accounting

Trumbull County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis. Revenues are recognized when measurable and available. Expenditures are recognized when goods and services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

Internal Controls

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, although not absolute assurance, regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

Budgetary Controls

The County uses a fully automated accounting system as well as automated systems of control for fixed assets and payroll. Coupled with the manual audit of each voucher prior to payment, these systems ensure that the financial information generated is accurate and reliable.

By Statute, an annual budget is adopted by the Board of County Commissioners on the first day of January. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the Auditor's office by department heads; the funds are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional resources are secured.

A computerized certification system allows the Auditor's office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting is can be found in the Notes to the General Purpose Financial Statements.

General Government Functions - Financial Highlights

The following schedule presents a summary of general, special revenue, debt service and capital projects funds revenues for the year ended December 31, 1999, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

Revenues:	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Property and Other					
Local Taxes	\$21,072,839	\$24,917,286	19.17%	\$3,844,447	18.24%
Permissive Sales Tax	14,117,054	13,737,898	10.57	(379,156)	(2.69)
Charges for Services	6,714,410	8,379,380	6.45	1,664,970	24.80
Fees, Licenses and Permits	3,948,854	3,919,276	3.02	(29,578)	(0.75)
Fines and Forfeitures	4,570,376	8,779,316	6.76	4,208,940	92.09
Intergovernmental	59,523,528	65,528,665	50.42	6,005,137	10.09
Special Assessments	506,888	767,972	0.59	261,084	51.51
Interest	3,805,365	3,044,152	2.34	(761,213)	(20.00)
Rentals and Royalties	236,062	218,531	0.17	(17,531)	(7.43)
Other	432,677	661,079	0.51	228,402	52.79
Total Revenues	\$114,928,053	\$129,953,555	100.00%	\$15,025,502	13.07%

Property and Other Local Taxes increased \$3,844,447 due to a real estate tax valuation update.

Charges for Services increased \$1,664,970 during 1999 due to the Sheriff's department receiving revenues for housing of prisoners in their jail. Also some increases were realized from departmental contract services.

Fines and Forfeitures increased by \$4,208,940 due to increased fines being collected by the clerk of courts.

Intergovernmental increased \$6,005,137 due to new programs in the County and the reimbursement of tax rollback and homestead on the MRDD tax levy. Human Services received additional dollars for implementing new federal programs mandated to them.

Special Assessment revenues increased \$261,084 due to completion of State Route 5 sewer project and the affected owners paying their portion of the assessment before the bonds were sold.

Interest revenue decreased \$761,213 due to a decrease in the fair value of the County's investments as of year end..

Other Revenues increased \$228,402 due to the County receiving a refund from the Bureau of Workers' Compensation.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 1999, and the percentage of increases or decreases in relation to prior year amounts.

Expenditures:	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Current:					
General Government					
Legislative and Executive	\$18,913,938	\$21,512,722	16.12%	\$2,598,784	13.74%
Judicial	6,234,265	6,787,711	5.09	553,446	8.88
Public Safety	11,500,305	16,668,299	12.49	5,167,994	44.94
Public Works	9,534,637	8,029,890	6.02	(1,504,747)	(15.78)
Health	28,625,938	31,614,077	23.69	2,988,139	10.44
Human Services	30,039,450	33,432,110	25.05	3,392,660	11.29
Economic Development and Assistance	349,589	74,487	0.06	(275,102)	(78.69)
Other	6,945	0	0.00	(6,945)	(100.00)
Capital Outlay	4,953,661	8,383,279	6.28	3,429,618	69.23
Intergovernmental	1,525,665	2,136,330	1.60	610,665	40.03
Debt Service:					
Principal Retirement	6,789,487	3,178,049	2.38	(3,611,438)	(53.19)
Interest and Fiscal Charges	1,678,150	1,623,429	1.22	(54,721)	(3.26)
Total Expenditures	\$120,152,030	\$133,440,383	100.00%	\$13,288,353	11.06%

General Government, Legislative and Executive expenditures increased by \$2,598,784 due to the County's increased contribution to the Port Authority, the new GIS-County mapping project, a number of Court Security projects and employee wage raises during the year.

Public Safety increased \$5,167,994 from 911 Emergency Systems making updates to their equipment, the Sheriff's department implemented an Auto ID System and employees wage raises during the year.

Public Works decreased \$1,504,747 due to less expenditures for county road and bridge repair programs.

Human Services increased \$3,392,660 due to the implementation of the new federal Prevention Retention Contingency program.

Economic Development and Assistance decreased \$275,102 due to a decrease in costs associated with issuing loans to participants of the Revolving Loan program.

Capital Outlay expenditures increased \$610,665 because of finishing of jail construction, renovating the administration building, and construction of the new Court of Appeals.

Debt Service decreased \$3,611,438 from 1998 notes outstanding being rolled over into bonds.

General Fund Balance

The fund balance of the general fund decreased from \$4,858,785 to \$3,748,338 during 1999. This decrease is due primarily to transfers out to other funds.

Enterprise Funds

The Enterprise funds operated by the County consist of water and sewer. Operating revenues in the water and sewer funds were \$3,517,449 and \$9,373,473, with depreciation expenses of \$506,778 and \$1,857,636, net income (loss) of (\$50,175) and \$1,050,533, and retained earnings of \$10,252,973 and \$5,309,303, respectively.

Internal Service Funds

The three internal service funds operated by the County are the Gasoline Rotary, Hospitalization and Workers' Compensation funds. The Gasoline Rotary fund was created to provide various departments of the County with gasoline for vehicles; the Hospitalization fund was created to provide medical benefits to employees; and the Workers' Compensation fund was created to provide workers' compensation benefits to employees. For the year ended December 31, 1999, the funds had net income (loss) of (\$1,129), (\$205,252) and \$809,385 and retained earnings of \$1,680, \$1,825,929 and \$6,046,908, respectively.

Fiduciary Funds

Fiduciary funds account for assets held by Trumbull County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Trumbull County maintains are agency funds.

At December 31, 1999, assets in agency funds totaled \$228,058,732. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: short-term certificates of deposit, federal securities, repurchase agreements and STAROhio. Interest earned by the primary government in 1999 was \$3,418,793. The average daily balance in 1999 was \$98,714,036, with an average daily yield of 5.84 percent.

Risk Management

Trumbull County maintains liability insurance in the amount of \$1,000,000 for each occurrence and no annual general aggregate. In addition, the County maintains replacement cost insurance on data processing equipment and actual cash value insurance on all buildings and their contents.

Trumbull County participates in the Retrospective Rating and Payment System for workers' compensation coverage. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured in 1999. Each fund is required to pay premiums to the workers' compensation internal service fund.

Trumbull County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$100,000 per individual with an aggregate amount of \$1,000,000 annually.

Debt Management

In 1999, the County retired \$2,331,887 in general obligation bonds, \$256,017 in special assessment bonds, \$650,871 in OWDA loans and \$13,761 in an OPWC loan. The amount outstanding for general obligation bonds is \$17,717,023, \$4,362,312 for special assessment bonds, \$11,118,868 for OWDA loans and \$206,406 for an OPWC loan. The total legal debt margin at December 31, 1999 was \$52,219,435 with an unvoted total debt margin of \$10,251,546.

The County maintains an "A" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of Achievement for Excellence in Financial Reporting to Trumbull County for its comprehensive annual financial report for the year ended December 31, 1998.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report which satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 1999, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

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 Adrian Biviano, Chief Deputy Auditor, for his effort and dedication to this project. The guidance given by Local Government Services of the Auditor of State's Office was greatly appreciated. They provided valuable assistance in a most professional manner.

I would also like to recognize Trumbull County Treasurer Christ Mickelakis 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,

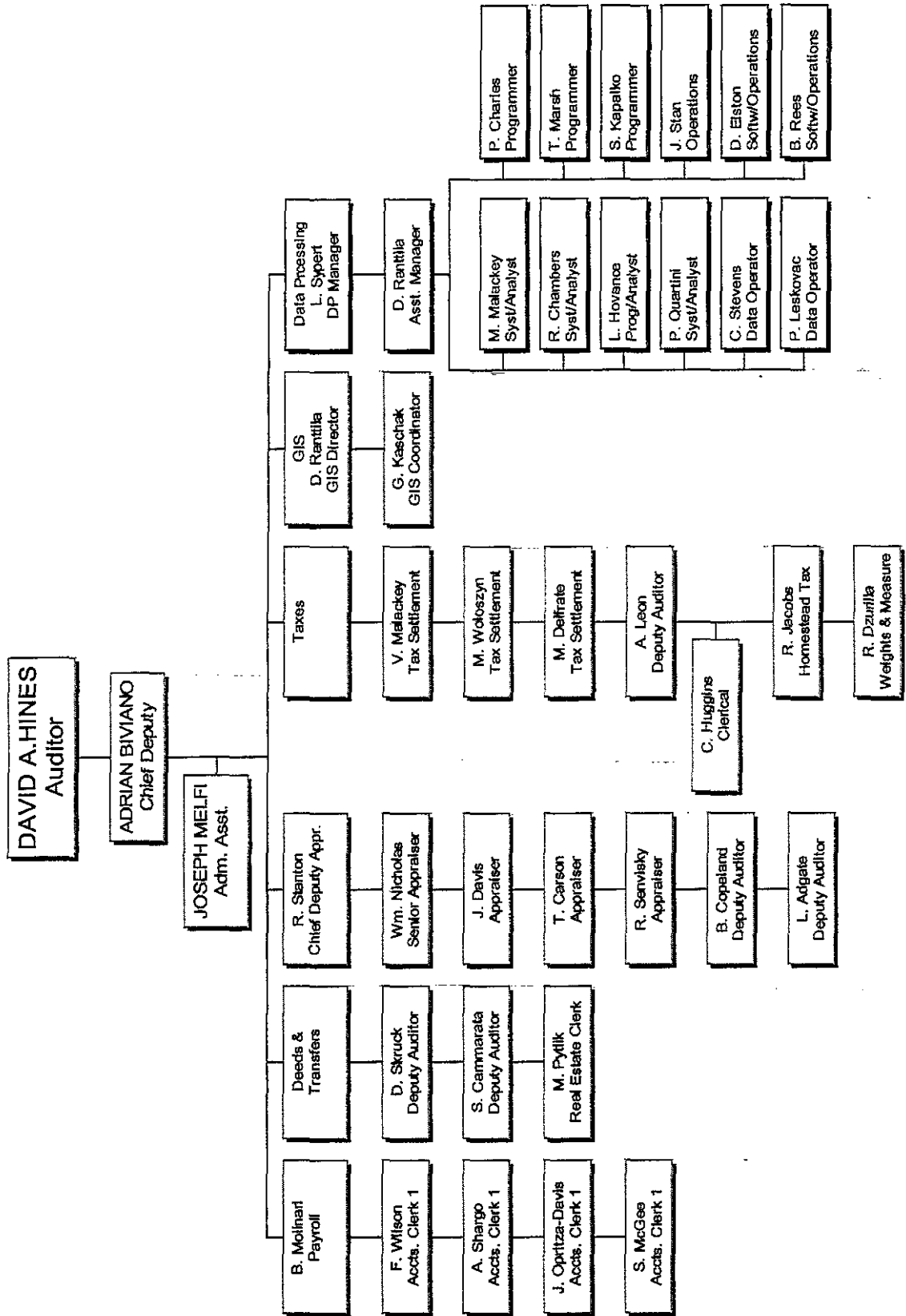


David A. Hines
Trumbull County Auditor

Trumbull County Elected Officials

County Commissioners	Joseph J. Angelo, Jr. James G. Tsagaris Michael J. O'Brien
County Auditor	David A. Hines
County Treasurer	Christ Michelakis
County Prosecutor	Dennis Watkins
County Engineer	John D. Latell, Sr.
County Coroner	Theodore Soboslay
Clerk of Courts	Margaret O'Brien
County Recorder	Diane J. Marchese
County Sheriff	Thomas L. Altieri
Common 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

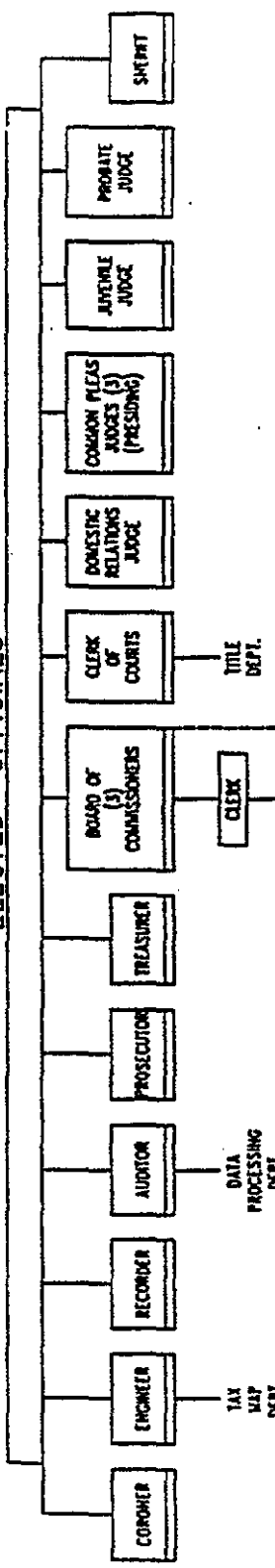
TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



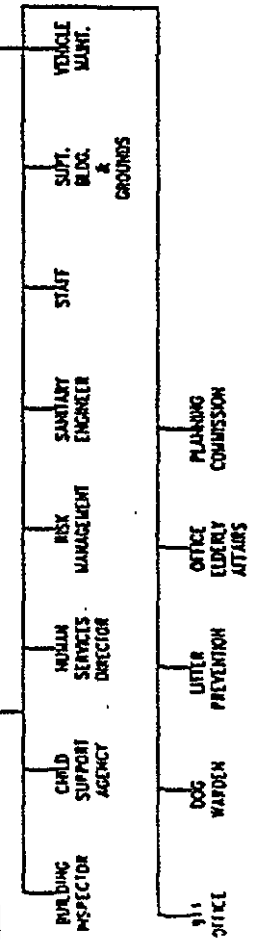
TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF TRUMBULL COUNTY

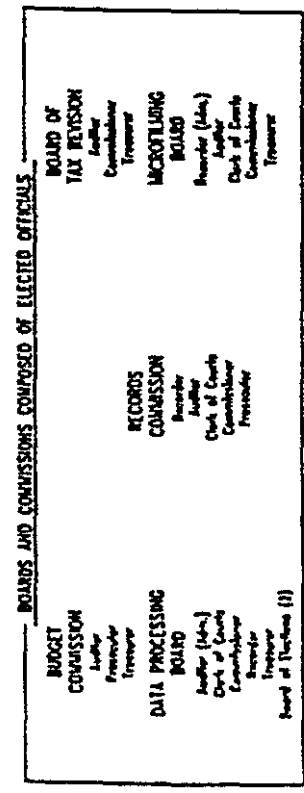
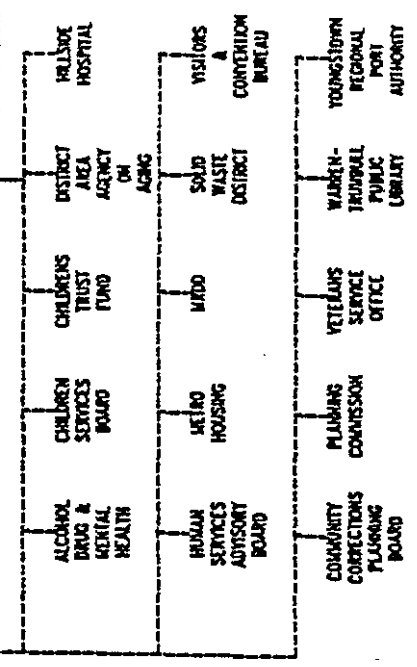
ELECTED OFFICIALS



COUNTY DEPARTMENTS



APPOINTED BOARDS & COMMISSIONS



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Trumbull County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



Carol Bruebach
President
Jeffrey L. Essler
Executive Director

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Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 23 - Related Organizations

A. *The Private Industry Council*

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

B. *The 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 1999.

C. *Trumbull County Convention and Visitors Bureau (Bureau)*

The Bureau was formed for the purpose of encouraging economic development for Trumbull County by promoting travel within the County. The County commissioners appoint seven of the nine members of the board of trustees. The Bureau is not financially dependent on the County. The Bureau did not receive any funding from the County during 1999.

Note 24 - Related Party Transactions

A. *Fairhaven Sheltered Workshop, Inc.*

During 1999, 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 \$549,432 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 25 - Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowance, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of these claims and lawsuits will not have a material effect on the County's financial statements.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

Voinovich Government Center
242 Federal Plaza West
Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Trumbull County, (the Government) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Government's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries, Inc., which represents 100% of the assets and revenues of the component unit column. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Trumbull County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2000 on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Government, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", is written over a circular stamp or seal that is partially obscured.

Jim Petro
Auditor of State

June 22, 2000

General Purpose Financial Statements

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 1999, and the result of operations and changes in cash flows of its proprietary funds for the year then ended.

Trumbull County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Assets				
Cash and Cash Equivalents	\$2,702,722	\$38,557,836	\$913,369	\$15,324,473
Cash and Cash Equivalents in Segregated Accounts	407,938	119,241	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	87,645	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Property and Other Taxes	506,184	188,494	173,737	1,893
Accounts	165,559	271,776	0	15,994
Special Assessments	0	0	0	0
Interfund	139,879	0	0	0
Accrued Interest	909,399	50,481	3,403	131,366
Due from Other Funds	77,700	77,190	0	0
Due from Agency Funds:				
Property and Other Taxes	5,168,584	20,586,826	0	0
Special Assessments	0	0	9,283,950	0
Intergovernmental Receivable	440,005	1,905,767	0	0
Materials and Supplies				
Inventory	49,705	594,137	0	0
Loans Receivable	0	1,662,981	0	0
Prepaid Items	286,769	153,492	0	4,152
Other Assets	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents	0	3,722,234	0	0
Investments	0	0	0	0
Intergovernmental Receivable	0	0	1,092,995	77,575
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds				
	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds				
	0	0	0	0
Amount to be Provided from General Government Resources				
	0	0	0	0
Amount to be Provided from Special Assessments				
	0	0	0	0
Total Assets and Other Debits	\$10,854,444	\$67,890,455	\$11,555,099	\$15,555,453

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations			
\$8,887,758	\$7,367,550	\$9,995,232	\$0	\$0	\$83,748,940	\$0	\$83,748,940
0	0	2,802,087	0	0	\$3,329,266	88,570	3,417,836
0	0	0	0	0	87,645	0	87,645
0	0	289,899	0	0	289,899	0	289,899
0	0	193,767,495	0	0	194,637,803	0	194,637,803
2,006,352	0	11,834,117	0	0	14,293,798	103,901	14,397,699
0	0	9,368,818	0	0	9,368,818	0	9,368,818
0	0	0	0	0	139,879	0	139,879
126,383	0	0	0	0	1,221,032	0	1,221,032
0	1,500,180	0	0	0	1,655,070	0	1,655,070
0	0	0	0	0	25,755,410	0	25,755,410
0	0	0	0	0	9,283,950	0	9,283,950
0	0	1,084	0	0	2,346,856	0	2,346,856
18,715	0	0	0	0	662,557	22,601	685,158
0	0	0	0	0	1,662,981	0	1,662,981
10,587	0	0	0	0	455,000	628	455,628
0	0	0	0	0	0	1,000	1,000
0	0	0	0	0	3,722,234	0	3,722,234
0	0	0	0	0	0	65,165	65,165
0	0	0	0	0	1,170,570	0	1,170,570
21,794,246	0	0	76,529,364	0	98,323,610	13,403	98,337,013
0	0	0	0	322,520	322,520	0	322,520
0	0	0	0	767,989	767,989	0	767,989
0	0	0	0	33,792,585	33,792,585	0	33,792,585
0	0	0	0	3,594,323	3,594,323	0	3,594,323
<u>\$32,844,041</u>	<u>\$8,867,730</u>	<u>\$228,058,732</u>	<u>\$76,529,364</u>	<u>\$38,477,417</u>	<u>\$490,632,735</u>	<u>\$295,268</u>	<u>\$490,928,003</u>

(continued)

Trumbull County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit (continued)
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity, Net Assets and Other Credits				
Liabilities				
Accounts Payable	\$209,728	\$2,283,718	\$0	\$99,107
Contracts Payable	0	0	0	957,787
Accrued Wages and Benefits	292,020	579,178	0	0
Compensated Absences Payable	214,398	218,523	0	0
Interfund Payable	0	139,879	0	0
Due to Other Funds	505,496	1,083,344	0	0
Due to County Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Payable	715,880	1,318,931	0	0
Deferred Revenue	5,168,584	20,586,826	10,376,945	77,575
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Matured Bonds and Interest Payable	0	0	87,645	0
Accrued Interest Payable	0	0	0	132,604
Notes Payable	0	0	0	5,100,000
Claims Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
OWDA Loans Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
Total Liabilities	7,106,106	26,210,399	10,464,590	6,367,073
Fund Equity, Net Assets and Other Credits				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Net Assets:				
Unrestricted	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	549,160	4,168,133	0	8,367,972
Reserved for Inventory	49,705	594,137	0	0
Reserved for Unclaimed Monies	951,504	0	0	0
Reserved for Loans	0	1,662,981	0	0
Unreserved, Undesignated	2,197,969	35,254,805	1,090,509	820,408
Total Fund Equity, Net Assets and Other Credits	3,748,338	41,680,056	1,090,509	9,188,380
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$10,854,444	\$67,890,455	\$11,555,099	\$15,555,453

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$255,276	\$5,030	\$0	\$0	\$0	\$2,852,859	\$4,179	\$2,857,038
0	0	0	0	0	957,787	0	957,787
41,071	2,221	0	0	0	914,490	13,650	928,140
402,727	0	0	0	6,180,221	7,015,869	0	7,015,869
0	0	0	0	0	139,879	0	139,879
63,241	2,989	0	0	0	1,655,070	0	1,655,070
0	0	25,755,410	0	0	25,755,410	0	25,755,410
0	0	9,283,950	0	0	9,283,950	0	9,283,950
137,775	1,272	175,926,071	0	1,673,679	179,773,608	0	179,773,608
0	0	0	0	0	36,209,930	0	36,209,930
0	0	3,513,489	0	0	3,513,489	0	3,513,489
0	0	13,579,812	0	0	13,579,812	0	13,579,812
0	0	0	0	0	87,645	0	87,645
0	0	0	0	0	132,604	0	132,604
0	0	0	0	7,825,000	12,925,000	0	12,925,000
0	981,701	0	0	0	981,701	0	981,701
206,406	0	0	0	0	206,406	0	206,406
9,022,140	0	0	0	2,096,728	11,118,868	0	11,118,868
1,377,551	0	0	0	16,339,472	17,717,023	0	17,717,023
0	0	0	0	4,362,317	4,362,317	0	4,362,317
11,506,187	993,213	228,058,732	0	38,477,417	329,183,717	17,829	329,201,546
0	0	0	76,529,364	0	76,529,364	0	76,529,364
5,775,578	0	0	0	0	5,775,578	0	5,775,578
15,562,276	7,874,517	0	0	0	23,436,793	0	23,436,793
0	0	0	0	0	0	277,439	277,439
0	0	0	0	0	13,085,265	0	13,085,265
0	0	0	0	0	643,842	0	643,842
0	0	0	0	0	951,504	0	951,504
0	0	0	0	0	1,662,981	0	1,662,981
0	0	0	0	0	39,363,691	0	39,363,691
21,337,854	7,874,517	0	76,529,364	0	161,449,018	277,439	161,726,457
\$32,844,041	\$8,867,730	\$228,058,732	\$76,529,364	\$38,477,417	\$490,632,735	\$295,268	\$490,928,003

Trumbull County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1999*

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Local Taxes	\$6,108,032	\$18,809,254
Permissive Sales Tax	7,900,520	3,098,256
Charges for Services	3,857,226	4,522,154
Fees, Licenses and Permits	3,669,363	249,913
Fines and Forfeitures	7,119,552	1,366,920
Intergovernmental	7,082,847	57,272,999
Special Assessments	0	0
Interest	2,286,654	313,436
Rentals and Royalties	218,531	0
Other	178,229	439,055
<i>Total Revenues</i>	<u>38,420,954</u>	<u>86,071,987</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	19,076,526	2,436,196
Judicial	5,544,500	1,243,211
Public Safety	12,985,781	3,682,518
Public Works	49,703	7,980,187
Health	0	31,614,077
Human Services	618,473	32,813,637
Economic Development and Assistance	0	74,487
Capital Outlay	0	0
Intergovernmental	0	2,136,330
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>38,274,983</u>	<u>81,980,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>145,971</u>	<u>4,091,344</u>
Other Financing Sources (Uses)		
Proceeds of Bonds	0	0
Proceeds of Notes	0	0
Sale of Fixed Assets	185	0
Operating Transfers In	0	1,368,141
Operating Transfers Out	(1,256,952)	(2,473,600)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,256,767)</u>	<u>(1,105,459)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,110,796)</u>	<u>2,985,885</u>
<i>Fund Balances Beginning of Year (Restated Note 3)</i>	4,858,785	38,744,012
Increase (Decrease) in Reserve for Inventory	349	(49,841)
<i>Fund Balances End of Year</i>	<u>\$3,748,338</u>	<u>\$41,680,056</u>

See accompanying notes to the general purpose financial statements

Fund Types		Totals (Memorandum Only)
Debt Service	Capital Projects	
\$0	\$0	\$24,917,286
2,707,229	31,893	13,737,898
0	0	8,379,380
0	0	3,919,276
0	288,115	8,774,587
315,260	862,288	65,533,394
767,972	0	767,972
2,644	441,418	3,044,152
0	0	218,531
34,089	9,706	661,079
<u>3,827,194</u>	<u>1,633,420</u>	<u>129,953,555</u>
0	0	21,512,722
0	0	6,787,711
0	0	16,668,299
0	0	8,029,890
0	0	31,614,077
0	0	33,432,110
0	0	74,487
0	8,383,279	8,383,279
0	0	2,136,330
3,178,049	0	3,178,049
1,470,645	152,784	1,623,429
<u>4,648,694</u>	<u>8,536,063</u>	<u>133,440,383</u>
<u>(821,500)</u>	<u>(6,902,643)</u>	<u>(3,486,828)</u>
197,500	0	197,500
7,825,000	0	7,825,000
0	0	185
509,221	10,140,099	12,017,461
(7,604,696)	(948,250)	(12,283,498)
<u>927,025</u>	<u>9,191,849</u>	<u>7,756,648</u>
105,525	2,289,206	4,269,820
984,984	6,899,174	51,486,955
0	0	(49,492)
<u>\$1,090,509</u>	<u>\$9,188,380</u>	<u>\$55,707,283</u>

