



**FINANCIAL CONDITION
TRUMBULL COUNTY**

SINGLE AUDIT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
TRUMBULL COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	7
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	9
Schedule of Findings	11
Schedule of Prior Audit Findings	13

This page intentionally left blank.

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

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>			
Nutrition Cluster			
Food Distribution Program	10.550	N/A	\$6,383
National School Lunch Program	10.555	N/A	<u>17,477</u>
Total Nutrition Cluster			<u>23,860</u>
 <i>Passed through the Ohio Department of Aging/ District XI Area Agency on Aging</i>			
National School Lunch Program	10.570	N/A	<u>69,677</u>
Total United States Department Of Agriculture			<u>93,537</u>
 UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Economic Development - Public Works EDA Airport	11.300	06-01-03000	113,388
EDI Grant/US Dept. of HUD Section 108 Loan Guarantee	14.218 14.218	E95ED390050 B95DC390001C	6,600 <u>90,500</u> <u>97,100</u>
Community Development Block Grants Small Cities Program: Formula 96 Formula 98 Formula 99	14.228	BF-96-0711 BF-98-0711 BF-99-0711	1,007 366,748 <u>113,676</u> <u>481,431</u>
HOME Investment in Affordable Housing HOME Investment in Affordable Housing HOME Investment in Affordable Housing	14.239	M-97-DC-390202 M-98-DC-390202 M-99-DC-390202	2,335 556,070 <u>45,860</u> <u>604,265</u>
Total United States Department of Housing and Urban Development			<u>1,296,184</u>
 UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Office of Justice</i>			
Juvenile Accountability Incentive Block Grant	16.523	98-JB-002-A010 99-JB-002-A010	40,102 <u>28,162</u> 68,264
Trumbull - Portage Drug Unit Grant	16.579	99-DG-E03-7093	136,654
Vertical Prosecution Unit Program	16.579	99-DG-E03-7056	41,197
Drug Task Force Grant	16.579	99-DG-A01-7062 00-DG-A01-7062	153,909 <u>10,403</u> 164,312
Byrne Memorial Subgrant Drug Court	16.579	99-DG-F02-7061	85,972

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victims Assistance Program	16.575	98VAGENE023X 99VAGENE023T 01VAGENE023 01VAGENE510	17,853 50,605 15,221 5,651 <u>89,330</u>
<i>Direct Funding</i>			
Public Safety Partnership and Community Policing Grants			
COP FAST Program	16.710	95-CFWX2660	26,894
COPS MORE Program		99-CMWX2228	201,297
COPS in Schools		99-SHWX0031	34,715 <u>262,906</u>
Total United States Department Of Justice			<u>848,635</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through the Ohio Emergency Management Agency</i>			
Hazardous Materials Emergency Preparedness Grant	20.703	N/A	6,455
Emergency Management	83.552	N/A	<u>38,217</u>
Total Federal Emergency Management Agency			<u>44,672</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	0662666BSF01P	21,130
County Comprehensive Service System	84.181	78001A00	90,607
Indicators of Success	84.173	PG-SC-2001P	3,717
Preschool Disabilities Grant	84.173	PG-S1-2001P	24,879
<i>Passed through the Rehabilitation Service Commission</i>			
Pathways Grant	84.126	RSC900	251,409
Administrative Cost Grant	84.126	RSC01 RSC00	68,291 364,632 <u>432,923</u>
Total Department of Education			<u>824,665</u>

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

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 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	11,046
Special Programs for the Aging			
Title IIIC-1 Grant	93.045	N/A	163,084
Title IIIC-2 Grant	93.045	N/A	<u>163,975</u>
			327,059
Total Aging Cluster			<u>338,105</u>
<i>Passed through the Ohio Department of Mental Health</i>			
Block Grants for Community Mental Health	93.958	11D00 11D01	97,771 <u>34,476</u> 132,247
Medical Assistance Program - Title XIX	93.778	PASSAR-99 PASSAR-00	1,406 <u>4,770</u> 6,176
Medical Assistance Program - Title XIX	93.778	MC-45-99 MC-45-00 MC-45-01	7,688 1,458,340 <u>551,386</u> 2,017,414
Social Services Block Grant - Title XX	93.667	MH-45-00 MH-45-01	141,729 <u>47,110</u> 188,839
Total Ohio Department of Mental Health			<u>2,344,676</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Ohio Department of Alcohol and Drug Addiction Services - Per Capita	93.959	78-00 78-01	413,562 <u>353,775</u> 767,337
Ohio Department of Alcohol and Drug Addiction Services - UMADAOP	93.959	78-00 78-01	77,220 <u>55,157</u> 132,377
Women Impowered NOW - WIN Grant	93.959	78-00 78-01	21,672 <u>14,583</u> 36,255
Youth Mentoring Program	93.959	78-00	24,864
Medical Assistance Program - Title XIX	93.778	78-99 78-00 78-01	2,850 124,186 <u>24,961</u> 151,997
Total Ohio Department of Alcohol and Drug Addiction Services			<u>1,112,830</u>

FINANCIAL CONDITION
TRUMBULL COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

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 Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MH-45-00	143,197
Social Services Block Grant - Title XX	93.667	MH-45-01	51,001
			<u>194,198</u>
Medical Assistance Program - Title XIX	93.778	78-00	2,513,970
Title IV-B	93.645	00-H318	127,481
Title IV-E Independent Living Initiatives	93.674	00-H329	14,867
			<u>2,850,516</u>
Total Ohio Department of Mental Retardation and Developmental Disabilities			<u>2,850,516</u>
Total United States Department of Health and Human Services			<u>6,646,127</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION <i>Passed through the Ohio Department of Safety</i>			
Community Surface Transportation Plan	20.205	2000-CSTP	122,695
			<u>122,695</u>
Total United States Department of Transportation			<u>122,695</u>
Total Expenditures of Federal Awards			<u>\$9,876,515</u>

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

**FINANCIAL CONDITION
TRUMBULL COUNTY
FISCAL YEAR ENDED DECEMBER 31, 2000**

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

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, 2000, the County 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, 2000, the gross amount of loans outstanding under this program were \$1,762,133.

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.

This page intentionally left blank.



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 Commissioners:

We have audited the financial statements of Trumbull County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 18, 2001, 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 on 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 18, 2001.

Finance Condition
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.

Jim Petro
Auditor of State

June 18, 2001



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 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, 2000. 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 its major federal programs are 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 its major federal programs for the year ended December 31, 2000.

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 a material weakness. 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 18, 2001.

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, 2000, and have issued our report thereon dated June 18, 2001, 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 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 18, 2001

TRUMBULL COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000

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):	Aging Cluster CFDA # 93.044 Title IIIB and # 93.045 Title IIIC CFDA # 93.778 Medical Assistance Title XIX
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 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.
-----------------------	----------------------

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

1. Title of Finding

Finding Number	None to be reported.
-----------------------	----------------------

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	

Trumbull County OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000



**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, 2000
Table of Contents

I.	Introductory Section	<u>Page</u>
	Title Page	i
	Table of Contents	ii
	County Auditor's Letter	v
	Transmittal Letter	vi
	List of Elected Officials	xix
	Organizational Charts	xx
	GFOA Certificate of Achievement	xxii
II.	Financial Section	
	Report of Independent Accountants	1
	General Purpose Financial Statements: (Combined Statements - Overview)	
	Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit	4
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	8
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types	10
	Combined Statement of Revenues, Expenses and Changes in Fund Equity - All Proprietary Fund Types - Primary Government	14
	Statement of Activities - Component Unit	15
	Combined Statement of Cash Flows - All Proprietary Fund Types - Primary Government	16
	Statement of Cash Flows - Component Unit	18
	Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual All Proprietary Fund Types - Primary Government	19
	Notes to the General Purpose Financial Statements	22
	Combining, Individual Fund and Account Group Statements and Schedules:	
	Governmental Funds:	
	General Fund:	
	Description of Fund	57
	Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	58

Trumbull County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Table of Contents (continued)

Special Revenue Funds:	
Description of Funds	63
Combining Balance Sheet	66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	72
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	78
Debt Service Fund:	
Description of Fund	119
Capital Projects Funds:	
Description of Funds	120
Combining Balance Sheet	121
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	122
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	123
Proprietary Fund Types:	
Enterprise Funds:	
Description of Funds	129
Combining Balance Sheet	130
Combining Statement of Revenues, Expenses and Changes in Fund Equity	131
Combining Statement of Cash Flows	132
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual	134
Internal Service Funds:	
Description of Funds	137
Combining Balance Sheet	138
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	139
Combining Statement of Cash Flows	140
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual	141
Fiduciary Fund Type:	
Agency Funds:	
Description of Funds	145
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	146
General Fixed Assets Account Group:	
Description of Account Group	154
Schedule of General Fixed Assets by Function	155
Schedule of Changes in General Fixed Assets by Function	156
Schedule of General Fixed Assets by Source	157

Trumbull County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Table of Contents (continued)

III. Statistical Tables

Governmental Fund Expenditures by Function - Last Ten Years	S1
Governmental Fund Revenues by Source - Last Ten Years	S2
Property Tax Levies and Collections - Real and Public Utility Taxes - Last Ten Years	S3
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years	S4
Assessed and Estimated Actual Value of Taxable Property Last Ten Years	S5
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S6
Special Assessments Billed and Collected - Last Ten Years	S8
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	S9
Computation of Legal Debt Margin	S10
Computation of Overlapping General Obligation Bonded Debt	S11
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Governmental Fund Expenditures - Last Ten Years	S12
Demographic Statistics	S13
Property Value, Construction and Bank Deposits - Last Ten Years	S15
Principal Property Taxpayers	S16
Miscellaneous Statistics	S17

This page intentionally left blank.



**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 18, 2001

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

Citizens of Trumbull County:

It gives me great pleasure to present the sixth 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, 2000.

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, Trumbull County Metropolitan Park District and Trumbull County Convention 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 \$800,000,000. Of the eighty-eight counties in the State, the County ranks as follows based upon the State's Enterprise Zone Program 2000 Annual Report:

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

In 2000, other Enterprise Zone Agreements allowed for the expansion and establishment of industries including Superior Walls, Lighting Products, Lexington Rubber Group, Sharon Tube, Turret Industries, Delphi Automotive Systems, BOC Group, Niles Expanded Metals and UNISERV.

The County, in cooperation with the Western Reserve Port Authority, the United States Air Force 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 for 2001 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. The County is providing a \$300,000 loan from the Revolving Loan Fund and tax abatements for this project.

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 2000. Repayments from outstanding loans are more than \$20,000 per month. As a direct result of revolving loan fund activities over the past sixteen years, 800 jobs have been created.

In 2000, the County made a loan of \$400,000 to the Brainard Rivet Company for a project at the former GATX facility in Masury (now the Ivor H. Lee Industrial Park).

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 \$300,000 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 Village is hoping to obtain commitment for a new vehicle line to be assembled at the facility after assembly on the current line is ceased. In March, 2000, there were discussions regarding a new paint facility at the plant, which is a forerunner of a new model yet to be announced.

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. Tax abatements were granted in 1997 and 1998 for expansion and renovation by CSC, Ltd., totaling over \$73 million in new investment. In January 2, 2001, CSC, Ltd. filed for bankruptcy. Production was halted at the facility on March 23, 2001, and it is expected that unless a buyer or new investor for the facility is found, the facility will be auctioned off.

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 created 1,200 new jobs.

Income

According to the 2000 Census reports, 1997 median income for County families was \$36,410, compared to State and national medians of \$36,029 and \$37,005, 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 1999 (for tax year 1998) was \$36,516, compared to the average of \$45,550 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	\$24,157,020
1995	1,356	29,219,150
1996	1,808	33,392,110
1997	1,440	39,201,550
1998	1,414	39,063,280
1999	1,420	37,130,400
2000	1,268	41,309,620

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.

Computerization

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

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

The County jail has 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 were in process include the improvement of the Sanitary Engineers building and replacement of the Brookfield water tank. Both these projects were completed in 2000.

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 has completed construction of a 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. This project was completed in 2000.

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 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, 2000, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

Revenues:	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Property and Other					
Local Taxes	\$24,917,286	\$25,769,346	18.58%	\$852,060	3.42%
Permissive Sales Tax	13,737,898	11,332,767	8.17	(2,405,131)	(17.51)
Charges for Services	8,379,380	7,862,641	5.67	(516,739)	(6.17)
Fees, Licenses and Permits	3,919,276	3,718,337	2.68	(200,939)	(5.13)
Fines and Forfeitures	8,779,316	1,813,574	1.31	(6,965,742)	(79.34)
Intergovernmental	65,528,665	79,246,717	57.13	13,718,052	20.93
Special Assessments	767,972	826,623	0.60	58,651	7.64
Interest	3,044,152	7,810,482	5.63	4,766,330	156.57
Rentals and Royalties	218,531	279,051	0.20	60,520	27.69
Donations	0	2,983	0.00	2,983	100.00
Other	661,079	45,785	0.03	(615,294)	(93.07)
Total Revenues	\$129,953,555	\$138,708,306	100.00%	\$8,754,751	6.74%

Permissive Sales Tax decreased \$2,405,131 due to the County Commissioners passing a resolution to reduce the County's sales tax from .75 percent to .50 percent.

Charges for Services decreased \$516,739 from the significant reduction of accounts receivable. This reduction is the result of the sale of the Hillside Hospital and the receivables the entity generated.

Fines and Forfeitures decreased \$6,965,742 from the County reevaluating their classification of revenue sources.

Intergovernmental Revenue increased \$13,718,052 due to the Trumbull County Department of Job and Family Service (formerly Human Service Department) receiving sizable amounts of dollars for implementing, continuing and taking over programs in 2000.

Interest increased \$4,766,330 due to a very profitable year for investment returns.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 2000, and the percentage of increases or decreases in relation to prior year amounts.

Expenditures:	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Current:					
General Government					
Legislative and Executive	\$21,512,722	\$21,006,842	14.38%	(\$505,880)	(2.35)%
Judicial	6,787,711	7,002,799	4.79	215,088	3.17
Public Safety	16,668,299	9,883,441	6.76	(6,784,858)	(40.71)
Public Works	8,029,890	10,156,192	6.95	2,126,302	26.48
Health	31,614,077	34,276,363	23.46	2,662,286	8.42
Human Services	33,432,110	38,908,641	26.63	5,476,531	16.38
Economic Development and Assistance	74,487	226,008	0.15	151,521	203.42
Other	0	86,091	0.06	86,091	100.00
Capital Outlay	8,383,279	8,561,592	5.86	178,313	2.13
Intergovernmental	2,136,330	3,766,220	2.58	1,629,890	76.29
Debt Service:					
Principal Retirement	3,178,049	10,415,050	7.13	7,237,001	227.72
Interest and Fiscal Charges	1,623,429	1,834,541	1.25	211,112	13.00
Total Expenditures	\$133,440,383	\$146,123,780	100.00%	\$12,683,397	9.50%

Public Safety decreased \$6,784,858 from the County reevaluating their classification of expenditures.

Public Works increased \$2,126,302 due to new Issue II road programs and precast structure grants.

Health expenditures increased \$2,662,286 from continued increases in contracted services to maintain an effective, efficient and quality program, as directed by the ODADAS (Ohio Department of Alcohol and Drug Addiction Services).

Human Services increased \$5,476,531 largely due to the implementation of federal PRC programs (Prevention - Retention - Contingencies) within the County's Department of Job and Family Services.

Intergovernmental Expenditures increased \$1,629,890 from the expansion of the Community Based Correctional Facility program.

Principal retirement expenditures increased \$7,237,001 largely due to the amount of notes paid off this year as compared with last year.

General Fund Balance

The fund balance of the general fund increased by \$3,561,550 from \$3,748,338 to \$7,309,888 during 2000. This increase is due primarily to the increase in interest income throughout the year.

Enterprise Funds

The Enterprise funds operated by the County consist of water and sewer. Operating revenues in the water and sewer funds were \$3,389,904 and \$8,013,594, with depreciation expenses of \$528,335 and \$1,913,734, net income of \$82,229 and \$337,150, and retained earnings of \$10,418,777 and \$5,977,531, 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, 2000, the funds had net income (loss) of (\$110), (\$693,245) and \$356,887 and retained earnings of \$1,570, \$1,132,684 and \$6,403,795, 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, 2000, assets in agency funds totaled \$231,665,055. 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, 2000, 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 2000 was \$8,436,132. The average daily balance in 2000 was \$98,389,678, with an average daily yield of 6.08 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 2000. 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 2000, the County retired \$2,285,013 in general obligation bonds, \$282,708 in special assessment bonds, \$698,402 in OWDA loans and \$13,761 in an OPWC loan. The amount outstanding for general obligation bonds is \$15,432,010, \$4,079,609 for special assessment bonds, \$10,420,466 for OWDA loans and \$192,645 for an OPWC loan. The total legal debt margin at December 31, 2000 was \$62,736,580 with an unvoted total debt margin of \$15,299,113.

The County was recently upgraded from a "A" to a "A3" credit rating by 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, 1999.

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, 2000, 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

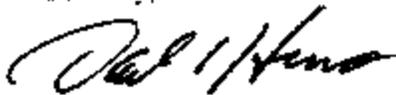
The publication of this CAFR represents an important achievement in the ability of Trumbull County to provide significantly enhanced financial information and accountability to the citizens of Trumbull County, its elected officials, County management and investors. This report continues the aggressive 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,

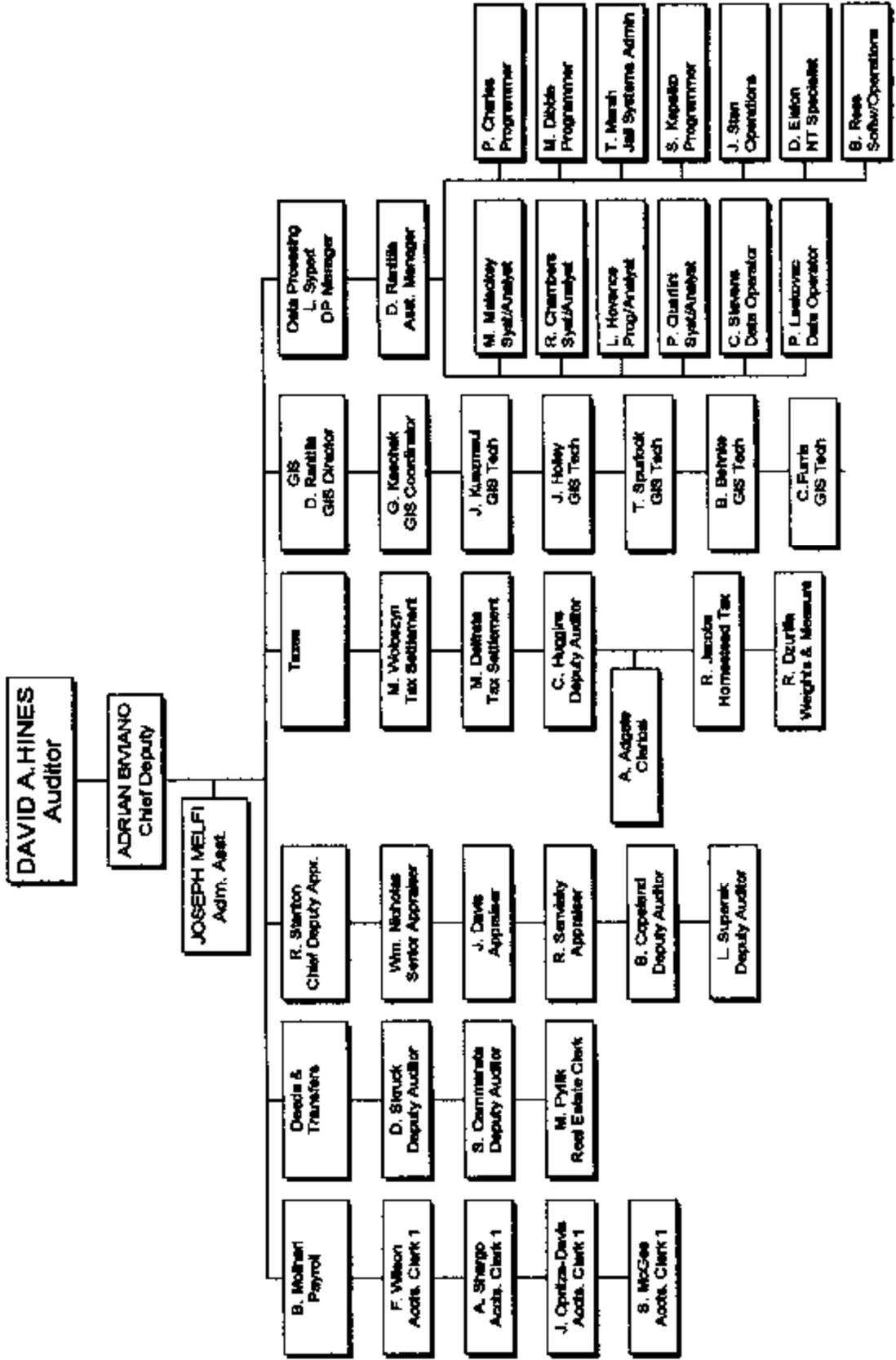


David A. Hines
Trumbull County Auditor

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



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, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Esch
Executive Director

This page intentionally left blank.



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, 2000, 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, 2000, 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 18, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

Jim Petro
Auditor of State

June 18, 2001

This page intentionally left blank.

Trumbull County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit
December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Assets				
Cash and Cash Equivalents	\$5,777,164	\$38,032,828	\$1,036,740	\$8,893,792
Cash and Cash Equivalents in Segregated Accounts	479,524	111,249	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	73,271	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Property and Other Taxes	679,662	19,684	275,490	0
Accounts	153,455	632,770	0	11,047
Special Assessments	0	0	0	0
Interfund	43,335	0	0	0
Accrued Interest	1,090,188	58,695	4,078	157,443
Due from Other Funds	178,897	73,683	0	0
Due from Agency Funds:				
Property and Other Taxes	5,316,842	21,228,565	0	0
Special Assessments	0	0	8,446,995	0
Intergovernmental Receivable	338,937	3,287,273	0	2,130
Materials and Supplies				
Inventory	72,405	811,319	0	0
Loans Receivable	0	1,813,347	0	0
Prepaid Items	321,374	185,789	0	4,278
Other Assets	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents	0	3,792,476	0	0
Investments	0	0	0	0
Intergovernmental Receivable	0	0	998,835	0
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
<i>Total Assets and Other Debits</i>	<u>\$14,451,783</u>	<u>\$70,047,678</u>	<u>\$10,835,409</u>	<u>\$9,068,690</u>

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			
\$9,567,095	\$7,415,012	\$9,115,297	\$0	\$0	\$79,837,928	\$135,925	\$79,973,853
0	0	1,074,780	0	0	\$1,665,553	0	1,665,553
0	0	0	0	0	73,271	0	73,271
0	0	289,899	0	0	289,899	0	289,899
0	0	200,096,124	0	0	201,070,960	0	201,070,960
1,421,489	0	12,410,331	0	0	14,629,092	110,662	14,739,754
0	0	8,678,624	0	0	8,678,624	0	8,678,624
0	0	0	0	0	43,335	0	43,335
151,472	0	0	0	0	1,461,876	0	1,461,876
0	1,479,124	0	0	0	1,731,704	0	1,731,704
0	0	0	0	0	26,545,407	0	26,545,407
0	0	0	0	0	8,446,995	0	8,446,995
0	0	0	0	0	3,628,340	0	3,628,340
20,435	0	0	0	0	904,159	23,947	928,106
0	0	0	0	0	1,813,347	0	1,813,347
8,940	0	0	0	0	520,381	628	521,009
0	0	0	0	0	0	1,000	1,000
0	0	0	0	0	3,792,476	0	3,792,476
0	0	0	0	0	0	68,711	68,711
0	0	0	0	0	998,835	0	998,835
22,970,547	0	0	84,759,622	0	107,730,169	10,048	107,740,217
0	0	0	0	462,848	462,848	0	462,848
0	0	0	0	853,460	853,460	0	853,460
0	0	0	0	30,927,761	30,927,761	0	30,927,761
0	0	0	0	3,226,149	3,226,149	0	3,226,149
<u>\$34,139,978</u>	<u>\$8,894,136</u>	<u>\$231,665,055</u>	<u>\$84,759,622</u>	<u>\$35,470,218</u>	<u>\$499,332,569</u>	<u>\$350,921</u>	<u>\$499,683,490</u>

(continued)

Trumbull County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit (continued)

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity, Net Assets and Other Credits				
Liabilities				
Accounts Payable	\$150,616	\$2,031,623	\$0	\$3,742
Contracts Payable	0	0	0	165,515
Accrued Wages and Benefits	397,775	844,204	0	0
Compensated Absences Payable	121,081	245,226	0	0
Interfund Payable	0	43,335	0	0
Due to Other Funds	510,204	1,158,368	0	0
Due to County Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Payable	645,377	867,831	0	0
Deferred Revenue	5,316,842	21,228,565	9,445,830	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Matured Bonds and Interest Payable	0	0	73,271	0
Accrued Interest Payable	0	0	0	122,513
Notes Payable	0	0	0	5,500,000
Claims Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
Capital Leases 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
<i>Total Liabilities</i>	<u>7,141,895</u>	<u>26,419,152</u>	<u>9,519,101</u>	<u>5,791,770</u>
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	432,161	5,273,322	0	4,111,226
Reserved for Inventory	72,405	811,319	0	0
Reserved for Unclaimed Monies	656,430	0	0	0
Reserved for Loans	0	1,813,347	0	0
Unreserved, Undesignated	6,148,892	35,730,538	1,316,308	(834,306)
<i>Total Fund Equity, Net Assets and Other Credits</i>	<u>7,309,888</u>	<u>43,628,526</u>	<u>1,316,308</u>	<u>3,276,920</u>
<i>Total Liabilities, Fund Equity, Net Assets and Other Credits</i>	<u>\$14,451,783</u>	<u>\$70,047,678</u>	<u>\$10,835,409</u>	<u>\$9,068,690</u>

See accompanying notes to the general purpose financial statements

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			
\$187,058	\$5,457	\$0	\$0	\$0	\$2,378,496	\$1,603	\$2,380,099
0	0	0	0	0	165,515	0	165,515
50,691	2,782	0	0	0	1,295,452	20,860	1,316,312
402,103	0	0	0	6,644,992	7,413,402	0	7,413,402
0	0	0	0	0	43,335	0	43,335
60,117	3,015	0	0	0	1,731,704	0	1,731,704
0	0	26,545,407	0	0	26,545,407	0	26,545,407
0	0	8,446,995	0	0	8,446,995	0	8,446,995
399,402	1,071	180,777,458	0	974,048	183,665,187	0	183,665,187
0	0	0	0	0	35,991,237	0	35,991,237
0	0	2,512,435	0	0	2,512,435	0	2,512,435
0	0	13,382,760	0	0	13,382,760	0	13,382,760
0	0	0	0	0	73,271	0	73,271
0	0	0	0	0	122,513	0	122,513
0	0	0	0	7,450,000	12,950,000	0	12,950,000
0	1,343,762	0	0	0	1,343,762	0	1,343,762
192,645	0	0	0	0	192,645	0	192,645
0	0	0	0	185,520	185,520	0	185,520
8,458,036	0	0	0	1,962,430	10,420,466	0	10,420,466
1,258,391	0	0	0	14,173,619	15,432,010	0	15,432,010
0	0	0	0	4,079,609	4,079,609	0	4,079,609
11,008,443	1,356,087	231,665,055	0	35,470,218	328,371,721	22,463	328,394,184
0	0	0	84,759,622	0	84,759,622	0	84,759,622
6,735,227	0	0	0	0	6,735,227	0	6,735,227
16,396,308	7,538,049	0	0	0	23,934,357	0	23,934,357
0	0	0	0	0	0	328,458	328,458
0	0	0	0	0	9,816,709	0	9,816,709
0	0	0	0	0	883,724	0	883,724
0	0	0	0	0	656,430	0	656,430
0	0	0	0	0	1,813,347	0	1,813,347
0	0	0	0	0	42,361,432	0	42,361,432
23,131,535	7,538,049	0	84,759,622	0	170,960,848	328,458	171,289,306
\$34,139,978	\$8,894,136	\$231,665,055	\$84,759,622	\$35,470,218	\$499,332,569	\$350,921	\$499,683,490

Trumbull County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2000*

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Local Taxes	\$6,618,528	\$19,150,818
Permissive Sales Tax	7,867,395	245,009
Charges for Services	4,021,150	3,841,491
Fees, Licenses and Permits	3,431,968	256,057
Fines and Forfeitures	477,478	1,050,587
Intergovernmental	6,876,880	70,182,672
Special Assessments	0	0
Interest	7,149,412	233,118
Rentals and Royalties	219,609	59,442
Donations	0	2,983
Other	25,057	20,728
	<u>36,687,477</u>	<u>95,042,905</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	19,160,454	1,846,388
Judicial	5,867,469	1,135,330
Public Safety	6,829,400	3,054,041
Public Works	25,659	10,130,533
Health	0	34,276,363
Human Services	524,508	38,384,133
Economic Development and Assistance	0	226,008
Other	86,091	0
Capital Outlay	0	0
Intergovernmental	0	3,766,220
Debt Service:		
Principal Retirement	7,191	0
Interest and Fiscal Charges	1,801	0
	<u>32,502,573</u>	<u>92,819,016</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,184,904</u>	<u>2,223,889</u>
Other Financing Sources (Uses)		
Proceeds of Notes	0	0
Inception of Capital Lease	192,711	0
Operating Transfers In	2,500,000	3,371,874
Operating Transfers Out	(3,338,765)	(2,583,612)
	<u>(646,054)</u>	<u>788,262</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	3,538,850	3,012,151
<i>Fund Balances Beginning of Year (Restated Note 3)</i>	3,748,338	40,399,193
Increase in Reserve for Inventory	22,700	217,182
<i>Fund Balances End of Year</i>	<u>\$7,309,888</u>	<u>\$43,628,526</u>

See accompanying notes to the general purpose financial statements

Fund Types		Totals (Memorandum Only)
Debt Service	Capital Projects	
\$0	\$0	\$25,769,346
3,220,363	0	11,332,767
0	0	7,862,641
0	30,312	3,718,337
0	285,509	1,813,574
142,978	2,044,187	79,246,717
826,623	0	826,623
12,054	415,898	7,810,482
0	0	279,051
0	0	2,983
0	0	45,785
<u>4,202,018</u>	<u>2,775,906</u>	<u>138,708,306</u>
0	0	21,006,842
0	0	7,002,799
0	0	9,883,441
0	0	10,156,192
0	0	34,276,363
0	0	38,908,641
0	0	226,008
0	0	86,091
0	8,561,592	8,561,592
0	0	3,766,220
10,407,859	0	10,415,050
<u>1,590,381</u>	<u>242,359</u>	<u>1,834,541</u>
<u>11,998,240</u>	<u>8,803,951</u>	<u>146,123,780</u>
<u>(7,796,222)</u>	<u>(6,028,045)</u>	<u>(7,415,474)</u>
7,483,751	976	7,484,727
0	0	192,711
538,270	1,052,954	7,463,098
0	(937,345)	(6,859,722)
<u>8,022,021</u>	<u>116,585</u>	<u>8,280,814</u>
225,799	(5,911,460)	865,340
1,090,509	9,188,380	54,426,420
<u>0</u>	<u>0</u>	<u>239,882</u>
<u>\$1,316,308</u>	<u>\$3,276,920</u>	<u>\$55,531,642</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, 2000*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Local Taxes	\$6,457,968	\$6,618,528	\$160,560
Permissive Sales Tax	8,000,000	7,693,917	(306,083)
Charges for Services	3,790,512	3,908,457	117,945
Fees, Licenses and Permits	3,354,600	3,431,968	77,368
Fines and Forfeitures	392,000	432,509	40,509
Intergovernmental	6,957,139	6,977,948	20,809
Special Assessments	0	0	0
Interest	3,444,500	4,183,392	738,892
Rentals and Royalties	214,219	217,453	3,234
Donations	100	0	(100)
Other	14,950	25,057	10,107
<i>Total Revenues</i>	<u>32,625,988</u>	<u>33,489,229</u>	<u>863,241</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	20,356,134	19,497,710	858,424
Judicial	6,258,279	6,008,478	249,801
Public Safety	7,160,341	6,990,133	170,208
Public Works	29,039	28,875	164
Health	0	0	0
Human Services	582,207	573,552	8,655
Economic Development and Assistance	0	0	0
Other	1,175,606	86,091	1,089,515
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>35,561,606</u>	<u>33,184,839</u>	<u>2,376,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,935,618)</u>	<u>304,390</u>	<u>3,240,008</u>
Other Financing Sources (Uses)			
Proceeds of Notes	0	0	0
Operating Transfers In	2,500,000	2,500,000	0
Operating Transfers Out	(3,434,534)	(3,338,765)	95,769
<i>Total Other Financing Sources (Uses)</i>	<u>(934,534)</u>	<u>(838,765)</u>	<u>95,769</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,870,152)</u>	<u>(534,375)</u>	<u>3,335,777</u>
<i>Fund Balances Beginning of Year</i>	3,491,830	3,491,830	0
Prior Year Encumbrances Appropriated	763,295	763,295	0
<i>Fund Balances End of Year</i>	<u><u>\$384,973</u></u>	<u><u>\$3,720,750</u></u>	<u><u>\$3,335,777</u></u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$18,761,615	\$19,150,818	\$389,203	\$0	\$0	\$0
237,732	234,089	(3,643)	3,049,765	3,118,610	68,845
3,646,491	3,659,692	13,201	0	0	0
237,300	285,095	47,795	0	0	0
1,132,500	1,029,583	(102,917)	0	0	0
73,811,910	66,977,011	(6,834,899)	323,000	315,225	(7,775)
0	0	0	960,000	826,623	(133,377)
303,000	223,396	(79,604)	16,000	11,379	(4,621)
78,500	56,281	(22,219)	0	0	0
90,000	2,983	(87,017)	0	0	0
31,251	21,821	(9,430)	0	0	0
<u>98,330,299</u>	<u>91,640,769</u>	<u>(6,689,530)</u>	<u>4,348,765</u>	<u>4,271,837</u>	<u>(76,928)</u>
5,213,939	3,191,594	2,022,345	0	0	0
1,541,026	1,131,859	409,167	0	0	0
4,266,346	3,183,813	1,082,533	0	0	0
13,807,188	10,672,360	3,134,828	0	0	0
45,221,103	36,838,762	8,382,341	0	0	0
43,857,796	40,270,266	3,587,530	0	0	0
1,206,274	687,740	518,534	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,397,510	3,766,220	1,631,290	0	0	0
0	0	0	16,420,827	15,857,959	562,868
0	0	0	3,017,296	2,381,464	635,832
<u>120,511,182</u>	<u>99,742,614</u>	<u>20,768,568</u>	<u>19,438,123</u>	<u>18,239,423</u>	<u>1,198,700</u>
<u>(22,180,883)</u>	<u>(8,101,845)</u>	<u>14,079,038</u>	<u>(15,089,358)</u>	<u>(13,967,586)</u>	<u>1,121,772</u>
0	0	0	12,200,000	12,233,751	33,751
4,326,076	3,371,874	(954,202)	1,987,803	1,857,206	(130,597)
(10,016,917)	(2,583,612)	7,433,305	0	0	0
<u>(5,690,841)</u>	<u>788,262</u>	<u>6,479,103</u>	<u>14,187,803</u>	<u>14,090,957</u>	<u>(96,846)</u>
(27,871,724)	(7,313,583)	20,558,141	(901,555)	123,371	1,024,926
34,649,985	34,649,985	0	913,369	913,369	0
6,487,166	6,487,166	0	0	0	0
<u>\$13,265,427</u>	<u>\$33,823,568</u>	<u>\$20,558,141</u>	<u>\$11,814</u>	<u>\$1,036,740</u>	<u>\$1,024,926</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, 2000*

	<u>Capital Projects Funds</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Fees, Licenses and Permits	5,125	5,125	0
Fines and Forfeitures	308,885	289,227	(19,658)
Intergovernmental	3,359,336	1,181,888	(2,177,448)
Special Assessments	0	0	0
Interest	265,800	389,821	124,021
Rentals and Royalties	0	0	0
Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>3,939,146</u>	<u>1,866,061</u>	<u>(2,073,085)</u>
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	17,420,657	12,839,565	4,581,092
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>17,420,657</u>	<u>12,839,565</u>	<u>4,581,092</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,481,511)</u>	<u>(10,973,504)</u>	<u>2,508,007</u>
Other Financing Sources (Uses)			
Proceeds of Notes	750,976	750,976	0
Operating Transfers In	780,000	450,504	(329,496)
Operating Transfers Out	(1,323,794)	(937,345)	386,449
<i>Total Other Sources (Uses)</i>	<u>207,182</u>	<u>264,135</u>	<u>56,953</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(13,274,329)</u>	<u>(10,709,369)</u>	<u>2,564,960</u>
<i>Fund Balances Beginning of Year</i>	5,903,037	5,903,037	0
Prior Year Encumbrances Appropriated	<u>9,417,673</u>	<u>9,417,673</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,046,381</u></u>	<u><u>\$4,611,341</u></u>	<u><u>\$2,564,960</u></u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$25,219,583	\$25,769,346	\$549,763
11,287,497	11,046,616	(240,881)
7,437,003	7,568,149	131,146
3,597,025	3,722,188	125,163
1,833,385	1,751,319	(82,066)
84,451,385	75,452,072	(8,999,313)
960,000	826,623	(133,377)
4,029,300	4,807,988	778,688
292,719	273,734	(18,985)
90,100	2,983	(87,117)
46,201	46,878	677
<u>139,244,198</u>	<u>131,267,896</u>	<u>(7,976,302)</u>
25,570,073	22,689,304	2,880,769
7,799,305	7,140,337	658,968
11,426,687	10,173,946	1,252,741
13,836,227	10,701,235	3,134,992
45,221,103	36,838,762	8,382,341
44,440,003	40,843,818	3,596,185
1,206,274	687,740	518,534
1,175,606	86,091	1,089,515
17,420,657	12,839,565	4,581,092
5,397,510	3,766,220	1,631,290
16,420,827	15,857,959	562,868
3,017,296	2,381,464	635,832
<u>192,931,568</u>	<u>164,006,441</u>	<u>28,925,127</u>
<u>(53,687,370)</u>	<u>(32,738,545)</u>	<u>20,948,825</u>
12,950,976	12,984,727	33,751
9,593,879	8,179,584	(1,414,295)
<u>(14,775,245)</u>	<u>(6,859,722)</u>	<u>7,915,523</u>
<u>7,769,610</u>	<u>14,304,589</u>	<u>6,534,979</u>
(45,917,760)	(18,433,956)	27,483,804
44,958,221	44,958,221	0
<u>16,668,134</u>	<u>16,668,134</u>	<u>0</u>
<u>\$15,708,595</u>	<u>\$43,192,399</u>	<u>\$27,483,804</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, 2000*