Trumbull County, Ohio
*Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types
 For the Year Ended December 31, 1999*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Local Taxes	\$6,084,185	\$6,108,032	\$23,847
Permissive Sales Tax	8,021,557	8,021,557	0
Charges for Services	3,954,640	3,831,097	(123,543)
Fees, Licenses and Permits	3,590,467	3,669,363	78,896
Fines and Forfeitures	427,995	418,064	(9,931)
Intergovernmental	6,695,077	6,704,136	9,059
Special Assessments	0	0	0
Interest	3,054,000	3,568,627	\$14,627
Rentals and Royalties	231,247	218,419	(12,828)
Other	176,216	178,229	2,013
Total Revenues	32,235,384	32,717,524	482,140
Expenditures			
Current:			
General Government:			
Legislative and Executive	21,341,934	19,880,592	1,461,342
Judicial	5,837,066	5,553,980	283,086
Public Safety	6,987,616	6,611,097	376,519
Public Works	53,000	49,195	3,805
Health	0	0	0
Human Services	602,258	528,680	73,578
Economic Development and Assistance	0	0	0
Other	7,000	0	7,000
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	34,828,874	32,623,544	2,205,330
Excess of Revenues Over (Under) Expenditures	(2,593,490)	93,980	2,687,470
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	185	185
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(1,261,736)	(1,256,952)	4,784
Total Other Financing Sources (Uses)	(1,261,736)	(1,256,767)	4,969
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,855,226)	(1,162,787)	2,692,439
Fund Balances Beginning of Year	3,806,546	3,806,546	0
Prior Year Encumbrances Appropriated	848,071	848,071	0
Fund Balances End of Year	\$799,391	\$3,491,830	\$2,692,439

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$18,366,598	\$19,117,501	\$750,903	\$0	\$0	\$0
2,560,860	2,432,210	(128,650)	2,753,216	2,753,235	19
3,575,937	3,284,015	(291,922)	0	0	0
241,500	248,041	6,541	0	0	0
1,183,900	1,142,283	(41,617)	0	0	0
63,921,936	59,122,595	(4,799,341)	401,403	487,507	86,104
0	0	0	860,000	767,972	(92,028)
171,617	133,109	(38,508)	16,000	11,094	(4,906)
0	0	0	0	0	0
239,200	427,048	187,848	0	34,089	34,089
<u>90,261,548</u>	<u>85,906,802</u>	<u>(4,354,746)</u>	<u>4,030,619</u>	<u>4,053,897</u>	<u>23,278</u>
4,914,866	3,638,371	1,276,495	0	0	0
1,725,418	1,233,657	491,761	0	0	0
4,978,736	3,644,141	1,334,595	0	0	0
12,460,116	10,344,638	2,115,478	0	0	0
38,115,383	32,958,676	5,156,707	0	0	0
37,212,390	33,531,541	3,680,849	0	0	0
1,056,795	558,784	498,011	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,188,890	2,136,330	2,052,560	0	0	0
0	0	0	4,148,122	4,148,122	0
0	0	0	3,325,989	2,068,609	1,257,380
<u>104,652,594</u>	<u>88,046,138</u>	<u>16,606,456</u>	<u>7,474,111</u>	<u>6,216,731</u>	<u>1,257,380</u>
<u>(14,391,046)</u>	<u>(2,139,336)</u>	<u>12,251,710</u>	<u>(3,443,492)</u>	<u>(2,162,834)</u>	<u>1,280,658</u>
0	0	0	0	0	0
0	0	0	500,000	220,000	(280,000)
0	0	0	500,000	725,000	225,000
100,000	100,000	0	0	0	0
0	0	0	0	0	0
1,440,794	1,368,141	(72,653)	2,028,205	1,368,719	(659,486)
<u>(3,021,768)</u>	<u>(2,473,600)</u>	<u>548,168</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(1,480,974)</u>	<u>(1,005,459)</u>	<u>475,515</u>	<u>3,028,205</u>	<u>2,313,719</u>	<u>(714,486)</u>
<u>(15,872,020)</u>	<u>(3,144,795)</u>	<u>12,727,225</u>	<u>(415,287)</u>	<u>150,885</u>	<u>566,172</u>
18,285,486	18,285,486	0	762,484	762,484	0
5,742,370	5,742,370	0	0	0	0
<u>\$8,155,836</u>	<u>\$20,883,061</u>	<u>\$12,727,225</u>	<u>\$347,197</u>	<u>\$913,369</u>	<u>\$566,172</u>

(continued)

Trumbull County, Ohio
*Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types (continued)
 For the Year Ended December 31, 1999*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	30,000	30,000	0
Charges for Services	2,490	0	(2,490)
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	315,470	294,577	(20,893)
Intergovernmental	1,057,205	958,750	(98,455)
Special Assessments	0	0	0
Interest	196,800	416,473	219,673
Rentals and Royalties	0	0	0
Other	0	9,706	9,706
Total Revenues	1,601,965	1,709,506	107,541
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	20,511,503	17,152,224	3,359,279
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	30,080	25,080	5,000
Total Expenditures	20,541,583	17,177,304	3,364,279
Excess of Revenues Over (Under) Expenditures	(18,939,618)	(15,467,798)	3,471,820
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	0
Proceeds of Bonds	0	0	0
Proceeds of Notes	14,726,961	12,200,000	(2,526,961)
Advances In	0	0	0
Advances Out	(100,000)	(100,000)	0
Operating Transfers In	3,292,210	3,040,099	(252,111)
Operating Transfers Out	(2,086,004)	(1,472,750)	613,254
Total Other Sources (Uses)	15,833,167	13,667,349	(2,165,818)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,106,451)	(1,800,449)	1,306,002
Fund Balances Beginning of Year	4,361,529	4,361,529	0
Prior Year Encumbrances Appropriated	3,341,957	3,341,957	0
Fund Balances End of Year	\$4,597,035	\$5,903,037	\$1,306,002

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$24,450,783	\$25,225,533	\$774,750
13,365,633	13,237,002	(128,631)
7,533,067	7,115,112	(417,955)
3,831,967	3,917,404	85,437
1,927,365	1,854,924	(72,441)
72,075,621	67,272,988	(4,802,633)
860,000	767,972	(92,028)
3,438,417	4,129,303	690,886
231,247	218,419	(12,828)
415,416	649,072	233,656
<u>128,129,516</u>	<u>124,387,729</u>	<u>(3,741,787)</u>
26,256,800	23,518,963	2,737,837
7,562,484	6,787,637	774,847
11,966,352	10,255,238	1,711,114
12,513,116	10,393,833	2,119,283
38,115,383	32,958,676	5,156,707
37,814,648	34,060,221	3,754,427
1,056,795	558,784	498,011
7,000	0	7,000
20,511,503	17,152,224	3,359,279
4,188,890	2,136,330	2,052,560
4,148,122	4,148,122	0
3,356,069	2,093,689	1,262,380
<u>167,497,162</u>	<u>144,063,717</u>	<u>23,433,445</u>
<u>(39,367,646)</u>	<u>(19,675,988)</u>	<u>19,691,658</u>
0	185	185
500,000	220,000	(280,000)
15,226,961	12,925,000	(2,301,961)
100,000	100,000	0
(100,000)	(100,000)	0
6,761,209	5,776,959	(984,250)
<u>(6,369,508)</u>	<u>(5,203,302)</u>	<u>1,166,206</u>
<u>16,118,662</u>	<u>13,718,842</u>	<u>(2,399,820)</u>
(23,248,984)	(5,957,146)	17,291,838
27,216,045	27,216,045	0
9,932,398	9,932,398	0
<u>\$13,899,459</u>	<u>\$31,191,297</u>	<u>\$17,291,838</u>

Trumbull County, Ohio
*Combined Statement of Revenues,
 Expenses and Changes in Fund Equity
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999*

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
Operating Revenues			
Charges for Services	\$12,038,458	\$8,250,679	\$20,289,137
Tap-In Fees	472,972	0	472,972
Other	379,492	0	379,492
<i>Total Operating Revenues</i>	<u>12,890,922</u>	<u>8,250,679</u>	<u>21,141,601</u>
Operating Expenses			
Personal Services	2,068,767	215,869	2,284,636
Contractual Services	6,171,734	601,804	6,773,538
Claims	0	6,414,077	6,414,077
Materials and Supplies	1,099,178	5,421	1,104,599
Other Expense	142,693	0	142,693
Depreciation	2,364,414	0	2,364,414
<i>Total Operating Expenses</i>	<u>11,846,786</u>	<u>7,237,171</u>	<u>19,083,957</u>
<i>Operating Income</i>	<u>1,044,136</u>	<u>1,013,508</u>	<u>2,057,644</u>
Non-Operating Revenues (Expenses)			
Interest	374,641	0	374,641
Grants	253,763	0	253,763
Interest and Fiscal Charges	(938,219)	0	(938,219)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(309,815)</u>	<u>0</u>	<u>(309,815)</u>
<i>Income Before Operating Transfers</i>	734,321	1,013,508	1,747,829
Operating Transfers In	2,095,408	0	2,095,408
Operating Transfers Out	(1,829,371)	0	(1,829,371)
<i>Net Income</i>	1,000,358	1,013,508	2,013,866
Depreciation on Fixed Assets Acquired by Contributed Capital	375,729	0	375,729
<i>Retained Earnings Beginning of Year (Restated Note 3)</i>	<u>14,186,189</u>	<u>6,861,009</u>	<u>21,047,198</u>
<i>Retained Earnings End of Year</i>	<u>15,562,276</u>	<u>7,874,517</u>	<u>23,436,793</u>
Contributed Capital Beginning of Year	5,864,060	0	5,864,060
Contributions During the Year:			
From Other Funds	64,800	0	64,800
Intergovernmental	222,447	0	222,447
Depreciation on Fixed Assets Acquired by Contributed Capital	(375,729)	0	(375,729)
Contributed Capital at End of Year	<u>5,775,578</u>	<u>0</u>	<u>5,775,578</u>
<i>Fund Equity End of Year</i>	<u>\$21,337,854</u>	<u>\$7,874,517</u>	<u>\$29,212,371</u>

See accompanying notes to the general purpose financial statements

Trumbull County, Ohio
Statement of Activities
Component Unit
For the Year Ended December 31, 1999

	<u>Fairhaven Sheltered Workshop</u>
Revenue and Other Support	
Unrestricted	
169 Board - Trumbull County	\$584,287
Sales and Services	701,013
Retail	45,109
Contributions	100
Interest Income	5,221
Net Realized Gains	850
	<hr/>
<i>Total Revenue, Gains and Other Support</i>	1,336,580
	<hr/>
Expenses	
Program Service	737,889
General and Administrative	5,118
Value of In-Kind Contribution	549,432
	<hr/>
<i>Total Expenses</i>	1,292,439
	<hr/>
<i>Change in Net Assets - Unrestricted</i>	44,141
	<hr/>
<i>Net Assets Beginning of Year</i>	233,298
	<hr/>
<i>Net Assets End of Year</i>	<u>\$277,439</u>

See accompanying notes to the general purpose financial statements

Trumbull County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals (Memorandum (Only))
	Enterprise	Internal Service	
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Quasi-External			
Transactions with Other Funds	\$0	\$8,840,217	\$8,840,217
Cash Received from Customers	11,058,058	0	11,058,058
Tap-In Fees	472,972	0	472,972
Cash Payments to Suppliers for Goods and Services	(1,144,828)	(3,716)	(1,148,544)
Cash Payments for Employee Services and Benefits	(1,965,092)	(214,737)	(2,179,829)
Cash Payments for Contractual Services	(5,784,853)	(601,804)	(6,386,657)
Other Operating Revenues	379,492	0	379,492
Cash Payments for Claims	0	(6,321,218)	(6,321,218)
Other Operating Expenses	(142,693)	0	(142,693)
<i>Net Cash Provided by Operating Activities</i>	<u>2,873,056</u>	<u>1,698,742</u>	<u>4,571,798</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	2,095,408	0	2,095,408
Transfers Out	(1,829,371)	0	(1,829,371)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>266,037</u>	<u>0</u>	<u>266,037</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(1,200,782)	0	(1,200,782)
Proceeds of Bonds	22,500	0	22,500
Principal Paid on GO Bonds	(258,115)	0	(258,115)
Interest Paid on GO Bonds	(99,383)	0	(99,383)
Principal Paid on OWDA Loans	(527,611)	0	(527,611)
Interest Paid on OWDA Loans	(722,143)	0	(722,143)
Principal Paid on OPWC Loan	(13,761)	0	(13,761)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,799,295)</u>	<u>0</u>	<u>(2,799,295)</u>
Cash Flows from Investing Activities			
Interest	406,197	0	406,197
<i>Net Increase in Cash and Cash Equivalents</i>	745,995	1,698,742	2,444,737
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>8,141,763</u>	<u>5,668,808</u>	<u>13,810,571</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$8,887,758</u>	<u>\$7,367,550</u>	<u>\$16,255,308</u>

(continued)

Trumbull County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government (continued)
For the Year Ended December 31, 1999

	<u>Proprietary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	<u>\$1,044,136</u>	<u>\$1,013,508</u>	<u>\$2,057,644</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	2,364,414	0	2,364,414
<i>(Increase)/Decrease in Assets:</i>			
Accrued Interest	(23,998)	0	(23,998)
Accounts Receivable	(819,796)	0	(819,796)
Due from Other Funds	0	588,733	588,733
Inventories	(1,638)	0	(1,638)
Prepaid Items	(4,890)	0	(4,890)
<i>Increase/(Decrease) in Liabilities:</i>			
Accounts Payable	237,239	1,705	238,944
Accrued Wages and Benefits	12,131	978	13,109
Compensated Absences Payable	60,884	0	60,884
Due to Other Funds	(30,407)	(127)	(30,534)
Due to Other Governments	34,981	1,086	36,067
Claims Payable	0	92,859	92,859
<i>Total Adjustments</i>	<u>1,828,920</u>	<u>685,234</u>	<u>2,514,154</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,873,056</u>	<u>\$1,698,742</u>	<u>\$4,571,798</u>

Non-Cash Capital Financing Activities:

During 1999 the enterprise funds' fixed assets increased by \$222,447 for assets acquired with Ohio Public Works Commission grant funds sent directly to contractors and \$64,800 in fixed assets contributed from capital projects funds.

See accompanying notes to the general purpose financial statements

Trumbull County, Ohio
Statement of Cash Flows
Component Unit
For the Year Ended December 31, 1999

	<u>Fairhaven Sheltered Workshop</u>
Increase in Cash and Cash Equivalents	
Cash Flows from Operating Activities	
Change in net assets	\$44,141
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	9,780
Gain on sale of assets	(850)
Change in operating assets and liabilities:	
Increase in accounts receivable	(44)
Increase in inventory	(6,737)
Decrease in prepaid insurance	114
Increase in workers' compensation liabilities	(18)
Increase in accounts payable	782
Increase in accrued wages	1,427
Decrease in other accrued liabilities	(10,345)
	<hr/>
<i>Net Cash Provided for Operating Activities</i>	38,250
	<hr/>
Cash Flows from Investing Activities	
Purchase of fixed assets	(2,625)
Proceeds from the sale of fixed assets	850
Purchase of investments, net	(3,048)
	<hr/>
<i>Net Cash Used for Investing Activities</i>	(4,823)
	<hr/>
<i>Net Increase in Cash</i>	33,427
<i>Cash and Cash Equivalents Beginning of Year</i>	55,143
	<hr/>
<i>Cash and Cash Equivalents End of Year</i>	\$88,570
	<hr/> <hr/>

See accompanying notes to the general purpose financial statements

Trumbull County, Ohio
*Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$11,227,220	\$11,046,415	(\$180,805)
Tap-In Fees	274,000	472,972	198,972
Interest	334,100	406,197	72,097
Other Operating Revenues	342,650	379,492	36,842
<i>Total Revenues</i>	<u>12,177,970</u>	<u>12,305,076</u>	<u>127,106</u>
Expenses			
Current:			
Personal Services	2,152,998	1,965,092	187,906
Contractual Services	7,747,370	6,514,244	1,233,126
Claims	0	0	0
Materials and Supplies	1,489,115	1,227,137	261,978
Other Non-Operating Expenses	300,060	143,486	156,574
Capital Outlay	1,508,139	1,289,560	218,579
Debt Service:			
Principal Retirement	367,653	329,414	38,239
Interest and Fiscal Charges	532,915	448,405	84,510
<i>Total Expenses</i>	<u>14,098,250</u>	<u>11,917,338</u>	<u>2,180,912</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,920,280)	387,738	2,308,018
Operating Transfers In	1,860,940	1,760,410	(100,530)
Operating Transfers Out	(3,226,535)	(2,334,067)	892,468
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(3,285,875)	(185,919)	3,099,956
<i>Fund Equity Beginning of Year</i>	7,152,331	7,152,331	0
Prior Year Encumbrances Appropriated	924,508	924,508	0
<i>Fund Equity End of Year</i>	<u>\$4,790,964</u>	<u>\$7,890,920</u>	<u>\$3,099,956</u>

(continued)

Trumbull County, Ohio
*Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types - Primary Government (continued)
 For the Year Ended December 31, 1999*

	Internal Service Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$10,130,000	\$8,839,412	(\$1,290,588)
Tap-In Fees	0	0	0
Interest	0	0	0
Other Operating Revenues	0	0	0
<i>Total Revenues</i>	<u>10,130,000</u>	<u>8,839,412</u>	<u>(1,290,588)</u>
Expenses			
Current:			
Personal Services	107,886	107,886	0
Contractual Services	622,110	603,762	18,348
Claims	13,164,042	6,321,218	6,842,824
Materials and Supplies	118,664	115,951	2,713
Other Non-Operating Expenses	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>14,012,702</u>	<u>7,148,817</u>	<u>6,863,885</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(3,882,702)</u>	<u>1,690,595</u>	<u>5,573,297</u>
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	<u>(3,882,702)</u>	<u>1,690,595</u>	<u>5,573,297</u>
<i>Fund Equity Beginning of Year</i>	<u>5,664,258</u>	<u>5,664,258</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>4,551</u>	<u>4,551</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,786,107</u>	<u>\$7,359,404</u>	<u>\$5,573,297</u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$21,357,220	\$19,885,827	(\$1,471,393)
274,000	472,972	198,972
334,100	406,197	72,097
342,650	379,492	36,842
<u>22,307,970</u>	<u>21,144,488</u>	<u>(1,163,482)</u>
2,260,884	2,072,978	187,906
8,369,480	7,118,006	1,251,474
13,164,042	6,321,218	6,842,824
1,607,779	1,343,088	264,691
300,060	143,486	156,574
1,508,139	1,289,560	218,579
367,653	329,414	38,239
532,915	448,405	84,510
<u>28,110,952</u>	<u>19,066,155</u>	<u>9,044,797</u>
(5,802,982)	2,078,333	7,881,315
1,860,940	1,760,410	(100,530)
<u>(3,226,535)</u>	<u>(2,334,067)</u>	<u>892,468</u>
(7,168,577)	1,504,676	8,673,253
12,816,589	12,816,589	0
929,059	929,059	0
<u>\$6,577,071</u>	<u>\$15,250,324</u>	<u>\$8,673,253</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Description of County and Reporting Entity

A. The County

Trumbull County, Ohio (The County) was created in 1800. The County is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney and Sheriff. Also elected are three Common Pleas Court Judges, a Probate and 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.

B. 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 Childrens Services Board, the Veterans Services Department, the Board of Mental Retardation and 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 Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Trumbull County Board of MRDD 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 retarded and handicapped adults of Trumbull County, the Workshop is reflected as a component unit of Trumbull County. Separately issued financial statements can be obtained from Fairhaven Sheltered Workshop, Inc., 420 Lincoln Way, Niles, Ohio 44446.

Trumbull County, Ohio

Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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.

The County participates in a joint venture, jointly governed organizations and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, Western Reserve Port Authority, Family and Children First Council, Northeast Ohio Community Alternative Program, North East Ohio Network, Private Industry Council, the Trumbull County Public Library, and the Visitors Bureau. These organizations are presented in Note 21, Note 22 and Note 23 to the combined financial statements.

Note 2 - Summary of Significant Accounting Policies

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources are generally applicable to the primary government. The County also applies Financial Accounting Standards Board Statements and Interpretations issued on or before November 30, 1989 to its proprietary activities, provided they do not conflict with or contradict GASB pronouncements.

A. Basis of Presentation - Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types - Governmental funds are those through which most governmental functions typically are financed. The following are the County's governmental fund types:

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

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Debt Service Fund - The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

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

Proprietary Fund Types - Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds - The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

Fiduciary Fund Type - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County only utilizes the Agency fund type.

Agency Funds - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups - To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - The general fixed assets account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Trumbull County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year, and the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Hillside Administration Special Revenue Fund and the Workshop are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not adopt separate budgets. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Tax Budget - A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources - The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations - A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department and object level. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the increases were not significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances - As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Lapsing of Appropriations - Unencumbered appropriations lapse at year end. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated. Expenditures plus encumbrances may not legally exceed budgeted appropriations at the fund, program and/or object level.

D. Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "cash and cash equivalents" on the combined balance sheet. The general fund made advances to the Able Grant, Community Oriented Policing Service, Drug Task Force, Litter Control and Traffic Enforcement Grant Special Revenue funds and the Construction Capital Projects fund to eliminate the funds' negative cash balances. The special revenue and capital projects funds have interfund payables for the amount of the advance received from the general fund and the general fund has an interfund receivable for the same amount on the combined balance sheet.

During 1999, investments were limited to Federal National Mortgage Association Notes, Federal Home Loan Mortgage Company Notes, Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, STAROhio, repurchase agreements, commercial paper, and nonnegotiable certificates of deposit.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$2,286,654, which includes \$2,132,534 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" or "investments in segregated accounts" since they are not required to be deposited into the County Treasury. The Fairhaven Workshop money is also held in segregated accounts.

"Restricted cash and cash equivalents" in the hospital special revenue fund represent an account set up in accordance with the hospital property sale agreement. This account is held separate from the pool. The balance of \$3,722,234 in this account can only be spent for expenses that arise which relate to the hospital.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented on the combined balance sheet as "Cash and Cash Equivalents with Fiscal Agents."

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

E. Inventories

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities

Receivables and payables resulting from transactions between funds for services provided or goods received and agency fund assets due to operating funds are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

H. Restricted Assets

The intergovernmental receivable represents amounts to be received from the City of Warren for the repayment of debt, and cash and cash equivalents set aside in accordance with the Hospital property sale agreement.

I. Property, Plant, Equipment and Depreciation

General fixed assets (assets used in general governmental operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are recorded in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year.

Fixed asset values were initially determined at December 31, 1994, by assigning original acquisition costs when such information was available. In cases where information supporting original costs was not practicably determinable, estimated historical costs were developed. For certain fixed assets, the estimates were calculated by indexing estimated current costs back to the estimated year of acquisition.

Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$500 with the exception of land, as all land was listed regardless of cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters and streets and sidewalks are not capitalized or reported, as these assets are immovable and of value only to the County.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

The County has elected not to record depreciation in the general fixed assets account group.

Depreciation in the enterprise funds and Fairhaven Workshop, Inc. is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on a straight-line basis. The estimated useful lives are as follows:

<u>Description</u>	<u>Primary Government Estimated Lives</u>
Buildings	20 Years
Improvements other than Buildings	20 Years
Sewer Lines	20 Years
Machinery and Equipment	5-20 Years
Vehicles	5 Years

Interest is capitalized on enterprise funds' assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

J. *Compensated Absences*

The liability for compensated absences is based on the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits for all employees 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 County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. *Intergovernmental Revenues*

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements, are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

L. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims, compensated absences, contractually required pension contributions and special termination benefits are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available financial resources. The bond anticipation note that was rolled over prior to the issuance of the financial statements has been reported in the general long-term obligations account group. Bonds and Ohio Water Development Authority Loans are reported as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

M. Contributed Capital

Contributed capital represents resources provided from other funds of the County, other governments and private sources to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end.

N. Reserves of Fund Equity

The County records reservations for portions of fund equity which are legally segregated for a specific future use or which do not represent available, expendable resources and therefore are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, and loans (community development block grant monies loaned to local businesses). Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. Amounts not yet held for five years are presented as reserved for unclaimed monies.

O. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. Transfers between the primary government and the component unit are separately identified. All other interfund transfers are reported as operating transfers.

Trumbull County, Ohio

*Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999*

P. Estimates

The preparation of 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.

Q. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit (See Note 1). The total column on statements which do not include a component unit have no additional caption.

Note 3 - Restatement of Prior Year Fund Equity

For the year ended December 31, 1999, the following adjustments resulted in the restatement of beginning fund balance in the special revenue, capital projects, and enterprise funds. The table below provides details of these adjustments and the resulting effect on fund balance/retained earnings.

	Special Revenue	Capital Projects	Internal Service
Balance as Previously Reported	\$38,781,507	\$7,053,627	\$4,905,657
Reclassification of Fund Type	(37,495)	0	0
Overstatement of Taxes Receivable	0	(154,453)	0
Overstatement of Claims	0	0	1,955,352
Restated Balance December 31, 1998	<u>\$38,744,012</u>	<u>\$6,899,174</u>	<u>\$6,861,009</u>

The effect of these changes on the excess of revenues and other financing sources over expenditures and other financing uses/net income as previously reported for the year ended December 31, 1998, is as follows:

	Special Revenue	Capital Projects	Internal Service
Excess/Net Income as Previously Reported	\$276,988	(\$1,847,897)	\$285,908
Reclassification of Fund Type	(37,495)	0	0
Overstatement of Taxes Receivable	0	(154,453)	0
Overstatement of Claims	0	0	246,831
Restated Excess/Net Income	<u>\$239,493</u>	<u>(\$2,002,350)</u>	<u>\$532,739</u>

Previously the County accounted for the monies for the Emergency Management Agency in a special revenue fund. Because the County merely acts as the fiscal agent, this activity was reclassified as an agency fund. The assets in the agency fund increased from \$215,696,604 to \$215,740,417.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 4 - 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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
- d) Short-term note proceeds and note principal retirement for governmental funds and all debt principal retirement for the enterprise fund are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- e) State statute permits short-term note debt to be repaid from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
- f) For the proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
- g) Although not part of the appropriated budget, the Workshop component unit is included as part of the reporting entity when preparing financial statements that conform with GAAP.

In addition, the County does not budget for the financial activities of the sheriff's department and various special revenue accounts. The activity of the sheriff's department is included in the general fund and the activities of the various special revenue accounts are included in certain special revenue funds on the GAAP financial statements.