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	
Operating Revenues			
Charges for Services	\$10,570,176	\$6,606,422	\$17,176,598
Tap-In Fees	564,017	0	564,017
Other	269,305	0	269,305
<i>Total Operating Revenues</i>	<u>11,403,498</u>	<u>6,606,422</u>	<u>18,009,920</u>
Operating Expenses			
Personal Services	2,775,262	148,585	2,923,847
Contractual Services	4,029,831	2,363	4,032,194
Claims	0	6,652,479	6,652,479
Materials and Supplies	528,530	139,463	667,993
Other Expense	183,767	0	183,767
Depreciation	2,442,069	0	2,442,069
<i>Total Operating Expenses</i>	<u>9,959,459</u>	<u>6,942,890</u>	<u>16,902,349</u>
<i>Operating Income (Loss)</i>	<u>1,444,039</u>	<u>(336,468)</u>	<u>1,107,571</u>
Non-Operating Revenues (Expenses)			
Interest	625,650	0	625,650
Interest and Fiscal Charges	(1,046,934)	0	(1,046,934)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(421,284)</u>	<u>0</u>	<u>(421,284)</u>
<i>Income (Loss) Before Operating Transfers</i>	1,022,755	(336,468)	686,287
Operating Transfers In	769,748	0	769,748
Operating Transfers Out	(1,373,124)	0	(1,373,124)
<i>Net Income (Loss)</i>	419,379	(336,468)	82,911
Depreciation on Fixed Assets Acquired by Contributed Capital	414,653	0	414,653
<i>Retained Earnings Beginning of Year</i>	<u>15,562,276</u>	<u>7,874,517</u>	<u>23,436,793</u>
<i>Retained Earnings End of Year</i>	<u>16,396,308</u>	<u>7,538,049</u>	<u>23,934,357</u>
Contributed Capital Beginning of Year	5,775,578	0	5,775,578
Contributions During the Year:			
From Other Funds	450,575	0	450,575
Intergovernmental	923,727	0	923,727
Depreciation on Fixed Assets Acquired by Contributed Capital	(414,653)	0	(414,653)
Contributed Capital at End of Year	<u>6,735,227</u>	<u>0</u>	<u>6,735,227</u>
<i>Fund Equity End of Year</i>	<u>\$23,131,535</u>	<u>\$7,538,049</u>	<u>\$30,669,584</u>

See accompanying notes to the general purpose financial statements

Trumbull County, Ohio
Statement of Activities
Component Unit
For the Year Ended December 31, 2000

	<u>Fairhaven Sheltered Workshop</u>
Revenue and Other Support	
Unrestricted	
169 Board - Trumbull County	\$772,201
Sales and Services	812,196
Retail	43,439
Contributions	1,475
Interest Income	7,055
Net Realized Gains	<u>1,223</u>
<i>Total Revenue, Gains and Other Support</i>	<u>1,637,589</u>
Expenses	
Program Service	859,845
General and Administrative	11,684
Value of In-Kind Contribution	<u>716,345</u>
<i>Total Expenses</i>	<u>1,587,874</u>
<i>Change in Net Assets - Unrestricted</i>	49,715
<i>Net Assets Beginning of Year</i>	<u>278,743</u>
<i>Net Assets End of Year</i>	<u><u>\$328,458</u></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, 2000

	<u>Proprietary Fund Types</u>		Totals (Memorandum (Only))
	<u>Enterprise</u>	<u>Internal Service</u>	
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Quasi-External Transactions with Other Funds	\$0	\$6,627,478	\$6,627,478
Cash Received from Customers	10,939,690	0	10,939,690
Tap-In Fees	564,017	0	564,017
Cash Payments to Suppliers for Goods and Services	(534,953)	(139,036)	(673,989)
Cash Payments for Employee Services and Benefits	(2,701,641)	(147,882)	(2,849,523)
Cash Payments for Contractual Services	(3,848,719)	(2,680)	(3,851,399)
Other Operating Revenues	269,305	0	269,305
Cash Payments for Claims	0	(6,290,418)	(6,290,418)
Other Operating Expenses	(183,767)	0	(183,767)
<i>Net Cash Provided by Operating Activities</i>	<u>4,503,932</u>	<u>47,462</u>	<u>4,551,394</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	769,748	0	769,748
Transfers Out	(1,373,124)	0	(1,373,124)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>(603,376)</u>	<u>0</u>	<u>(603,376)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(2,244,068)	0	(2,244,068)
Principal Paid on GO Bonds	(119,160)	0	(119,160)
Interest Paid on GO Bonds	(83,534)	0	(83,534)
Principal Paid on OWDA Loans	(564,104)	0	(564,104)
Interest Paid on OWDA Loans	(797,153)	0	(797,153)
Principal Paid on OPWC Loan	(13,761)	0	(13,761)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(3,821,780)</u>	<u>0</u>	<u>(3,821,780)</u>
Cash Flows from Investing Activities			
Interest	600,561	0	600,561
<i>Net Increase in Cash and Cash Equivalents</i>	679,337	47,462	726,799
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>8,887,758</u>	<u>7,367,550</u>	<u>16,255,308</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$9,567,095</u>	<u>\$7,415,012</u>	<u>\$16,982,107</u>

(continued)

Trumbull County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government (continued)
For the Year Ended December 31, 2000

	<u>Proprietary Fund Types</u>		Totals (Memorandum (Only))
	<u>Enterprise</u>	<u>Internal Service</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	<u>\$1,444,039</u>	<u>(\$336,468)</u>	<u>\$1,107,571</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	2,442,069	0	2,442,069
<i>(Increase)/Decrease in Assets:</i>			
Accrued Interest	(25,089)	0	(25,089)
Accounts Receivable	428,450	0	428,450
Due from Other Funds	0	21,056	21,056
Inventories	(1,720)	0	(1,720)
Prepaid Items	1,647	0	1,647
<i>Increase/(Decrease) in Liabilities:</i>			
Accounts Payable	(52,963)	427	(52,536)
Accrued Wages and Benefits	9,620	561	10,181
Compensated Absences Payable	(624)	0	(624)
Due to Other Funds	(3,124)	26	(3,098)
Due to Other Governments	261,627	(201)	261,426
Claims Payable	<u>0</u>	<u>362,061</u>	<u>362,061</u>
<i>Total Adjustments</i>	<u>3,059,893</u>	<u>383,930</u>	<u>3,443,823</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$4,503,932</u></u>	<u><u>\$47,462</u></u>	<u><u>\$4,551,394</u></u>

Non-Cash Capital Financing Activities:

During 2000 the enterprise funds' fixed assets increased by \$923,727 for assets acquired with Ohio Public Works Commission grant funds sent directly to contractors and \$450,575 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, 2000

	<u>Fairhaven</u>
	<u>Sheltered Workshop</u>
Increase in Cash and Cash Equivalents	
Cash Flows from Operating Activities	
Change in net assets	\$49,715
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	7,815
Gain on sale of assets	(1,223)
Change in operating assets and liabilities:	
Increase in accounts receivable	(6,761)
Increase in inventory	(1,346)
Increase in accounts payable	(3,313)
Decrease in taxes payable	(217)
Increase in other accrued liabilities	9,469
	<hr/>
<i>Net Cash Provided for Operating Activities</i>	<u>54,139</u>
Cash Flows from Investing Activities	
Purchase of fixed assets	(4,461)
Proceeds from the sale of fixed assets	1,223
Purchase of investments, net	(3,546)
	<hr/>
<i>Net Cash Used for Investing Activities</i>	<u>(6,784)</u>
<i>Net Increase in Cash</i>	47,355
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>88,570</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$135,925</u></u>

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, 2000*

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$12,365,000	\$10,974,808	(\$1,390,192)
Tap-In Fees	592,000	564,017	(27,983)
Interest	385,200	600,561	215,361
Other Operating Revenues	247,850	269,305	21,455
<i>Total Revenues</i>	<u>13,590,050</u>	<u>12,408,691</u>	<u>(1,181,359)</u>
Expenses			
Current:			
Personal Services	3,121,806	2,701,641	420,165
Contractual Services	6,598,215	4,979,667	1,618,548
Claims	0	0	0
Materials and Supplies	802,189	678,103	124,086
Other Non-Operating Expenses	370,139	190,510	179,629
Capital Outlay	2,903,544	2,244,068	659,476
Debt Service:			
Principal Retirement	392,768	346,925	45,843
Interest and Fiscal Charges	533,692	508,301	25,391
<i>Total Expenses</i>	<u>14,722,353</u>	<u>11,649,215</u>	<u>3,073,138</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,132,303)	759,476	1,891,779
Operating Transfers In	1,834,554	769,748	(1,064,806)
Operating Transfers Out	(4,103,554)	(2,089,610)	2,013,944
Advances Out	(20,000)	0	20,000
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(3,421,303)	(560,386)	2,860,917
<i>Fund Equity Beginning of Year</i>	7,890,920	7,890,920	0
Prior Year Encumbrances Appropriated	920,271	920,271	0
<i>Fund Equity End of Year</i>	<u>\$5,389,888</u>	<u>\$8,250,805</u>	<u>\$2,860,917</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, 2000*

	Internal Service Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$9,530,000	\$6,627,478	(\$2,902,522)
Tap-In Fees	0	0	0
Interest	0	0	0
Other Operating Revenues	0	0	0
<i>Total Revenues</i>	<u>9,530,000</u>	<u>6,627,478</u>	<u>(2,902,522)</u>
Expenses			
Current:			
Personal Services	159,654	149,050	10,604
Contractual Services	11,302	3,168	8,134
Claims	13,242,057	6,290,418	6,951,639
Materials and Supplies	147,986	145,898	2,088
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>13,560,999</u>	<u>6,588,534</u>	<u>6,972,465</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(4,030,999)	38,944	4,069,943
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Advances Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(4,030,999)	38,944	4,069,943
<i>Fund Equity Beginning of Year</i>	7,359,404	7,359,404	0
Prior Year Encumbrances Appropriated	7,342	7,342	0
<i>Fund Equity End of Year</i>	<u>\$3,335,747</u>	<u>\$7,405,690</u>	<u>\$4,069,943</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$21,895,000	\$17,602,286	(\$4,292,714)
592,000	564,017	(27,983)
385,200	600,561	215,361
247,850	269,305	21,455
<u>23,120,050</u>	<u>19,036,169</u>	<u>(4,083,881)</u>
3,281,460	2,850,691	430,769
6,609,517	4,982,835	1,626,682
13,242,057	6,290,418	6,951,639
950,175	824,001	126,174
370,139	190,510	179,629
2,903,544	2,244,068	659,476
392,768	346,925	45,843
533,692	508,301	25,391
<u>28,283,352</u>	<u>18,237,749</u>	<u>10,045,603</u>
(5,163,302)	798,420	5,961,722
1,834,554	769,748	(1,064,806)
(4,103,554)	(2,089,610)	2,013,944
<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
(7,452,302)	(521,442)	6,930,860
15,250,324	15,250,324	0
927,613	927,613	0
<u><u>\$8,725,635</u></u>	<u><u>\$15,656,495</u></u>	<u><u>\$6,930,860</u></u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000

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 Trumbull County Convention, Visitors Bureau and the Trumbull County Metropolitan Park District. 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 designated 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 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, 2000

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. 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 2000.

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.

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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 Community Oriented Policing Service and Drug Task Force Special Revenue funds to eliminate the funds' negative cash balances. The special revenue fund has an interfund payable 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 2000, 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, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$7,149,412, which includes \$6,503,765 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.

"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 \$3,746,894 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, 2000

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, 2000, 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. The property sale agreement requires that money be set aside for any unforeseen expenses that may come due in the future. This money will be restricted until the end of 2001.

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, 2000

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

Depreciation in the enterprise funds 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:

Description	Primary Government Estimated Lives
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, 2000

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.

Under Ohio Law, a debt retirement fund may be created and used for the payment of enterprise fund debt. Generally accepted accounting principles requires the reporting of the liability in the funds that received the proceeds. To comply with GAAP reporting requirements, the County's debt service fund has been split among the appropriate funds. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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, 2000, the following adjustments resulted in the restatement of beginning fund balance in the special revenue funds. The table below provides details of these adjustments and the resulting effect on fund balance/retained earnings.

	Special Revenue
Balance as Previously Reported	\$41,680,056
Overstatement of Intergovernmental Receivable	(1,279,659)
Overstatement of Prepaid Items	(1,204)
Restated Balance December 31, 1999	\$40,399,193

The effect of these changes on the excess of revenues and other financing sources over expenditures and other financing uses as previously reported for the year ended December 31, 1999, is as follows:

	Special Revenue
Excess as Previously Reported	\$2,985,885
Overstatement of Intergovernmental Receivable	(1,279,659)
Overstatement of Prepaid Items	(1,204)
Restated Excess	\$1,705,022

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	\$3,538,850	\$3,012,151	\$225,799	(\$5,911,460)
Net Adjustment for Revenue Accruals	(2,761,183)	(3,378,061)	69,819	(898,455)
Fair Value Adjustment for Investments	1,198,923	0	0	0
Transfers to Pay Debt	0	0	1,318,936	(602,450)
Unrecorded Cash	(164,986)	(24,075)	0	(11,390)
Note Proceeds	0	0	4,750,000	750,000
Net Adjustment for Expenditure Accruals	49,090	444,651	0	(6,912)
Debt Principal Retirement	0	0	(5,450,100)	0
Debt Interest and Fiscal Charges	0	0	(791,083)	242,359
Encumbrances	(731,356)	(7,368,249)	0	(4,271,061)
Non-Budgeted Operations of the Departments	(1,663,713)	0	0	0
Budget Basis	<u>(\$534,375)</u>	<u>(\$7,313,583)</u>	<u>\$123,371</u>	<u>(\$10,709,369)</u>

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

	Enterprise	Internal Service	Component Unit
GAAP Basis	\$419,379	(\$336,468)	(\$49,715)
Net Adjustment for Revenue Accruals	379,543	21,056	0
Net Adjustment for Expense Accruals	780,943	363,191	0
Transfers to Pay Debt	(716,486)	0	0
Capital Outlay	(2,244,068)	0	0
Debt Principal Retirement	(346,925)	0	0
Depreciation Expense	2,442,069	0	0
Encumbrances	(1,274,841)	(8,835)	0
Excess of Support and Revenues Over Expenses - Non-Budgeted Funds	<u>0</u>	<u>0</u>	<u>49,715</u>
Budget Basis	<u>(\$560,386)</u>	<u>\$38,944</u>	<u>\$0</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 5 - Fund Deficits

The following special revenue and capital project 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
Special Revenue Funds	
Traffic Enforcement Grant	\$1,314
Drug Task Force	8,467
Connection II	1
Capital Projects Fund	
Construction	1,146,598

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;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 \$340,160 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 \$17,030,280 and the bank balance was \$27,487,694. Of the bank balance:

1. \$1,437,314 was covered by federal depository insurance; and
2. \$26,050,380 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.

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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	Category 3	Carrying Value	Fair Value
Federal National Mortgage Association Notes	\$22,478,442	\$22,478,442	\$22,478,442
Federal Home Loan Mortgage Company Notes	6,964,013	6,964,013	6,964,013
Federal Farm Credit Bank Notes	997,723	997,723	997,723
Federal Home Loan Bank Notes	21,912,496	21,912,496	21,912,496
Repurchase Agreement	5,323,604	5,323,604	5,323,604
Commercial Paper	1,983,492	1,983,492	1,983,492
STAROhio	0	8,628,917	8,628,917
Total Investments	<u>\$59,659,770</u>	<u>\$68,288,687</u>	<u>\$68,288,687</u>

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	\$85,659,127	\$0
Cash on Hand	(340,160)	0
Investments which are part of the cash management pool:		
Federal National Mortgage Association Notes	(22,478,442)	22,478,442
Federal Home Loan Mortgage Company Notes	(6,964,013)	6,964,013
Federal Farm Credit Bank Notes	(997,723)	997,723
Federal Home Loan Bank Notes	(21,912,496)	21,912,496
Repurchase Agreement	(5,323,604)	5,323,604
Commercial Paper	(1,983,492)	1,983,492
STAROhio	(8,628,917)	8,628,917
GASB Statement 3	<u>\$17,030,280</u>	<u>\$68,288,687</u>

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 2000 for real and public utility property taxes represents collections of the 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000 was \$10.35 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$2,538,110,120
Public Utility Personal Property	203,405,000
Tangible Personal Property	<u>520,982,671</u>
Total Assessed Value	<u><u>\$3,262,497,791</u></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, 2000. 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 2000 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 2000, the County Commissioners decreased the tax by one-quarter of one percent to one-half of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection.