Trumbull County, Ohio

*Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999*

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

**Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	(\$1,110,796)	\$2,985,885	\$105,525	\$2,289,206
Net Adjustment for Revenue Accruals	(6,753,467)	41,693	1,086,201	76,086
Fair Value Adjustment for Investments	1,501,888	0	0	0
Transfers to Pay Debt	0	0	7,604,696	(7,100,000)
Unrecorded Cash	(234,721)	0	0	0
Advance In	0	(100,000)	0	0
Note Proceeds	0	0	(7,100,000)	12,200,000
Bond Proceeds	0	0	22,500	0
Net Adjustment for Expenditure Accruals	6,414,734	421,671	0	26,852
Debt Principal Retirement	0	0	(970,073)	0
Debt Interest and Fiscal Charges	0	0	(597,964)	25,080
Advance Out	0	0	0	100,000
Encumbrances	(763,295)	(6,487,166)	0	(9,417,673)
Non-Budgeted Operations of the Departments	(217,130)	(6,878)	0	0
Budget Basis	<u>(\$1,162,787)</u>	<u>(\$3,144,795)</u>	<u>\$150,885</u>	<u>(\$1,800,449)</u>

**Net Income (Loss)/Change in Net Assets/
Excess of Revenues Over Expenses and Operating Transfers
All Proprietary Fund Types and Component Unit**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Component Unit</u>
GAAP Basis	\$1,000,358	\$1,013,508	(\$44,141)
Net Adjustment for Revenue Accruals	(3,913,662)	588,733	0
Net Adjustment for Expense Accruals	2,397,520	95,696	0
Transfers to Pay Debt	504,696	0	0
Capital Outlay	(1,289,560)	0	0
Debt Principal Retirement	(329,414)	0	0
Depreciation Expense	2,364,414	0	0
Encumbrances	(920,271)	(7,342)	0
Excess of Support and Revenues Over Expenses - Non-Budgeted Funds	<u>0</u>	<u>0</u>	<u>44,141</u>
Budget Basis	<u>(\$185,919)</u>	<u>\$1,690,595</u>	<u>\$0</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 5 - Fund Deficits

The following special revenue funds had deficit balances caused by revenue 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 operating transfers when cash is required, not when accruals occur.

Fund	Deficit Amount
Public Assistance	\$521,350
Dog and Kennel	3,067
Community Oriented Policing Service	76,945
Able Grant	6,172
Drug Task Force	104,133
Connection II	1

Note 6 - Deposits and Investments

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys 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 all public moneys deposited with the institution.

Moneys held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation and security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the 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 the 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 obligation of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$246,551 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3. "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year-end, the carrying amount of the County's deposits was \$25,247,068 and the bank balance was \$35,825,440. Of the bank balance:

1. \$1,583,886 was covered by federal depository insurance; and
2. \$34,241,554 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County held to a successful claim by the FDIC.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Investments The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Federal National Mortgage Association Notes	\$21,873,163	\$21,873,163	\$21,873,163
Federal Home Loan Mortgage Company Notes	6,795,135	6,795,135	6,795,135
Federal Farm Credit Bank Notes	981,250	981,250	981,250
Federal Home Loan Bank Notes	21,507,320	21,507,320	21,507,320
Repurchase Agreement	1,652,778	1,652,778	1,652,778
Commercial Paper	2,949,127	2,949,127	2,949,127
STAROhio	0	9,925,592	9,925,592
Total Investments	\$55,758,773	\$65,684,365	\$65,684,365

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

A reconciliation between the classification of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$91,177,984	\$0
Cash on Hand	(246,551)	0
Investments which are part of the cash management pool:		
Federal National Mortgage Association Notes	(21,873,163)	21,873,163
Federal Home Loan Mortgage Company Notes	(6,795,135)	6,795,135
Federal Farm Credit Bank Notes	(981,250)	981,250
Federal Home Loan Bank Notes	(21,507,320)	21,507,320
Repurchase Agreement	(1,652,778)	1,652,778
Commercial Paper	(2,949,127)	2,949,127
STAROhio	(9,925,592)	9,925,592
GASB Statement 3	\$25,247,068	\$65,684,365

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 1999 for real and public utility property taxes represents collections of the 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999 was \$10.35 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$2,162,909,340
Public Utility Personal Property	221,488,060
Tangible Personal Property	513,461,847
Total Assessed Value	<u>\$2,897,859,247</u>

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.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30; with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

Note 8 - Permissive Sales and Use Tax

In January, 1993, the County Commissioners by resolution imposed a three-quarters of one percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Effective during 1999, the County Commissioners decreased the tax by one-quarter of one percent to one-half of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection.

The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Proceeds of the tax are credited to the General fund, Child Support, Dog and Kennel, Drug Law Enforcement, Certificate of Title, Emergency 911, Community Development, Drug Prosecution Unit, and Trumbull Area Coordinated Transportation special revenue funds, the Bond Retirement debt service fund and the Construction capital projects fund. Amounts measurable at year-end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 1999 amounted to \$13,737,898.

Note 9 - Receivables

Receivables at December 31, 1999, 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, receivables are considered collectible in full. 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	\$28,502,208	\$16,668,091	\$11,834,117
All Other Funds	2,459,315	0	2,459,315
Totals	\$30,961,523	\$16,668,091	\$14,293,432

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund:	
Grants Receivable	\$440,005
Special Revenue Funds:	
Motor Vehicle Gas Tax	210,415
County Board of Mental Health	97,183
Community Mental Health	214,322
Children Services	48,900
Litter Control	25,586
Community Corrections	1,279,659
Elderly Affairs	29,702
<i>Total Special Revenue Funds</i>	1,905,767
<i>Agency Funds</i>	1,084
<i>Total All Funds</i>	\$2,346,856

The County is in the process of constructing a jail facility financed through the issuance of general obligation bonds and notes. The jail will be used to house County inmates as well as inmates for the City of Warren. The City of Warren has agreed to pay the County 10.7 percent of debt retirement related to the construction of the jail. The intergovernmental receivable in the amount of \$1,170,570 has been reported as a restricted asset on the combined balance sheet.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 10 - Food Stamps

The County's Department of Human Services distributed, through contracting issuance centers, federal food stamps to entitled recipients within Trumbull County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. As of July, Trumbull County no longer carries a food stamp balance. The County has switched to a debit card system. The following schedule reflects the food stamp activity for the year ended December 31, 1999:

Balance at beginning of year	\$5,513,368
Amount received for distribution	3,831,000
Amount distributed to entitled recipients	9,344,368
Balance at end of year	<u>\$0</u>

Note 11 - Fixed Assets

A summary of the enterprise fund's fixed assets as of December 31, 1999, follows:

Land	\$195,226
Buildings	10,149,793
Improvements Other than Buildings	123,236
Equipment	982,190
Vehicles	747,364
Infrastructure	39,184,479
Construction in Progress	206,281
Total	<u>51,588,569</u>
Less: Accumulated Depreciation	<u>(29,794,323)</u>
Net Fixed Assets	<u>\$21,794,246</u>

A summary of changes in general fixed assets follows:

	January 1, 1999	Additions	Deletions	December 31, 1999
Land	\$1,306,799	\$351,040	\$0	\$1,657,839
Buildings	43,888,168	136,963	0	44,025,131
Improvements other Than Buildings	517,924	182,566	8,154	692,336
Equipment	15,700,557	2,848,663	557,765	17,991,455
Vehicles	6,741,223	681,122	91,123	7,331,222
Construction in Progress	565,570	4,265,811	0	4,831,381
Total	<u>\$68,720,241</u>	<u>\$8,466,165</u>	<u>\$657,042</u>	<u>\$76,529,364</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 12 - 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 1999, the county contracted with CORSA (County Risk Sharing Authority) for insurance coverages as follows:

	County
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	78,998,289
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	4,000,000
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 are accounted for in the Hospitalization Internal Service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$100,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$567,862 have been accrued as a liability based on a review of January, 2000 billings provided by the County Auditor's Office.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured in 1999. The maintenance of these benefits are accounted for in the Workers' Compensation internal service fund. Incurred but not reported claims of \$413,839 have been accrued as a liability at December 31, 1999, based on an estimate by the County Auditor's Office.

The claims liability of \$981,701 reported in the internal service funds at December 31, 1999, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 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 funds' claims liability amounts for 1997, 1998 and 1999 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1997	\$3,293,121	\$3,830,560	\$4,488,634	\$2,635,047
1998	2,635,047	3,155,850	4,902,055	888,842
1999	888,842	6,414,077	6,321,218	981,701

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 13 - Defined Benefit Pension Plan

A. Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, 1997 were \$4,170,762, \$4,118,779, and \$3,683,055, respectively. The full amount has been contributed for 1998 and 1997. 73 percent has been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$216,337, \$172,985, \$211,834, respectively. The full amount has been contributed for 1998 and 1997. 88.5 percent has been contributed for 1999 with the remainder being reported as a fund liability.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 14 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$2,045,348.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions equal to 4.2 percent of member covered payroll and are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has Discretionary authority over how much, if any, of the health care costs will be absorbed by STRS.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County, this amount equaled \$77,545 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in this Fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

Note 15 - 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.

As of December 31, 1999, the liability for unpaid compensated absences was \$7,015,869 for the entire County.

Note 16 - Notes Payable

Changes in the County's note activity for the year ended December 31, 1999, were as follows:

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
Sewer District Improvement - 4.10%	\$500,000	\$0	(\$500,000)	\$0
Sanitary Engineer BAN - 4.20%	0	400,000	0	400,000
County Administration Building - 4.20%	0	4,700,000	0	4,700,000
<i>Total Note Activity</i>	<u>\$500,000</u>	<u>\$5,100,000</u>	<u>(\$500,000)</u>	<u>\$5,100,000</u>

The notes are backed by the full faith and credit of the County and will mature on July 27, 2000. The note liability is reflected in the capital projects fund, the fund which received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 17 - Contractual Commitments

The County had the following contractual commitments outstanding at December 31, 1999:

Project	Contractor	Contract Amount Outstanding
Administration Building	Waynco Electrical Contractors	\$7,109
	Ricciuti, Balog & Partners Architects	93,994
	Horton Electrical Contracting	388,310
	Kwik-File Storage Systems	35,513
	Knoll, Inc.	32,083
	Lorco Business Systems	8,309
	Jack Gibson Construction	1,560,150
	Aerotech Mechanical Contractors	389,226
	Komar Plumbing	79,956
		<u>2,594,650</u>
Appeals Court	Mike Coates Construction Co., Inc.	24,790
	Olsavsky Jaminet Architects	10,918
	City of Warren	116,250
	Charniga Plumbing & Heating Co., Inc.	300
	North Coast Fire Protection Inc.	455
	SA Charnas, Inc.	3,523
		<u>156,236</u>
NEOCAP	Aerotech Mechanical Contractors	107,583
	Antenucci Inc.	89,621
	M S Consultants Inc.	18,832
	Murphy Contracting Company Inc.	469,740
	Valley Electrical Consolidated, Inc.	165,403
		<u>851,179</u>
Roof Wind	SM Electric Co., Inc.	106,400
	Tinkler Construction Co.	468,616
	Harris/Day Architects Inc.	147,000
	Antenucci Inc.	542,810
		<u>1,264,826</u>
School Arch	Pitt-Desmoines Inc.	510,000
	Harris/Day Architects Inc.	120,000
		<u>630,000</u>
	Total	<u>\$5,496,891</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 18 - Segment Information for Enterprise Funds

The County's Enterprise Funds account for the provision of water and sewer operations and hospital services. Its component unit, the Fairhaven Workshop, provides a comprehensive program of services, including employment, for mentally retarded and developmentally disabled citizens. Financial segment information for each activity as of and for the year ended December 31, 1999, is as follows:

	Water	Sewer	Primary Government	Component Unit	Reporting Entity
Operating Revenues/ Support and Revenues	\$3,517,449	\$9,373,473	\$12,890,922	\$1,336,580	\$14,227,502
Depreciation Expense	506,778	1,857,636	2,364,414	9,780	2,374,194
Operating Income/(Loss)	(160,288)	1,204,424	1,044,136	44,141	1,088,277
Operating Grants	251,914	1,849	253,763	0	253,763
Operating Transfers In	467,674	1,627,734	2,095,408	0	2,095,408
Out	(799,129)	(1,030,242)	(1,829,371)	0	(1,829,371)
Net Income (Loss)/ Change in Net Assets	(50,175)	1,050,533	1,000,358	44,141	1,044,499
Net Working Capital	4,668,557	5,091,454	9,760,011	264,036	10,024,047
Total Assets	11,822,535	21,021,506	32,844,041	295,268	33,139,309
Long-Term Liabilities	476,166	9,740,237	10,216,403	0	10,216,403
Current Contributions	269,052	18,195	287,247	0	287,247
Property, Plant and Equipment Additions	182,702	1,018,080	1,200,782	0	1,200,782
Total Equity	11,153,890	10,183,964	21,337,854	277,439	21,615,293
Encumbrances as of December 31, 1999	280,474	639,797	920,271	0	920,271

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - 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
Enterprise Funds			
Water Project - 1994	4 % to 6.2%	\$260,965	2014
Sewer District Improvement - Champion - 1983	9.25%	1,275,239	2003
Waste Water Treatment Plant - 1993	2.85% to 5.30%	1,100,000	2014
Hillside Hospital - 1993	2.85% to 5.75%	6,910,000	2013
Hillside Hospital - 1993	5.5%	4,475,000	2013
OPWC Loan - 1995	0%	277,045	2014
OWDA Loan - Girard - 1988	8.48%	1,260,299	2007
OWDA Loan - Brookfield - 1988	8.48%	4,850,702	2007
OWDA Loan - Mosquito Creek - 1987	10.54%	8,548,133	2011
Sewer Improvement - Elm Road - 1999	6.0%	22,500	2019
General Long-Term Obligations			
Equipment and County Renovating - 1993	2.85% to 5.75%	12,000,000	2003
Jail Construction - 1995	4.5% to 5.85%	13,364,906	2010
Road and Sewer Improvements - 1997	5.5%	800,000	2017
Sewer District Improvement - Champion - 1983	9.25%	1,809,761	2003
Water District Improvement - Johnson Plank - 1996	6.25%	320,000	2016
Water District Improvement - Logan Avenue - 1998	4.6% to 5%	600,000	2018
Water District Improvement - McKinley Heights - 1998	4.6% to 5%	550,000	2018
Sewer District Improvement - North Park - 1990	7.75%	186,100	2000
Sewer District Improvement - Newton Falls - 1993	5.5%	110,644	2003
Sewer and Water Improvements - 1994	4% to 6.2%	2,769,035	2014
OWDA Loan - Mosquito Creek - 1987	10.54%	3,422,483	2011
Sewer Improvement - Elm Road - 1999	6.0%	197,500	2019

Changes in the County's long-term obligations during 1999 were as follows:

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
Enterprise Funds:				
(To be paid from enterprise fund revenues)				
General Obligation Bonds:				
1999 - Various Sewer District Improvement - Elm Road	\$0	\$22,500	\$0	\$22,500
1994 - 4% to 6.2% Water Project	227,806	0	(9,043)	218,763
1979 - 5.75% Water District Improvement	150,000	0	(150,000)	0
1983 - 9.25% Sewer District Improvement-Champion	320,360	0	(64,072)	256,288
1993 - Various Wastewater Treatment Plant	915,000	0	(35,000)	880,000
<i>Total Enterprise General Obligation Bonds</i>	<u>1,613,166</u>	<u>22,500</u>	<u>(258,115)</u>	<u>1,377,551</u>
OPWC Loan - 0%	<u>220,167</u>	<u>0</u>	<u>(13,761)</u>	<u>206,406</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
OWDA Loans				
1988 - 8.48% Girard	\$782,400	\$0	(\$69,628)	\$712,772
1988 - 8.48% Brookfield	3,134,518	0	(246,025)	2,888,493
1987 - 10.54% Mosquito Creek	5,632,833	0	(211,958)	5,420,875
<i>Total OWDA Loans</i>	<u>9,549,751</u>	<u>0</u>	<u>(527,611)</u>	<u>9,022,140</u>
<i>Total Enterprise Funds</i>	<u>11,383,084</u>	<u>22,500</u>	<u>(799,487)</u>	<u>10,606,097</u>
General Long-Term Obligations				
General Obligation Bonds				
1997 - 5.5% Road and Sewer District Improvements	768,338	0	(23,772)	744,566
1993 - 2.85% - 5.75% Equipment and County Renovating	6,590,000	0	(1,210,000)	5,380,000
1995 - 4.5% - 5.85% Jail Construction	11,054,906	0	(840,000)	10,214,906
<i>Total General Obligation Bonds</i>	<u>18,413,244</u>	<u>0</u>	<u>(2,073,772)</u>	<u>16,339,472</u>
Special Assessment Bonds				
1983 - 9.25% Sewer District Improvement-Champion	454,640	0	(90,928)	363,712
1996 - 6.25% Water District Improvement-Johnson	305,000	0	(4,132)	300,868
1999 - Various Sewer District Improvement - Elm Road	0	197,500	0	197,500
1998 - 4.6% - 5.0% Water District Improvement-Logan Ave	600,000	0	(20,000)	580,000
1998 - 4.6% - 5.0% Water District Improvement-McKin/Wtfd	550,000	0	(15,000)	535,000
1990 - 7.75% Sewer District Improvement-North Park	38,000	0	(19,000)	19,000
1993 - 5.5% Sewer District Improvement-Newton Falls	56,000	0	(11,000)	45,000
1994 - 4.0% - 6.2% Sewer and Water Improvements	2,417,194	0	(95,957)	2,321,237
<i>Total Special Assessment Bonds</i>	<u>\$4,420,834</u>	<u>\$197,500</u>	<u>(\$256,017)</u>	<u>\$4,362,317</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
Notes Payable				
Sanitary Engineer BAN 4/15/00	\$0	\$1,200,000	\$0	\$1,200,000
Brookfield Water Tank 4/15/00	0	600,000	0	600,000
11 th District Court BAN 4/15/00	0	2,200,000	0	2,200,000
GIS BAN 4/15/00	0	2,500,000	0	2,500,000
AFIS System BAN 4/15/00	0	600,000	0	600,000
County Building Improvement - 4.09%	725,000	0	(725,000)	0
County Building Improvement - 4.9%	0	725,000	0	725,000
<i>Total Notes</i>	<u>725,000</u>	<u>7,825,000</u>	<u>(725,000)</u>	<u>7,825,000</u>
OWDA Loan - 10.54% Mosquito Creek	2,219,988	0	(123,260)	2,096,728
Compensated Absences	5,504,055	676,166	0	6,180,221
Intergovernmental Payable	1,478,468	195,211	0	1,673,679
<i>Total General Long-Term Obligations</i>	<u>32,761,589</u>	<u>8,893,877</u>	<u>(3,178,049)</u>	<u>38,477,417</u>
<i>Grand Total</i>	<u>\$44,144,673</u>	<u>\$8,916,377</u>	<u>(\$3,977,536)</u>	<u>\$49,083,514</u>

General obligation bonds are a direct obligation of the County and will be paid from the general bond retirement debt service fund using property tax revenues and the enterprise fund revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Enterprise 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 Ohio Public Works Commission (OPWC) loan will be paid from revenues derived from the operation of the water and sewer system. Compensated absences and intergovernmental payables will be paid from the fund from which the employees' salaries are paid.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued, have been reported in the general long-term obligations account group and will be paid from the debt service fund.

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

	General Obligation	Special Assessments	OPWC Loan	OWDA Loans
2000	\$3,412,684	\$848,210	\$13,761	\$1,337,933
2001	3,576,688	819,935	13,761	1,337,933
2002	3,557,565	808,004	13,761	1,337,933
2003	3,566,222	795,557	13,761	1,337,933
2004	1,974,127	689,343	13,761	1,337,933
2005-2009	9,866,131	3,440,184	68,801	5,911,880
2010-2014	4,065,043	2,508,630	68,800	1,386,249
2015-2018	209,572	536,157	0	0
Totals	<u>\$30,228,032</u>	<u>\$10,446,020</u>	<u>\$206,406</u>	<u>\$13,987,794</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

During 1995, the County entered into a contractual agreement with the City of Warren for the construction of a jail facility which is located in the City. The project is being financed by general obligation bonds and notes issued in 1997 by Trumbull County. All proceeds were received by the County and the County is responsible for the debt retirement. The total amounts owed to Trumbull County by the City of Warren for its share of the bonds and the notes are \$1,092,995 and \$77,575, or 10.13 percent of the debt, respectively. This amount has been recorded on the County's books as a restricted asset in "Intergovernmental Receivable" with a corresponding credit to deferred revenue in the construction capital projects fund for the notes and the bond retirement fund for the bonds.

In 1990, Hillside Rehabilitation Hospital issued \$8,970,000 of series 1990 general obligation bonds through the County. The series 1990 bonds are unvoted general obligations of the County. Repayment of the bonds is guaranteed under a financial guarantee insurance policy issued by an insurance company. Proceeds from this issuance were used to pay for the cost of constructing, enlarging, improving, furnishing and replacing a portion of the existing Hospital facility. In December 1993, the Hospital completed an issuance of \$6,910,000 of serial and term bonds that were part of a \$20,010,000 County issuance. Proceeds were used to defease \$7,730,000 of its series 1990 general obligation bonds scheduled to mature in 1998 and beyond by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 1999, \$7,730,000 of bonds outstanding are considered defeased.

On July 1, 1998, the County deposited \$6,866,157 in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1993 Hillside Hospital general obligation bonds. The outstanding balance of \$6,830,000 was considered defeased and the liability for these bonds has been removed from the hospital enterprise fund. At December 31, 1999, \$6,314,240 is considered defeased.

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, 1999, are an overall debt margin of \$52,219,435 and an unvoted debt margin of \$10,251,546.

Industrial Development Revenue Bonds

The County has issued forty-one issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$26,342,239 at December 31, 1999, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 20 - Interfund Transactions

Interfund balances at December 31, 1999, consist of the following interfund receivable and payable:

	Receivable	Payable
General Fund	\$139,879	\$0
Special Revenue Funds		
Able Grant	0	3,999
Community Oriented Policing Service	0	22,009
Drug Task Force	0	99,663
Litter Control	0	9,322
Traffic Enforcement Grant	0	4,886
<i>Total Special Revenue Funds</i>	0	139,879
<i>Total All Funds</i>	\$139,879	\$139,879

Due from other funds and due to other funds at December 31, 1999, consist of the following individual balances:

	Due From	Due To
General	\$77,700	\$505,496
Special Revenue Funds:		
Motor Vehicle Gas Tax	0	98,382
Public Assistance	0	202,301
County Board of Mental Retardation	0	300,225
Child Support	0	140,030
Trumbull Area Coordinated Transportation	36,297	7,643
Real Estate Assessment	0	11,835
Community Mental Health	0	55,959
Dog and Kennel	0	3,679
Children Services	4,008	176,354
Probate Court	30,129	6,184
DRETAC	0	6,658
Certificate of Title	0	17,079
Emergency 911	0	34,628
Youth Services	0	3,773
Elderly Affairs	6,756	9,156
Drug Prosecution	0	2,968
Community Oriented Policing Service	0	2,841
Vertical Prosecution Unit	0	2,161
Traffic Enforcement Grant	0	330
Drug Task Force	0	1,158
<i>Total Special Revenue Funds</i>	77,190	1,083,344
Enterprise Funds:		
Water	0	8,854
Sewer	0	54,387
<i>Total Enterprise Funds</i>	0	63,241
Internal Service Funds:		
Hospitalization Trust	0	2,989
Workers' Compensation	1,500,180	0
<i>Total Internal Service Funds</i>	1,500,180	2,989
	\$1,655,070	\$1,655,070

Trumbull County, Ohio

Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 21 - Joint Venture

The Geauga/Trumbull Solid Waste District, formerly the Joint Solid Waste District, is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District 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 which would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed in 1999. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Note 22 - Jointly Governed Organizations

A. *Western Reserve 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. In 1999, the County contributed \$100,000 to the Western Reserve Port Authority.

B. *Family and Children First Council*

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Mental Retardation, 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.

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

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

D. *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 Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 1999, N.E.O.N received sufficient revenues from state grant monies and no additional funds were needed from the participants.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 23 - Related Organizations

A. *The Private Industry Council*

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

B. *The 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 1999.

C. *Trumbull County Convention and Visitors Bureau (Bureau)*

The Bureau was formed for the purpose of encouraging economic development for Trumbull County by promoting travel within the County. The County commissioners appoint seven of the nine members of the board of trustees. The Bureau is not financially dependent on the County. The Bureau did not receive any funding from the County during 1999.

Note 24 - Related Party Transactions

A. *Fairhaven Sheltered Workshop, Inc.*

During 1999, 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 \$549,432 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 25 - Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowance, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of these claims and lawsuits will not have a material effect on the County's financial statements.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 26 - Subsequent Events

On April 5, 2000, a resolution providing for the sale of \$2,500,000 in notes at a rate of 4.75%, maturing April 10, 2001, in anticipation of the issuance of bonds for the purpose of paying the cost of acquiring a geographic information system.

On April 5, 2000, a resolution providing for the sale of \$2,200,000 in notes at a rate of 4.75%, maturing April 10, 2001, in anticipation of the issuance of bonds for the purpose of paying the cost of acquiring, construction and equipping a building to house the 11th District Court of Appeals

On April 5, 2000, the County sold notes in the sum of \$600,000, \$600,000, and \$1,200,000 at a rate of 4.75%, maturing April 10, 2001 in anticipation of the issuance of bonds for the purpose of paying the cost of constructing and improving the sanitary engineers building, in anticipation of the issuance of bonds for the purpose of paying the cost of replacing the existing Brookfield water tank, and in anticipation of acquiring an automated fingerprint identification system, respectively.

On April 7, 2000 a resolution was passed for issuance and sale of notes, in anticipation of the issuance of bonds, in the principal sum of \$350,000 for the purpose of paying the fees for Design Services for the Weathersfield/Hilltop Area Sanitary Project.

Note 27 - Fairhaven Sheltered Workshop, Inc.

A. Summary of Significant Accounting Policies

Fairhaven Sheltered Workshop, Inc. was incorporated in the State of Ohio in May, 1967. Effective January 23, 1996, the Secretary of the State of Ohio, recorded a name change for Fairhaven Sheltered Workshop, Inc. to Fairhaven Industries, Inc.

Fairhaven Industries, Inc. (the organization) provides labor skills training and employment as mandated by the State to be provided to mentally retarded adults. Most of the services are provided directly through the 169 Board. Some of the costs associated with this program are paid directly by the 169 Board. This data is included as part of the statement of activities and changes in net assets.

Income Taxes

The Organization is a nonprofit organization as described in Section 501 (c)(3) of the Internal Revenue Code and is exempt from federal, state and local income taxes.