The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited to the General fund, Dog and Kennel, Community Development, Drug Prosecution Unit, and Drug Task Force special revenue funds and the Bond Retirement debt service 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 2000 amounted to \$11,332,767.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 9 - Receivables

Receivables at December 31, 2000, 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	\$29,887,558	\$17,477,227	\$12,410,331
All Other Funds	2,218,761	0	2,218,761
<i>Totals</i>	\$32,106,319	\$17,477,227	\$14,629,092

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund:	
Grants Receivable	\$338,937
Special Revenue Funds:	
Motor Vehicle Gas Tax	316,416
Public Assistance	7,549
County Board of Mental Health	1,739,259
Community Mental Health	968,764
Probate Court	7,272
Drug Law Enforcement	717
Youth Services	57,742
Elderly Affairs	29,257
Community Development	37,571
Drug Prosecution Unit	15,000
COPS	94,078
Drug Task Force	13,648
<i>Total Special Revenue Funds</i>	3,287,273
Capital Project Funds:	
Court Security Fund	2,130
<i>Total All Funds</i>	\$3,628,340

The County constructed a jail facility financed through the issuance of general obligation bonds and notes. The jail is 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 \$998,835 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, 2000

Note 10 - Leases

The County has entered into lease agreements for a copier and computer equipment. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

For governmental funds, capital lease payments have been reclassified and are reflected as debt service in general purpose financial statements in the general fund. These expenditures are reflected as program/function expenditures on a budgetary basis. The equipment has been capitalized in the general fixed assets account group in the amount of \$192,711, the present value of the minimum lease payments at the inception of the lease. A corresponding liability was recorded in the general long-term obligations account group. The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2000:

<u>Year</u>	<u>General Long-Term Obligations Account Group</u>
2001	\$53,949
2002	53,949
2003	53,949
2004	44,957
Total Minimum Lease Payments	206,804
Less: Amount Representing Interest	(21,284)
Present Value of Minimum Lease	\$185,520

Note 11 - Fixed Assets

A summary of the enterprise fund's fixed assets as of December 31, 2000, follows:

Land	\$195,226
Buildings	10,149,793
Improvements Other than Buildings	124,037
Equipment	1,208,104
Vehicles	984,422
Infrastructure	39,671,628
Construction in Progress	2,873,729
Total	55,206,939
Less: Accumulated Depreciation	(32,236,392)
Net Fixed Assets	\$22,970,547

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

A summary of changes in general fixed assets follows:

	December 31, 1999	Additions	Deletions	December 31, 2000
Land	\$1,657,839	\$137,908	\$0	\$1,795,747
Buildings	44,025,131	3,417,879	0	47,443,010
Improvements Other than Buildings	692,336	201,627	200	893,763
Equipment	17,991,455	3,644,183	673,321	20,962,317
Vehicles	7,331,222	931,358	56,200	8,206,380
Construction in Progress	4,831,381	2,949,165	2,322,141	5,458,405
Total	\$76,529,364	\$11,282,120	\$3,051,862	\$84,759,622

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 2000, the county contracted with CORSA (County Risk Sharing Authority) for insurance coverages as follows:

	<u>County</u>
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 \$863,091 have been accrued as a liability based on a review of January, 2001 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 2000. The maintenance of these benefits are accounted for in the Workers' Compensation internal service fund. Incurred but not reported claims of \$480,671 have been accrued as a liability at December 31, 2000, based on an estimate by the County Auditor's Office.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

The claims liability of \$1,343,762 reported in the internal service funds at December 31, 2000, 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 1998, 1999 and 2000 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$2,635,047	\$3,155,850	\$4,902,055	\$888,842
1999	888,842	6,414,077	6,321,218	981,701
2000	981,701	6,652,479	6,290,418	1,343,762

Note 13 - Defined Benefit Pension Plan

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan 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 that 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; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$4,503,106, \$4,170,762, and \$4,118,779, respectively; 79 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, 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 retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 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 to STRS for the years ended December 31, 2000, 1999, and 1998 were \$231,136, \$216,337, and \$172,985, respectively; 89 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

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 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". 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 employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$2,232,897. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

B. State Teachers Retirement System

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

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 shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$80,811 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 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, 2000, the liability for unpaid compensated absences was \$7,413,402 for the entire County.

Note 16 - Notes Payable

Changes in the County's note activity for the year ended December 31, 2000, were as follows:

	Outstanding 12/31/99	Additions	(Reductions)	Outstanding 12/31/00
Sanitary Engineer BAN - 4.20%	\$400,000	\$0	(\$400,000)	\$0
Sanitary Engineer BAN - 4.20%	0	400,000	0	400,000
County Administration Building - 4.20%	4,700,000	0	(4,700,000)	0
County Administration Building - 4.20%	0	4,700,000	0	4,700,000
Logan Arms Estate - 4.20%	0	400,000	0	400,000
<i>Total Note Activity</i>	<u>\$5,100,000</u>	<u>\$5,500,000</u>	<u>(\$5,100,000)</u>	<u>\$5,500,000</u>

The notes are backed by the full faith and credit of the County and will mature on July 21, 2001. 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. The notes were sold at a premium of \$34,727.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 17 - Contractual Commitments

The County had the following contractual commitments outstanding at December 31, 2000:

Project	Contractor	Contract Amount Outstanding
Administration Building	Waynco Electrical Contractors	\$7,109
	J.S.Paris Exc. Inc	66,546
	Ricciuti, Balog & Partners Architects	33,994
	Kwik-File Storage Systems	3,964
	Knoll, Inc.	2,750
	Lorco Business Systems	14,540
	Jack Gibson Construction	43,547
	Aerotech Mechanical Contractors	17,150
		<u>189,600</u>
Appeals Court	Mike Coates Construction Co., Inc.	1,444,876
	Olsavsky Jaminet Architects	10,918
	City of Warren	116,250
	LORCO Business Systems	10,544
	North Coast Fire Protection Inc.	910
	York Mahoning Mechanical Contractors	13,770
	SA Charnas, Inc.	3,523
		<u>1,600,791</u>
NEOCAP	M S Consultants Inc. Construction	419
	Murphy Contracting Company Inc.	6,000
		<u>6,419</u>
Roof Wind	SM Electric Co., Inc.	27,932
	Tinkler Construction Co.	6,501
	Harris/Day Architects Inc.	220,500
	Antenucci Inc.	48,723
		<u>303,656</u>
School Arch	Harris/Day Architects Inc.	120,000
		<u>120,000</u>
	Total	<u>\$2,220,466</u>

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, 2000, is as follows:

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	Water	Sewer	Primary Government	Component Unit	Reporting Entity
Operating Revenues/ Support and Revenues	\$3,389,904	\$8,013,594	\$11,403,498	\$1,637,589	\$13,041,087
Depreciation Expense	528,335	1,913,734	2,442,069	7,815	2,449,884
Operating Income/(Loss)	(42,529)	1,486,568	1,444,039	49,715	1,493,754
Operating Transfers					
In	315,070	454,678	769,748	0	769,748
Out	(469,402)	(903,722)	(1,373,124)	0	(1,373,124)
Net Income (Loss)/ Change in Net Assets	82,229	337,150	419,379	49,715	469,094
Net Working Capital	5,167,799	4,535,210	9,703,009	318,410	10,021,419
Total Assets	12,926,743	21,213,235	34,139,978	350,921	34,490,899
Long-Term Liabilities	453,971	9,088,050	9,542,021	0	9,542,021
Current Contributions	1,131,030	243,272	1,374,302	0	1,374,302
Property, Plant and Equipment Additions	89,127	2,154,941	2,244,068	0	2,244,068
Total Equity	12,367,149	10,764,386	23,131,535	328,458	23,459,993
Encumbrances as of December 31, 2000	302,230	972,611	1,274,841	0	1,274,841

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

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Debt Issue	Interest Rate	Original Issue	Year of Maturity
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 - 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 2000 were as follows:

	Outstanding 12/31/99	Additions	(Reductions)	Outstanding 12/31/00
Enterprise Funds:				
(To be paid from enterprise fund revenues)				
General Obligation Bonds:				
1999 - Various Sewer District Improvement - Elm Road	\$22,500	\$0	(\$614)	\$21,886
1994 - 4% to 6.2% Water Project	218,763	0	(9,474)	209,289
1983 - 9.25% Sewer District Improvement-Champion	256,288	0	(64,072)	192,216
1993 - Various Wastewater Treatment Plant	880,000	0	(45,000)	835,000
<i>Total Enterprise General Obligation Bonds</i>	<u>1,377,551</u>	<u>0</u>	<u>(119,160)</u>	<u>1,258,391</u>
OPWC Loan - 0%	<u>206,406</u>	<u>0</u>	<u>(13,761)</u>	<u>192,645</u>
OWDA Loans				
1988 - 8.48% Girard	712,772	0	(66,279)	646,493
1988 - 8.48% Brookfield	2,888,493	0	(266,885)	2,621,608
1987 - 10.54% Mosquito Creek	5,420,875	0	(230,940)	5,189,935
<i>Total OWDA Loans</i>	<u>9,022,140</u>	<u>0</u>	<u>(564,104)</u>	<u>8,458,036</u>
<i>Total Enterprise Funds</i>	<u>\$10,606,097</u>	<u>\$0</u>	<u>(\$697,025)</u>	<u>\$9,909,072</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	Outstanding 12/31/99	Additions	(Reductions)	Outstanding 12/31/00
General Long-Term Obligations				
General Obligation Bonds				
1997 - 5.5% Road and Sewer District Improvements	\$744,566	\$0	(\$30,853)	\$713,713
1993 - 2.85% - 5.75% Equipment and County Renovating	5,380,000	0	(1,255,000)	4,125,000
1995 - 4.5% - 5.85% Jail Construction	10,214,906	0	(880,000)	9,334,906
<i>Total General Obligation Bonds</i>	<u>16,339,472</u>	<u>0</u>	<u>(2,165,853)</u>	<u>14,173,619</u>
Special Assessment Bonds				
1983 - 9.25% Sewer District Improvement-Champion	363,712	0	(90,928)	272,784
1996 - 6.25% Water District Improvement-Johnson	300,868	0	(15,868)	285,000
1999 - Various Sewer District Improvement - Elm Road	197,500	0	(5,386)	192,114
1998 - 4.6% - 5.0% Water District Improvement-Logan Ave	580,000	0	(20,000)	560,000
1998 - 4.6% - 5.0% Water District Improvement-McKin/Wtfd	535,000	0	(20,000)	515,000
1990 - 7.75% Sewer District Improvement-North Park	19,000	0	(19,000)	0
1993 - 5.5% Sewer District Improvement-Newton Falls	45,000	0	(11,000)	34,000
1994 - 4.0% - 6.2% Sewer and Water Improvements	2,321,237	0	(100,526)	2,220,711
<i>Total Special Assessment Bonds</i>	<u>4,362,317</u>	<u>0</u>	<u>(282,708)</u>	<u>4,079,609</u>
Notes Payable				
Weathersfield/Hilltop 4/11/00	0	350,000	0	350,000
Sanitary Engineer BAN 4/15/99	1,200,000	0	(1,200,000)	0
Sanitary Engineer BAN 4/11/00	0	1,200,000	0	1,200,000
Brookfield Water Tank 4/15/99	600,000	0	(600,000)	0
Brookfield Water Tank 4/11/00	0	600,000	0	600,000
11 th District Court BAN 4/15/99	2,200,000	0	(2,200,000)	0
11 th District Court BAN 4/11/00	0	2,200,000	0	2,200,000
GIS BAN 4/15/99	2,500,000	0	(2,500,000)	0
GIS BAN 4/11/00	0	2,500,000	0	2,500,000
AFIS System BAN 4/15/99	600,000	0	(600,000)	0
AFIS System BAN 4/11/00	0	600,000	0	600,000
County Building Improvement - 4.9%	725,000	0	(725,000)	0
<i>Total Notes</i>	<u>\$7,825,000</u>	<u>\$7,450,000</u>	<u>(\$7,825,000)</u>	<u>\$7,450,000</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	Outstanding 12/31/99	Additions	(Reductions)	Outstanding 12/31/00
OWDA Loan - 10.54% Mosquito Creek	\$2,096,728	\$0	(\$134,298)	\$1,962,430
Capital Leases	0	192,711	(7,191)	185,520
Compensated Absences	6,180,221	464,771	0	6,644,992
Intergovernmental Payable	1,673,679	974,048	(1,673,679)	974,048
<i>Total General Long-Term Obligations</i>	<u>38,477,417</u>	<u>9,081,530</u>	<u>(12,088,729)</u>	<u>35,470,218</u>
<i>Grand Total</i>	<u>\$49,083,514</u>	<u>\$9,081,530</u>	<u>(\$12,785,754)</u>	<u>\$45,379,290</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. 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 will be paid from the fund from which the employees' salaries are paid. The Intergovernmental Payable represents contractually required pension contributions paid outside the available period and will be paid from the fund which the employee is 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	\$3,576,688	\$819,944	\$13,761	\$1,337,933
2001	3,557,565	807,904	13,761	1,337,933
2002	3,566,222	795,557	13,761	1,337,933
2003	1,974,127	689,342	13,761	1,337,933
2005	1,971,445	688,749	13,761	1,337,933
2006-2010	9,866,343	3,440,413	68,800	5,267,072
2011-2015	2,161,927	1,958,665	55,040	693,124
2016-2019	141,031	398,343	0	0
Totals	<u>\$26,815,348</u>	<u>\$9,598,917</u>	<u>\$192,645</u>	<u>\$12,649,861</u>

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 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 are \$998,835, or 10.70 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 bond retirement fund for the bonds.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000, \$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, 2000, \$5,990,000 remains outstanding.

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, 2000, are an overall debt margin of \$62,736,580 and an unvoted debt margin of \$15,299,113.

Industrial Development Revenue Bonds

The County has issued forty-one issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$27,508,636 at December 31, 2000, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Note 20 - Interfund Transactions

Interfund balances at December 31, 2000, consist of the following interfund receivable and payable:

	Receivable	Payable
General Fund	\$43,335	\$0
Special Revenue Funds		
Community Oriented Policing Service	0	20,876
Drug Task Force	0	22,459
<i>Total Special Revenue Funds</i>	0	43,335
<i>Total All Funds</i>	\$43,335	\$43,335

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Due from other funds and due to other funds at December 31, 2000, consist of the following individual balances:

	Due From	Due To
General	\$178,897	\$510,204
Special Revenue Funds:		
Motor Vehicle Gas Tax	0	93,797
Public Assistance	0	240,630
County Board of Mental Retardation	55,949	342,903
Child Support	0	132,206
Trumbull Area Coordinated Transportation	7,602	0
Real Estate Assessment	0	13,160
Community Mental Health	0	25,074
Dog and Kennel	0	3,722
Children Services	3,120	216,264
Probate Court	6,716	6,729
DRETAC	0	4,991
Certificate of Title	0	15,386
Emergency 911	0	35,380
Youth Services	0	4,461
Elderly Affairs	296	10,180
Drug Prosecution	0	9,657
Community Oriented Policing Service	0	666
Vertical Prosecution Unit	0	915
Traffic Enforcement Grant	0	413
Drug Task Force	0	1,834
<i>Total Special Revenue Funds</i>	<i>73,683</i>	<i>1,158,368</i>
Enterprise Funds:		
Water	0	8,416
Sewer	0	51,701
<i>Total Enterprise Funds</i>	<i>0</i>	<i>60,117</i>
Internal Service Funds:		
Hospitalization Trust	0	3,015
Workers' Compensation	1,479,124	0
<i>Total Internal Service Funds</i>	<i>1,479,124</i>	<i>3,015</i>
	<i>\$1,731,704</i>	<i>\$1,731,704</i>

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 2000. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000, the County contributed \$495,667 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 2000, N.E.O.N received sufficient revenues from state grant monies and no additional funds were needed from the participants.

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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000.

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 received \$77,000 in funding from the County during 2000.

D. *Trumbull County Metropolitan Park District*

The Probate Judge of the County appoints the Three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2000.

Note 24 - Related Party Transactions

A. *Fairhaven Sheltered Workshop, Inc.*

During 2000, 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 \$716,345 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, 2000

Note 26 - Subsequent Events

On April 1, 2001, consolidated bonds were issued in the amount of \$9,810,000 at variable interest rates from 3.25% to 5.20 % (duration 12/01/01 to 12/01/21) for individual projects by resolutions adopted on March 14, 2001.

On March 14, 2001, the County issued \$2,500,000 in notes at a rate of 3.40%, maturing April 11, 2002, in anticipation of the issuance of bonds for the purpose of paying the cost of acquiring a Geographic Information System.

On March 14, 2001, the County issued \$1,850,000 in notes at a rate of 3.40%, maturing April 11, 2002, in anticipation of the issuance of bonds for the purpose of paying the cost of improving the Metropolitan Sewer District.

On March 14, 2001, the County issued \$350,000 in notes at a rate of 3.40%, maturing April 11, 2002, in anticipation of the issuance of bonds for the purpose of paying the fees for Design Services for the Weathersfield/Hilltop Area Sanitary Project.

On March 21, 2001, the County issued \$1,000,000 in notes at a rate of 3.40%, maturing April 11, 2002, in anticipation of the issuance of bonds for the purpose of paying the costs of constructing, furnishing, equipping and otherwise improving a county facility to be known as the Agriculture and Family Education Center.

On March 21, 2001, the County issued \$275,000 in notes at a rate of 3.40%, maturing April 11, 2002, in anticipation of the issuance of bonds for the purpose of paying the fees for Design Services for the Liberty Township/Shannon Road Sanitary Sewer 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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 \$716,345 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 2000, the store incurred losses of \$43,433 which were paid by the 169 Board. \$807 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, 2000

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, 2000, the Organization had \$65,723 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 20, 2000, 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 April 1, 2000 and expiring March 31, 2001. Minimum annual rental is \$8,400.

Additional leased space is located at Ohio Commerce Center in Lordstown, Ohio for warehouse storage. Minimum annual rental is \$15,585.

Note 28 - Discontinued Operations

On March 31, 1998, the County executed an agreement to sell Hillside Hospital to a local area not-for-profit hospital system for \$5,000,000. As a result of this sale, the County's hospital operation ceased. The County set aside monies for any unforeseen expenses, such as claims, that would arise subsequent to the sale. According to the sale agreement, the County must set aside these monies for a period of three years. This amount is presented as "restricted cash and cash equivalents" on the balance sheet. The County, on its own accord, also set aside monies for miscellaneous expenses relating to the sale. This amount is included in "cash and cash equivalents" on the balance sheet. At the end of 2001, the County will transfer the monies of the Hillside Administration Special Revenue fund to the general fund.