Method of Accounting

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

Financial Statement Presentation

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

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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 the Northeast Ohio Area. 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 \$549,432 as calculated by the 169 Board, are included in the statement of activities as support and in-kind contributions. The 169 Board also supports the Organization's retail store by subsidizing any losses it incurs. In 1999, the store incurred losses of \$34,855 which were paid by the 169 Board. \$1,898 is recorded as a payable in the statement of financial position.

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 are considered fully collectible by management, therefore no allowance for bad debts has been provided.

Inventory

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method. Market value is based on replacement cost.

Fixed Assets

Fixed 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

<u>Description</u>	<u>Component Unit Estimated Lives</u>
Buildings	20 Years
Improvements other than Buildings	N/A
Sewer Lines	N/A
Machinery and Equipment	5 - 10 Years
Vehicles	N/A

B. *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.

C. *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 \$100,000. At December 31, 1999, the Organization had \$42,801 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.

D. *In-Kind*

The value of in-kind services are calculated based in the method prescribed by the State of Ohio, Ohio Department of MRDD and received directly from the 169 Board and Trumbull County to be entered on the financial statements and Form 990.

E. *Leases*

As of April 27, 1999, Fairhaven Industries, Inc. entered into a lease agreement for the rental of kiosk structure and space located at the Eastwood Mall, Niles, Ohio for retail sales from March 1, 1999 and expiring February 29, 2000. Minimum annual rental is \$7,200.

Additional leased space is located at Ohio Commerce Center in Lordstown, Ohio for warehouse storage. Minimum annual rental is \$15,492.

**COMBINING, INDIVIDUAL FUND
AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES**

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$6,084,185	\$6,108,032	\$23,847
Permissive Sales Tax	8,021,557	8,021,557	0
Charges for Services	3,954,640	3,831,097	(123,543)
Fees, Licenses and Permits	3,590,467	3,669,363	78,896
Fines and Forfeitures	427,995	418,064	(9,931)
Intergovernmental	6,695,077	6,704,136	9,059
Interest	3,054,000	3,568,627	514,627
Rentals and Royalties	231,247	218,419	(12,828)
Other	176,216	178,229	2,013
Total Revenues	32,235,384	32,717,524	482,140
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	4,267,470	4,181,776	85,694
Materials and Supplies	728,659	669,852	58,807
Contractual Services	7,920,525	7,896,245	24,280
Capital Outlay	1,142,822	1,107,705	35,117
Other	604,004	599,170	4,834
Total Commissioners Office	14,663,480	14,454,748	208,732
County Auditor			
Personal Services	1,157,292	1,128,284	29,008
Materials and Supplies	260,463	248,129	12,334
Contractual Services	380,656	331,350	49,306
Capital Outlay	7,097	2,160	4,937
Other	1,008,999	57,054	951,945
Total County Auditor	2,814,507	1,766,977	1,047,530
County Treasurer			
Personal Services	470,083	467,547	2,536
Materials and Supplies	58,523	54,428	4,095
Contractual Services	20,166	10,881	9,285
Other	164,054	162,962	1,092
Total County Treasurer	712,826	695,818	17,008
Prosecuting Attorney			
Personal Services	1,178,386	1,078,498	99,888
Materials and Supplies	60,345	50,995	9,350
Contractual Services	37,103	33,987	3,116
Capital Outlay	4,263	2,929	1,334
Other	53,601	53,044	557
Total Prosecuting Attorney	\$1,333,698	\$1,219,453	\$114,245

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$444,990	\$442,507	\$2,483
Materials and Supplies	78,253	76,691	1,562
Contractual Services	35,908	28,114	7,794
Total Recorder	559,151	547,312	11,839
Board of Elections			
Personal Services	645,489	628,160	17,329
Materials and Supplies	124,397	111,374	13,023
Contractual Services	81,520	70,177	11,343
Capital Outlay	16,705	15,152	1,553
Total Board of Elections	868,111	824,863	43,248
Planning Commission			
Personal Services	353,207	340,511	12,696
Materials and Supplies	8,570	7,503	1,067
Contractual Services	26,742	21,795	4,947
Capital Outlay	1,642	1,612	30
Total Planning Commission	390,161	371,421	18,740
Total General Government: Legislative and Executive	21,341,934	19,880,592	1,461,342
General Government:			
Judicial			
Court of Appeals			
Personal Services	62,998	45,745	17,253
Materials and Supplies	144,338	93,782	50,556
Contractual Services	9,488	6,430	3,058
Other	71,894	67,853	4,041
Total Court of Appeals	288,718	213,810	74,908
Common Pleas Court			
Personal Services	757,860	757,860	0
Materials and Supplies	46,855	37,586	9,269
Contractual Services	137,947	60,696	77,251
Other	143,846	123,494	20,352
Total Common Pleas Court	\$1,086,508	\$979,636	\$106,872

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Jury Commission			
Personal Services	\$35,275	\$35,275	\$0
Materials and Supplies	11,413	10,568	845
Contractual Services	5,112	4,774	338
Total Common Pleas Jury Commission	51,800	50,617	1,183
Juvenile Court			
Personal Services	1,784,934	1,784,934	0
Materials and Supplies	132,993	128,384	4,609
Contractual Services	153,004	131,826	21,178
Capital Outlay	771	0	771
Other	3,050	331	2,719
Total Juvenile Court	2,074,752	2,045,475	29,277
Probate Court			
Personal Services	714,736	714,736	0
Materials and Supplies	50,857	44,554	6,303
Contractual Services	38,561	35,452	3,109
Capital Outlay	1,477	1,475	2
Other	8,382	8,382	0
Total Probate Court	814,013	804,599	9,414
Clerk of Courts			
Personal Services	531,481	529,957	1,524
Materials and Supplies	51,008	43,552	7,456
Contractual Services	19,914	17,984	1,930
Total Clerk of Courts	602,403	591,493	10,910
Eastern County Court			
Personal Services	169,200	169,027	173
Materials and Supplies	13,019	11,888	1,131
Contractual Services	21,463	16,992	4,471
Other	56,112	44,667	11,445
Total Eastern County Court	259,794	242,574	17,220
Central County Court			
Personal Services	192,318	174,422	17,896
Materials and Supplies	10,628	9,760	868
Contractual Services	20,455	16,992	3,463
Capital Outlay	70	70	0
Other	57,846	57,086	760
Total Central County Court	281,317	258,330	22,987
Warren Municipal Court			
Personal Services	118,215	117,726	489
Contractual Services	69,575	59,972	9,603
Total Warren Municipal Court	\$187,790	\$177,698	\$10,092

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Niles Municipal Court			
Personal Services	\$56,319	\$56,319	\$0
Contractual Services	2,489	2,489	0
Total Niles Municipal Court	58,808	58,808	0
Girard Municipal Court			
Personal Services	75,245	75,022	223
Contractual Services	945	945	0
Total Girard Municipal Court	76,190	75,967	223
Newton Fall Municipal Court			
Personal Services	54,425	54,425	0
Contractual Services	548	548	0
Total Newton Fall Municipal Court	54,973	54,973	0
Total General Government:			
Judicial	5,837,066	5,553,980	283,086
Public Safety			
Sheriff			
Personal Services	4,644,427	4,633,661	10,766
Materials and Supplies	740,409	633,965	106,444
Contractual Services	540,216	374,875	165,341
Capital Outlay	14,289	8,582	5,707
Other	107,571	35,588	71,983
Total Sheriff	6,046,912	5,686,671	360,241
Coroner			
Personal Services	289,469	288,374	1,095
Materials and Supplies	6,066	3,599	2,467
Contractual Services	129,376	119,575	9,801
Total Coroner	424,911	411,548	13,363
Adult Probation			
Personal Services	262,059	261,629	430
Materials and Supplies	1,400	1,273	127
Contractual Services	247,615	245,421	2,194
Capital Outlay	4,719	4,555	164
Total Adult Probation	515,793	512,878	2,915
Total Public Safety	\$6,987,616	\$6,611,097	\$376,519 (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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works			
County Engineer Office			
Personal Services	\$46,000	\$43,494	\$2,506
Materials and Supplies	6,242	4,943	1,299
Contractual Services	758	758	0
Total Public Works	<u>53,000</u>	<u>49,195</u>	<u>3,805</u>
Human Services			
Veterans Service Commission			
Personal Services	233,950	228,631	5,319
Materials and Supplies	27,814	1,988	25,826
Contractual Services	338,344	295,917	42,427
Other	2,150	2,144	6
Total Human Services	<u>602,258</u>	<u>528,680</u>	<u>73,578</u>
Other			
Unclaimed Monies			
Other	7,000	0	7,000
<i>Total Expenditures</i>	<u>34,828,874</u>	<u>32,623,544</u>	<u>2,205,330</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(2,593,490)</u>	<u>93,980</u>	<u>2,687,470</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	185	185
Operating Transfers Out	(1,261,736)	(1,256,952)	4,784
<i>Total Other Financing Sources (Uses)</i>	<u>(1,261,736)</u>	<u>(1,256,767)</u>	<u>4,969</u>
<i>Excess of Revenues and Other</i> <i>Financing Sources Under</i> <i>Expenditures and Other Financing Uses</i>	<u>(3,855,226)</u>	<u>(1,162,787)</u>	<u>2,692,439</u>
<i>Fund Balance Beginning of Year</i>	3,806,546	3,806,546	0
<i>Prior Year Encumbrances Appropriated</i>	<u>848,071</u>	<u>848,071</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$799,391</u>	<u>\$3,491,830</u>	<u>\$2,692,439</u>

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's special revenue funds:

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

Public Assistance - To account for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

County Board of Mental Retardation - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and federal and State grants.

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

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

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

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

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

Children Services - To account for monies received from a County-wide property tax, 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.

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

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

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

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

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

Litter Control - To account for a State grant to enforce litter laws and educate citizens.

Community Corrections - To account for revenue from the State Bureau of Rehabilitation and Correction used to provide services for juvenile felons.

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

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

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

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

Pharmaceutical Diversion Prosecutor - To account for Federal grants and local funds used to investigate all pharmacies within Trumbull County for customers illegally obtaining pharmaceuticals and selling them on the street.

Probate Caseflow Management - To account for State grants used to facilitate the Probate Court Caseflow Management Project to make a smoother running court.

(continued)

Special Revenue Funds (continued)

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

Trumbull Area Coordinated Transportation - To account for State grant monies received to operate a transportation service to area schools for mentally challenged and disabled citizens of the County.

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

Other Law Enforcement - Smaller Special Revenue Funds operated by the County for law enforcement purposes and subsidized in part by local, state and federal monies as well as miscellaneous sources. These funds are as follows:

- Deinstitutionalization of Status Offenders
- Law Enforcement Trust
- Law Enforcement Agency
- Community Oriented Policing Service
- Traffic Enforcement Grant
- Drug Task Force

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by local, state and federal monies as well as miscellaneous sources. These funds are as follows:

- Marine Patrol
- Able Grant
- Vertical Prosecution Unit
- Connection II

Trumbull County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Mental Retardation	Child Support
Assets				
Cash and Cash Equivalents	\$2,056,223	\$298,620	\$5,564,312	\$322,130
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Property and Other Taxes	0	0	0	9,226
Accounts	3,406	0	4,397	145,078
Interest	41,196	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	12,009,416	0
Intergovernmental Receivable	210,415	0	97,183	0
Materials and Supplies				
Inventory	567,237	0	8,499	0
Loans Receivable	0	0	0	0
Prepaid Items	200	17,887	16,083	4,720
Restricted Assets:				
Cash and Cash Equivalents	0	0	0	0
Total Assets	\$2,878,677	\$316,507	\$17,699,890	\$481,154
Liabilities				
Accounts Payable	\$84,987	\$157,224	\$148,624	\$4,808
Accrued Wages and Benefits	68,743	109,228	196,656	44,148
Compensated Absences Payable	21,053	43,365	65,071	25,127
Interfund Payable	0	0	0	0
Due to Other Funds	98,382	202,301	300,225	140,030
Intergovernmental Payable	123,464	325,739	354,243	93,884
Deferred Revenue	0	0	12,009,416	0
Total Liabilities	396,629	837,857	13,074,235	307,997
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	810,696	0	276,962	109,411
Reserved for Inventory	567,237	0	8,499	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,104,115	(521,350)	4,340,194	63,746
Total Fund Equity (Deficit)	2,482,048	(521,350)	4,625,655	173,157
Total Liabilities and Fund Equity	\$2,878,677	\$316,507	\$17,699,890	\$481,154

<u>Real Estate Assessment</u>	<u>Indigent Guardianship</u>	<u>Community Mental Health</u>	<u>Dog and Kennel</u>	<u>Children Services</u>	<u>Probate Court</u>
\$1,766,753	\$89,719	\$3,795,695	\$8,546	\$9,229,332	\$302,820
0	0	0	0	108,241	0
0	0	0	252	0	0
0	0	1,093	2,120	0	13,853
0	0	0	0	0	0
0	0	0	0	4,008	30,129
0	0	2,570,094	0	6,007,316	0
0	0	214,322	0	48,900	0
0	0	0	0	18,401	0
0	0	0	0	0	0
0	0	104,441	0	2,422	1,061
0	0	0	0	0	0
<u>\$1,766,753</u>	<u>\$89,719</u>	<u>\$6,685,645</u>	<u>\$10,918</u>	<u>\$15,418,620</u>	<u>\$347,863</u>
\$184,528	\$3,661	\$840,847	\$778	\$152,022	\$2,447
9,540	0	8,033	2,797	83,696	4,360
2,745	0	3,126	1,611	42,756	1,106
0	0	0	0	0	0
11,835	0	55,959	3,679	176,354	6,184
16,591	0	14,104	5,120	199,035	8,143
0	0	2,570,094	0	6,007,316	0
<u>225,239</u>	<u>3,661</u>	<u>3,492,163</u>	<u>13,985</u>	<u>6,661,179</u>	<u>22,240</u>
934,679	32	435,295	2,327	163,054	3,187
0	0	0	0	18,401	0
0	0	0	0	0	0
606,835	86,026	2,758,187	(5,394)	8,575,986	322,436
<u>1,541,514</u>	<u>86,058</u>	<u>3,193,482</u>	<u>(3,067)</u>	<u>8,757,441</u>	<u>325,623</u>
<u>\$1,766,753</u>	<u>\$89,719</u>	<u>\$6,685,645</u>	<u>\$10,918</u>	<u>\$15,418,620</u>	<u>\$347,863</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1999

	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector
Assets			
Cash and Cash Equivalents	\$34,346	\$4,068	\$420,198
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Property and Other Taxes	0	0	0
Accounts	4,094	0	0
Interest	0	0	0
Due from Other Funds	0	0	0
Due from Agency Funds:			
Property and Other Taxes	0	0	0
Intergovernmental Receivable	0	0	0
Materials and Supplies			
Inventory	0	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	1,831
Restricted Assets:			
Cash and Cash Equivalents	0	0	0
Total Assets	\$38,440	\$4,068	\$422,029
Liabilities			
Accounts Payable	\$0	\$495	\$3,306
Accrued Wages and Benefits	0	0	2,766
Compensated Absences Payable	0	0	327
Interfund Payable	0	0	0
Due to Other Funds	0	0	6,658
Intergovernmental Payable	0	0	7,584
Deferred Revenue	0	0	0
Total Liabilities	0	495	20,641
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	95	24,737
Reserved for Inventory	0	0	0
Reserved for Loans	0	0	0
Unreserved, Undesignated (Deficit)	38,440	3,478	376,651
Total Fund Equity (Deficit)	38,440	3,573	401,388
Total Liabilities and Fund Equity	\$38,440	\$4,068	\$422,029

Certificate Of Title	Recorders Supplemental	Emergency 911	Youth Services	Litter Control	Community Corrections
\$38,277	\$484,737	\$349,626	\$966,058	\$2,589	\$13,974
0	0	0	0	546	0
4,228	0	96,863	0	0	0
51,210	648	0	0	0	0
1,508	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	25,586	1,279,659
0	0	0	0	0	0
0	0	0	0	0	0
949	932	840	661	0	1,204
0	0	0	0	0	0
<u>\$96,172</u>	<u>\$486,317</u>	<u>\$447,329</u>	<u>\$966,719</u>	<u>\$28,721</u>	<u>\$1,294,837</u>
\$1,727	\$0	\$2,962	\$14,602	\$9,283	\$0
9,610	0	22,498	6,348	0	0
3,053	0	4,971	1,665	0	0
0	0	0	0	9,322	0
17,079	0	34,628	3,773	0	0
21,500	0	44,586	13,059	2,589	0
0	0	0	0	0	0
<u>52,969</u>	<u>0</u>	<u>109,645</u>	<u>39,447</u>	<u>21,194</u>	<u>0</u>
578	119,258	27,597	2,674	3,288	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>42,625</u>	<u>367,059</u>	<u>310,087</u>	<u>924,598</u>	<u>4,239</u>	<u>1,294,837</u>
<u>43,203</u>	<u>486,317</u>	<u>337,684</u>	<u>927,272</u>	<u>7,527</u>	<u>1,294,837</u>
<u>\$96,172</u>	<u>\$486,317</u>	<u>\$447,329</u>	<u>\$966,719</u>	<u>\$28,721</u>	<u>\$1,294,837</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1999

	Elderly Affairs	Community Development	Drug Prosecution Unit	Revolving Loan- Economic Development
Assets				
Cash and Cash Equivalents	\$249,876	\$394,434	\$88,694	\$790,062
Cash and Cash Equivalents in Segregated Accounts	8,935	0	0	0
Receivables:				
Property and Other Taxes	0	6,145	2,367	0
Accounts	0	0	0	0
Interest	0	0	0	7,777
Due from Other Funds	6,756	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Intergovernmental Receivable	29,702	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Loans Receivable	0	0	0	1,662,981
Prepaid Items	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents	0	0	0	0
Total Assets	\$295,269	\$400,579	\$91,061	\$2,460,820
Liabilities				
Accounts Payable	\$55,522	\$26,300	\$251	\$567
Accrued Wages and Benefits	5,505	0	1,702	0
Compensated Absences Payable	2,327	0	120	0
Interfund Payable	0	0	0	0
Due to Other Funds	9,156	0	2,968	0
Intergovernmental Payable	11,700	0	3,346	0
Deferred Revenue	0	0	0	0
Total Liabilities	84,210	26,300	8,387	567
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	4,794	380,742	79,372	393,134
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	1,662,981
Unreserved, Undesignated (Deficit)	206,265	(6,463)	3,302	404,138
Total Fund Equity (Deficit)	211,059	374,279	82,674	2,460,253
Total Liabilities and Fund Equity	\$295,269	\$400,579	\$91,061	\$2,460,820

<u>Probate Cashflow Management</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Trumbull Area Coordinated Transportation</u>	<u>Hillside Administration</u>	<u>Other Law Enforcement</u>	<u>Other</u>	<u>Totals</u>
\$18,169	\$171,742	\$1,005,816	\$10,048,265	\$12,960	\$29,795	\$38,557,836
0	0	0	0	1,519	0	119,241
0	0	69,413	0	0	0	188,494
0	0	45,877	0	0	0	271,776
0	0	0	0	0	0	50,481
0	0	36,297	0	0	0	77,190
0	0	0	0	0	0	20,586,826
0	0	0	0	0	0	1,905,767
0	0	0	0	0	0	594,137
0	0	0	0	0	0	1,662,981
0	0	0	0	261	0	153,492
0	0	0	3,722,234	0	0	3,722,234
<u>\$18,169</u>	<u>\$171,742</u>	<u>\$1,157,403</u>	<u>\$13,770,499</u>	<u>\$14,740</u>	<u>\$29,795</u>	<u>\$67,890,455</u>
\$0	\$0	\$517,542	\$0	\$53,486	\$17,749	\$2,283,718
0	0	0	0	2,976	572	579,178
0	0	0	0	100	0	218,523
0	0	0	0	126,558	3,999	139,879
0	0	7,643	0	4,329	2,161	1,083,344
0	0	65,848	0	6,950	1,446	1,318,931
0	0	0	0	0	0	20,586,826
0	0	591,033	0	194,399	25,927	26,210,399
0	0	347,934	0	5,604	42,683	4,168,133
0	0	0	0	0	0	594,137
0	0	0	0	0	0	1,662,981
18,169	171,742	218,436	13,770,499	(185,263)	(38,815)	35,254,805
18,169	171,742	566,370	13,770,499	(179,659)	3,868	41,680,056
<u>\$18,169</u>	<u>\$171,742</u>	<u>\$1,157,403</u>	<u>\$13,770,499</u>	<u>\$14,740</u>	<u>\$29,795</u>	<u>\$67,890,455</u>

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Mental Retardation	Child Support
Revenues				
Property and Other Local Taxes	\$0	\$0	\$10,856,795	\$0
Permissive Sales Tax	0	0	0	155,438
Charges for Services	8,840	0	281,682	189,296
Fees, Licenses and Permits	1,760	0	0	0
Fines and Forfeitures	68,606	0	0	0
Intergovernmental	6,439,180	14,891,994	10,624,511	3,985,364
Interest	104,738	0	0	7,843
Other	75,536	0	181,588	23,167
<i>Total Revenues</i>	<u>6,698,660</u>	<u>14,891,994</u>	<u>21,944,576</u>	<u>4,361,108</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	2,714	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,675,721	0	0	0
Health	0	0	18,275,005	0
Human Services	0	16,689,328	0	4,571,854
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>6,675,721</u>	<u>16,692,042</u>	<u>18,275,005</u>	<u>4,571,854</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,939</u>	<u>(1,800,048)</u>	<u>3,669,571</u>	<u>(210,746)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	1,250,000	0	0
Operating Transfers Out	0	0	(2,442,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,250,000</u>	<u>(2,442,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>-22,939</u>	<u>(550,048)</u>	<u>1,227,571</u>	<u>(210,746)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	2,507,377	28,698	3,398,782	383,903
Decrease in Reserve for Inventory	(48,268)	0	(698)	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,482,048</u>	<u>(\$521,350)</u>	<u>\$4,625,655</u>	<u>\$173,157</u>

Real Estate Assessment	Indigent Guardianship	Community Mental Health	Dog and Kennel	Children Services	Community-Based Correctional Facility	Probate Court
\$0	\$0	\$2,206,586	\$0	\$5,745,873	\$0	\$0
0	0	0	1,116	0	0	0
1,309,815	25,502	0	0	309,798	0	312,756
0	0	0	184,302	0	0	0
0	0	0	0	0	0	25,744
0	0	9,130,003	0	5,383,348	2,128,819	39,110
0	0	0	0	0	0	0
0	0	90,870	0	54,638	7,511	0
<u>1,309,815</u>	<u>25,502</u>	<u>11,427,459</u>	<u>185,418</u>	<u>11,493,657</u>	<u>2,136,330</u>	<u>377,610</u>
1,485,975	0	0	0	0	0	0
0	86,700	0	0	0	0	331,366
0	0	0	196,158	0	0	0
0	0	0	0	0	0	0
0	0	11,325,444	0	0	0	0
0	0	0	0	10,467,847	0	11,713
0	0	0	0	0	0	0
0	0	0	0	0	2,136,330	0
<u>1,485,975</u>	<u>86,700</u>	<u>11,325,444</u>	<u>196,158</u>	<u>10,467,847</u>	<u>2,136,330</u>	<u>343,079</u>
(176,160)	(61,198)	102,015	(10,740)	1,025,810	0	34,531
0	0	79,589	0	0	0	0
0	0	0	0	0	0	0
0	0	79,589	0	0	0	0
(176,160)	(61,198)	181,604	(10,740)	1,025,810	0	34,531
1,717,674	147,256	3,011,878	7,673	7,732,506	0	291,092
0	0	0	0	(875)	0	0
<u>\$1,541,514</u>	<u>\$86,058</u>	<u>\$3,193,482</u>	<u>(\$3,067)</u>	<u>\$8,757,441</u>	<u>\$0</u>	<u>\$325,623</u>

(continued)

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999*

	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector
Revenues			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	8,000	0
Charges for Services	0	0	0
Fees, Licenses and Permits	63,851	0	0
Fines and Forfeitures	0	25,425	305,748
Intergovernmental	0	0	0
Interest	0	0	0
Other	0	0	520
<i>Total Revenues</i>	<u>63,851</u>	<u>33,425</u>	<u>306,268</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	352,829
Judicial	0	0	0
Public Safety	0	25,568	0
Public Works	0	0	0
Health	0	0	0
Human Services	25,411	0	0
Economic Development and Assistance	0	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>25,411</u>	<u>25,568</u>	<u>352,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>38,440</u>	<u>7,857</u>	<u>(46,561)</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	0	0
Operating Transfers Out	0	(9,800)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(9,800)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>38,440</u>	<u>(1,943)</u>	<u>(46,561)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	0	5,516	447,949
Decrease in Reserve for Inventory	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$38,440</u>	<u>\$3,573</u>	<u>\$401,388</u>

Certificate Of Title	Recorders Supplemental	Emergency 911	Youth Services	Litter Control	Community Corrections	Elderly Affairs
\$0	\$0	\$0	\$0	\$0	\$0	\$0
71,228	0	1,556,730	0	0	0	0
0	0	473,456	0	42,975	0	94,786
0	0	0	0	0	0	0
719,224	180,316	0	0	0	455	0
0	0	0	996,009	157,987	572,373	951,083
1,508	0	0	0	0	0	0
0	0	0	0	0	0	832
<u>791,960</u>	<u>180,316</u>	<u>2,030,186</u>	<u>996,009</u>	<u>200,962</u>	<u>572,828</u>	<u>1,046,701</u>
0	177,165	0	0	0	0	0
784,442	0	0	0	0	0	0
0	0	2,113,354	645,011	0	120,507	0
0	0	0	0	202,041	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,047,484
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>784,442</u>	<u>177,165</u>	<u>2,113,354</u>	<u>645,011</u>	<u>202,041</u>	<u>120,507</u>	<u>1,047,484</u>
<u>7,518</u>	<u>3,151</u>	<u>(83,168)</u>	<u>350,998</u>	<u>(1,079)</u>	<u>452,321</u>	<u>(783)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
7,518	3,151	(83,168)	350,998	(1,079)	452,321	(783)
35,685	483,166	420,852	576,274	8,606	842,516	211,842
0	0	0	0	0	0	0
<u>\$43,203</u>	<u>\$486,317</u>	<u>\$337,684</u>	<u>\$927,272</u>	<u>\$7,527</u>	<u>\$1,294,837</u>	<u>\$211,059</u>

(continued)

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999*

	Community Development	Drug Prosecution Unit	Revolving Loan- Economic Development	Pharmaceutical Diversion Prosecutor
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	96,450	39,881	0	0
Charges for Services	0	46,565	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,072,327	305,728	95,962	0
Interest	0	0	29,826	0
Other	227	593	0	0
<i>Total Revenues</i>	<u>1,169,004</u>	<u>392,767</u>	<u>125,788</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	336,344	0	98
Judicial	0	0	0	0
Public Safety	0	2,388	0	0
Public Works	1,091,351	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	74,487	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>1,091,351</u>	<u>338,732</u>	<u>74,487</u>	<u>98</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>77,653</u>	<u>54,035</u>	<u>51,301</u>	<u>(98)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	20,850	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>20,850</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>77,653</u>	<u>74,885</u>	<u>51,301</u>	<u>(98)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	296,626	7,789	2,408,952	98
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$374,279</u>	<u>\$82,674</u>	<u>\$2,460,253</u>	<u>\$0</u>

Probate Cashflow Management	Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration	Other Law Enforcement	Other	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$18,809,254
0	0	1,169,413	0	0	0	3,098,256
0	0	694,715	640,280	73,688	18,000	4,522,154
0	0	0	0	0	0	249,913
0	29,298	0	0	12,104	0	1,366,920
0	0	76,612	0	296,438	126,151	57,272,999
0	0	0	169,521	0	0	313,436
0	0	1,510	1,985	58	20	439,055
0	29,298	1,942,250	811,786	382,288	144,171	86,071,987
0	0	0	0	0	81,071	2,436,196
0	0	0	0	0	40,703	1,243,211
0	0	65,726	0	513,806	0	3,682,518
0	0	0	0	0	11,074	7,980,187
0	0	1,353,764	595,954	0	63,910	31,614,077
0	0	0	0	0	0	32,813,637
0	0	0	0	0	0	74,487
0	0	0	0	0	0	2,136,330
0	0	1,419,490	595,954	513,806	196,758	81,980,643
0	29,298	522,760	215,832	(131,518)	(52,587)	4,091,344
0	0	0	0	10,900	6,802	1,368,141
0	0	0	0	(21,800)	0	(2,473,600)
0	0	0	0	(10,900)	6,802	(1,105,459)
0	29,298	522,760	215,832	(142,418)	(45,785)	2,985,885
18,169	142,444	43,610	13,554,667	(37,241)	49,653	38,744,012
0	0	0	0	0	0	(49,841)
<u>\$18,169</u>	<u>\$171,742</u>	<u>\$566,370</u>	<u>\$13,770,499</u>	<u>(\$179,659)</u>	<u>\$3,868</u>	<u>\$41,680,056</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$12,000	\$7,452	(\$4,548)
Fees, Licenses and Permits	1,500	1,760	260
Fines and Forfeitures	54,000	65,356	11,356
Intergovernmental	6,882,500	7,210,310	327,810
Interest	120,000	96,916	(23,084)
Other	151,405	75,536	(75,869)
Total Revenues	7,221,405	7,457,330	235,925
Expenditures			
Current:			
Public Works:			
Engineer			
Personal Services	76,532	76,532	0
Materials and Supplies	19,050	12,522	6,528
Contractual Services	111,976	8,213	103,763
Capital Outlay	27,564	25,583	1,981
Other	101,702	10,354	91,348
Total Engineer	336,824	133,204	203,620
Roads			
Personal Services	3,050,000	2,966,970	83,030
Materials and Supplies	1,648,618	1,579,772	68,846
Contractual Services	2,328,432	2,254,583	73,849
Capital Outlay	744,139	579,857	164,282
Other	529,956	401,618	128,338
Total Roads	8,301,145	7,782,800	518,345
Bridges and Culverts			
Materials and Supplies	20,201	10,659	9,542
Contractual Services	135,015	62,208	72,807
Capital Outlay	322,658	312,777	9,881
Other	51,134	46,874	4,260
Total Bridges and Culverts	529,008	432,518	96,490
Total Expenditures	9,166,977	8,348,522	818,455
Excess of Revenues Under Expenditures	(1,945,572)	(891,192)	1,054,380
Fund Balance Beginning of Year	1,096,133	1,096,133	0
Prior Year Encumbrances Appropriated	849,439	849,439	0
Fund Balance End of Year	\$0	\$1,054,380	\$1,054,380

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$16,965,745	\$14,894,182	(\$2,071,563)
Expenditures			
Current:			
Human Services:			
Public Assistance			
Personal Services	5,035,000	4,975,578	59,422
Materials and Supplies	364,933	312,546	52,387
Contractual Services	5,897,685	4,609,757	1,287,928
Capital Outlay	295,908	217,499	78,409
Other	7,329,902	6,750,107	579,795
Total Public Assistance	18,923,428	16,865,487	2,057,941
Food Stamp Prosecution			
Personal Services	47,379	47,379	0
Contractual Services	22,483	20,037	2,446
Other	780	0	780
Total Food Stamp Prosecution	70,642	67,416	3,226
<i>Total Expenditures</i>	18,994,070	16,932,903	2,061,167
<i>Excess of Revenues Under Expenditures</i>	(2,028,325)	(2,038,721)	(10,396)
Other Financing Sources			
Operating Transfers In	1,250,000	1,250,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(778,325)	(788,721)	(10,396)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,189)	(1,189)	0
Prior Year Encumbrances Appropriated	786,428	786,428	0
<i>Fund Balance (Deficit) End of Year</i>	\$6,914	(\$3,482)	(\$10,396)

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Mental Retardation
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$10,586,498	\$10,856,795	\$270,297
Charges for Services	37,000	277,285	240,285
Intergovernmental	9,674,889	10,666,270	991,381
Other	36,000	181,588	145,588
<i>Total Revenues</i>	<u>20,334,387</u>	<u>21,981,938</u>	<u>1,647,551</u>
Expenditures			
Current:			
Health:			
Mental Retardation Board			
Personal Services	9,491,001	9,376,098	114,903
Materials and Supplies	642,328	449,491	192,837
Contractual Services	6,562,961	5,518,350	1,044,611
Capital Outlay	281,435	235,648	45,787
Other	1,741,656	1,495,054	246,602
<i>Total Mental Retardation Board</i>	<u>18,719,381</u>	<u>17,074,641</u>	<u>1,644,740</u>
Supported Living			
Contractual Services	1,590,222	1,515,180	75,042
Donation Fund			
Materials and Supplies	43,512	173	43,339
Contractual Services	46,746	0	46,746
Capital Outlay	34,251	9,630	24,621
<i>Total Donation Fund</i>	<u>124,509</u>	<u>9,803</u>	<u>114,706</u>
<i>Total Expenditures</i>	<u>20,434,112</u>	<u>18,599,624</u>	<u>1,834,488</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(99,725)	3,382,314	3,482,039
Other Financing Uses			
Operating Transfers Out	(2,990,000)	(2,442,000)	548,000
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	(3,089,725)	940,314	4,030,039
<i>Fund Balance Beginning of Year</i>	3,271,604	3,271,604	0
Prior Year Encumbrances Appropriated	617,487	617,487	0
<i>Fund Balance End of Year</i>	<u>\$799,366</u>	<u>\$4,829,405</u>	<u>\$4,030,039</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support
For the Year Ended December 31, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$250,000	\$207,903	(\$42,097)
Intergovernmental	3,942,845	3,985,364	42,519
Interest	26,617	7,843	(18,774)
Permissive Sales Tax	146,212	146,212	0
Other	9,595	23,167	13,572
<i>Total Revenues</i>	<u>4,375,269</u>	<u>4,370,489</u>	<u>(4,780)</u>
Expenditures			
Current:			
Human Services:			
Bureau of Support			
Personal Services	2,269,460	2,262,244	7,216
Materials and Supplies	145,526	133,388	12,138
Contractual Services	2,158,005	2,122,614	35,391
Capital Outlay	3,578	2,330	1,248
Other	274,538	270,249	4,289
<i>Total Expenditures</i>	<u>4,851,107</u>	<u>4,790,825</u>	<u>60,282</u>
<i>Excess of Revenues Under Expenditures</i>	(475,838)	(420,336)	55,502
<i>Fund Balance Beginning of Year</i>	291,227	291,227	0
Prior Year Encumbrances Appropriated	<u>184,611</u>	<u>184,611</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$55,502</u>	<u>\$55,502</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,303,500	\$1,309,815	\$6,315
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	369,194	358,671	10,523
Materials and Supplies	44,615	40,719	3,896
Contractual Services	683,750	196,893	486,857
Capital Outlay	10,000	3,067	6,933
Other	1,810,785	1,808,781	2,004
<i>Total Expenditures</i>	2,918,344	2,408,131	510,213
<i>Excess of Revenues Under Expenditures</i>	(1,614,844)	(1,098,316)	516,528
<i>Fund Balance Beginning of Year</i>	1,248,630	1,248,630	0
Prior Year Encumbrances Appropriated	491,644	491,644	0
<i>Fund Balance End of Year</i>	\$125,430	\$641,958	\$516,528

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$28,023	\$28,023	\$0
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Materials and Supplies	2,000	0	2,000
Contractual Services	173,758	89,732	84,026
<i>Total Expenditures</i>	<u>175,758</u>	<u>89,732</u>	<u>86,026</u>
<i>Excess of Revenues Under Expenditures</i>	(147,735)	(61,709)	86,026
<i>Fund Balance Beginning of Year</i>	141,925	141,925	0
Prior Year Encumbrances Appropriated	5,810	5,810	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$86,026</u>	<u>\$86,026</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$2,080,300	\$2,206,586	\$126,286
Intergovernmental	10,209,500	9,160,189	(1,049,311)
Other	22,200	89,777	67,577
Total Revenues	12,312,000	11,456,552	(855,448)
Expenditures			
Current:			
Health:			
Community Mental Health			
Personal Services	477,740	355,732	122,008
Materials and Supplies	71,741	18,458	53,283
Contractual Services	12,067,506	11,170,400	897,106
Capital Outlay	84,349	10,317	74,032
Other	633,625	84,850	548,775
Total Community Health Board	13,334,961	11,639,757	1,695,204
Alcohol and Drug			
Materials and Supplies	1,500	0	1,500
Contractual Services	135,000	120,001	14,999
Total Alcohol and Drug	136,500	120,001	16,499
Community Service			
Personal Services	26,463	11,708	14,755
Materials and Supplies	62,481	33,886	28,595
Contractual Services	1,432,677	163,369	1,269,308
Total Community Service	1,521,621	208,963	1,312,658
Rehabilitation Service Commission			
Contractual Services	684,951	572,441	112,510
Total Expenditures	15,678,033	12,541,162	3,136,871
Excess of Revenues Under Expenditures	(3,366,033)	(1,084,610)	2,281,423
Other Financing Sources			
Advances In	0	100,000	100,000
Operating Transfers In	0	79,589	79,589
Total Other Financing Sources	0	179,589	179,589
Excess of Revenues and Other Financing Sources Under Expenditures	(3,366,033)	(905,021)	2,461,012
Fund Balance Beginning of Year	1,881,484	1,881,484	0
Prior Year Encumbrances Appropriated	1,486,033	1,486,033	0
Fund Balance End of Year	\$1,484	\$2,462,496	\$2,461,012

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Sales Tax	\$40,000	\$4,000	(\$36,000)
Fees, Licenses and Permits	162,000	182,182	20,182
<i>Total Revenues</i>	<u>202,000</u>	<u>186,182</u>	<u>(15,818)</u>
Expenditures			
Current:			
Public Safety:			
Dog and Kennel			
Personal Services	114,900	113,041	1,859
Materials and Supplies	17,002	14,498	2,504
Contractual Services	72,675	69,860	2,815
Capital Outlay	3,335	2,165	1,170
<i>Total Expenditures</i>	<u>207,912</u>	<u>199,564</u>	<u>8,348</u>
<i>Excess of Revenues Under Expenditures</i>	(5,912)	(13,382)	(7,470)
<i>Fund Balance Beginning of Year</i>	10,779	10,779	0
Prior Year Encumbrances Appropriated	3,512	3,512	0
<i>Fund Balance End of Year</i>	<u>\$8,379</u>	<u>\$909</u>	<u>(\$7,470)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$5,372,000	\$5,745,873	\$373,873
Charges for Services	391,932	330,188	(61,744)
Intergovernmental	4,334,000	5,376,126	1,042,126
Other	20,000	54,638	34,638
<i>Total Revenues</i>	<u>10,117,932</u>	<u>11,506,825</u>	<u>1,388,893</u>
Expenditures			
Current:			
Human Services:			
Children Services Board			
Personal Services	5,934,537	5,469,638	464,899
Materials and Supplies	370,386	301,467	68,919
Contractual Services	5,549,453	4,889,559	659,894
Capital Outlay	58,354	34,026	24,328
Other	204,669	70,603	134,066
<i>Total Expenditures</i>	<u>12,117,399</u>	<u>10,765,293</u>	<u>1,352,106</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,999,467)	741,532	2,740,999
<i>Fund Balance Beginning of Year</i>	7,784,922	7,784,922	0
Prior Year Encumbrances Appropriated	232,185	232,185	0
<i>Fund Balance End of Year</i>	<u>\$6,017,640</u>	<u>\$8,758,639</u>	<u>\$2,740,999</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community-Based Correctional Facility
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$4,312,585	\$2,136,330	(\$2,176,255)
Expenditures			
Current:			
Intergovernmental:			
Community Based Correctional Facility			
Capital Outlay	<u>4,188,890</u>	<u>2,136,330</u>	<u>2,052,560</u>
<i>Excess of Revenues Over Expenditures</i>	123,695	0	(123,695)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$123,695</u>	<u>\$0</u>	<u>(\$123,695)</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$402,867	\$302,319	(\$100,548)
Fines and Forfeitures	35,300	30,244	(5,056)
Intergovernmental	38,809	49,559	10,750
<i>Total Revenues</i>	<u>476,976</u>	<u>382,122</u>	<u>(94,854)</u>
Expenditures			
Current:			
General Government - Judicial:			
Probate Court			
Personal Services	239,725	199,416	40,309
Materials and Supplies	229,956	9,344	220,412
Contractual Services	180,234	116,850	63,384
Capital Outlay	28,252	5,178	23,074
Other	23,091	17,346	5,745
<i>Total Expenditures</i>	<u>701,258</u>	<u>348,334</u>	<u>352,924</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(224,282)	33,788	258,070
<i>Fund Balance Beginning of Year</i>	254,079	254,079	0
Prior Year Encumbrances Appropriated	<u>2,091</u>	<u>2,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$31,888</u>	<u>\$289,958</u>	<u>\$258,070</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Shelter
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$78,000	\$64,099	(\$13,901)
Expenditures:			
Current:			
Human Services:			
Domestic Violence			
Contractual Services	100,323	65,977	34,346
<i>Excess of Revenues Under Expenditures</i>	(22,323)	(1,878)	20,445
<i>Fund Balance Beginning of Year</i>	36,224	36,224	0
<i>Fund Balance End of Year</i>	\$13,901	\$34,346	\$20,445

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$48,100	\$33,712	(\$14,388)
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement			
Materials and Supplies	3,300	3,053	247
Contractual Services	22,732	22,610	122
<i>Total Expenditures</i>	26,032	25,663	369
<i>Excess of Revenues Over Expenditures</i>	22,068	8,049	(14,019)
Other Financing Uses			
Operating Transfers Out	(9,968)	(9,800)	168
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	12,100	(1,751)	(13,851)
<i>Fund Balance Beginning of Year</i>	5,229	5,229	0
<i>Fund Balance End of Year</i>	\$17,329	\$3,478	(\$13,851)

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Local Taxes	<u>\$327,800</u>	<u>\$308,247</u>	<u>(\$19,553)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment			
Personal Services	245,176	201,769	43,407
Materials and Supplies	24,187	3,839	20,348
Contractual Services	474,309	154,949	319,360
Capital Outlay	<u>29,358</u>	<u>26,633</u>	<u>2,725</u>
<i>Total Expenditures</i>	<u>773,030</u>	<u>387,190</u>	<u>385,840</u>
<i>Excess of Revenues Under Expenditures</i>	(445,230)	(78,943)	366,287
<i>Fund Balance Beginning of Year</i>	446,101	446,101	0
Prior Year Encumbrances Appropriated	<u>17,994</u>	<u>17,994</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$18,865</u>	<u>\$385,152</u>	<u>\$366,287</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$807,000	\$788,783	(\$18,217)
Expenditures			
Current:			
General Government - Judicial:			
Certificate of Title Administrator			
Personal Services	517,595	517,595	0
Materials and Supplies	30,075	21,951	8,124
Contractual Services	271,335	255,099	16,236
Capital Outlay	11,228	946	10,282
<i>Total Expenditures</i>	<u>830,233</u>	<u>795,591</u>	<u>34,642</u>
<i>Excess of Revenues Under Expenditures</i>	(23,233)	(6,808)	16,425
<i>Fund Balance Beginning of Year</i>	21,225	21,225	0
Prior Year Encumbrances Appropriated	<u>2,073</u>	<u>2,073</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$65</u>	<u>\$16,490</u>	<u>\$16,425</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorders Supplemental
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$162,000	\$180,301	\$18,301
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Recorder			
Materials and Supplies	9,877	6,548	3,329
Contractual Services	167,009	57,731	109,278
Capital Outlay	244,617	234,975	9,642
<i>Total Expenditures</i>	421,503	299,254	122,249
<i>Excess of Revenues Under Expenditures</i>	(259,503)	(118,953)	140,550
<i>Fund Balance Beginning of Year</i>	322,929	322,929	0
Prior Year Encumbrances Appropriated	161,503	161,503	0
<i>Fund Balance End of Year</i>	\$224,929	\$365,479	\$140,550

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Sales Tax	\$1,535,000	\$1,535,000	\$0
Charges for Services	665,153	473,456	(191,697)
<i>Total Revenues</i>	<u>2,200,153</u>	<u>2,008,456</u>	<u>(191,697)</u>
Expenditures			
Current:			
Public Safety:			
Emergency 911 System			
Personal Services	348,297	312,149	36,148
Materials and Supplies	43,836	35,000	8,836
Contractual Services	1,637,663	1,371,377	266,286
Capital Outlay	580,949	428,470	152,479
<i>Total Expenditures</i>	<u>2,610,745</u>	<u>2,146,996</u>	<u>463,749</u>
<i>Excess of Revenues Under Expenditures</i>	(410,592)	(138,540)	272,052
<i>Fund Balance Beginning of Year</i>	392,852	392,852	0
Prior Year Encumbrances Appropriated	24,893	24,893	0
<i>Fund Balance End of Year</i>	<u>\$7,153</u>	<u>\$279,205</u>	<u>\$272,052</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$732,045</u>	<u>\$1,024,545</u>	<u>\$292,500</u>
Expenditures			
Current:			
Public Safety:			
Domestic Relation-Juvenile Court			
Personal Services	487,783	323,877	163,906
Materials and Supplies	16,367	9,373	6,994
Contractual Services	561,667	320,095	241,572
Capital Outlay	<u>12,172</u>	<u>10,686</u>	<u>1,486</u>
<i>Total Expenditures</i>	<u>1,077,989</u>	<u>664,031</u>	<u>413,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(345,944)	360,514	706,458
<i>Fund Balance Beginning of Year</i>	550,286	550,286	0
<i>Prior Year Encumbrances Appropriated</i>	<u>22,483</u>	<u>22,483</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$226,825</u>	<u>\$933,283</u>	<u>\$706,458</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$42,975	\$42,975	\$0
Intergovernmental	202,344	166,603	(35,741)
<i>Total Revenues</i>	<u>245,319</u>	<u>209,578</u>	<u>(35,741)</u>
Expenditures			
Current:			
Public Works:			
Litter Control			
Personal Services	72,783	72,611	172
Materials and Supplies	6,758	6,630	128
Contractual Services	119,971	117,862	2,109
Capital Outlay	179	164	15
Other	34,418	24,048	10,370
<i>Total Expenditures</i>	<u>234,109</u>	<u>221,315</u>	<u>12,794</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	11,210	(11,737)	(22,947)
<i>Fund Balance (Deficit) Beginning of Year</i>	(30,746)	(30,746)	0
Prior Year Encumbrances Appropriated	20,591	20,591	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,055</u>	<u>(\$21,892)</u>	<u>(\$22,947)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$1,500	\$455	(\$1,045)
Intergovernmental	97,315	96,733	(582)
<i>Total Revenues</i>	<u>98,815</u>	<u>97,188</u>	<u>(1,627)</u>
Expenditures			
Current:			
Public Safety:			
Community Corrections Act			
Personal Services	78,144	74,284	3,860
Materials and Supplies	13,136	11,678	1,458
Contractual Services	44,929	35,813	9,116
Capital Outlay	3,150	2,163	987
<i>Total Expenditures</i>	<u>139,359</u>	<u>123,938</u>	<u>15,421</u>
<i>Excess of Revenues Under Expenditures</i>	(40,544)	(26,750)	13,794
<i>Fund Balance Beginning of Year</i>	35,918	35,918	0
Prior Year Encumbrances Appropriated	4,806	4,806	0
<i>Fund Balance End of Year</i>	<u>\$180</u>	<u>\$13,974</u>	<u>\$13,794</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Elderly Affairs
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$95,291	\$89,734	(\$5,557)
Intergovernmental	916,450	878,224	(38,226)
Other	0	832	832
<i>Total Revenues</i>	<u>1,011,741</u>	<u>968,790</u>	<u>(42,951)</u>
Expenditures			
Current:			
Human Services:			
Nutrition			
Personal Services	180,017	153,357	26,660
Materials and Supplies	9,172	4,660	4,512
Contractual Services	588,067	522,566	65,501
Capital Outlay	6,804	3,581	3,223
Other	42,030	41,653	377
<i>Total Nutrition</i>	<u>826,090</u>	<u>725,817</u>	<u>100,273</u>
Transportation			
Personal Services	163,594	126,084	37,510
Materials and Supplies	22,921	15,654	7,267
Contractual Services	120,934	95,283	25,651
Capital Outlay	3,759	1,807	1,952
Other	12,193	11,898	295
<i>Total Human Services</i>	<u>323,401</u>	<u>250,726</u>	<u>72,675</u>
<i>Total Expenditures</i>	<u>1,149,491</u>	<u>976,543</u>	<u>172,948</u>
<i>Excess of Revenues Under Expenditures</i>	(137,750)	(7,753)	129,997
<i>Fund Balance Beginning of Year</i>	123,453	123,453	0
Prior Year Encumbrances Appropriated	63,316	63,316	0
<i>Fund Balance End of Year</i>	<u>\$49,019</u>	<u>\$179,016</u>	<u>\$129,997</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Sales Tax	\$190,025	\$97,375	(\$92,650)
Intergovernmental	2,361,781	1,154,554	(1,207,227)
<i>Total Revenues</i>	<u>2,551,806</u>	<u>1,251,929</u>	<u>(1,299,877)</u>
Expenditures			
Current:			
Public Works:			
Community Development			
Contractual Services	507,065	223,725	283,340
Capital Outlay	1,370,567	1,063,046	307,521
Total Community Development	1,877,632	1,286,771	590,861
Planning Commission			
Contractual Services	1,160,324	476,956	683,368
<i>Total Expenditures</i>	<u>3,037,956</u>	<u>1,763,727</u>	<u>1,274,229</u>
<i>Excess of Revenues Under Expenditures</i>	(486,150)	(511,798)	(25,648)
<i>Fund Balance (Deficit) Beginning of Year</i>	(62,579)	(62,579)	0
Prior Year Encumbrances Appropriated	575,919	575,919	0
<i>Fund Balance End of Year</i>	<u>\$27,190</u>	<u>\$1,542</u>	<u>(\$25,648)</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Prosecution Unit
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$46,565	\$46,565	\$0
Intergovernmental	442,424	343,835	(98,589)
<i>Total Revenues</i>	<u>488,989</u>	<u>390,400</u>	<u>(98,589)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Prosecuting Attorney			
Personal Services	92,397	91,111	1,286
Contractual Services	482,929	317,365	165,564
Capital Outlay	6,375	5,785	590
Other	5,950	5,950	0
<i>Total Expenditures</i>	<u>587,651</u>	<u>420,211</u>	<u>167,440</u>
<i>Excess of Revenues Under Expenditures</i>	(98,662)	(29,811)	68,851
Other Financing Sources			
Operating Transfers In	93,892	20,850	(73,042)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(4,770)	(8,961)	(4,191)
<i>Fund Balance (Deficit) Beginning of Year</i>	(37,126)	(37,126)	0
Prior Year Encumbrances Appropriated	52,170	52,170	0
<i>Fund Balance End of Year</i>	<u>\$10,274</u>	<u>\$6,083</u>	<u>(\$4,191)</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan - Economic Development
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$599,800	\$443,968	(\$155,832)
Interest	25,000	28,350	3,350
<i>Total Revenues</i>	<u>624,800</u>	<u>472,318</u>	<u>(152,482)</u>
Expenditures			
Current:			
Economic Development and Assistance:			
Economic Development			
Contractual Services	772,974	542,621	230,353
Capital Outlay	283,821	16,163	267,658
<i>Total Expenditures</i>	<u>1,056,795</u>	<u>558,784</u>	<u>498,011</u>
<i>Excess of Revenues Under Expenditures</i>	(431,995)	(86,466)	345,529
<i>Fund Balance Beginning of Year</i>	389,036	389,036	0
<i>Prior Year Encumbrances Appropriated</i>	93,791	93,791	0
<i>Fund Balance End of Year</i>	<u>\$50,832</u>	<u>\$396,361</u>	<u>\$345,529</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pharmaceutical Diversion Prosecutor
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Prosecutor			
Contractual Services	98	98	0
<i>Excess of Revenues Under Expenditures</i>	(98)	(98)	0
<i>Fund Balance Beginning of Year</i>	98	98	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Caseflow Management
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government - Judicial:			
Materials and Supplies	1,450	0	1,450
Contractual Services	16,719	0	16,719
<i>Total Expenditures</i>	18,169	0	18,169
<i>Excess of Revenues Under Expenditures</i>	(18,169)	0	18,169
<i>Fund Balance Beginning of Year</i>	18,169	18,169	0
<i>Fund Balance End of Year</i>	\$0	\$18,169	\$18,169