**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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$6,457,968	\$6,618,528	\$160,560
Permissive Sales Tax	8,000,000	7,693,917	(306,083)
Charges for Services	3,790,512	3,908,457	117,945
Fees, Licenses and Permits	3,354,600	3,431,968	77,368
Fines and Forfeitures	392,000	432,509	40,509
Intergovernmental	6,957,139	6,977,948	20,809
Interest	3,444,500	4,183,392	738,892
Rentals and Royalties	214,219	217,453	3,234
Donations	100	0	(100)
Other	14,950	25,057	10,107
<i>Total Revenues</i>	<u>32,625,988</u>	<u>33,489,229</u>	<u>863,241</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	7,848,156	7,828,175	19,981
Materials and Supplies	724,037	673,724	50,313
Contractual Services	4,682,891	4,316,032	366,859
Capital Outlay	866,761	742,998	123,763
Other	187,742	181,086	6,656
Total Commissioners Office	<u>14,309,587</u>	<u>13,742,015</u>	<u>567,572</u>
County Auditor			
Personal Services	1,305,642	1,278,850	26,792
Materials and Supplies	125,615	87,935	37,680
Contractual Services	416,801	354,488	62,313
Capital Outlay	48,193	48,193	0
Other	19,150	10,841	8,309
Total County Auditor	<u>1,915,401</u>	<u>1,780,307</u>	<u>135,094</u>
County Treasurer			
Personal Services	498,399	498,116	283
Materials and Supplies	58,153	56,616	1,537
Contractual Services	192,904	183,082	9,822
Other	6,376	6,376	0
Total County Treasurer	<u>755,832</u>	<u>744,190</u>	<u>11,642</u>
Prosecuting Attorney			
Personal Services	1,212,023	1,122,064	89,959
Materials and Supplies	59,875	54,628	5,247
Contractual Services	93,241	90,064	3,177
Capital Outlay	2,376	2,210	166
Other	7,869	7,206	663
Total Prosecuting Attorney	<u>\$1,375,384</u>	<u>\$1,276,172</u>	<u>\$99,212</u>

(continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$501,982	\$488,976	\$13,006
Materials and Supplies	81,803	70,247	11,556
Contractual Services	<u>33,911</u>	<u>31,473</u>	<u>2,438</u>
Total Recorder	<u>617,696</u>	<u>590,696</u>	<u>27,000</u>
Board of Elections			
Personal Services	743,069	742,659	410
Materials and Supplies	79,168	79,095	73
Contractual Services	89,461	88,025	1,436
Capital Outlay	7,372	7,364	8
Other	<u>18,150</u>	<u>18,030</u>	<u>120</u>
Total Board of Elections	<u>937,220</u>	<u>935,173</u>	<u>2,047</u>
Planning Commission			
Personal Services	392,002	388,266	3,736
Materials and Supplies	10,532	10,258	274
Contractual Services	38,404	26,557	11,847
Capital Outlay	<u>4,076</u>	<u>4,076</u>	<u>0</u>
Total Planning Commission	<u>445,014</u>	<u>429,157</u>	<u>15,857</u>
Total General Government:			
Legislative and Executive	<u>20,356,134</u>	<u>19,497,710</u>	<u>858,424</u>
General Government:			
Judicial			
Court of Appeals			
Personal Services	18,000	17,725	275
Materials and Supplies	50,387	40,362	10,025
Contractual Services	197,775	161,265	36,510
Other	<u>52,635</u>	<u>21,829</u>	<u>30,806</u>
Total Court of Appeals	<u>318,797</u>	<u>241,181</u>	<u>77,616</u>
Common Pleas Court			
Personal Services	822,039	820,830	1,209
Materials and Supplies	42,814	39,681	3,133
Contractual Services	244,507	225,825	18,682
Other	<u>31,934</u>	<u>29,036</u>	<u>2,898</u>
Total Common Pleas Court	<u>\$1,141,294</u>	<u>\$1,115,372</u>	<u>\$25,922</u>

(continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Jury Commission			
Personal Services	\$36,746	\$36,745	\$1
Materials and Supplies	11,201	11,002	199
Contractual Services	5,544	5,047	497
Total Common Pleas Jury Commission	53,491	52,794	697
Juvenile Court			
Personal Services	1,904,261	1,898,552	5,709
Materials and Supplies	139,468	131,204	8,264
Contractual Services	162,976	147,988	14,988
Other	12,153	10,841	1,312
Total Juvenile Court	2,218,858	2,188,585	30,273
Probate Court			
Personal Services	762,021	762,021	0
Materials and Supplies	43,255	43,061	194
Contractual Services	36,452	36,211	241
Capital Outlay	2,833	2,832	1
Other	7,989	7,932	57
Total Probate Court	852,550	852,057	493
Clerk of Courts			
Personal Services	580,120	580,120	0
Materials and Supplies	47,625	46,241	1,384
Contractual Services	19,216	18,924	292
Total Clerk of Courts	646,961	645,285	1,676
Eastern County Court			
Personal Services	186,164	181,535	4,629
Materials and Supplies	11,446	9,014	2,432
Contractual Services	24,646	20,255	4,391
Other	55,574	54,377	1,197
Total Eastern County Court	277,830	265,181	12,649
Central County Court			
Personal Services	209,308	192,387	16,921
Materials and Supplies	9,827	9,827	0
Contractual Services	20,045	17,059	2,986
Capital Outlay	301	301	0
Other	56,476	56,373	103
Total Central County Court	295,957	275,947	20,010
Warren Municipal Court			
Personal Services	122,641	112,503	10,138
Contractual Services	68,342	62,855	5,487
Total Warren Municipal Court	\$190,983	\$175,358	\$15,625

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Niles Municipal Court			
Personal Services	\$60,100	\$58,274	\$1,826
Contractual Services	2,502	1,842	660
Total Niles Municipal Court	<u>62,602</u>	<u>60,116</u>	<u>2,486</u>
Girard Municipal Court			
Personal Services	110,738	80,137	30,601
Contractual Services	1,343	1,034	309
Total Girard Municipal Court	<u>112,081</u>	<u>81,171</u>	<u>30,910</u>
Newton Falls Municipal Court			
Personal Services	58,275	54,526	3,749
Contractual Services	28,600	905	27,695
Total Newton Falls Municipal Court	<u>86,875</u>	<u>55,431</u>	<u>31,444</u>
Total General Government:			
Judicial	<u>6,258,279</u>	<u>6,008,478</u>	<u>249,801</u>
Public Safety			
Sheriff			
Personal Services	4,980,934	4,937,483	43,451
Materials and Supplies	836,359	807,687	28,672
Contractual Services	564,021	484,183	79,838
Capital Outlay	20,710	17,072	3,638
Other	7,718	6,557	1,161
Total Sheriff	<u>6,409,742</u>	<u>6,252,982</u>	<u>156,760</u>
Coroner			
Personal Services	299,377	298,286	1,091
Materials and Supplies	3,659	3,659	0
Contractual Services	142,544	141,531	1,013
Total Coroner	<u>445,580</u>	<u>443,476</u>	<u>2,104</u>
Adult Probation			
Personal Services	277,320	277,319	1
Materials and Supplies	2,000	1,855	145
Contractual Services	23,599	12,401	11,198
Capital Outlay	2,100	2,100	0
Total Adult Probation	<u>305,019</u>	<u>293,675</u>	<u>11,344</u>
Total Public Safety	<u>\$7,160,341</u>	<u>\$6,990,133</u>	<u>\$170,208</u> (continued)

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Works			
County Engineer Office			
Personal Services	\$26,398	\$26,398	\$0
Materials and Supplies	2,341	2,177	164
Contractual Services	<u>300</u>	<u>300</u>	<u>0</u>
Total Public Works	<u>29,039</u>	<u>28,875</u>	<u>164</u>
Human Services			
Veterans Service Commission			
Personal Services	247,932	247,694	238
Materials and Supplies	5,743	5,120	623
Contractual Services	306,949	299,163	7,786
Other	<u>21,583</u>	<u>21,575</u>	<u>8</u>
Total Human Services	<u>582,207</u>	<u>573,552</u>	<u>8,655</u>
Other			
Unclaimed Monies			
Other	<u>1,175,606</u>	<u>86,091</u>	<u>1,089,515</u>
<i>Total Expenditures</i>	<u>35,561,606</u>	<u>33,184,839</u>	<u>2,376,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,935,618)</u>	<u>304,390</u>	<u>3,240,008</u>
Other Financing Sources (Uses)			
Operating Transfers In	2,500,000	2,500,000	0
Operating Transfers Out	<u>(3,434,534)</u>	<u>(3,338,765)</u>	<u>95,769</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(934,534)</u>	<u>(838,765)</u>	<u>95,769</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(3,870,152)	(534,375)	3,335,777
<i>Fund Balance Beginning of Year</i>	3,491,830	3,491,830	0
Prior Year Encumbrances Appropriated	<u>763,295</u>	<u>763,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$384,973</u></u>	<u><u>\$3,720,750</u></u>	<u><u>\$3,335,777</u></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.

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

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.

(continued)

Special Revenue Funds (continued)

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
- Redevelopment Fund

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Mental Retardation	Child Support
Assets				
Cash and Cash Equivalents	\$2,307,161	\$3,335,775	\$4,462,724	\$329,330
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Property and Other Taxes	0	0	0	0
Accounts	23,331	0	8,255	226,835
Accrued Interest	49,374	0	0	0
Due from Other Funds	0	0	55,949	0
Due from Agency Funds:				
Property and Other Taxes	0	0	12,247,555	0
Intergovernmental Receivable	316,416	7,549	1,739,259	0
Materials and Supplies				
Inventory	789,269	0	7,446	0
Loans Receivable	0	0	0	0
Prepaid Items	1,143	14,843	19,925	4,198
Restricted Assets:				
Cash and Cash Equivalents	0	0	0	0
 <i>Total Assets</i>	\$3,486,694	\$3,358,167	\$18,541,113	\$560,363
 Liabilities				
Accounts Payable	\$116,920	\$160,376	\$234,189	\$5,510
Accrued Wages and Benefits	83,205	122,228	245,563	51,410
Compensated Absences Payable	17,550	56,939	80,760	23,721
Interfund Payable	0	0	0	0
Due to Other Funds	93,797	240,630	342,903	132,206
Intergovernmental Payable	76,718	236,076	248,877	55,876
Deferred Revenue	0	0	12,247,555	0
 <i>Total Liabilities</i>	388,190	816,249	13,399,847	268,723
 Fund Equity				
Fund Balance:				
Reserved for Encumbrances	619,578	1,530,400	634,144	90,060
Reserved for Inventory	789,269	0	7,446	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,689,657	1,011,518	4,499,676	201,580
 <i>Total Fund Equity</i>	3,098,504	2,541,918	5,141,266	291,640
 <i>Total Liabilities and Fund Equity</i>	\$3,486,694	\$3,358,167	\$18,541,113	\$560,363

<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>
\$2,187,322	\$112,586	\$3,350,855	\$5,030	\$9,644,774	\$335,781
0	0	0	0	109,005	0
0	0	0	4,702	0	0
0	1,988	0	3,811	45,780	3,536
0	0	0	0	0	0
0	0	0	0	3,120	6,716
0	0	2,540,796	0	6,440,214	0
0	0	968,764	0	0	7,272
0	0	0	0	14,604	0
0	0	0	0	0	0
426	0	109,603	0	5,968	1,164
0	0	0	0	0	0
<u>\$2,187,748</u>	<u>\$114,574</u>	<u>\$6,970,018</u>	<u>\$13,543</u>	<u>\$16,263,465</u>	<u>\$354,469</u>
\$6,237	\$0	\$922,118	\$0	\$139,982	\$1,775
9,870	0	8,202	2,939	238,242	4,912
2,846	0	6,898	1,702	33,327	1,720
0	0	0	0	0	0
13,160	0	25,074	3,722	216,264	6,729
10,964	0	9,444	3,287	149,932	5,395
0	0	2,540,796	0	6,440,214	0
<u>43,077</u>	<u>0</u>	<u>3,512,532</u>	<u>11,650</u>	<u>7,217,961</u>	<u>20,531</u>
934,021	64	327,494	2,361	120,150	3,692
0	0	0	0	14,604	0
0	0	0	0	0	0
<u>1,210,650</u>	<u>114,510</u>	<u>3,129,992</u>	<u>(468)</u>	<u>8,910,750</u>	<u>330,246</u>
<u>2,144,671</u>	<u>114,574</u>	<u>3,457,486</u>	<u>1,893</u>	<u>9,045,504</u>	<u>333,938</u>
<u>\$2,187,748</u>	<u>\$114,574</u>	<u>\$6,970,018</u>	<u>\$13,543</u>	<u>\$16,263,465</u>	<u>\$354,469</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and Cash Equivalents	\$35,686	\$31,329	\$453,693
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Property and Other Taxes	0	0	0
Accounts	3,524	0	1,072
Accrued 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	717	0
Materials and Supplies			
Inventory	0	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	1,937
Restricted Assets:			
Cash and Cash Equivalents	0	0	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Assets</i>	<u><u>\$39,210</u></u>	<u><u>\$32,046</u></u>	<u><u>\$456,702</u></u>
Liabilities			
Accounts Payable	\$35,686	\$0	\$2,171
Accrued Wages and Benefits	0	0	4,301
Compensated Absences Payable	0	0	745
Interfund Payable	0	0	0
Due to Other Funds	0	0	4,991
Intergovernmental Payable	0	0	4,490
Deferred Revenue	0	0	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	<u>35,686</u>	<u>0</u>	<u>16,698</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	0	15,222
Reserved for Inventory	0	0	0
Reserved for Loans	0	0	0
Unreserved, Undesignated (Deficit)	3,524	32,046	424,782
	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Equity</i>	<u>3,524</u>	<u>32,046</u>	<u>440,004</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$39,210</u></u>	<u><u>\$32,046</u></u>	<u><u>\$456,702</u></u>

<u>Certificate Of Title</u>	<u>Recorders Supplemental</u>	<u>Emergency 911</u>	<u>Youth Services</u>	<u>Litter Control</u>	<u>Community Corrections</u>
\$51,237	\$454,203	\$110,397	\$1,206,682	\$0	\$13,994
0	0	0	0	247	0
0	0	0	0	0	0
46,304	1,479	10,502	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	57,742	0	0
0	0	0	0	0	0
0	0	0	0	0	0
689	0	25,197	696	0	0
0	0	0	0	0	0
<u>\$98,230</u>	<u>\$455,682</u>	<u>\$146,096</u>	<u>\$1,265,120</u>	<u>\$247</u>	<u>\$13,994</u>
\$0	\$45,363	\$2,275	\$13,174	\$0	\$0
11,824	0	39,846	8,591	0	0
4,215	0	9,001	2,627	0	0
0	0	0	0	0	0
15,386	0	35,380	4,461	0	0
12,652	0	31,500	8,281	0	0
0	0	0	0	0	0
<u>44,077</u>	<u>45,363</u>	<u>118,002</u>	<u>37,134</u>	<u>0</u>	<u>0</u>
820	12,055	48,781	1,719	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>53,333</u>	<u>398,264</u>	<u>(20,687)</u>	<u>1,226,267</u>	<u>247</u>	<u>13,994</u>
<u>54,153</u>	<u>410,319</u>	<u>28,094</u>	<u>1,227,986</u>	<u>247</u>	<u>13,994</u>
<u>\$98,230</u>	<u>\$455,682</u>	<u>\$146,096</u>	<u>\$1,265,120</u>	<u>\$247</u>	<u>\$13,994</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Elderly Affairs	Community Development	Drug Prosecution Unit	Revolving Loan- Economic Development
Assets				
Cash and Cash Equivalents	\$266,009	\$197,853	\$143,434	\$603,482
Cash and Cash Equivalents in Segregated Accounts	478	0	0	0
Receivables:				
Property and Other Taxes	0	7,411	4,921	0
Accounts	10,299	0	7,231	577
Accrued Interest	0	0	0	9,321
Due from Other Funds	296	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Intergovernmental Receivable	29,257	37,571	15,000	0
Materials and Supplies				
Inventory	0	0	0	0
Loans Receivable	0	0	0	1,813,347
Prepaid Items	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents	0	0	0	0
<i>Total Assets</i>	<u>\$306,339</u>	<u>\$242,835</u>	<u>\$170,586</u>	<u>\$2,426,727</u>
Liabilities				
Accounts Payable	\$35,270	\$55,163	\$11,651	\$0
Accrued Wages and Benefits	6,961	0	2,043	0
Compensated Absences Payable	2,121	0	744	0
Interfund Payable	0	0	0	0
Due to Other Funds	10,180	0	9,657	0
Intergovernmental Payable	8,263	0	2,148	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>62,795</u>	<u>55,163</u>	<u>26,243</u>	<u>0</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	4,539	562,694	142,317	111,165
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	1,813,347
Unreserved, Undesignated (Deficit)	239,005	(375,022)	2,026	502,215
<i>Total Fund Equity</i>	<u>243,544</u>	<u>187,672</u>	<u>144,343</u>	<u>2,426,727</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$306,339</u>	<u>\$242,835</u>	<u>\$170,586</u>	<u>\$2,426,727</u>

<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	\$200,941	\$361,229	\$7,777,518	\$6,418	\$74,798	\$38,078,410
0	0	0	0	1,519	0	111,249
0	0	0	0	2,650	0	19,684
0	0	238,246	0	0	0	632,770
0	0	0	0	0	0	58,695
0	0	7,602	0	0	0	73,683
0	0	0	0	0	0	21,228,565
0	0	0	0	107,726	0	3,287,273
0	0	0	0	0	0	811,319
0	0	0	0	0	0	1,813,347
0	0	0	0	0	0	185,789
0	0	0	3,746,894	0	0	3,746,894
<u>\$18,169</u>	<u>\$200,941</u>	<u>\$607,077</u>	<u>\$11,524,412</u>	<u>\$118,313</u>	<u>\$74,798</u>	<u>\$70,047,678</u>
\$0	\$0	\$230,021	\$0	\$0	\$13,742	\$2,031,623
0	0	538	0	2,847	682	844,204
0	0	0	0	310	0	245,226
0	0	0	0	43,335	0	43,335
0	0	0	0	2,913	915	1,158,368
0	0	113	0	3,092	723	867,831
0	0	0	0	0	0	21,228,565
0	0	230,672	0	52,497	16,062	26,419,152
0	0	51,953	3,100	5,077	51,916	5,273,322
0	0	0	0	0	0	811,319
0	0	0	0	0	0	1,813,347
18,169	200,941	324,452	11,521,312	60,739	6,820	35,730,538
18,169	200,941	376,405	11,524,412	65,816	58,736	43,628,526
<u>\$18,169</u>	<u>\$200,941</u>	<u>\$607,077</u>	<u>\$11,524,412</u>	<u>\$118,313</u>	<u>\$74,798</u>	<u>\$70,047,678</u>

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000*

	<u>Motor Vehicle Gasoline Tax</u>	<u>Public Assistance</u>	<u>County Board of Mental Retardation</u>	<u>Child Support</u>
Revenues				
Property and Other Local Taxes	\$0	\$0	\$10,831,697	\$0
Permissive Sales Tax	0	0	0	0
Charges for Services	24,166	0	69,218	689,256
Fees, Licenses and Permits	1,002	0	0	0
Fines and Forfeitures	66,158	0	0	0
Intergovernmental	8,703,248	23,793,514	9,200,414	3,753,416
Interest	139,291	0	0	1,619
Rentals and Royalties	4,026	0	55,416	0
Donations	0	0	2,983	0
Other	310	0	403	5,831
<i>Total Revenues</i>	<u>8,938,201</u>	<u>23,793,514</u>	<u>20,160,131</u>	<u>4,450,122</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	291	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	8,543,777	0	0	0
Health	0	0	19,592,963	0
Human Services	0	21,865,499	0	4,460,629
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>8,543,777</u>	<u>21,865,790</u>	<u>19,592,963</u>	<u>4,460,629</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>394,424</u>	<u>1,927,724</u>	<u>567,168</u>	<u>(10,507)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	1,135,544	0	128,990
Operating Transfers Out	0	0	(50,504)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,135,544</u>	<u>(50,504)</u>	<u>128,990</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	394,424	3,063,268	516,664	118,483
<i>Fund Balances (Deficit) Beginning of Year</i>	2,482,048	(521,350)	4,625,655	173,157
Increase (Decrease) in Reserve for Inventory	222,032	0	(1,053)	0
<i>Fund Balances End of Year</i>	<u>\$3,098,504</u>	<u>\$2,541,918</u>	<u>\$5,141,266</u>	<u>\$291,640</u>