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Fines and Forfeitures	\$41,000	\$31,328	(\$9,672)
Expenditures			
Current:			
Health:			
Indigent Drivers Alcohol Treatment:			
Contractual Services	<u>145,419</u>	<u>0</u>	<u>145,419</u>
<i>Excess of Revenues Over</i>			
<i>(Under) Expenditures</i>	(104,419)	31,328	135,747
<i>Fund Balance Beginning of Year</i>	<u>138,830</u>	<u>138,830</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,411</u></u>	<u><u>\$170,158</u></u>	<u><u>\$135,747</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Trumbull Area Coordinated Transportation
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Sales Tax	\$649,623	\$649,623	\$0
Charges for Services	69,190	76,612	7,422
Intergovernmental	1,100,000	1,100,000	0
Other	0	1,510	1,510
<i>Total Revenues</i>	<u>1,818,813</u>	<u>1,827,745</u>	<u>8,932</u>
Expenditures			
Current:			
Health:			
Trumbull Area Coordinated Transportation			
Personal Services	233,500	232,421	1,079
Materials and Supplies	46,545	41,197	5,348
Contractual Services	1,242,016	1,222,989	19,027
Capital Outlay	25,777	19,283	6,494
Other	203,468	195,799	7,669
<i>Total Expenditures</i>	<u>1,751,306</u>	<u>1,711,689</u>	<u>39,617</u>
<i>Excess of Revenues Over Expenditures</i>	67,507	116,056	48,549
Other Financing Uses			
Advances In	100,000	0	(100,000)
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	167,507	116,056	(51,451)
<i>Fund Balance Beginning of Year</i>	224	224	0
Prior Year Encumbrances Appropriated	23,938	23,938	0
<i>Fund Balance End of Year</i>	<u>\$191,669</u>	<u>\$140,218</u>	<u>(\$51,451)</u>

Trumbull County, Ohio

*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deinstitutionalization of Status Offenders
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Domestic Relations/Juvenile Court:			
Contractual Services	<u>2,440</u>	<u>2,400</u>	<u>40</u>
<i>Excess of Revenues Under Expenditures</i>	(2,440)	(2,400)	40
<i>Fund Balance Beginning of Year</i>	<u>2,440</u>	<u>2,440</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$40</u></u>	<u><u>\$40</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and (Non-GAAP Basis) and Actual
Law Enforcement Trust
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Prosecuter:			
Materials and Supplies	200	0	200
Contractual Services	1,198	0	1,198
Capital Outlay	800	0	800
<i>Total Expenditures</i>	<u>2,198</u>	<u>0</u>	<u>2,198</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,198)</u>	<u>0</u>	<u>2,198</u>
Other Financing Sources (Uses)			
Operating Transfers In	42,000	10,900	(31,100)
Operating Transfers Out	(10,900)	(10,900)	0
<i>Total Other Financing Sources (Uses)</i>	<u>31,100</u>	<u>0</u>	<u>(31,100)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	<u>28,902</u>	<u>0</u>	<u>(28,902)</u>
<i>Fund Balance Beginning of Year</i>	<u>2,198</u>	<u>2,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$31,100</u>	<u>\$2,198</u>	<u>(\$28,902)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Agency
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$35,000	\$12,104	(\$22,896)
Expenditures			
Current:			
Public Safety:			
Law Enforcement Agency:			
Contractual Services	<u>4,397</u>	<u>0</u>	<u>4,397</u>
<i>Excess of Revenues Over Expenditures</i>	30,603	12,104	(18,499)
Other Financing Uses			
Operating Transfers Out	<u>(10,900)</u>	<u>(10,900)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	19,703	1,204	(18,499)
<i>Fund Balance Beginning of Year</i>	<u>3,193</u>	<u>3,193</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,896</u>	<u>\$4,397</u>	<u>(\$18,499)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Oriented Policing Service
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$414,152	\$117,309	(\$296,843)
Expenditures			
Current:			
Public Safety:			
Community Corrections Policing Service:			
Personal Services	96,815	86,097	10,718
Contractual Services	53,706	19,681	34,025
Capital Outlay	242,987	90,840	152,147
<i>Total Expenditures</i>	393,508	196,618	196,890
<i>Excess of Revenues Over (Under) Expenditures</i>	20,644	(79,309)	(99,953)
Other Financing Sources			
Operating Transfers In	48,100	0	(48,100)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	68,744	(79,309)	(148,053)
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,314)	(2,314)	0
<i>Prior Year Encumbrances Appropriated</i>	8,723	8,723	0
<i>Fund Balance (Deficit) End of Year</i>	\$75,153	(\$72,900)	(\$148,053)

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Traffic Enforcement Grant
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$44,105</u>	<u>\$25,596</u>	<u>(\$18,509)</u>
Expenditures			
Current:			
Public Safety:			
Traffic Enforcement Grant:			
Personal Services	12,025	10,015	2,010
Contractual Services	5,883	3,155	2,728
Capital Outlay	<u>14,127</u>	<u>13,710</u>	<u>417</u>
<i>Total Expenditures</i>	<u>32,035</u>	<u>26,880</u>	<u>5,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,070	(1,284)	(13,354)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(3,602)</u>	<u>(3,602)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$8,468</u>	<u>(\$4,886)</u>	<u>(\$13,354)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$194,109	\$73,688	(\$120,421)
Intergovernmental	350,421	114,247	(236,174)
<i>Total Revenues</i>	<u>544,530</u>	<u>187,935</u>	<u>(356,595)</u>
Expenditures			
Current:			
Public Safety:			
Drug Task Force:			
Personal Services	77,279	35,092	42,187
Materials and Supplies	22,404	12,497	9,907
Contractual Services	357,038	198,383	158,655
Capital Outlay	25,400	12,079	13,321
<i>Total Expenditures</i>	<u>482,121</u>	<u>258,051</u>	<u>224,070</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	62,409	(70,116)	(132,525)
<i>Fund Balance (Deficit) Beginning of Year</i>	(45,027)	(45,027)	0
Prior Year Encumbrances Appropriated	8,464	8,464	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$25,846</u>	<u>(\$106,679)</u>	<u>(\$132,525)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marine Patrol
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$20,000	\$10,000	(\$10,000)
Expenditures			
Current:			
Public Works:			
Engineer:			
Personal Services	3,873	0	3,873
Materials and Supplies	1,426	819	607
Contractual Services	15,775	10,255	5,520
<i>Total Expenditures</i>	21,074	11,074	10,000
<i>Excess of Revenues Under Expenditures</i>	(1,074)	(1,074)	0
<i>Fund Balance Beginning of Year</i>	1,074	1,074	0
<i>Prior Year Encumbrances Appropriated</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Able Grant
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$51,258	\$34,748	(\$16,510)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Able Grant:			
Contractual Services	47,246	41,095	6,151
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	4,012	(6,347)	(10,359)
<i>Fund Balance Beginning of Year</i>	(2,683)	(2,683)	0
<i>Prior Year Encumbrances Appropriated</i>	2,466	2,466	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,795	(\$6,564)	(\$10,359)

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Vertical Prosecution Unit
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$37,332	\$18,000	(\$19,332)
Intergovernmental	122,455	69,994	(52,461)
<i>Total Revenues</i>	<u>159,787</u>	<u>87,994</u>	<u>(71,793)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Vertical Prosecution Unit:			
Personal Services	86,601	65,487	21,114
Contractual Services	80,393	16,905	63,488
<i>Total Expenditures</i>	<u>166,994</u>	<u>82,392</u>	<u>84,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,207)	5,602	12,809
Other Financing Sources			
Operating Transfers In	6,802	6,802	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(405)	12,404	12,809
<i>Fund Balance Beginning of Year</i>	490	490	0
<i>Fund Balance End of Year</i>	<u>\$85</u>	<u>\$12,894</u>	<u>\$12,809</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Connection II
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$106,513	\$63,909	(\$42,604)
Expenditures			
Current:			
Health:			
Connection II:			
Contractual Services	<u>106,513</u>	<u>106,201</u>	<u>312</u>
<i>Excess of Revenues Under Expenditures</i>	0	(42,292)	(42,292)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$42,292)</u>	<u>(\$42,292)</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures, and
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$18,366,598	\$19,117,501	\$750,903
Permissive Sales Tax	2,560,860	2,432,210	(128,650)
Charges for Services	3,575,937	3,284,015	(291,922)
Fees, Licenses and Permits	241,500	248,041	6,541
Fines and Forfeitures	1,183,900	1,142,283	(41,617)
Intergovernmental	63,921,936	59,122,595	(4,799,341)
Interest	171,617	133,109	(38,508)
Other	239,200	427,048	187,848
Total Revenues	90,261,548	85,906,802	(4,354,746)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment	2,918,344	2,408,131	510,213
Delinquent Real Estate Tax Assessment Collector	773,030	387,190	385,840
Recorders Supplemental	421,503	299,254	122,249
Drug Prosecution Unit	587,651	420,211	167,440
Pharmaceutical Diversion Prosecutor	98	98	0
Able Grant	47,246	41,095	6,151
Vertical Prosecution Unit	166,994	82,392	84,602
Total Legislative and Executive	4,914,866	3,638,371	1,276,495
Judicial:			
Indigent Guardianship	175,758	89,732	86,026
Probate Court	701,258	348,334	352,924
Certificate of Title	830,233	795,591	34,642
Probate Caseload Management	18,169	0	18,169
Total Judicial	1,725,418	1,233,657	491,761
Public Safety:			
Dog and Kennel	207,912	199,564	8,348
Drug Law Enforcement	26,032	25,663	369
Emergency 911	2,610,745	2,146,996	463,749
Youth Services	1,077,989	664,031	413,958
Community Corrections	139,359	123,938	15,421
Community Oriented Policing Service	393,508	196,618	196,890
Deinstitutionalization of Status Offenders	2,440	2,400	40
Law Enforcement Trust	2,198	0	2,198
Law Enforcement Agency	4,397	0	4,397
Traffic Enforcement Grant	32,035	26,880	5,155
Drug Task Force	482,121	258,051	224,070
Total Public Safety	\$4,978,736	\$3,644,141	\$1,334,595

(continued)

Trumbull County, Ohio
*Schedule of Revenues, Expenditures, and
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Motor Vehicle Gasoline Tax	\$9,166,977	\$8,348,522	\$818,455
Litter Control	234,109	221,315	12,794
Community Development	3,037,956	1,763,727	1,274,229
Marine Patrol	21,074	11,074	10,000
Total Public Works	12,460,116	10,344,638	2,115,478
Health:			
County Board of Mental Retardation	20,434,112	18,599,624	1,834,488
Trumbull Area Coordinated Transportation	1,751,306	1,711,689	39,617
Community Mental Health	15,678,033	12,541,162	3,136,871
Indigent Drivers Alcohol Treatment	145,419	0	145,419
Connection II	106,513	106,201	312
Total Health	38,115,383	32,958,676	5,156,707
Human Services:			
Public Assistance	18,994,070	16,932,903	2,061,167
Child Support	4,851,107	4,790,825	60,282
Children Services	12,117,399	10,765,293	1,352,106
Domestic Violence Shelter	100,323	65,977	34,346
Elderly Affairs	1,149,491	976,543	172,948
Total Human Services	37,212,390	33,531,541	3,680,849
Economic Development and Assistance:			
Revolving Loan - Economic Development	1,056,795	558,784	498,011
Intergovernmental			
Community Based Correctional Facility	4,188,890	2,136,330	2,052,560
Total Expenditures	104,652,594	88,046,138	16,606,456
Excess of Revenues Under Expenditures	(14,391,046)	(2,139,336)	12,251,710
Other Financing Sources (Uses)			
Advances In	100,000	100,000	0
Operating Transfers In	1,440,794	1,368,141	(72,653)
Operating Transfers Out	(3,021,768)	(2,473,600)	548,168
Total Other Financing Sources (Uses)	(1,480,974)	(1,005,459)	475,515
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(15,872,020)	(3,144,795)	12,727,225
Fund Balances Beginning of Year	18,285,486	18,285,486	0
Prior Year Encumbrances Appropriated	5,742,370	5,742,370	0
Fund Balances End of Year	\$8,155,836	\$20,883,061	\$12,727,225

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt and related costs.

Since there is only one Debt Service Fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's Capital Projects Funds:

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

Construction - To account for grants and other revenue received for construction projects of the County.

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

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

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

Trumbull County, Ohio
Combining Balance Sheet
All Capital Projects Funds
 December 31, 1999

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Totals
Assets						
Cash and Cash Equivalents	\$635,802	\$8,659,510	\$3,327,896	\$2,559,075	\$142,190	\$15,324,473
Receivables:						
Property and Other Taxes	0	1,893	0	0	0	1,893
Accounts	15,994	0	0	0	0	15,994
Accrued Interest	0	116,297	15,069	0	0	131,366
Prepaid Items	4,152	0	0	0	0	4,152
Restricted Assets:						
Intergovernmental Receivable	0	77,575	0	0	0	77,575
Total Assets	\$655,948	\$8,855,275	\$3,342,965	\$2,559,075	\$142,190	\$15,555,453
Liabilities						
Accounts Payable	\$536	\$5,025	\$4,581	\$87,850	\$1,115	\$99,107
Contracts Payable	0	467,810	489,977	0	0	957,787
Deferred Revenue	0	77,575	0	0	0	77,575
Accrued Interest Payable	0	132,604	0	0	0	132,604
Notes Payable	0	5,100,000	0	0	0	5,100,000
Total Liabilities	536	5,783,014	494,558	87,850	1,115	6,367,073
Fund Equity						
Fund Balance (Deficit):						
Reserved for Encumbrances	24,818	5,095,662	1,012,239	2,200,497	34,756	8,367,972
Unreserved, Undesignated	630,594	(2,023,401)	1,836,168	270,728	106,319	820,408
Total Fund Equity	655,412	3,072,261	2,848,407	2,471,225	141,075	9,188,380
Total Liabilities and Fund Equity	\$655,948	\$8,855,275	\$3,342,965	\$2,559,075	\$142,190	\$15,555,453

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999*

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Totals
Revenues						
Permissive Sales Tax	\$0	\$31,893	\$0	\$0	\$0	\$31,893
Fines and Forfeitures	288,115	0	0	0	0	288,115
Intergovernmental	0	668,717	39,321	0	154,250	862,288
Interest	0	427,449	13,969	0	0	441,418
Other	0	5,060	4,646	0	0	9,706
Total Revenues	288,115	1,133,119	57,936	0	154,250	1,633,420
Expenditures						
Capital Outlay	195,729	6,419,394	1,126,206	628,775	13,175	8,383,279
Debt Service:						
Interest and Fiscal Charges	0	152,784	0	0	0	152,784
Total Expenditures	195,729	6,572,178	1,126,206	628,775	13,175	8,536,063
<i>Excess of Revenues Over (Under) Expenditures</i>	92,386	(5,439,059)	(1,068,270)	(628,775)	141,075	(6,902,643)
Other Financing Sources (Uses)						
Operating Transfers In	0	4,598,099	2,442,000	3,100,000	0	10,140,099
Operating Transfers Out	0	(910,147)	(38,103)	0	0	(948,250)
Total Other Financing Sources (Uses)	0	3,687,952	2,403,897	3,100,000	0	9,191,849
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	92,386	(1,751,107)	1,335,627	2,471,225	141,075	2,289,206
Fund Balances Beginning of Year	563,026	4,823,368	1,512,780	0	0	6,899,174
Fund Balances End of Year	\$655,412	\$3,072,261	\$2,848,407	\$2,471,225	\$141,075	\$9,188,380

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes In
Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	<u>\$315,470</u>	<u>\$294,577</u>	<u>(\$20,893)</u>
Expenditures			
Capital Outlay			
Court Computerization			
Materials and Supplies	416,187	36,666	379,521
Contractual Services	127,434	64,349	63,085
Capital Outlay	<u>189,726</u>	<u>121,252</u>	<u>68,474</u>
<i>Total Expenditures</i>	<u>733,347</u>	<u>222,267</u>	<u>511,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(417,877)	72,310	490,187
Other Financing Uses			
Operating Transfers Out	<u>(9,580)</u>	<u>0</u>	<u>9,580</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(427,457)	72,310	499,767
<i>Fund Balance Beginning of Year</i>	507,011	507,011	0
Prior Year Encumbrances Appropriated	<u>27,364</u>	<u>27,364</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$106,918</u>	<u>\$606,685</u>	<u>\$499,767</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction*
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Sales Tax	\$30,000	\$30,000	\$0
Intergovernmental	919,205	750,675	(168,530)
Interest	183,800	405,366	221,566
Other	0	5,060	5,060
<i>Total Revenues</i>	<u>1,133,005</u>	<u>1,191,101</u>	<u>58,096</u>
Expenditures			
Capital Outlay			
Construction			
Contractual Services	1,228,969	688,867	540,102
Capital Outlay	<u>12,754,772</u>	<u>11,231,135</u>	<u>1,523,637</u>
Total Capital Outlay	13,983,741	11,920,002	2,063,739
Debt Service:			
Interest and Fiscal Charges	<u>30,080</u>	<u>25,080</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>14,013,821</u>	<u>11,945,082</u>	<u>2,068,739</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(12,880,816)</u>	<u>(10,753,981)</u>	<u>2,126,835</u>
Other Financing Sources (Uses)			
Proceeds of Notes	11,626,961	9,100,000	(2,526,961)
Operating Transfers In	692,210	598,099	(94,111)
Operating Transfers Out	<u>(2,038,321)</u>	<u>(1,434,647)</u>	<u>603,674</u>
<i>Total Other Sources (Uses)</i>	<u>10,280,850</u>	<u>8,263,452</u>	<u>(2,017,398)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(2,599,966)</u>	<u>(2,490,529)</u>	<u>109,437</u>
<i>Fund Balance Beginning of Year</i>	2,412,660	2,412,660	0
Prior Year Encumbrances Appropriated	<u>3,168,882</u>	<u>3,168,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,981,576</u>	<u>\$3,091,013</u>	<u>\$109,437</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes In
Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$2,490	\$0	(\$2,490)
Intergovernmental	0	53,825	53,825
Interest	13,000	11,107	(1,893)
Other	0	4,646	4,646
<i>Total Revenues</i>	<u>15,490</u>	<u>69,578</u>	<u>54,088</u>
Expenditures			
Capital Outlay:			
Contractual Services	238,110	91,752	146,358
Capital Outlay	<u>2,488,365</u>	<u>2,048,193</u>	<u>440,172</u>
<i>Total Expenditures</i>	<u>2,726,475</u>	<u>2,139,945</u>	<u>586,530</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,710,985)</u>	<u>(2,070,367)</u>	<u>640,618</u>
Other Financing Sources (Uses):			
Advances Out	(100,000)	(100,000)	0
Operating Transfers In	2,600,000	2,442,000	(158,000)
Operating Transfers Out	<u>(38,103)</u>	<u>(38,103)</u>	<u>0</u>
<i>Total Other Sources (Uses)</i>	<u>2,461,897</u>	<u>2,303,897</u>	<u>(158,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(249,088)</u>	<u>233,530</u>	<u>482,618</u>
<i>Fund Balance Beginning of Year</i>	1,441,858	1,441,858	0
Prior Year Encumbrances Appropriated	<u>145,711</u>	<u>145,711</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,338,481</u>	<u>\$1,821,099</u>	<u>\$482,618</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes In
Fund Balance - Budget (Non-GAAP Basis) and Actual
County Computerization
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay:			
County Computerization			
Contractual Services	21,947	3,714	18,233
Capital Outlay	<u>2,930,993</u>	<u>2,818,365</u>	<u>112,628</u>
<i>Total Expenditures</i>	<u>2,952,940</u>	<u>2,822,079</u>	<u>130,861</u>
<i>Excess of Revenues Under Expenditures</i>	(2,952,940)	(2,822,079)	130,861
Other Financing Sources			
Proceeds of Notes	<u>3,100,000</u>	<u>3,100,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	147,060	277,921	130,861
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$147,060</u>	<u>\$277,921</u>	<u>\$130,861</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes In
Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$138,000	\$154,250	\$16,250
Expenditures			
Capital Outlay:			
Court Security			
Capital Outlay	<u>115,000</u>	<u>47,931</u>	<u>67,069</u>
<i>Excess of Revenues Over Expenditures</i>	23,000	106,319	83,319
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,000</u>	<u>\$106,319</u>	<u>\$83,319</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures, and Changes In
Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Permissive Sales Tax	\$30,000	\$30,000	\$0
Charges for Services	2,490	0	(2,490)
Fines and Forfeitures	315,470	294,577	(20,893)
Intergovernmental	1,057,205	958,750	(98,455)
Interest	196,800	416,473	219,673
Other	0	9,706	9,706
<i>Total Revenues</i>	<u>1,601,965</u>	<u>1,709,506</u>	<u>107,541</u>
Expenditures			
Capital Outlay			
Court Computerization	733,347	222,267	511,080
Construction	13,983,741	11,920,002	2,063,739
Permanent Improvement	2,726,475	2,139,945	586,530
County Computerization	2,952,940	2,822,079	130,861
Court Security	115,000	47,931	67,069
<i>Total Capital Outlay</i>	<u>20,511,503</u>	<u>17,152,224</u>	<u>3,359,279</u>
Debt Service:			
Interest and Fiscal Charges	30,080	25,080	5,000
<i>Total Expenditures</i>	<u>20,541,583</u>	<u>17,177,304</u>	<u>3,364,279</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(18,939,618)</u>	<u>(15,467,798)</u>	<u>3,471,820</u>
Other Financing Sources (Uses)			
Proceeds of Notes	14,726,961	12,200,000	(2,526,961)
Advances Out	(100,000)	(100,000)	0
Operating Transfers In	3,292,210	3,040,099	(252,111)
Operating Transfers Out	(2,086,004)	(1,472,750)	613,254
<i>Total Other Sources (Uses)</i>	<u>15,833,167</u>	<u>13,667,349</u>	<u>(2,165,818)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,106,451)</u>	<u>(1,800,449)</u>	<u>1,306,002</u>
<i>Fund Balances Beginning of Year</i>	4,361,529	4,361,529	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,341,957</u>	<u>3,341,957</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$4,597,035</u>	<u>\$5,903,037</u>	<u>\$1,306,002</u>

Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Following is a description of the County's enterprise funds:

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Sewer - To account for sewer services provided to County individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Trumbull County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Water	Sewer	Totals
Assets			
Cash and Cash Equivalents	\$4,374,733	\$4,513,025	\$8,887,758
Receivables:			
Accounts	421,152	1,585,200	2,006,352
Accrued Interest	61,733	64,650	126,383
Materials and Supplies			
Inventory	2,620	16,095	18,715
Prepaid Items	798	9,789	10,587
<i>Total Current Assets</i>	4,861,036	6,188,759	11,049,795
Fixed Assets (net of Accumulated Depreciation)	6,961,499	14,832,747	21,794,246
<i>Total Assets</i>	<u>\$11,822,535</u>	<u>\$21,021,506</u>	<u>\$32,844,041</u>
Liabilities			
Current Liabilities:			
Accounts Payable	\$114,940	\$140,336	\$255,276
Accrued Wages and Benefits	5,750	35,321	41,071
Compensated Absences Payable	3,175	19,505	22,680
Due to Other Funds	8,854	54,387	63,241
Intergovernmental Payable	35,050	102,725	137,775
Current Portion of OPWC Loan Payable	13,761	0	13,761
Current Portion of OWDA Loans Payable	0	640,959	640,959
Current Portion of General Obligation Bonds Payable	10,949	104,072	115,021
<i>Total Current Liabilities</i>	192,479	1,097,305	1,289,784
Long-Term Liabilities:			
Compensated Absences	53,207	326,840	380,047
OPWC Loan Payable (Net of Current Portion)	192,645	0	192,645
OWDA Loans Payable (Net of Current Portion)	0	8,381,181	8,381,181
General Obligation Bonds Payable (Net of Current Portion)	230,314	1,032,216	1,262,530
<i>Total Long-Term Liabilities</i>	476,166	9,740,237	10,216,403
<i>Total Liabilities</i>	668,645	10,837,542	11,506,187
Fund Equity			
Contributed Capital	900,917	4,874,661	5,775,578
Retained Earnings:			
Unreserved, Undesignated	10,252,973	5,309,303	15,562,276
<i>Total Fund Equity</i>	11,153,890	10,183,964	21,337,854
<i>Total Liabilities and Fund Equity</i>	<u>\$11,822,535</u>	<u>\$21,021,506</u>	<u>\$32,844,041</u>

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999*

	Water	Sewer	Totals
Operating Revenues			
Charges for Services	\$3,313,293	\$8,725,165	\$12,038,458
Tap-In Fees	120,656	352,316	472,972
Other	83,500	295,992	379,492
<i>Total Operating Revenues</i>	<u>3,517,449</u>	<u>9,373,473</u>	<u>12,890,922</u>
Operating Expenses			
Personal Services	294,633	1,774,134	2,068,767
Contractual Services	2,460,386	3,711,348	6,171,734
Materials and Supplies	381,766	717,412	1,099,178
Other Expense	34,174	108,519	142,693
Depreciation	506,778	1,857,636	2,364,414
<i>Total Operating Expenses</i>	<u>3,677,737</u>	<u>8,169,049</u>	<u>11,846,786</u>
<i>Operating Income (Loss)</i>	<u>(160,288)</u>	<u>1,204,424</u>	<u>1,044,136</u>
Non-Operating Revenues (Expenses)			
Interest	212,365	162,276	374,641
Grants	251,914	1,849	253,763
Interest and Fiscal Charges	(22,711)	(915,508)	(938,219)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>441,568</u>	<u>(751,383)</u>	<u>(309,815)</u>
<i>Income Before Operating Transfers</i>	<u>281,280</u>	<u>453,041</u>	<u>734,321</u>
Operating Transfers In	467,674	1,627,734	2,095,408
Operating Transfers Out	(799,129)	(1,030,242)	(1,829,371)
<i>Net Income (Loss)</i>	<u>(50,175)</u>	<u>1,050,533</u>	<u>1,000,358</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	49,552	326,177	375,729
<i>Retained Earnings Beginning of Year</i>	<u>10,253,596</u>	<u>3,932,593</u>	<u>14,186,189</u>
<i>Retained Earnings End of Year</i>	<u>10,252,973</u>	<u>5,309,303</u>	<u>15,562,276</u>
Contributed Capital Beginning of Year	681,417	5,182,643	5,864,060
Contributions During the Year:			
From Other Funds	64,800	0	64,800
Intergovernmental	204,252	18,195	222,447
Depreciation on Fixed Assets Acquired by Contributed Capital	(49,552)	(326,177)	(375,729)
<i>Contributed Capital End of Year</i>	<u>900,917</u>	<u>4,874,661</u>	<u>5,775,578</u>
<i>Total Fund Equity End of Year</i>	<u>\$11,153,890</u>	<u>\$10,183,964</u>	<u>\$21,337,854</u>

Trumbull County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$3,218,134	\$7,839,924	\$11,058,058
Tap-In Fees	120,656	352,316	472,972
Cash Payments to Suppliers for Goods and Services	(377,303)	(767,525)	(1,144,828)
Cash Payments for Employee Services and Benefits	(275,199)	(1,689,893)	(1,965,092)
Cash Payments for Contractual Services	(2,132,045)	(3,652,808)	(5,784,853)
Other Operating Revenues	83,500	295,992	379,492
Other Expenses	(34,174)	(108,519)	(142,693)
<i>Net Cash Provided by Operating Activities</i>	<u>603,569</u>	<u>2,269,487</u>	<u>2,873,056</u>
Cash Flows from Noncapital Investing Activities			
Transfers In	467,674	1,627,734	2,095,408
Transfers Out	(799,129)	(1,030,242)	(1,829,371)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(331,455)</u>	<u>597,492</u>	<u>266,037</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(182,702)	(1,018,080)	(1,200,782)
Proceeds of Bonds	22,500	0	22,500
Principal Paid on GO Bonds	(159,043)	(99,072)	(258,115)
Interest Paid on GO Bonds	(22,711)	(76,672)	(99,383)
Principal Paid on OWDA Loans	0	(527,611)	(527,611)
Interest Paid on OWDA Loans	0	(722,143)	(722,143)
Principal Paid on OPWC Loan	(13,761)	0	(13,761)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(355,717)</u>	<u>(2,443,578)</u>	<u>(2,799,295)</u>
Cash Flows from Investing Activities			
Interest	200,643	205,554	406,197
<i>Net Increase in Cash and Cash Equivalents</i>	117,040	628,955	745,995
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,257,693</u>	<u>3,884,070</u>	<u>8,141,763</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,374,733</u>	<u>\$4,513,025</u>	<u>\$8,887,758</u>

(continued)

Trumbull County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Water	Sewer	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	(\$160,288)	\$1,204,424	\$1,044,136
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	506,778	1,857,636	2,364,414
<i>(Increase)/Decrease in Assets</i>			
Accrued Interest	(11,722)	(12,276)	(23,998)
Accounts Receivable	(96,789)	(723,007)	(819,796)
Inventories	(229)	(1,409)	(1,638)
Prepaid Items	(311)	(4,579)	(4,890)
<i>Increase/(Decrease) in Liabilities</i>			
Accounts Payable	335,053	(97,814)	237,239
Accrued Wages and Benefits	1,698	10,433	12,131
Compensated Absences Payable	8,525	52,359	60,884
Due to Other Funds	(4,257)	(26,150)	(30,407)
Due to Other Governments	25,111	9,870	34,981
<i>Total Adjustments</i>	763,857	1,065,063	1,828,920
<i>Net Cash Provided by Operating Activities</i>	\$603,569	\$2,269,487	\$2,873,056
Non-Cash Capital Financing Activities:			

During 1999 the enterprise funds' fixed assets increased by \$222,447 for assets acquired with Ohio Public Works Commission grant funds sent directly to contractors and \$64,800 in fixed assets contributed from capital projects funds.