<u>Real Estate Assessment</u>	<u>Indigent Guardianship</u>	<u>Community Mental Health</u>	<u>Dog and Kennel</u>	<u>Children Services</u>	<u>Community- Based Correctional Facility</u>	<u>Probate Court</u>
\$0	\$0	\$2,201,378	\$0	\$5,733,551	\$0	\$0
0	0	0	57,682	0	0	0
1,412,532	32,052	0	0	378,189	0	274,394
0	0	0	142,218	0	0	0
0	0	0	0	0	0	30,237
0	0	10,679,578	0	5,146,375	3,765,808	96,782
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	70	0	7,051	412	0
<u>1,412,532</u>	<u>32,052</u>	<u>12,881,026</u>	<u>199,900</u>	<u>11,265,166</u>	<u>3,766,220</u>	<u>401,413</u>
809,375	0	0	0	0	0	0
0	3,536	0	0	0	0	386,369
0	0	0	194,940	0	0	0
0	0	0	0	0	0	0
0	0	12,617,022	0	0	0	0
0	0	0	0	10,973,306	0	6,729
0	0	0	0	0	0	0
0	0	0	0	0	3,766,220	0
<u>809,375</u>	<u>3,536</u>	<u>12,617,022</u>	<u>194,940</u>	<u>10,973,306</u>	<u>3,766,220</u>	<u>393,098</u>
<u>603,157</u>	<u>28,516</u>	<u>264,004</u>	<u>4,960</u>	<u>291,860</u>	<u>0</u>	<u>8,315</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
603,157	28,516	264,004	4,960	291,860	0	8,315
1,541,514	86,058	3,193,482	(3,067)	8,757,441	0	325,623
0	0	0	0	(3,797)	0	0
<u>\$2,144,671</u>	<u>\$114,574</u>	<u>\$3,457,486</u>	<u>\$1,893</u>	<u>\$9,045,504</u>	<u>\$0</u>	<u>\$333,938</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, 2000*

	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector
Revenues			
Property and Other Local Taxes	\$0	\$0	\$384,192
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Fees, Licenses and Permits	64,962	0	0
Fines and Forfeitures	0	42,084	1,072
Intergovernmental	0	6,335	0
Interest	0	0	0
Rentals and Royalties	0	0	0
Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>64,962</u>	<u>48,419</u>	<u>385,264</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	346,648
Judicial	0	0	0
Public Safety	0	19,946	0
Public Works	0	0	0
Health	0	0	0
Human Services	99,878	0	0
Economic Development and Assistance	0	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>99,878</u>	<u>19,946</u>	<u>346,648</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(34,916)</u>	<u>28,473</u>	<u>38,616</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(34,916)	28,473	38,616
<i>Fund Balances (Deficit) Beginning of Year</i>	38,440	3,573	401,388
Increase (Decrease) in Reserve for Inventory	0	0	0
<i>Fund Balances End of Year</i>	<u>\$3,524</u>	<u>\$32,046</u>	<u>\$440,004</u>

<u>Certificate Of Title</u>	<u>Recorders Supplemental</u>	<u>Emergency 911</u>	<u>Youth Services</u>	<u>Litter Control</u>	<u>Community Corrections</u>	<u>Elderly Affairs</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	331,390	0	0	0	118,062
0	0	0	0	0	0	0
737,896	134,136	0	0	0	20	0
0	0	0	952,985	1,498	0	892,099
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	416
<u>737,896</u>	<u>134,136</u>	<u>331,390</u>	<u>952,985</u>	<u>1,498</u>	<u>20</u>	<u>1,010,577</u>
0	210,134	0	0	0	0	0
726,946	0	0	0	0	0	0
0	0	1,765,980	645,865	0	0	0
0	0	0	0	8,778	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	978,092
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>726,946</u>	<u>210,134</u>	<u>1,765,980</u>	<u>645,865</u>	<u>8,778</u>	<u>0</u>	<u>978,092</u>
10,950	(75,998)	(1,434,590)	307,120	(7,280)	20	32,485
0	0	1,125,000	0	0	0	0
0	0	0	(6,406)	0	0	0
0	0	1,125,000	(6,406)	0	0	0
10,950	(75,998)	(309,590)	300,714	(7,280)	20	32,485
43,203	486,317	337,684	927,272	7,527	13,974	211,059
0	0	0	0	0	0	0
<u>\$54,153</u>	<u>\$410,319</u>	<u>\$28,094</u>	<u>\$1,227,986</u>	<u>\$247</u>	<u>\$13,994</u>	<u>\$243,544</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, 2000*

	<u>Community Development</u>	<u>Drug Prosecution Unit</u>	<u>Revolving Loan- Economic Development</u>
Revenues			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	96,412	58,265	0
Charges for Services	1,500	53,796	577
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,275,417	352,200	138,449
Interest	0	0	53,456
Rentals and Royalties	0	0	0
Donations	0	0	0
Other	1,257	0	0
<i>Total Revenues</i>	<u>1,374,586</u>	<u>464,261</u>	<u>192,482</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	423,110	0
Judicial	0	18,479	0
Public Safety	0	0	0
Public Works	1,561,193	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	226,008
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>1,561,193</u>	<u>441,589</u>	<u>226,008</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(186,607)</u>	<u>22,672</u>	<u>(33,526)</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	38,997	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>38,997</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(186,607)</u>	<u>61,669</u>	<u>(33,526)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	374,279	82,674	2,460,253
Increase (Decrease) in Reserve for Inventory	0	0	0
<i>Fund Balances End of Year</i>	<u><u>\$187,672</u></u>	<u><u>\$144,343</u></u>	<u><u>\$2,426,727</u></u>

<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>
\$0	\$0	\$0	\$0	\$0	\$0	\$19,150,818
0	0	0	0	32,650	0	245,009
0	0	103,037	277,621	75,701	0	3,841,491
0	0	0	0	0	47,875	256,057
0	29,199	0	0	9,785	0	1,050,587
0	0	718,295	0	568,008	138,251	70,182,672
0	0	0	38,752	0	0	233,118
0	0	0	0	0	0	59,442
0	0	0	0	0	0	2,983
0	0	0	4,978	0	0	20,728
<u>0</u>	<u>29,199</u>	<u>821,332</u>	<u>321,351</u>	<u>686,144</u>	<u>186,126</u>	<u>95,042,905</u>
0	0	0	0	0	56,830	1,846,388
0	0	0	0	0	0	1,135,330
0	0	0	0	427,310	0	3,054,041
0	0	0	0	0	16,785	10,130,533
0	0	1,941,297	67,438	0	57,643	34,276,363
0	0	0	0	0	0	38,384,133
0	0	0	0	0	0	226,008
0	0	0	0	0	0	3,766,220
<u>0</u>	<u>0</u>	<u>1,941,297</u>	<u>67,438</u>	<u>427,310</u>	<u>131,258</u>	<u>92,819,016</u>
0	29,199	(1,119,965)	253,913	258,834	54,868	2,223,889
0	0	930,000	0	13,343	0	3,371,874
0	0	0	(2,500,000)	(26,702)	0	(2,583,612)
<u>0</u>	<u>0</u>	<u>930,000</u>	<u>(2,500,000)</u>	<u>(13,359)</u>	<u>0</u>	<u>788,262</u>
0	29,199	(189,965)	(2,246,087)	245,475	54,868	3,012,151
18,169	171,742	566,370	13,770,499	(179,659)	3,868	40,399,193
0	0	0	0	0	0	217,182
<u>\$18,169</u>	<u>\$200,941</u>	<u>\$376,405</u>	<u>\$11,524,412</u>	<u>\$65,816</u>	<u>\$58,736</u>	<u>\$43,628,526</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$15,000	\$4,762	(\$10,238)
Fees, Licenses and Permits	1,300	1,002	(298)
Fines and Forfeitures	74,000	65,614	(8,386)
Intergovernmental	8,208,500	7,852,247	(356,253)
Interest	106,000	131,113	25,113
Rentals and Royalties	4,000	3,505	(495)
Other	400	310	(90)
<i>Total Revenues</i>	<u>8,409,200</u>	<u>8,058,553</u>	<u>(350,647)</u>
Expenditures			
Current:			
Public Works:			
Engineer			
Personal Services	78,828	78,828	0
Materials and Supplies	23,818	20,090	3,728
Contractual Services	33,416	23,914	9,502
Capital Outlay	430,508	100,250	330,258
Other	53,884	0	53,884
Total Engineer	<u>620,454</u>	<u>223,082</u>	<u>397,372</u>
Roads			
Personal Services	4,132,500	3,891,956	240,544
Materials and Supplies	2,019,700	1,836,025	183,675
Contractual Services	2,273,996	1,746,475	527,521
Capital Outlay	414,313	356,326	57,987
Other	250,002	5,215	244,787
Total Roads	<u>9,090,511</u>	<u>7,835,997</u>	<u>1,254,514</u>
Bridges and Culverts			
Materials and Supplies	46,152	22,288	23,864
Contractual Services	401,444	257,799	143,645
Capital Outlay	187,606	147,485	40,121
Other	9,550	675	8,875
Total Bridges and Culverts	<u>644,752</u>	<u>428,247</u>	<u>216,505</u>
<i>Total Expenditures</i>	<u>10,355,717</u>	<u>8,487,326</u>	<u>1,868,391</u>
<i>Excess of Revenues Under Expenditures</i>	(1,946,517)	(428,773)	1,517,744
<i>Fund Balance Beginning of Year</i>	1,054,380	1,054,380	0
Prior Year Encumbrances Appropriated	<u>892,186</u>	<u>892,186</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$49</u>	<u>\$1,517,793</u>	<u>\$1,517,744</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$24,432,812	\$23,785,965	(\$646,847)
Expenditures			
Current:			
Human Services:			
Public Assistance			
Personal Services	8,866,101	7,782,736	1,083,365
Materials and Supplies	500,400	286,823	213,577
Contractual Services	15,982,731	15,211,581	771,150
Capital Outlay	171,297	123,612	47,685
Other	96,433	18,396	78,037
Total Public Assistance	25,616,962	23,423,148	2,193,814
Food Stamp Prosecution			
Personal Services	72,019	67,563	4,456
Contractual Services	855	0	855
Total Food Stamp Prosecution	72,874	67,563	5,311
<i>Total Expenditures</i>	25,689,836	23,490,711	2,199,125
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,257,024)	295,254	1,552,278
Other Financing Sources			
Operating Transfers In	1,135,544	1,135,544	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(121,480)	1,430,798	1,552,278
<i>Fund Balance (Deficit) Beginning of Year</i>	(3,482)	(3,482)	0
Prior Year Encumbrances Appropriated	124,962	124,962	0
<i>Fund Balance End of Year</i>	\$0	\$1,552,278	\$1,552,278

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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$10,846,700	\$10,831,697	(\$15,003)
Charges for Services	264,500	12,051	(252,449)
Intergovernmental	9,350,109	7,558,338	(1,791,771)
Rentals and Royalties	74,500	52,776	(21,724)
Donations	90,000	2,983	(87,017)
Other	100	403	303
<i>Total Revenues</i>	<u>20,625,909</u>	<u>18,458,248</u>	<u>(2,167,661)</u>
Expenditures			
Current:			
Health:			
Mental Retardation Board			
Personal Services	13,957,959	13,275,705	682,254
Materials and Supplies	543,318	484,229	59,089
Contractual Services	5,306,746	4,771,469	535,277
Capital Outlay	127,507	119,019	8,488
Other	471,913	78,340	393,573
Total Mental Retardation Board	<u>20,407,443</u>	<u>18,728,762</u>	<u>1,678,681</u>
Supported Living			
Contractual Services	1,499,279	1,499,279	0
Donation Fund			
Materials and Supplies	46,322	145	46,177
Contractual Services	46,746	38,380	8,366
Capital Outlay	24,621	2,836	21,785
Total Donation Fund	<u>117,689</u>	<u>41,361</u>	<u>76,328</u>
<i>Total Expenditures</i>	<u>22,024,411</u>	<u>20,269,402</u>	<u>1,755,009</u>
<i>Excess of Revenues Under Expenditures</i>	(1,398,502)	(1,811,154)	(412,652)
Other Financing Uses			
Operating Transfers Out	(748,506)	(50,504)	698,002
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(2,147,008)	(1,861,658)	285,350
<i>Fund Balance Beginning of Year</i>	4,829,405	4,829,405	0
Prior Year Encumbrances Appropriated	425,970	425,970	0
<i>Fund Balance End of Year</i>	<u>\$3,108,367</u>	<u>\$3,393,717</u>	<u>\$285,350</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$250,000	\$616,725	\$366,725
Intergovernmental	4,136,782	3,753,416	(383,366)
Interest	20,000	1,619	(18,381)
Other	6,500	5,831	(669)
<i>Total Revenues</i>	<u>4,413,282</u>	<u>4,377,591</u>	<u>(35,691)</u>
Expenditures			
Current:			
Human Services:			
Bureau of Support			
Personal Services	3,262,075	3,174,905	87,170
Materials and Supplies	66,664	50,438	16,226
Contractual Services	1,423,291	1,375,610	47,681
Capital Outlay	3,000	2,584	416
Other	21,257	15,620	5,637
<i>Total Expenditures</i>	<u>4,776,287</u>	<u>4,619,157</u>	<u>157,130</u>
<i>Excess of Revenues Under Expenditures</i>	(363,005)	(241,566)	121,439
Other Financing Sources			
Operating Transfers In	128,990	128,990	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(234,015)	(112,576)	121,439
<i>Fund Balance Beginning of Year</i>	55,502	55,502	0
Prior Year Encumbrances Appropriated	182,015	182,015	0
<i>Fund Balance End of Year</i>	<u>\$3,502</u>	<u>\$124,941</u>	<u>\$121,439</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$1,403,500</u>	<u>\$1,412,532</u>	<u>\$9,032</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	586,000	551,807	34,193
Materials and Supplies	38,000	18,417	19,583
Contractual Services	2,307,650	1,298,261	1,009,389
Capital Outlay	193,000	40,464	152,536
Other	<u>29,257</u>	<u>17,575</u>	<u>11,682</u>
<i>Total Expenditures</i>	<u>3,153,907</u>	<u>1,926,524</u>	<u>1,227,383</u>
<i>Excess of Revenues Under Expenditures</i>	(1,750,407)	(513,992)	1,236,415
<i>Fund Balance Beginning of Year</i>	641,958	641,958	0
Prior Year Encumbrances Appropriated	<u>1,110,207</u>	<u>1,110,207</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,758</u></u>	<u><u>\$1,238,173</u></u>	<u><u>\$1,236,415</u></u>

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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$43,000	\$30,064	(\$12,936)
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Materials and Supplies	2,140	0	2,140
Contractual Services	11,550	6,465	5,085
Other	5,693	796	4,897
<i>Total Expenditures</i>	19,383	7,261	12,122
<i>Excess of Revenues Over Expenditures</i>	23,617	22,803	(814)
Other Financing Uses			
Operating Transfers Out	(100,400)	0	100,400
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(76,783)	22,803	99,586
<i>Fund Balance Beginning of Year</i>	86,026	86,026	0
Prior Year Encumbrances Appropriated	3,693	3,693	0
<i>Fund Balance End of Year</i>	\$12,936	\$112,522	\$99,586

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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,198,915	\$2,201,378	\$2,463
Intergovernmental	10,374,550	9,925,136	(449,414)
Other	0	1,163	1,163
<i>Total Revenues</i>	<u>12,573,465</u>	<u>12,127,677</u>	<u>(445,788)</u>
Expenditures			
Current:			
Health:			
Community Mental Health			
Personal Services	681,750	489,949	191,801
Materials and Supplies	77,053	21,137	55,916
Contractual Services	13,513,943	12,379,319	1,134,624
Capital Outlay	50,700	17,834	32,866
Other	51,579	0	51,579
Total Community Health Board	<u>14,375,025</u>	<u>12,908,239</u>	<u>1,466,786</u>
Alcohol and Drug			
Materials and Supplies	1,000	0	1,000
Contractual Services	100,000	67,451	32,549
Other	5,000	0	5,000
Total Alcohol and Drug	<u>106,000</u>	<u>67,451</u>	<u>38,549</u>
Community Service			
Materials and Supplies	27,187	25,751	1,436
Contractual Services	210,600	92,818	117,782
Capital Outlay	113,851	77,192	36,659
Other	647,438	250	647,188
Total Community Service	<u>999,076</u>	<u>196,011</u>	<u>803,065</u>
Rehabilitation Service Commission			
Contractual Services	664,430	659,134	5,296
<i>Total Expenditures</i>	<u>16,144,531</u>	<u>13,830,835</u>	<u>2,313,696</u>
<i>Excess of Revenues Under Expenditures</i>	(3,571,066)	(1,703,158)	1,867,908
Other Financing Uses			
Operating Transfers Out	(210,000)	0	210,000
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(3,781,066)	(1,703,158)	2,077,908
<i>Fund Balance Beginning of Year</i>	2,462,496	2,462,496	0
Prior Year Encumbrances Appropriated	<u>1,320,781</u>	<u>1,320,781</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,211</u>	<u>\$2,080,119</u>	<u>\$2,077,908</u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Permissive Sales Tax	\$40,000	\$53,232	\$13,232
Fees, Licenses and Permits	<u>164,000</u>	<u>140,527</u>	<u>(23,473)</u>
<i>Total Revenues</i>	<u>204,000</u>	<u>193,759</u>	<u>(10,241)</u>
Expenditures			
Current:			
Public Safety:			
Dog and Kennel			
Personal Services	173,920	170,503	3,417
Materials and Supplies	17,068	13,200	3,868
Contractual Services	13,417	11,208	2,209
Capital Outlay	500	422	78
Other	<u>2,600</u>	<u>2,440</u>	<u>160</u>
<i>Total Expenditures</i>	<u>207,505</u>	<u>197,773</u>	<u>9,732</u>
<i>Excess of Revenues Under Expenditures</i>	(3,505)	(4,014)	(509)
<i>Fund Balance Beginning of Year</i>	909	909	0
Prior Year Encumbrances Appropriated	<u>3,105</u>	<u>3,105</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$509</u></u>	<u><u>\$0</u></u>	<u><u>(\$509)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Local Taxes	\$5,372,000	\$5,733,551	\$361,551
Charges for Services	494,220	333,297	(160,923)
Intergovernmental	4,648,000	5,187,389	539,389
Other	18,000	7,051	(10,949)
	<u>10,532,220</u>	<u>11,261,288</u>	<u>729,068</u>
Expenditures			
Current:			
Human Services:			
Children Services Board			
Personal Services	7,847,103	7,571,628	275,475
Materials and Supplies	388,009	320,373	67,636
Contractual Services	3,736,966	3,116,706	620,260
Capital Outlay	55,780	33,184	22,596
Other	29,783	18,492	11,291
	<u>12,057,641</u>	<u>11,060,383</u>	<u>997,258</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,525,421)	200,905	1,726,326
Other Financing Uses			
Operating Transfers Out	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(1,550,421)	200,905	1,751,326
<i>Fund Balance Beginning of Year</i>	8,758,639	8,758,639	0
Prior Year Encumbrances Appropriated	<u>290,065</u>	<u>290,065</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,498,283</u></u>	<u><u>\$9,249,609</u></u>	<u><u>\$1,751,326</u></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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$5,397,510	\$3,765,808	(\$1,631,702)
Other	0	412	412
<i>Total Revenues</i>	5,397,510	3,766,220	(1,631,290)
Expenditures			
Current:			
Intergovernmental:			
Community Based Correctional Facility			
Capital Outlay	5,397,510	3,766,220	1,631,290
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</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
Probate Court
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$384,998	\$308,124	(\$76,874)
Fines and Forfeitures	31,000	30,237	(763)
Intergovernmental	<u>67,605</u>	<u>89,510</u>	<u>21,905</u>
<i>Total Revenues</i>	<u>483,603</u>	<u>427,871</u>	<u>(55,732)</u>
Expenditures			
Current:			
General Government - Judicial:			
Probate Court			
Personal Services	330,042	279,870	50,172
Materials and Supplies	267,099	12,777	254,322
Contractual Services	113,708	82,200	31,508
Capital Outlay	10,264	5,636	4,628
Other	<u>23,817</u>	<u>17,030</u>	<u>6,787</u>
<i>Total Expenditures</i>	<u>744,930</u>	<u>397,513</u>	<u>347,417</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(261,327)	30,358	291,685
<i>Fund Balance Beginning of Year</i>	289,958	289,958	0
Prior Year Encumbrances Appropriated	<u>5,634</u>	<u>5,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,265</u></u>	<u><u>\$325,950</u></u>	<u><u>\$291,685</u></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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fees, Licenses and Permits	\$72,000	\$65,532	(\$6,468)
Expenditures			
Current:			
Human Services:			
Domestic Violence			
Contractual Services	99,878	64,192	35,686
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,878)	1,340	29,218
<i>Fund Balance Beginning of Year</i>	34,346	34,346	0
<i>Fund Balance End of Year</i>	\$6,468	\$35,686	\$29,218