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes In
Fund Equity - Budget (Non-GAAP Basis) and Actual
Water*
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$3,226,020	\$3,216,504	(\$9,516)
Tap-In Fees	85,500	120,656	35,156
Interest	165,400	200,643	35,243
Other Operating Revenues	67,370	83,500	16,130
<i>Total Revenues</i>	<u>3,544,290</u>	<u>3,621,303</u>	<u>77,013</u>
Expenses			
Current:			
Personal Services	306,998	275,199	31,799
Contractual Services	3,120,744	2,387,094	733,650
Materials and Supplies	527,343	397,932	129,411
Other	104,925	34,967	69,958
Capital Outlay	293,549	186,705	106,844
Debt Service:			
Principal Retirement	52,000	13,761	38,239
<i>Total Expenses</i>	<u>4,405,559</u>	<u>3,295,658</u>	<u>1,109,901</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(861,269)	325,645	1,186,914
Operating Transfers In	460,520	308,420	(152,100)
Operating Transfers Out	<u>(1,132,022)</u>	<u>(799,129)</u>	<u>332,893</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,532,771)	(165,064)	1,367,707
<i>Fund Equity Beginning of Year</i>	3,924,222	3,924,222	0
Prior Year Encumbrances Appropriated	<u>324,382</u>	<u>324,382</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,715,833</u>	<u>\$4,083,540</u>	<u>\$1,367,707</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes In
Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$8,001,200	\$7,829,911	(\$171,289)
Tap-In Fees	188,500	352,316	163,816
Interest	168,700	205,554	36,854
Other Operating Revenues	275,280	295,992	20,712
<i>Total Revenues</i>	<u>8,633,680</u>	<u>8,683,773</u>	<u>50,093</u>
Expenses			
Current:			
Personal Services	1,846,000	1,689,893	156,107
Contractual Services	4,626,626	4,127,150	499,476
Materials and Supplies	961,772	829,205	132,567
Other	195,135	108,519	86,616
Capital Outlay	1,214,590	1,102,855	111,735
Debt Service:			
Principal Retirement	315,653	315,653	0
Interest and Fiscal Charges	532,915	448,405	84,510
<i>Total Expenses</i>	<u>9,692,691</u>	<u>8,621,680</u>	<u>1,071,011</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,059,011)	62,093	1,121,104
Operating Transfers In	1,400,420	1,451,990	51,570
Operating Transfers Out	(2,094,513)	(1,534,938)	559,575
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,753,104)	(20,855)	1,732,249
<i>Fund Equity Beginning of Year</i>	3,228,109	3,228,109	0
Prior Year Encumbrances Appropriated	600,126	600,126	0
<i>Fund Equity End of Year</i>	<u>\$2,075,131</u>	<u>\$3,807,380</u>	<u>\$1,732,249</u>

Trumbull County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$11,227,220	\$11,046,415	(\$180,805)
Tap-In Fees	274,000	472,972	198,972
Interest	334,100	406,197	72,097
Other Operating Revenues	342,650	379,492	36,842
<i>Total Revenues</i>	<u>12,177,970</u>	<u>12,305,076</u>	<u>127,106</u>
Expenses			
Current:			
Personal Services	2,152,998	1,965,092	187,906
Contractual Services	7,747,370	6,514,244	1,233,126
Materials and Supplies	1,489,115	1,227,137	261,978
Other	300,060	143,486	156,574
Capital Outlay	1,508,139	1,289,560	218,579
Debt Service:			
Principal Retirement	367,653	329,414	38,239
Interest and Fiscal Charges	532,915	448,405	84,510
<i>Total Expenses</i>	<u>14,098,250</u>	<u>11,917,338</u>	<u>2,180,912</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,920,280)	387,738	2,308,018
Operating Transfers In	1,860,940	1,760,410	(100,530)
Operating Transfers Out	(3,226,535)	(2,334,067)	892,468
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(3,285,875)	(185,919)	3,099,956
<i>Fund Equity Beginning of Year</i>	7,152,331	7,152,331	0
Prior Year Encumbrances Appropriated	924,508	924,508	0
<i>Fund Equity End of Year</i>	<u>\$4,790,964</u>	<u>\$7,890,920</u>	<u>\$3,099,956</u>

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. Following is a description of the County's internal service funds:

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

Hospitalization - 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.

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

Trumbull County, Ohio*Combining Balance Sheet**All Internal Service Funds**December 31, 1999*

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Workers' Compensation</u>	<u>Totals</u>
Assets				
Cash and Cash Equivalents	\$6,710	\$2,398,944	\$4,961,896	\$7,367,550
Due from Other Funds	0	0	1,500,180	1,500,180
<i>Total Assets</i>	<u>\$6,710</u>	<u>\$2,398,944</u>	<u>\$6,462,076</u>	<u>\$8,867,730</u>
Liabilities				
Accounts Payable	\$5,030	\$0	\$0	\$5,030
Accrued Wages	0	1,788	433	2,221
Due to Other Funds	0	2,989	0	2,989
Intergovernmental Payable	0	376	896	1,272
Claims Payable	0	567,862	413,839	981,701
<i>Total Liabilities</i>	<u>5,030</u>	<u>573,015</u>	<u>415,168</u>	<u>993,213</u>
Fund Equity				
Retained Earnings Unreserved	<u>1,680</u>	<u>1,825,929</u>	<u>6,046,908</u>	<u>7,874,517</u>
<i>Total Fund Equity</i>	<u>1,680</u>	<u>1,825,929</u>	<u>6,046,908</u>	<u>7,874,517</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$6,710</u>	<u>\$2,398,944</u>	<u>\$6,462,076</u>	<u>\$8,867,730</u>

Trumbull County, Ohio
*Combining Statement of Revenues,
 Expenses and Changes in Retained Earnings
 All Internal Service Funds
 For the Year Ended December 31, 1999*

	Gasoline Rotary	Hospitalization	Workers' Compensation	Totals
Operating Revenues				
Charges for Services	\$107,427	\$5,698,410	\$2,444,842	\$8,250,679
Operating Expenses				
Personal Services	106,851	91,198	17,820	215,869
Contractual Services	0	33,547	568,257	601,804
Claims	0	5,364,697	1,049,380	6,414,077
Materials and Supplies	1,705	3,716	0	5,421
<i>Total Operating Expenses</i>	<u>108,556</u>	<u>5,493,158</u>	<u>1,635,457</u>	<u>7,237,171</u>
Net Income (Loss)	(1,129)	205,252	809,385	1,013,508
<i>Retained Earnings Beginning of Year</i>	<u>2,809</u>	<u>1,620,677</u>	<u>5,237,523</u>	<u>6,861,009</u>
<i>Retained Earnings End of Year</i>	<u>\$1,680</u>	<u>\$1,825,929</u>	<u>\$6,046,908</u>	<u>\$7,874,517</u>

Trumbull County, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 1999

	Gasoline Rotary	Hospitalization	Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Quasi-External Transactions with Other Funds	\$107,427	\$6,149,632	\$2,583,158	\$8,840,217
Cash Payments to Suppliers for Goods and Services	0	(3,716)	0	(3,716)
Cash Payments for Employees Services and Benefits	(106,851)	(90,590)	(17,296)	(214,737)
Cash Payments for Contractual Services	0	(33,547)	(568,257)	(601,804)
Cash Payments for Claims	0	(5,317,820)	(1,003,398)	(6,321,218)
<i>Net Cash Provided by Operating Activities</i>	576	703,959	994,207	1,698,742
<i>Cash and Cash Equivalents Beginning of Year</i>	6,134	1,694,985	3,967,689	5,668,808
<i>Cash and Cash Equivalents End of Year</i>	\$6,710	\$2,398,944	\$4,961,896	\$7,367,550
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
<i>Operating Income (Loss)</i>	(\$1,129)	\$205,252	\$809,385	\$1,013,508
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
<i>(Increase) Decrease in Assets:</i>				
Due from Other Funds	0	451,222	137,511	588,733
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	1,705	0	0	1,705
Accrued Wages and Benefits	0	545	433	978
Due to Other Funds	0	(127)	0	(127)
Due to Other Governments	0	190	896	1,086
Claims Payable	0	46,877	45,982	92,859
<i>Total Adjustments</i>	1,705	498,707	184,822	685,234
<i>Net Cash Provided by Operating Activities</i>	\$576	\$703,959	\$994,207	\$1,698,742

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes In
Fund Equity - Budget (Non-GAAP Basis) and Actual
Gasoline Rotary
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$110,000	\$107,427	(\$2,573)
Expenses			
Current:			
Materials and Supplies	<u>113,561</u>	<u>112,151</u>	<u>1,410</u>
<i>Excess of Revenues Under Expenses</i>	(3,561)	(4,724)	(1,163)
<i>Fund Equity Beginning of Year</i>	2,133	2,133	0
Prior Year Encumbrances Appropriated	<u>4,001</u>	<u>4,001</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,573</u>	<u>\$1,410</u>	<u>(\$1,163)</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Hospitalization
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$7,500,000</u>	<u>\$6,149,632</u>	<u>(\$1,350,368)</u>
Expenses			
Current:			
Personal Services	90,590	90,590	0
Contractual Services	47,776	34,128	13,648
Claims	7,406,691	5,317,820	2,088,871
Materials and Supplies	<u>5,103</u>	<u>3,800</u>	<u>1,303</u>
<i>Total Expenses</i>	<u>7,550,160</u>	<u>5,446,338</u>	<u>2,103,822</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(50,160)	703,294	753,454
<i>Fund Equity Beginning of Year</i>	1,694,435	1,694,435	0
Prior Year Encumbrances Appropriated	<u>550</u>	<u>550</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,644,825</u>	<u>\$2,398,279</u>	<u>\$753,454</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes In
Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$2,520,000	\$2,582,353	\$62,353
Expenses			
Current:			
Personal Services	17,296	17,296	0
Contractual Services	574,334	569,634	4,700
Claims	5,757,351	1,003,398	4,753,953
<i>Total Expenses</i>	6,348,981	1,590,328	4,758,653
<i>Excess of Revenues Over (Under) Expenses</i>	(3,828,981)	992,025	4,821,006
<i>Fund Equity Beginning of Year</i>	3,967,690	3,967,690	0
<i>Fund Equity End of Year</i>	\$138,709	\$4,959,715	\$4,821,006

Trumbull County, Ohio
*Schedule of Revenues, Expenses, and Changes In
Fund Equity - Budget (Non-GAAP Basis) and Actual
All Internal Service Funds
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$10,130,000	\$8,839,412	(\$1,290,588)
Expenses			
Current:			
Personal Services	107,886	107,886	0
Contractual Services	622,110	603,762	18,348
Claims	13,164,042	6,321,218	6,842,824
Materials and Supplies	118,664	115,951	2,713
<i>Total Expenses</i>	<u>14,012,702</u>	<u>7,148,817</u>	<u>6,863,885</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(3,882,702)	1,690,595	5,573,297
<i>Fund Equity Beginning of Year</i>	5,664,258	5,664,258	0
Prior Year Encumbrances Appropriated	4,551	4,551	0
<i>Fund Equity End of Year</i>	<u>\$1,786,107</u>	<u>\$7,359,404</u>	<u>\$5,573,297</u>

Agency Funds

Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's Agency Funds:

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

Undivided Sales Taxes - To account for the collection of the County's sales tax.

Alimony/Support - 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 - To account for clerk of courts auto title fees, and County court, juvenile court and probate court related receipts.

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

Community-Based Correctional Facility - 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	Payroll	Undivided Local Government
Taxing Districts	Cigarette Tax	Inheritance Tax
Double Paid Taxes	Library and Local Government	Board of Health
Interest	Forfeited Land Sale	Soil Conservation
Law Library	Township Gas Tax	Metro Park District
Childrens Cluster	Undivided Homestead and Rollback	Clarence Darrow Park
Motel Levy	Ohio Board of Building Standards	Election Commission
Family and Children First Council	Stream Quality	

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Engineer's Drainage District				
Assets				
Cash and Cash Equivalents	\$20,000	\$2,000	\$2,000	\$20,000
Liabilities				
Deposits Held and Due to Others	\$20,000	\$2,000	\$2,000	\$20,000
Taxing Districts				
Assets				
Cash and Cash Equivalents	\$7,537	\$124,993,364	\$124,989,557	\$11,344
Liabilities				
Deposits Held and Due to Others	\$7,537	\$124,993,364	\$124,989,557	\$11,344
Double Paid Taxes				
Assets				
Cash and Cash Equivalents	\$177,005	\$173,671	\$174,606	\$176,070
Liabilities				
Deposits Held and Due to Others	\$177,005	\$173,671	\$174,606	\$176,070
Interest				
Assets				
Cash and Cash Equivalents	\$0	\$4,780,819	\$4,780,819	\$0
Liabilities				
Due to Other Funds	\$0	\$4,780,819	\$4,780,819	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Law Library				
Assets				
Cash and Cash Equivalents	\$43,038	\$310,962	\$309,199	\$44,801
Liabilities				
Due to Other Governments	\$43,038	\$310,962	\$309,199	\$44,801
Childrens Cluster				
Assets				
Cash and Cash Equivalents	\$16,223	\$21,150	\$21,475	\$15,898
Liabilities				
Deposits Held and Due to Others	\$16,223	\$21,150	\$21,475	\$15,898
Motel Levy				
Assets				
Cash and Cash Equivalents	\$68,266	\$388,808	\$381,543	\$75,531
Receivables:				
Taxes	0	3,155	0	3,155
Total Assets	\$68,266	\$391,963	\$381,543	\$78,686
Liabilities				
Due to Other Governments	\$68,266	\$391,963	\$381,543	\$78,686
Payroll				
Assets				
Cash and Cash Equivalents	\$13,631	\$58,706,677	\$58,706,619	\$13,689
Liabilities				
Undistributed Monies	\$13,631	\$58,706,677	\$58,706,619	\$13,689

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$347	\$13,335	\$12,729	\$953
Liabilities				
Due to Other Governments	\$347	\$13,335	\$12,729	\$953
 Library and Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$8,592,682	\$8,592,682	\$0
Liabilities				
Due to Other Governments	\$0	\$8,592,682	\$8,592,682	\$0
 Forfeited Land Sale				
Assets				
Cash and Cash Equivalents	\$157,537	\$33,119	\$2,007	\$188,649
Liabilities				
Undistributed Monies	\$157,537	\$33,119	\$2,007	\$188,649
 Township Gas Tax				
Assets				
Cash and Cash Equivalents	\$0	\$1,207,013	\$1,207,013	\$0
Liabilities				
Due to Other Governments	\$0	\$1,207,013	\$1,207,013	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Undivided Taxes				
Assets				
Cash and Cash Equivalents	\$3,887,199	\$153,350,738	\$152,635,489	\$4,602,448
Receivables:				
Taxes	182,218,530	193,764,340	182,218,530	193,764,340
Special Assessments	9,962,318	84,865	678,365	9,368,818
Total Assets	\$196,068,047	\$347,199,943	\$335,532,384	\$207,735,606
Liabilities				
Due to Other Governments	\$160,981,498	\$321,794,349	\$310,079,601	\$172,696,246
Due to County Funds:				
Property and Other Taxes	24,921,179	25,755,410	24,921,179	25,755,410
Special Assessments	9,730,689	84,865	531,604	9,283,950
Undistributed Monies	434,681	0	434,681	0
Total Liabilities	\$196,068,047	\$347,634,624	\$335,967,065	\$207,735,606
Undivided Sales Taxes				
Assets				
Cash and Cash Equivalents	\$2,391,659	\$13,032,537	\$14,494,874	\$929,322
Liabilities				
Due to Other Governments	\$2,391,659	\$13,032,537	\$14,494,874	\$929,322
Undivided Homestead and Rollback				
Assets				
Cash and Cash Equivalents	\$0	\$2,383,488	\$2,383,488	\$0
Liabilities				
Due to Other Governments	\$0	\$2,383,488	\$2,383,488	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Undivided Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$10,775,607	\$10,775,607	\$0
Liabilities				
Due to Other Governments	\$0	\$10,775,607	\$10,775,607	\$0
Inheritance Tax				
Assets				
Cash and Cash Equivalents	\$1,761,519	\$8,028,216	\$7,613,672	\$2,176,063
Liabilities				
Due to Other Governments	\$1,761,519	\$8,028,216	\$7,613,672	\$2,176,063
Board of Health				
Assets				
Cash and Cash Equivalents	\$688,969	\$1,952,303	\$1,684,402	\$956,870
Liabilities				
Undistributed Monies	\$688,969	\$1,952,303	\$1,684,402	\$956,870
Soil Conservation				
Assets				
Cash and Cash Equivalents	\$61,200	\$226,143	\$230,055	\$57,288
Liabilities				
Undistributed Monies	\$61,200	\$226,143	\$230,055	\$57,288

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Metro Park District				
Assets				
Cash and Cash Equivalents	\$9,706	\$28,437	\$27,779	\$10,364
Liabilities				
Undistributed Monies	\$9,706	\$28,437	\$27,779	\$10,364
Clarence Darrow Park				
Assets				
Cash and Cash Equivalents	\$12,671	\$0	\$0	\$12,671
Liabilities				
Undistributed Monies	\$12,671	\$0	\$0	\$12,671
Ohio Board of Building Standards				
Assets				
Cash and Cash Equivalents	\$747	\$5,831	\$5,370	\$1,208
Liabilities				
Deposits Held and Due to Others	\$747	\$5,831	\$5,370	\$1,208
Election Commission				
Assets				
Cash and Cash Equivalents	\$0	\$7,110	\$6,780	\$330
Liabilities				
Undistributed Monies	\$0	\$7,110	\$6,780	\$330

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Alimony/Support				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$738,070	\$33,567,426	\$33,049,235	\$1,256,261
Receivables:				
Accounts	11,560,398	11,834,117	11,560,398	11,834,117
Total Assets	\$12,298,468	\$45,401,543	\$44,609,633	\$13,090,378
Liabilities				
Deposits Held and Due to Others	\$12,298,468	\$45,401,543	\$44,609,633	\$13,090,378
 Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,307,419	\$41,054,975	\$40,816,568	\$1,545,826
Investments in Segregated Accounts	189,900	99,999	0	289,899
Total Assets	\$1,497,319	\$41,154,974	\$40,816,568	\$1,835,725
Liabilities				
Undistributed Monies	\$1,497,319	\$41,154,974	\$40,816,568	\$1,835,725
 Emergency Management Agency				
Assets				
Cash and Cash Equivalents	\$39,654	\$147,509	\$127,309	\$59,854
Due from Other Governments	4,159	1,084	4,159	1,084
Total Assets	\$43,813	\$148,593	\$131,468	\$60,938
Liabilities				
Undistributed Monies	\$43,813	\$148,593	\$131,468	\$60,938
 Community-Based Correctional Facility				
Assets				
Cash and Cash Equivalents	\$248,649	\$2,171,119	\$2,073,927	\$345,841
Liabilities				
Undistributed Monies	\$248,649	\$2,171,119	\$2,073,927	\$345,841

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Family and Children First Council				
Assets				
Cash and Cash Equivalents	\$154,066	\$704,405	\$593,557	\$264,914
Liabilities				
Deposits Held and Due to Others	\$154,066	\$704,405	\$593,557	\$264,914
Stream Quality				
Assets				
Cash and Cash Equivalents	\$0	\$43,788	\$12,664	\$31,124
Liabilities				
Undistributed Monies	\$0	\$43,788	\$12,664	\$31,124
All Agency Funds				
Assets				
Cash and Cash Equivalents	\$9,759,623	\$392,080,831	\$391,845,222	\$9,995,232
Cash and Cash Equivalents in Segregated Accounts	2,045,489	74,622,401	73,865,803	2,802,087
Investments in Segregated Accounts	189,900	99,999	0	289,899
Receivables:				
Taxes	182,218,530	193,767,495	182,218,530	193,767,495
Accounts	11,560,398	11,834,117	11,560,398	11,834,117
Special Assessments	9,962,318	84,865	678,365	9,368,818
Intergovernmental Receivable	4,159	1,084	4,159	1,084
Total Assets	\$215,740,417	\$672,490,792	\$660,172,477	\$228,058,732
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$24,921,179	\$25,755,410	\$24,921,179	\$25,755,410
Special Assessments	9,730,689	84,865	531,604	9,283,950
Intergovernmental Payable	165,246,327	366,530,152	355,850,408	175,926,071
Undistributed Monies	3,168,176	104,472,263	104,126,950	3,513,489
Deposits Held and Due to Others	12,674,046	176,082,783	175,177,017	13,579,812
Total Liabilities	\$215,740,417	\$672,925,473	\$660,607,158	\$228,058,732

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all lands, buildings, improvements other than buildings, equipment and vehicles not used in the operation of the proprietary funds.