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$55,000	\$42,084	(\$12,916)
Intergovernmental	<u>5,000</u>	<u>5,618</u>	<u>618</u>
<i>Total Revenues</i>	<u>60,000</u>	<u>47,702</u>	<u>(12,298)</u>
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement			
Materials and Supplies	4,390	3,098	1,292
Contractual Services	33,412	16,948	16,464
Capital Outlay	1,000	395	605
Other	<u>8,173</u>	<u>0</u>	<u>8,173</u>
<i>Total Expenditures</i>	<u>46,975</u>	<u>20,441</u>	<u>26,534</u>
<i>Excess of Revenues Over Expenditures</i>	13,025	27,261	14,236
<i>Fund Balance Beginning of Year</i>	3,478	3,478	0
Prior Year Encumbrances Appropriated	<u>590</u>	<u>590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$17,093</u>	<u>\$31,329</u>	<u>\$14,236</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector
For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Local Taxes	<u>\$344,000</u>	<u>\$384,192</u>	<u>\$40,192</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment			
Personal Services	290,300	201,699	88,601
Materials and Supplies	13,601	4,281	9,320
Contractual Services	398,205	121,218	276,987
Capital Outlay	38,037	31,881	6,156
Other	<u>10,500</u>	<u>5,595</u>	<u>4,905</u>
<i>Total Expenditures</i>	<u>750,643</u>	<u>364,674</u>	<u>385,969</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(406,643)	19,518	426,161
<i>Fund Balance Beginning of Year</i>	385,152	385,152	0
Prior Year Encumbrances Appropriated	<u>28,043</u>	<u>28,043</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,552</u></u>	<u><u>\$432,713</u></u>	<u><u>\$426,161</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$740,000	\$748,538	\$8,538
Expenditures			
Current:			
General Government:			
Judicial:			
Certificate of Title Administrator			
Personal Services	729,339	698,517	30,822
Materials and Supplies	23,452	23,183	269
Contractual Services	4,753	4,662	91
Capital Outlay	1,000	723	277
<i>Total Expenditures</i>	758,544	727,085	31,459
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,544)	21,453	39,997
<i>Fund Balance Beginning of Year</i>	16,490	16,490	0
Prior Year Encumbrances Appropriated	2,305	2,305	0
<i>Fund Balance End of Year</i>	\$251	\$40,248	\$39,997

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$165,000	\$133,305	(\$31,695)
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Recorder			
Materials and Supplies	47,499	13,219	34,280
Contractual Services	172,462	52,913	119,549
Capital Outlay	294,297	155,125	139,172
<i>Total Expenditures</i>	514,258	221,257	293,001
<i>Excess of Revenues Under Expenditures</i>	(349,258)	(87,952)	261,306
<i>Fund Balance Beginning of Year</i>	365,479	365,479	0
Prior Year Encumbrances Appropriated	119,258	119,258	0
<i>Fund Balance End of Year</i>	\$135,479	\$396,785	\$261,306

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$417,043</u>	<u>\$417,751</u>	<u>\$708</u>
Expenditures			
Current:			
Public Safety:			
Emergency 911 System			
Personal Services	1,786,202	1,571,995	214,207
Materials and Supplies	44,967	16,375	28,592
Contractual Services	356,001	221,227	134,774
Capital Outlay	72,616	1,858	70,758
Other	<u>11,725</u>	<u>4,851</u>	<u>6,874</u>
<i>Total Expenditures</i>	<u>2,271,511</u>	<u>1,816,306</u>	<u>455,205</u>
<i>Excess of Revenues Under Expenditures</i>	(1,854,468)	(1,398,555)	455,913
Other Financing Sources			
Operating Transfers In	<u>1,687,864</u>	<u>1,125,000</u>	<u>(562,864)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(166,604)	(273,555)	(106,951)
<i>Fund Balance Beginning of Year</i>	279,205	279,205	0
Prior Year Encumbrances Appropriated	<u>30,559</u>	<u>30,559</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$143,160</u></u>	<u><u>\$36,209</u></u>	<u><u>(\$106,951)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$807,446</u>	<u>\$895,243</u>	<u>\$87,797</u>
Expenditures			
Current:			
Public Safety:			
Domestic Relation-Juvenile Court			
Personal Services	721,139	455,480	265,659
Materials and Supplies	13,569	8,403	5,166
Contractual Services	363,362	195,068	168,294
Capital Outlay	3,080	1,539	1,541
Other	<u>24,688</u>	<u>1,828</u>	<u>22,860</u>
<i>Total Expenditures</i>	<u>1,125,838</u>	<u>662,318</u>	<u>463,520</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(318,392)	232,925	551,317
Other Financing Uses			
Operating Transfers Out	<u>(6,406)</u>	<u>(6,406)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(324,798)	226,519	551,317
<i>Fund Balance Beginning of Year</i>	933,283	933,283	0
Prior Year Encumbrances Appropriated	<u>21,049</u>	<u>21,049</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$629,534</u></u>	<u><u>\$1,180,851</u></u>	<u><u>\$551,317</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$32,000</u>	<u>\$27,383</u>	<u>(\$4,617)</u>
Expenditures			
Current:			
Public Works:			
Litter Control			
Personal Services	2,671	2,396	275
Contractual Services	16,422	14,443	1,979
Other	<u>1,223</u>	<u>1,223</u>	<u>0</u>
<i>Total Expenditures</i>	<u>20,316</u>	<u>18,062</u>	<u>2,254</u>
<i>Excess of Revenues Over Expenditures</i>	11,684	9,321	(2,363)
<i>Fund Balance (Deficit) Beginning of Year</i>	(21,892)	(21,892)	0
Prior Year Encumbrances Appropriated	<u>12,571</u>	<u>12,571</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,363</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,363)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$1,000</u>	<u>\$20</u>	<u>(\$980)</u>
Expenditures			
Current:			
Public Safety:			
Community Corrections Act			
Materials and Supplies	23	0	23
Contractual Services	4,143	0	4,143
Capital Outlay	411	0	411
Other	<u>742</u>	<u>0</u>	<u>742</u>
<i>Total Expenditures</i>	<u>5,319</u>	<u>0</u>	<u>5,319</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,319)	20	4,339
Other Financing Uses			
Operating Transfers Out	<u>(8,675)</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(12,994)	20	13,014
<i>Fund Balance Beginning of Year</i>	<u>13,974</u>	<u>13,974</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$980</u></u>	<u><u>\$13,994</u></u>	<u><u>\$13,014</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$105,744	\$114,223	\$8,479
Intergovernmental	915,345	901,001	(14,344)
Other	<u>0</u>	<u>416</u>	<u>416</u>
<i>Total Revenues</i>	<u>1,021,089</u>	<u>1,015,640</u>	<u>(5,449)</u>
Expenditures			
Current:			
Human Services:			
Nutrition			
Personal Services	260,260	232,195	28,065
Materials and Supplies	11,173	6,024	5,149
Contractual Services	580,733	509,419	71,314
Capital Outlay	19,030	19,030	0
Other	<u>4,970</u>	<u>3,798</u>	<u>1,172</u>
Total Nutrition	<u>876,166</u>	<u>770,466</u>	<u>105,700</u>
Transportation			
Personal Services	291,567	226,444	65,123
Materials and Supplies	32,151	20,105	12,046
Contractual Services	21,482	18,174	3,308
Capital Outlay	8,775	0	8,775
Other	<u>4,013</u>	<u>634</u>	<u>3,379</u>
Total Transportation	<u>357,988</u>	<u>265,357</u>	<u>92,631</u>
<i>Total Expenditures</i>	<u>1,234,154</u>	<u>1,035,823</u>	<u>198,331</u>
<i>Excess of Revenues Under Expenditures</i>	(213,065)	(20,183)	192,882
<i>Fund Balance Beginning of Year</i>	179,016	179,016	0
Prior Year Encumbrances Appropriated	<u>60,566</u>	<u>60,566</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,517</u></u>	<u><u>\$219,399</u></u>	<u><u>\$192,882</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Permissive Sales Tax	\$95,146	\$95,146	\$0
Charges for Services	2,500	1,500	(1,000)
Intergovernmental	2,935,170	1,237,846	(1,697,324)
Other	<u>1,251</u>	<u>1,257</u>	<u>6</u>
<i>Total Revenues</i>	<u>3,034,067</u>	<u>1,335,749</u>	<u>(1,698,318)</u>
Expenditures			
Current:			
Public Works:			
Community Development			
Materials and Supplies	900	900	0
Contractual Services	1,185,939	653,569	532,370
Capital Outlay	460,872	352,792	108,080
Other	<u>103,962</u>	<u>14,735</u>	<u>89,227</u>
Total Community Development	<u>1,751,673</u>	<u>1,021,996</u>	<u>729,677</u>
Planning Commission			
Contractual Services	1,604,029	1,115,328	488,701
Capital Outlay	7,299	5,513	1,786
Other	<u>34,404</u>	<u>7,350</u>	<u>27,054</u>
Total Planning Commission	<u>1,645,732</u>	<u>1,128,191</u>	<u>517,541</u>
<i>Total Expenditures</i>	<u>3,397,405</u>	<u>2,150,187</u>	<u>1,247,218</u>
<i>Excess of Revenues Under Expenditures</i>	(363,338)	(814,438)	(451,100)
<i>Fund Balance Beginning of Year</i>	1,542	1,542	0
Prior Year Encumbrances Appropriated	<u>392,892</u>	<u>392,892</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$31,096</u>	<u>(\$420,004)</u>	<u>(\$451,100)</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Permissive Sales Tax	\$55,711	\$55,711	\$0
Charges for Services	46,565	46,565	0
Intergovernmental	<u>433,039</u>	<u>337,200</u>	<u>(95,839)</u>
<i>Total Revenues</i>	<u>535,315</u>	<u>439,476</u>	<u>(95,839)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Prosecuting Attorney			
Personal Services	112,617	104,156	8,461
Contractual Services	531,659	454,167	77,492
Capital Outlay	<u>21,617</u>	<u>20,042</u>	<u>1,575</u>
<i>Total Expenditures</i>	<u>665,893</u>	<u>578,365</u>	<u>87,528</u>
<i>Excess of Revenues Under Expenditures</i>	(130,578)	(138,889)	(8,311)
Other Financing Sources			
Operating Transfers In	<u>74,253</u>	<u>38,997</u>	<u>(35,256)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(56,325)	(99,892)	(43,567)
<i>Fund Balance Beginning of Year</i>	6,083	6,083	0
Prior Year Encumbrances Appropriated	<u>79,623</u>	<u>79,623</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$29,381</u></u>	<u><u>(\$14,186)</u></u>	<u><u>(\$43,567)</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$495,000	\$338,083	(\$156,917)
Interest	<u>25,000</u>	<u>51,912</u>	<u>26,912</u>
<i>Total Revenues</i>	<u>520,000</u>	<u>389,995</u>	<u>(130,005)</u>
Expenditures			
Current:			
Economic Development and Assistance:			
Economic Development			
Contractual Services	537,295	442,731	94,564
Capital Outlay	315,768	242,761	73,007
Other	<u>353,211</u>	<u>2,248</u>	<u>350,963</u>
<i>Total Expenditures</i>	<u>1,206,274</u>	<u>687,740</u>	<u>518,534</u>
<i>Excess of Revenues Under Expenditures</i>	(686,274)	(297,745)	388,529
<i>Fund Balance Beginning of Year</i>	396,361	396,361	0
Prior Year Encumbrances Appropriated	<u>393,701</u>	<u>393,701</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,788</u></u>	<u><u>\$492,317</u></u>	<u><u>\$388,529</u></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, 2000