Trumbull County, Ohio
Schedule of General Fixed Assets
By Function
December 31, 1999

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Vehicles
General Government:						
Legislative and Executive						
Commissioners	\$35,327,120	\$466,545	\$33,921,654	\$151,688	\$627,685	\$159,548
Maintenance	708,254	0	0	2,513	575,348	130,393
Auditor	2,333,138	0	0	76,368	2,221,065	35,705
Other	2,030,837	15,565	97,991	3,388	1,889,334	24,559
Total Legislative and Executive	40,399,349	482,110	34,019,645	233,957	5,313,432	350,205
Judicial						
Common Pleas Court	515,811	0	0	3,400	512,411	0
Domestic Relations	4,265,350	197,336	3,432,815	85,631	493,356	56,212
Probate Court	485,864	0	0	0	485,864	0
Other	676,739	6,470	6,350	5,055	652,509	6,355
Total Judicial	5,943,764	203,806	3,439,165	94,086	2,144,140	62,567
Total General Government	46,343,113	685,916	37,458,810	328,043	7,457,572	412,772
Public Safety						
Sheriff	2,800,363	3,832	36,990	112,696	1,541,658	1,105,187
Emergency Management	1,504,906	0	1,496	5,281	1,450,064	48,065
Rehabilitation	910,107	0	17,100	70,559	722,285	100,163
Other	156,093	0	5,113	800	90,821	59,359
Total Public Safety	5,371,469	3,832	60,699	189,336	3,804,828	1,312,774
Public Works						
Litter Control	15,327	0	0	0	15,327	0
Engineer	6,357,583	465,501	545,613	37,268	1,746,638	3,562,563
Parks/Recreation	84,148	0	0	0	45,740	38,408
Total Public Works	6,457,058	465,501	545,613	37,268	1,807,705	3,600,971
Health						
Board of MRDD	5,964,921	82,188	2,533,240	93,099	1,796,793	1,459,601
Board of Mental Health	1,598,535	300,359	908,328	7,554	382,193	101
Board of Health	210,841	3,067	0	0	207,774	0
Total Health	7,774,297	385,614	3,441,568	100,653	2,386,760	1,459,702
Human Services						
Child Support	412,561	0	0	82	359,220	53,259
Children Services	3,457,418	116,976	2,515,007	35,789	731,085	58,561
Human Services	1,402,853	0	0	1,159	1,290,707	110,987
Other	479,214	0	3,434	6	153,578	322,196
Total Human Services	5,752,046	116,976	2,518,441	37,036	2,534,590	545,003
Total General Fixed Assets Allocated to Functions	71,697,983	1,657,839	44,025,131	692,336	17,991,455	7,331,222
Construction in Progress	4,831,381	0	4,831,381	0	0	0
Total General Fixed Assets	\$76,529,364	\$1,657,839	\$48,856,512	\$692,336	\$17,991,455	\$7,331,222

Trumbull County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 1999

	General Fixed Assets 1/1/99	Additions	Deletions	Transfers	General Fixed Assets 12/31/99
General Government:					
Legislative and Executive					
Commissioners	\$34,805,044	\$530,405	(\$8,329)	\$0	\$35,327,120
Maintenance	603,711	101,199	0	3,344	708,254
Auditor	2,104,467	281,748	(45,954)	(7,123)	2,333,138
Other	1,874,945	243,263	(86,619)	(752)	2,030,837
Total Legislative and Executive	39,388,167	1,156,615	(140,902)	(4,531)	40,399,349
Judicial					
Common Pleas Court	498,007	20,988	(2,603)	(581)	515,811
Domestic Relations	4,200,560	69,075	0	(4,285)	4,265,350
Probate Court	464,466	25,618	(4,220)	0	485,864
Other	515,684	216,311	(59,398)	4,142	676,739
Total Judicial	5,678,717	331,992	(66,221)	(724)	5,943,764
Total General Government	45,066,884	1,488,607	(207,123)	(5,255)	46,343,113
Public Safety					
Sheriff	2,518,853	303,817	(30,262)	7,955	2,800,363
Emergency Management	1,060,584	622,840	(178,518)	0	1,504,906
Rehabilitation	890,944	23,544	(6,399)	2,018	910,107
Other	131,301	21,073	0	3,719	156,093
Total Public Safety	4,601,682	971,274	(215,179)	13,692	5,371,469
Public Works					
Litter Control	15,327	0	0	0	15,327
Engineer	5,666,538	871,150	(180,105)	0	6,357,583
Parks/Recreation	61,155	22,993	0	0	84,148
Total Public Works	5,743,020	894,143	(180,105)	0	6,457,058
Health					
Board of MRDD	5,532,956	431,965	0	0	5,964,921
Board of Mental Health	1,587,835	15,868	(5,168)	0	1,598,535
Board of Health	202,921	8,210	(290)	0	210,841
Total Health	7,323,712	456,043	(5,458)	0	7,774,297
Human Services					
Child Support	446,964	1,420	(27,459)	(8,364)	412,561
Children Services	3,380,420	77,545	(547)	0	3,457,418
Human Services	1,211,341	212,256	(20,671)	(73)	1,402,853
Other	380,648	99,066	(500)	0	479,214
Total Human Services	5,419,373	390,287	(49,177)	(8,437)	5,752,046
Total General Fixed Assets Allocated to Functions	68,154,671	4,200,354	(657,042)	0	71,697,983
Construction in Progress	565,570	4,265,811	0	0	4,831,381
Total General Fixed Assets	\$68,720,241	\$8,466,165	(\$657,042)	\$0	\$76,529,364

Trumbull County, Ohio
Schedule of General Fixed Assets
By Source
December 31, 1999

General Fixed Assets:

Land	\$1,657,839
Buildings	44,025,131
Improvements Other than Buildings	692,336
Vehicles	7,331,222
Equipment	17,991,455
Construction in Progress	<u>4,831,381</u>
Total	<u><u>\$76,529,364</u></u>

Investment in General Fixed Assets from:

Prior to December 31, 1994	\$6,957,577
General Fund Revenues	9,822,981
Special Revenue Fund Revenues	16,997,244
Capital Projects Fund Revenues	<u>42,751,562</u>
Total	<u><u>\$76,529,364</u></u>

STATISTICAL

Trumbull County, Ohio
 Governmental Fund Expenditures by Function (1)
 Last Ten Years

Year	General Government										Totals		
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Other	Capital Outlay		Inter-Governmental	Debt Service
1999 (2)	\$21,512,722	\$6,787,711	\$16,668,299	\$8,029,890	\$31,614,077	\$33,432,110	\$0	\$74,487	\$0	\$8,383,279	\$2,136,330	\$4,801,478	\$133,440,383
1998 (2)	18,913,938	6,234,265	11,500,305	9,534,637	28,625,938	30,039,450	0	349,589	6,945	4,953,661	1,525,665	8,467,637	120,152,030
1997 (2)	16,487,956	6,569,779	11,524,052	8,700,949	25,366,900	29,622,211	0	297,704	0	7,893,187	3,030,875	10,792,223	120,285,836
1996 (2)	15,246,344	5,627,512	7,953,067	8,243,298	23,284,978	28,601,785	0	223,232	20,039	18,957,692	909,709	10,314,581	119,382,237
1995 (2)	14,221,741	4,941,147	8,714,463	6,844,785	20,647,578	26,889,446	0	569,136	89,076	18,625,123	0	3,602,469	105,144,964
1994 (2)	12,522,177	5,587,301	9,630,205	8,047,973	19,739,905	24,755,703	4,200	301,805	133,682	5,248,492	0	2,758,665	88,730,108
1993	7,290,173	4,113,648	4,236,824	5,700,066	17,869,404	24,262,030	2,707	0	6,070,718	6,379,890	0	5,288,001	81,213,461
1992	6,864,590	3,183,776	3,558,003	6,934,412	15,738,037	26,211,577	3,000	0	3,580,775	3,816,167	0	4,307,095	74,197,432
1991	6,987,295	3,259,121	3,670,536	6,346,490	14,677,486	24,776,200	36,337	0	3,441,320	2,161,463	0	1,029,436	66,385,684
1990	6,383,482	3,025,577	3,418,408	5,687,535	12,013,223	24,922,469	0	0	8,297,301	2,577,695	0	1,515,242	67,840,932

(1) Includes general, special revenue, capital projects and debt services funds.

(2) 1994 through 1999 reported on a GAAP basis, all other years on a cash basis.

Source: Trumbull County Auditor

Trumbull County, Ohio
Governmental Fund Revenues by Source (1)
Last Ten Years

Year	Property and Other Local Taxes	Permissive Sales Tax	Charges for Services	Fees, Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Special Assessments	Interest	Rentals and Royalties	Donations	Other	Totals
1999 (2)	\$24,917,286	\$13,737,898	\$8,379,380	\$3,919,276	\$8,779,316	\$65,528,665	\$767,972	\$3,044,152	\$218,531	\$0	\$661,079	\$129,953,555
1998 (2)	21,072,839	14,117,054	6,714,410	3,948,854	4,570,376	59,523,528	506,888	3,805,365	236,062	0	432,677	114,928,053
1997 (2)	20,536,242	13,158,714	6,229,684	3,447,493	5,162,955	58,917,194	791,427	3,485,381	251,740	0	199,318	112,180,148
1996 (2)	19,697,353	12,954,064	6,193,687	3,310,266	3,382,612	58,772,382	833,850	3,341,193	255,396	0	222,468	108,963,271
1995 (2)	19,639,228	10,185,889	6,989,851	3,297,531	4,259,249	44,786,798	1,087,837	3,872,980	274,755	3,594	217,262	94,614,974
1994 (2)	19,468,138	10,530,142	6,837,477	2,144,588	3,244,883	46,044,033	2,961,476	2,400,723	276,995	9,216	71,468	93,989,139
1993	23,455,408	0	6,808,902	29,973	366,022	37,220,143	630,703	1,332,137	0	0	1,243,250	71,086,538
1992	19,177,393	0	5,798,972	28,437	400,436	40,814,605	612,129	1,767,100	0	0	1,365,695	69,964,767
1991	18,826,029	0	4,944,329	30,999	382,387	34,126,405	650,203	2,577,608	0	0	1,764,992	63,302,952
1990	16,919,097	0	5,427,018	29,270	364,682	33,360,644	700,484	3,141,985	0	0	4,624,747	64,567,927

(1) Includes general, special revenue, capital projects and debt service funds.

(2) 1994 through 1999 reported on a GAAP basis, all other years on a cash basis.

Source: Trumbull County Auditor

Trumbull County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Nine Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
1999	\$20,973,985	\$20,260,130	96.60%	\$663,038	\$20,923,168	99.76%	\$1,389,725	6.63%
1998	17,693,363	17,282,750	97.68	538,713	17,821,463	101.00	1,426,367	8.06
1997	17,436,465	16,956,808	97.25	508,076	17,464,884	100.16	1,678,239	9.62
1996	16,870,835	16,911,922	100.24	453,169	17,365,091	102.93	1,405,841	8.33
1995	17,319,687	16,913,896	97.66	573,558	17,487,454	100.97	1,561,925	9.02
1994	16,891,293	16,314,171	96.58	528,352	16,842,523	99.71	1,691,693	10.02
1993	16,473,737	15,936,265	96.74	554,102	16,490,367	100.10	1,639,144	9.95
1992	17,893,748	17,223,147	96.25	584,826	17,807,973	99.52	1,761,317	9.84
1991	16,887,066	16,317,855	96.63	652,453	16,970,308	100.49	1,786,168	10.58

Prior to 1991 not available.

(1) State reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: Trumbull County Auditor

Trumbull County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Nine Years

Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collections	Total Tax Collected	Outstanding Delinquent Taxes
1999	\$5,180,422	\$5,032,373	\$120,865	\$5,153,238	\$1,219,507
1998	4,590,615	4,268,714	290,645	4,559,359	945,183
1997	4,221,857	3,986,447	136,502	4,122,949	1,201,507
1996	4,019,523	4,075,333	59,060	4,134,393	1,122,815
1995	4,897,877	3,766,567	134,841	3,901,408	1,121,980
1994	4,756,346	3,536,569	151,012	3,687,581	1,176,724
1993	4,599,328	3,448,583	189,552	3,638,135	1,103,770
1992	5,210,680	4,023,554	415,837	4,439,391	939,339
1991	4,713,985	3,871,902	262,357	4,134,259	1,034,715

Prior to 1991 not available.

Source: Trumbull County Auditor

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	
1999	\$2,162,909,340	\$6,179,740,971	\$221,488,060	\$251,690,977	\$513,461,847	\$2,053,847,388	\$2,897,859,247	\$8,485,279,337	34%
1998	2,121,550,500	6,061,572,857	223,436,650	253,905,284	493,614,611	1,974,458,444	2,838,601,761	8,289,936,585	34
1997	2,080,930,570	5,945,515,914	224,041,810	254,592,966	458,725,329	1,834,901,316	2,763,697,709	8,035,010,196	35
1996	1,867,552,540	5,335,864,400	231,550,220	263,125,250	453,963,200	1,815,852,800	2,553,065,960	7,414,842,450	34
1995	1,833,401,010	5,238,288,600	258,070,230	293,261,625	432,206,849	1,728,827,396	2,523,678,089	7,260,377,621	35
1994	1,808,649,510	5,167,570,029	256,373,910	291,333,989	423,776,840	1,695,107,360	2,488,800,260	7,154,011,377	35
1993	1,604,429,250	4,584,083,571	240,214,640	272,971,182	423,776,840	1,695,107,360	2,268,420,730	6,552,162,113	35
1992	1,584,848,206	4,528,137,731	236,546,180	268,802,477	433,572,286	1,734,289,144	2,254,966,672	6,531,229,353	35
1991	1,556,253,400	4,446,438,286	225,912,240	256,718,455	430,103,460	1,720,413,840	2,212,269,100	6,423,570,580	34
1990	1,518,662,500	4,339,035,714	215,395,970	244,768,148	472,170,715	1,888,682,860	2,206,229,185	6,472,486,722	34

Source: Trumbull County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 1999 were 35 percent for all real property, 88 percent for public utility property and 25 percent for tangible personal.

Trumbull County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 Assessed Value)

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
County Units										
General Fund	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$2.30	\$2.20	\$2.20
Bond Retirement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10
Hillside Hospital	0.00	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
Children Services	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Mental Retardation Board	4.75	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	1.35
Community Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Total County Rate</i>	10.35	9.30	9.30	9.30	9.30	9.30	9.80	9.80	7.90	7.90
Townships										
Bazetta	15.40	13.90	13.90	14.10	13.10	13.60	13.60	13.10	13.10	11.60
Bloomfield	7.70	7.70	7.70	7.70	7.70	6.20	6.20	5.60	5.60	5.60
Braceville	8.10	8.10	8.10	8.10	8.10	7.00	7.50	10.20	10.20	8.20
Bristol	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Brookfield	12.30	12.30	12.30	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Champion	11.90	11.90	12.90	12.90	12.40	11.20	11.20	11.20	10.10	9.10
Farmington	6.80	6.90	7.00	7.10	7.20	7.40	7.50	7.50	7.50	6.20
Fowler	12.80	12.80	12.80	12.80	9.80	9.80	9.80	9.80	8.80	8.80
Green	10.80	10.80	8.00	8.00	8.00	8.00	8.00	8.00	5.50	5.50
Gustavus	9.20	9.20	9.20	9.20	9.20	6.20	6.20	6.50	6.50	6.50
Hartford	5.80	5.80	5.80	5.80	7.80	7.80	7.80	8.10	8.10	6.10
Howland	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.30	13.30	13.30
Hubbard	12.65	12.85	12.85	12.85	12.30	12.30	12.30	12.50	10.25	10.45
Johnston	9.50	9.50	9.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Kinsman	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.30	13.30	12.30
Liberty	22.10	20.50	20.50	20.50	20.50	20.50	20.50	17.40	17.40	17.40
Mecca	7.15	7.15	7.15	7.15	7.15	7.15	7.15	6.65	6.15	6.15
Mesopotamia	7.50	5.50	5.50	5.50	5.50	5.50	5.50	4.90	4.90	4.90
Newton	6.75	6.75	6.75	6.75	6.00	6.00	6.00	7.30	5.95	4.95
Southington	6.50	6.50	6.50	6.50	6.00	6.00	6.00	6.40	6.40	6.40
Vernon	7.70	7.70	6.20	6.20	6.20	6.20	6.20	3.50	5.50	5.50
Vienna	6.45	6.45	4.70	4.70	8.45	4.70	4.70	4.70	4.70	4.70
Warren	11.50	10.50	10.50	10.50	10.50	10.00	9.00	9.00	9.00	9.00
Weathersfield	12.30	10.50	10.50	10.50	10.50	10.50	10.50	10.20	10.20	8.30
School Districts										
Bloomfield/Mesopotamia LSD	48.60	48.60	48.60	48.60	48.60	49.25	49.35	39.75	39.80	39.80
Bristol LSD	51.50	51.67	47.60	48.55	49.00	49.25	50.30	50.20	38.10	40.10
Brookfield LSD	45.10	45.10	45.10	52.60	45.10	45.10	45.10	44.60	37.10	37.10
Champion LSD	46.70	46.70	47.42	55.03	55.23	40.58	41.88	41.08	35.25	35.65
Howland LSD	38.90	39.22	39.55	40.58	40.80	40.92	42.40	38.45	38.85	39.55
Joseph Badger LSD	42.58	42.04	42.07	43.62	43.84	35.02	35.75	35.20	35.25	35.15
LaBrae LSD	51.20	51.20	51.20	51.20	51.20	52.60	52.60	50.40	41.80	41.80
Lakeview LSD	40.66	40.71	40.85	41.42	41.52	39.45	40.32	40.55	41.20	41.30
Liberty LSD	39.40	39.46	36.60	37.30	37.45	37.45	38.40	38.15	38.30	38.35
Lordstown LSD	38.49	38.49	38.31	38.38	38.55	38.55	38.10	36.05	26.55	26.80
Maplewood LSD	42.17	42.20	42.28	42.80	42.85	42.95	43.65	43.30	43.90	44.25
Mathews LSD	47.70	47.70	47.70	47.70	47.70	47.70	47.70	47.20	47.20	38.65
McDonald LSD	52.36	49.50	49.60	50.40	50.40	50.40	51.10	50.70	50.80	51.20
Southington LSD	47.14	47.46	47.60	49.60	50.05	50.25	51.30	50.80	42.15	42.30
Weathersfield LSD	49.25	42.75	50.10	50.70	46.10	46.10	46.10	45.90	45.90	37.20
Hubbard Exempted Village SD	49.60	49.70	49.67	50.50	51.10	51.10	52.30	41.30	41.10	41.10
Newton Falls Exempted Village SD	42.25	42.40	42.50	43.45	43.40	43.55	44.75	44.10	35.20	38.80
Girard CSD	42.75	42.75	42.95	43.75	43.85	41.90	42.38	41.85	41.80	41.95
Niles CSD	42.60	42.65	42.75	38.60	38.60	38.75	39.30	38.90	39.15	39.25
Warren CSD	52.64	53.35	53.45	54.15	54.25	44.30	49.15	48.55	38.65	38.40

(continued)

Trumbull County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years (continued)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Joint Vocational School										
Vocational Education	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Cities										
Cortland	20.26	20.26	20.86	21.06	21.26	13.80	14.00	13.80	12.00	12.20
Girard	8.00	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Hubbard	3.80	4.00	4.00	4.00	2.90	2.90	2.90	3.10	2.65	2.65
Newton Falls	2.50	2.50	2.50	2.50	2.50	2.65	2.50	3.35	3.35	3.50
Niles	4.50	4.50	4.50	4.50	4.50	3.50	3.50	3.50	3.50	3.50
Warren	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Villages										
Lordstown	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.50	3.50	3.50
McDonald	4.60	4.60	4.60	4.60	4.60	4.60	4.50	4.50	4.50	4.50
Orangeville	14.30	14.30	13.30	13.30	13.30	12.30	12.30	10.60	10.60	10.60
West Farmington	11.50	11.50	11.50	11.50	8.50	8.50	8.50	8.50	8.10	8.10
Yankee Lake	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70

Source: Trumbull County Auditor

Trumbull County, Ohio
Special Assessments Billed and Collected
Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
1999	\$981,640	\$767,972	85.80%	\$148,691
1998	944,589	506,888	86.36	150,024
1997	766,935	791,427	103.19	176,917
1996	844,579	833,850	98.73	173,003
1995	844,394	1,087,837	128.83	142,556
1994	598,276	626,309	104.69	163,255
1993	584,064	575,071	98.46	152,201
1992	539,124	592,405	109.88	154,247
1991	479,252	360,363	75.19	147,403
1990	489,416	314,642	64.29	150,505

(1) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Trumbull County Auditor

Trumbull County, Ohio
Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	225,339	\$2,897,859,247	\$16,339,472	\$322,520	\$16,016,952	0.55%	\$71.08
1998	228,417	2,838,601,761	18,413,244	344,744	18,068,500	0.64	79.10
1997	228,417	2,763,697,709	20,409,906	348,086	20,061,820	0.70	87.83
1996	228,417	2,553,065,960	21,494,906	1,050,854	20,444,052	0.80	89.50
1995	229,805	2,523,678,089	23,300,467	756,963	22,543,504	0.89	98.10
1994	229,805	2,488,800,260	21,173,736	1,039,222	20,134,514	0.81	87.62
1993	229,805	2,268,420,730	12,001,684	122,516	11,879,168	0.52	51.69
1992	229,805	2,254,966,672	82,246	493,989	(411,743)	(0.02)	(1.79)
1991	228,864	2,212,269,100	162,807	805,130	(642,323)	(0.03)	(2.81)
1990	227,813	2,206,229,185	263,368	759,125	(495,757)	(0.02)	(2.18)

(1) Includes only general obligation bonds payable from property taxes.

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Legal Debt Margin
 December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$2,897,859,247	\$2,897,859,247
Debt Limitation	70,946,481	28,978,592
Total Outstanding Debt:		
General Obligation Bonds	17,717,023	17,717,023
Special Assessment Bonds	4,362,312	4,362,312
OWDA Loans	11,118,868	11,118,868
OPWC Loan	206,406	206,406
Notes	12,925,000	12,925,000
Total	46,329,609	46,329,609
Exemptions:		
General Obligation Bonds - Enterprise	1,377,551	1,377,551
General Obligation Bonds - Correctional Facility (3)	10,214,906	10,214,906
Special Assessment Bonds	4,362,312	4,362,312
OWDA Loans	11,118,868	11,118,868
OPWC Loan	206,406	206,406
Amount Available in Debt Service Fund	322,520	322,520
Total	27,602,563	27,602,563
Net Debt	18,727,046	18,727,046
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$52,219,435	\$10,251,546

(1) The Debt Limitation is calculated as follows:	
Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	64,946,481
	\$70,946,481

(2) The Debt Limitation equals one percent of the assessed value.

(3) Correctional facility debt is exempt from total debt limitation per the Ohio Revised Code, Section 133.07.

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Overlapping General Obligation Bonded Debt
December 31, 1999

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Trumbull County	\$16,339,472	100.00%	\$16,339,472
Cities Wholly Within County	18,361,354	100.00	18,361,354
Townships Wholly Within County	1,456,845	100.00	1,456,845
School Districts Wholly Within County	27,214,577	100.00	27,214,577
Hubbard Exempted Village S.D.	235,299	99.62	234,405
Weathersfield L.S.D.	37,661	91.88	34,603
Jackson-Milton L.S.D.	1,025,430	1.80	18,458
Cardinal L.S.D.	9,900,000	0.72	71,280
Mahoning County Joint Vocational School	459,670	0.076	349
Totals			<u><u>\$63,731,343</u></u>

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

Source: Trumbull County Auditor

Trumbull County, Ohio
*Ratio of Annual Debt Service Expenditures for
 General Bonded Debt to Total Governmental Fund Expenditures
 Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total Governmental Fund Expenditures (1)	Ratio of Debt Service To Total Governmental Fund Expenditures
1999	\$2,073,772	\$864,754	\$2,938,526	\$133,440,383	2.20%
1998	1,996,662	931,654	2,928,316	120,152,030	2.44%
1997	1,885,000	181,303	2,066,303	120,285,836	1.72
1996	1,805,561	179,271	1,984,832	119,382,237	1.66
1995	1,035,562	882,046	1,917,608	105,144,964	1.82
1994	1,031,561	264,380	1,295,941	88,730,108	1.46
1993	80,561	4,046	84,607	81,213,461	0.10
1992	80,561	7,987	88,548	74,197,432	0.12
1991	100,561	12,894	113,455	66,385,684	0.17
1990	120,515	19,044	139,559	67,840,932	0.21

(1) 1994 through 1999 reported on a GAAP basis. All other years were reported on a cash basis.

Source: Trumbull County Auditor

Trumbull County, Ohio

Demographic Statistics

December 31, 1999

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
General Motors Corporation	Assembly and metal fabrication	10,800
Delphi Packard Electric Systems	Automatic vehicle wiring systems	9,000
WCI Steel, Incorporated	Steel products	2,800
CSC Limited	Hot and cold steel bar production	2,300
General Electric, Incorporated	Light bulbs	1,200
RMI Titanium	Titanium products	600
Thomas Steel Strip	Steel products	600
Denman Tire Corporation	Tires	600
ATD Corporation	Automotive racks	420
EASCO Aluminum	Aluminum products	400

(continued)

Sources: Trumbull County Auditor
Trumbull County Planning Commission

Trumbull County, Ohio
Demographic Statistics (continued)
 December 31, 1999

Total Population	225,338 (1)
Sex	
Male	108,800
Female	116,539
Age	
Under 5 Years	15,230
5 to 17 Years	41,407
18 to 20 Years	9,345
21 to 24 Years	11,482
25 to 44 Years	67,005
45 to 54 Years	25,130
55 to 59 Years	11,146
60 to 64 Years	11,840
65 to 74 Years	20,249
75 to 84 Years	9,777
85 Years and Over	2,727
Median Age	35.6
Under 18 Years	56,637
Percent of Total Population	25.13%
65 Years and over	32,753
Percent of Total Population	14.54%

Year	Population (2)	School Enrollment (3)	Unemployment Rate for Trumbull County (4)
1999	225,338	38,867	5.2%
1998	227,069	37,863	5.5
1997	228,417	36,675	5.9
1996	228,417	38,000	5.8
1995	229,805	37,212	6.1
1994	229,805	37,259	7.2
1993	229,805	37,216	8.2
1992	229,805	37,222	9.8
1991	228,864	37,574	7.7
1990	227,813	38,082	7.3

- Sources:
- (1) Bureau of Census and Ohio Data User's Center, Department of Development
 - (2) U.S. Census and Ohio Data User's Center, Department of Development
 - (3) Trumbull County Board of Education
 - (4) Employment Services, Division of Labor Force Research and Statistics

Trumbull County, Ohio
Property Value, Construction and Bank Deposits
Last Ten Years

Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
1999	\$1,680,670,840	\$482,238,500	\$2,162,909,340	\$30,034,910	\$7,095,490	\$37,130,400	\$156,658,200
1998	1,651,684,550	469,865,950	2,121,550,500	28,468,510	10,594,770	39,063,280	157,324,600
1997	1,622,197,500	458,733,070	2,080,930,570	26,083,490	13,118,060	39,201,550	154,597,700
1996	1,427,969,320	439,583,220	1,867,552,540	24,486,150	8,905,960	33,392,110	111,942,800
1995	1,399,105,130	434,295,880	1,833,401,010	21,624,970	7,594,180	29,219,150	149,499,000
1994	1,380,129,040	428,520,470	1,808,649,510	19,303,620	4,853,400	24,157,020	125,417,000
1993	1,198,213,470	406,215,780	1,604,429,250	15,590,690	4,223,860	19,814,550	111,817,000
1992	1,181,745,420	403,102,786	1,584,848,206	18,580,100	8,536,030	27,116,130	99,003,000
1991	1,162,605,730	393,647,670	1,556,253,400	14,916,890	5,990,580	20,907,470	80,030,000
1990	1,131,035,180	387,627,320	1,518,662,500	15,677,520	4,236,260	19,913,780	72,595,000

Sources Trumbull County Auditor
Federal Reserve Bank of Cleveland, Ohio

Trumbull County, Ohio
Principal Property Taxpayers
December 31, 1999

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
General Motors Corporation	Automobile production	\$38,841,520	\$99,268,890	\$138,110,410	4.77%
WCI Steel, Incorporated	Steel products	5,913,130	41,635,720	47,548,850	1.64
RMI Titanium	Titanium production	2,280,830	32,342,950	34,623,780	1.19
K Mart Corporation	Retail Sales Warehouse	8,575,010	17,058,320	25,633,330	0.88
Thomas Steel Strip	Steel strip production	1,760,170	15,629,130	17,389,300	0.60
CSC Limited	Hot and cold steel bar production	3,484,520	14,597,750	18,082,270	0.62
General Electric, Incorporated	Light bulbs	1,460,250	8,200,940	9,661,190	0.33
Armco Incorporated	Steel tubing	767,520	6,379,250	7,146,770	0.25
Alcan Aluminum Corporation	Aluminum products	942,590	6,296,970	7,239,560	0.25
EASCO Corporation	Aluminum products	345,660	4,763,750	5,109,410	0.18
	Totals	\$64,371,200	\$246,173,670	\$310,544,870	

Source: Trumbull County Auditor

Trumbull County, Ohio

Miscellaneous Statistics

December 31, 1999

Date of Incorporation	1800
238th Largest County in the United States	(3,141 counties in U.S.)
County Seat	Warren, Ohio
Area - Square Miles	625
Number of Political Subdivisions in the County:	
Cities	6
Villages	5
Townships	24
School Districts	20
Vocational School	1
University: Kent State - Trumbull Campus	1
Road Mileage	
U.S. Highways	54.0
State Highways	302.6
County Highways	463.4
Communications	
5 Radio Stations - WNIO-AM, WANR-AM, WKTX-AM, WNCB-FM, WRRO-AM	
1 Daily Newspaper - Warren Tribune Chronicle	
Voter Statistics, Election of November 1999	
Number of Registered Voters	141,078
Number of Voters, Last General Election	72,326
Percentage of Voters Voting	51.27%

Sources: USA Counties 1998
Ohio Department of Transportation
Trumbull County Board of Elections
All other information obtained from County records

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

TRUMBULL COUNTY FINANCIAL CONDITION

TRUMBULL COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 8, 2000