	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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$41,500	\$30,159	(\$11,341)
Expenditures			
Current:			
Health:			
Indigent Drivers Alcohol Treatment:			
Contractual Services	<u>175,317</u>	<u>0</u>	<u>175,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(133,817)	30,159	163,976
Other Financing Uses			
Operating Transfers Out	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(158,817)	30,159	188,976
<i>Fund Balance Beginning of Year</i>	<u>170,158</u>	<u>170,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,341</u></u>	<u><u>\$200,317</u></u>	<u><u>\$188,976</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$7,000	\$8,776	\$1,776
Intergovernmental	<u>773,000</u>	<u>718,295</u>	<u>(54,705)</u>
<i>Total Revenues</i>	<u>780,000</u>	<u>727,071</u>	<u>(52,929)</u>
Expenditures			
Current:			
Health:			
Trumbull Area Coordinated Transportation			
Personal Services	12,645	9,889	2,756
Materials and Supplies	18	18	0
Contractual Services	2,850,765	2,559,557	291,208
Capital Outlay	10,047	6,270	3,777
Other	<u>28,161</u>	<u>7,776</u>	<u>20,385</u>
<i>Total Expenditures</i>	<u>2,901,636</u>	<u>2,583,510</u>	<u>318,126</u>
<i>Excess of Revenues Under Expenditures</i>	(2,121,636)	(1,856,439)	265,197
Other Financing Sources			
Operating Transfers In	<u>1,200,000</u>	<u>930,000</u>	<u>(270,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(921,636)	(926,439)	(4,803)
<i>Fund Balance Beginning of Year</i>	140,218	140,218	0
Prior Year Encumbrances Appropriated	<u>865,476</u>	<u>865,476</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,058</u></u>	<u><u>\$79,255</u></u>	<u><u>(\$4,803)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hillside Administration Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$56,000	\$277,621	\$221,621
Interest	152,000	38,752	(113,248)
Other	5,000	4,978	(22)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>213,000</u>	<u>321,351</u>	<u>108,351</u>
Expenditures			
Current:			
Health:			
Hillside Administration Fund			
Personal Services	6,000	592	5,408
Contractual Services	3,867,878	67,395	3,800,483
Other	11,651	2,551	9,100
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>3,885,529</u>	<u>70,538</u>	<u>3,814,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,672,529)	250,813	3,923,342
Other Financing Uses			
Operating Transfers Out	(8,808,400)	(2,500,000)	6,308,400
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(12,480,929)	(2,249,187)	10,231,742
<i>Fund Balance Beginning of Year</i>	13,766,924	13,766,924	0
Prior Year Encumbrances Appropriated	3,575	3,575	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$1,289,570</u>	<u>\$11,521,312</u>	<u>\$10,231,742</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Domestic Relations/Juvenile Court:			
Contractual Services	<u>40</u>	<u>0</u>	<u>40</u>
<i>Excess of Revenues Under Expenditures</i>	(40)	0	40
<i>Fund Balance Beginning of Year</i>	<u>40</u>	<u>40</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Public Safety:			
Prosecutor:			
Materials and Supplies	200	0	200
Contractual Services	500	0	500
Capital Outlay	800	0	800
Other	<u>682</u>	<u>0</u>	<u>682</u>
<i>Total Expenditures</i>	<u>2,182</u>	<u>0</u>	<u>2,182</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,182)</u>	<u>0</u>	<u>2,182</u>
Other Financing Sources (Uses)			
Operating Transfers In	40,500	13,343	(27,157)
Operating Transfers Out	<u>(13,359)</u>	<u>(13,359)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>27,141</u>	<u>(16)</u>	<u>(27,157)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	24,959	(16)	(24,975)
<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><u>\$27,157</u></u>	<u><u>\$2,182</u></u>	<u><u>(\$24,975)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$25,000	\$9,785	(\$15,215)
Expenditures			
Current:			
Public Safety:			
Law Enforcement Agency:			
Contractual Services	<u>508</u>	<u>0</u>	<u>508</u>
<i>Excess of Revenues Over Expenditures</i>	24,492	9,785	(14,707)
Other Financing Uses			
Operating Transfers Out	<u>(14,182)</u>	<u>(13,343)</u>	<u>839</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	10,310	(3,558)	(13,868)
<i>Fund Balance Beginning of Year</i>	<u>4,397</u>	<u>4,397</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,707</u></u>	<u><u>\$839</u></u>	<u><u>(\$13,868)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$256,415</u>	<u>\$263,768</u>	<u>\$7,353</u>
Expenditures			
Current:			
Public Safety:			
Community Corrections Policing Service:			
Personal Services	46,584	26,894	19,690
Contractual Services	41,446	41,420	26
Capital Outlay	<u>194,323</u>	<u>194,322</u>	<u>1</u>
<i>Total Expenditures</i>	<u>282,353</u>	<u>262,636</u>	<u>19,717</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,938)	1,132	27,070
Other Financing Sources			
Operating Transfers In	<u>48,100</u>	<u>0</u>	<u>(48,100)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	22,162	1,132	(21,030)
<i>Fund Balance (Deficit) Beginning of Year</i>	(72,900)	(72,900)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>50,892</u>	<u>50,892</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$154</u></u>	<u><u>(\$20,876)</u></u>	<u><u>(\$21,030)</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$50,662</u>	<u>\$21,964</u>	<u>(\$28,698)</u>
Expenditures			
Current:			
Public Safety:			
Traffic Enforcement Grant:			
Personal Services	34,368	16,215	18,153
Capital Outlay	<u>3,032</u>	<u>3,032</u>	<u>0</u>
<i>Total Expenditures</i>	<u>37,400</u>	<u>19,247</u>	<u>18,153</u>
<i>Excess of Revenues Over Expenditures</i>	13,262	2,717	(10,545)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(4,886)</u>	<u>(4,886)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$8,376</u></u>	<u><u>(\$2,169)</u></u>	<u><u>(\$10,545)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Permissive Sales Tax	\$30,000	\$30,000	\$0
Charges for Services	120,421	75,701	(44,720)
Intergovernmental	<u>267,946</u>	<u>174,550</u>	<u>(93,396)</u>
<i>Total Revenues</i>	<u>418,367</u>	<u>280,251</u>	<u>(138,116)</u>
Expenditures			
Current:			
Public Safety:			
Drug Task Force:			
Personal Services	89,193	78,701	10,492
Materials and Supplies	15,470	11,589	3,881
Contractual Services	168,327	114,802	53,525
Capital Outlay	<u>13,725</u>	<u>0</u>	<u>13,725</u>
<i>Total Expenditures</i>	<u>286,715</u>	<u>205,092</u>	<u>81,623</u>
<i>Excess of Revenues Over Expenditures</i>	131,652	75,159	(56,493)
<i>Fund Balance (Deficit) Beginning of Year</i>	(106,679)	(106,679)	0
Prior Year Encumbrances Appropriated	<u>7,016</u>	<u>7,016</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$31,989</u></u>	<u><u>(\$24,504)</u></u>	<u><u>(\$56,493)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Permissive Sales Tax	\$16,875	\$16,875	\$0
Intergovernmental	<u>16,875</u>	<u>0</u>	<u>(16,875)</u>
<i>Total Revenues</i>	<u>33,750</u>	<u>16,875</u>	<u>(16,875)</u>
Expenditures			
Current:			
Public Works:			
Engineer:			
Personal Services	4,747	0	4,747
Materials and Supplies	6,511	843	5,668
Contractual Services	<u>22,492</u>	<u>15,942</u>	<u>6,550</u>
<i>Total Expenditures</i>	<u>33,750</u>	<u>16,785</u>	<u>16,965</u>
<i>Excess of Revenues Over Expenditures</i>	0	90	90
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$90</u></u>	<u><u>\$90</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$11,273	\$11,252	(\$21)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Able Grant:			
Contractual Services	<u>7,253</u>	<u>7,253</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	4,020	3,999	(21)
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,564)	(6,564)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,565</u>	<u>2,565</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21</u></u>	<u><u>\$0</u></u>	<u><u>(\$21)</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$36,000	\$0	(\$36,000)
Intergovernmental	<u>122,454</u>	<u>52,481</u>	<u>(69,973)</u>
<i>Total Revenues</i>	<u>158,454</u>	<u>52,481</u>	<u>(105,973)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Vertical Prosecution Unit:			
Personal Services	63,860	35,396	28,464
Contractual Services	<u>58,125</u>	<u>58,125</u>	<u>0</u>
<i>Total Expenditures</i>	<u>121,985</u>	<u>93,521</u>	<u>28,464</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>36,469</u>	<u>(41,040)</u>	<u>(77,509)</u>
Other Financing Sources (Uses)			
Operating Transfers In	10,825	0	(10,825)
Operating Transfers Out	<u>(56,989)</u>	<u>0</u>	<u>56,989</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(46,164)</u>	<u>0</u>	<u>46,164</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(9,695)	(41,040)	(31,345)
<i>Fund Balance Beginning of Year</i>	<u>12,894</u>	<u>12,894</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$3,199</u></u>	<u><u>(\$28,146)</u></u>	<u><u>(\$31,345)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$74,417	\$57,643	(\$16,774)
Expenditures			
Current:			
Health:			
Connection II:			
Contractual Services	<u>89,679</u>	<u>84,477</u>	<u>5,202</u>
<i>Excess of Revenues Under Expenditures</i>	(15,262)	(26,834)	(11,572)
<i>Fund Balance (Deficit) Beginning of Year</i>	(42,292)	(42,292)	0
Prior Year Encumbrances Appropriated	<u>57,867</u>	<u>57,867</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$313</u></u>	<u><u>(\$11,259)</u></u>	<u><u>(\$11,572)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Redevelopment Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fees, Licenses and Permits	\$0	\$47,875	\$47,875
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	47,875	47,875
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$47,875</u></u>	<u><u>\$47,875</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$18,761,615	\$19,150,818	\$389,203
Permissive Sales Tax	237,732	234,089	(3,643)
Charges for Services	3,646,491	3,659,692	13,201
Fees, Licenses and Permits	237,300	285,095	47,795
Fines and Forfeitures	1,132,500	1,029,583	(102,917)
Intergovernmental	73,811,910	66,977,011	(6,834,899)
Interest	303,000	223,396	(79,604)
Rentals and Royalties	78,500	56,281	(22,219)
Donations	90,000	2,983	(87,017)
Other	31,251	21,821	(9,430)
<i>Total Revenues</i>	<u>98,330,299</u>	<u>91,640,769</u>	<u>(6,689,530)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment	3,153,907	1,926,524	1,227,383
Delinquent Real Estate Tax Assessment Collector	750,643	364,674	385,969
Recorders Supplemental	514,258	221,257	293,001
Drug Prosecution Unit	665,893	578,365	87,528
Able Grant	7,253	7,253	0
Vertical Prosecution Unit	121,985	93,521	28,464
Total Legislative and Executive	<u>5,213,939</u>	<u>3,191,594</u>	<u>2,022,345</u>
Judicial:			
Indigent Guardianship	19,383	7,261	12,122
Probate Court	744,930	397,513	347,417
Certificate of Title	758,544	727,085	31,459
Probate Caseflow Management	18,169	0	18,169
Total Judicial	<u>1,541,026</u>	<u>1,131,859</u>	<u>409,167</u>
Public Safety:			
Dog and Kennel	207,505	197,773	9,732
Drug Law Enforcement	46,975	20,441	26,534
Emergency 911	2,271,511	1,816,306	455,205
Youth Services	1,125,838	662,318	463,520
Community Corrections	5,319	0	5,319
Deinstitutionalization of Status Offenders	40	0	40
Law Enforcement Trust	2,182	0	2,182
Law Enforcement Agency	508	0	508
Community Oriented Policing Service	282,353	262,636	19,717
Traffic Enforcement Grant	37,400	19,247	18,153
Drug Task Force	286,715	205,092	81,623
Total Public Safety	<u>\$4,266,346</u>	<u>\$3,183,813</u>	<u>\$1,082,533</u>

(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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Motor Vehicle Gasoline Tax	\$10,355,717	\$8,487,326	\$1,868,391
Litter Control	20,316	18,062	2,254
Community Development	3,397,405	2,150,187	1,247,218
Marine Patrol	33,750	16,785	16,965
Total Public Works	13,807,188	10,672,360	3,134,828
Health:			
County Board of Mental Retardation	22,024,411	20,269,402	1,755,009
Community Mental Health	16,144,531	13,830,835	2,313,696
Indigent Drivers Alcohol Treatment	175,317	0	175,317
Trumbull Area Coordinated Transportation	2,901,636	2,583,510	318,126
Hillside Administration Fund	3,885,529	70,538	3,814,991
Connection II	89,679	84,477	5,202
Total Health	45,221,103	36,838,762	8,382,341
Human Services:			
Public Assistance	25,689,836	23,490,711	2,199,125
Child Support	4,776,287	4,619,157	157,130
Children Services	12,057,641	11,060,383	997,258
Domestic Violence Shelter	99,878	64,192	35,686
Elderly Affairs	1,234,154	1,035,823	198,331
Total Human Services	43,857,796	40,270,266	3,587,530
Economic Development and Assistance:			
Revolving Loan - Economic Development	1,206,274	687,740	518,534
Intergovernmental:			
Community Based Correctional Facility	5,397,510	3,766,220	1,631,290
Total Expenditures	120,511,182	99,742,614	20,768,568
<i>Excess of Revenues Under Expenditures</i>	<i>(22,180,883)</i>	<i>(8,101,845)</i>	<i>14,079,038</i>
Other Financing Sources (Uses)			
Operating Transfers In	4,326,076	3,371,874	(954,202)
Operating Transfers Out	(10,016,917)	(2,583,612)	7,433,305
Total Other Financing Sources (Uses)	(5,690,841)	788,262	6,479,103
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(27,871,724)</i>	<i>(7,313,583)</i>	<i>20,558,141</i>
Fund Balances Beginning of Year	34,649,985	34,649,985	0
Prior Year Encumbrances Appropriated	6,487,166	6,487,166	0
Fund Balances End of Year	\$13,265,427	\$33,823,568	\$20,558,141

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, 2000

	<u>Court Computerization</u>	<u>Construction</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>	<u>Court Security</u>	<u>Totals</u>
Assets						
Cash and Cash Equivalents	\$773,363	\$4,504,379	\$1,730,369	\$1,755,047	\$130,634	\$8,893,792
Receivables:						
Accounts	11,047	0	0	0	0	11,047
Accrued Interest	0	139,383	18,060	0	0	157,443
Intergovernmental Receivable	0	0	0	0	2,130	2,130
Prepaid Items	1,439	0	0	2,839	0	4,278
<i>Total Assets</i>	<u>\$785,849</u>	<u>\$4,643,762</u>	<u>\$1,748,429</u>	<u>\$1,757,886</u>	<u>\$132,764</u>	<u>\$9,068,690</u>
Liabilities						
Accounts Payable	\$1,410	\$2,332	\$0	\$0	\$0	\$3,742
Contracts Payable	0	165,515	0	0	0	165,515
Accrued Interest Payable	0	122,513	0	0	0	122,513
Notes Payable	0	5,500,000	0	0	0	5,500,000
<i>Total Liabilities</i>	<u>1,410</u>	<u>5,790,360</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,791,770</u>
Fund Equity						
Fund Balance (Deficit):						
Reserved for Encumbrances	18,847	2,434,662	162,064	1,494,247	1,406	4,111,226
Unreserved, Undesignated	765,592	(3,581,260)	1,586,365	263,639	131,358	(834,306)
<i>Total Fund Equity (Deficit)</i>	<u>784,439</u>	<u>(1,146,598)</u>	<u>1,748,429</u>	<u>1,757,886</u>	<u>132,764</u>	<u>3,276,920</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$785,849</u>	<u>\$4,643,762</u>	<u>\$1,748,429</u>	<u>\$1,757,886</u>	<u>\$132,764</u>	<u>\$9,068,690</u>

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000*

	<u>Court Computerization</u>	<u>Construction</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>	<u>Court Security</u>	<u>Totals</u>
Revenues						
Fees, Licenses and Permits	\$0	\$0	\$0	\$0	\$30,312	\$30,312
Fines and Forfeitures	285,509	0	0	0	0	285,509
Intergovernmental	0	2,025,888	4,646	0	13,653	2,044,187
Interest	0	398,334	17,564	0	0	415,898
<i>Total Revenues</i>	<u>285,509</u>	<u>2,424,222</u>	<u>22,210</u>	<u>0</u>	<u>43,965</u>	<u>2,775,906</u>
Expenditures						
Capital Outlay	156,482	6,466,803	1,172,692	713,339	52,276	8,561,592
Debt Service:						
Interest and Fiscal Charges	0	242,359	0	0	0	242,359
<i>Total Expenditures</i>	<u>156,482</u>	<u>6,709,162</u>	<u>1,172,692</u>	<u>713,339</u>	<u>52,276</u>	<u>8,803,951</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>129,027</u>	<u>(4,284,940)</u>	<u>(1,150,482)</u>	<u>(713,339)</u>	<u>(8,311)</u>	<u>(6,028,045)</u>
Other Financing Sources (Uses)						
Proceeds of Notes	0	976	0	0	0	976
Operating Transfers In	0	1,002,450	50,504	0	0	1,052,954
Operating Transfers Out	0	(937,345)	0	0	0	(937,345)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>66,081</u>	<u>50,504</u>	<u>0</u>	<u>0</u>	<u>116,585</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>129,027</u>	<u>(4,218,859)</u>	<u>(1,099,978)</u>	<u>(713,339)</u>	<u>(8,311)</u>	<u>(5,911,460)</u>
<i>Fund Balances Beginning of Year</i>	<u>655,412</u>	<u>3,072,261</u>	<u>2,848,407</u>	<u>2,471,225</u>	<u>141,075</u>	<u>9,188,380</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$784,439</u></u>	<u><u>(\$1,146,598)</u></u>	<u><u>\$1,748,429</u></u>	<u><u>\$1,757,886</u></u>	<u><u>\$132,764</u></u>	<u><u>\$3,276,920</u></u>

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$308,885</u>	<u>\$289,227</u>	<u>(\$19,658)</u>
Expenditures			
Capital Outlay			
Court Computerization			
Materials and Supplies	592,130	36,603	555,527
Contractual Services	99,603	66,786	32,817
Capital Outlay	<u>134,238</u>	<u>69,763</u>	<u>64,475</u>
<i>Total Expenditures</i>	<u>825,971</u>	<u>173,152</u>	<u>652,819</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(517,086)	116,075	633,161
<i>Fund Balance Beginning of Year</i>	606,685	606,685	0
Prior Year Encumbrances Appropriated	<u>25,354</u>	<u>25,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$114,953</u></u>	<u><u>\$748,114</u></u>	<u><u>\$633,161</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$3,289,636	\$1,146,930	(\$2,142,706)
Interest	260,800	375,248	114,448
<i>Total Revenues</i>	<u>3,550,436</u>	<u>1,522,178</u>	<u>(2,028,258)</u>
Expenditures			
Capital Outlay			
Construction			
Contractual Services	1,456,671	546,750	909,921
Capital Outlay	<u>10,173,230</u>	<u>7,937,277</u>	<u>2,235,953</u>
<i>Total Expenditures</i>	<u>11,629,901</u>	<u>8,484,027</u>	<u>3,145,874</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,079,465)</u>	<u>(6,961,849)</u>	<u>1,117,616</u>
Other Financing Sources (Uses)			
Proceeds of Notes	750,976	750,976	0
Operating Transfers In	780,000	400,000	(380,000)
Operating Transfers Out	<u>(1,323,794)</u>	<u>(937,345)</u>	<u>386,449</u>
<i>Total Other Financing Sources (Uses)</i>	<u>207,182</u>	<u>213,631</u>	<u>6,449</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(7,872,283)	(6,748,218)	1,124,065
<i>Fund Balance Beginning of Year</i>	3,091,013	3,091,013	0
Prior Year Encumbrances Appropriated	<u>5,568,497</u>	<u>5,568,497</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$787,227</u></u>	<u><u>\$1,911,292</u></u>	<u><u>\$1,124,065</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$4,700	\$4,646	(\$54)
Interest	<u>5,000</u>	<u>14,573</u>	<u>9,573</u>
<i>Total Revenues</i>	<u>9,700</u>	<u>19,219</u>	<u>9,519</u>
Expenditures			
Capital Outlay:			
Contractual Services	210,680	33,939	176,741
Capital Outlay	<u>2,206,628</u>	<u>1,795,375</u>	<u>411,253</u>
<i>Total Expenditures</i>	<u>2,417,308</u>	<u>1,829,314</u>	<u>587,994</u>
<i>Excess of Revenues Under Expenditures</i>	(2,407,608)	(1,810,095)	597,513
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>50,504</u>	<u>50,504</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,407,608)	(1,759,591)	648,017
<i>Fund Balance Beginning of Year</i>	1,821,099	1,821,099	0
Prior Year Encumbrances Appropriated	<u>1,506,797</u>	<u>1,506,797</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$920,288</u></u>	<u><u>\$1,568,305</u></u>	<u><u>\$648,017</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay:			
County Computerization			
Contractual Services	90,260	16,348	73,912
Capital Outlay	<u>2,306,902</u>	<u>2,281,927</u>	<u>24,975</u>
<i>Total Expenditures</i>	<u>2,397,162</u>	<u>2,298,275</u>	<u>98,887</u>
<i>Excess of Revenues Under Expenditures</i>	(2,397,162)	(2,298,275)	98,887
<i>Fund Balance Beginning of Year</i>	277,921	277,921	0
Prior Year Encumbrances Appropriated	<u>2,281,154</u>	<u>2,281,154</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$161,913</u></u>	<u><u>\$260,800</u></u>	<u><u>\$98,887</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fees, Licenses and Permits	\$5,125	\$5,125	\$0
Intergovernmental	<u>65,000</u>	<u>30,312</u>	<u>(34,688)</u>
<i>Total Revenues</i>	<u>70,125</u>	<u>35,437</u>	<u>(34,688)</u>
Expenditures			
Capital Outlay:			
Court Security			
Contractual Services	3,000	1,340	1,660
Capital Outlay	<u>147,315</u>	<u>53,457</u>	<u>93,858</u>
<i>Total Expenditures</i>	<u>150,315</u>	<u>54,797</u>	<u>95,518</u>
<i>Excess of Revenues Under Expenditures</i>	(80,190)	(19,360)	60,830
<i>Fund Balance Beginning of Year</i>	106,319	106,319	0
Prior Year Encumbrances Appropriated	<u>35,871</u>	<u>35,871</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$62,000</u></u>	<u><u>\$122,830</u></u>	<u><u>\$60,830</u></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, 2000*

	Revised Budget	Actual	Variance
Revenues			
Fees, Licenses and Permits	\$5,125	\$5,125	\$0
Fines and Forfeitures	308,885	289,227	(19,658)
Intergovernmental	3,359,336	1,181,888	(2,177,448)
Interest	265,800	389,821	124,021
<i>Total Revenues</i>	<u>3,939,146</u>	<u>1,866,061</u>	<u>(2,073,085)</u>
Expenditures			
Capital Outlay			
Court Computerization	825,971	173,152	652,819
Construction	11,629,901	8,484,027	3,145,874
Permanent Improvement	2,417,308	1,829,314	587,994
County Computerization	2,397,162	2,298,275	98,887
Court Security	150,315	54,797	95,518
<i>Total Expenditures</i>	<u>17,420,657</u>	<u>12,839,565</u>	<u>4,581,092</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,481,511)</u>	<u>(10,973,504)</u>	<u>2,508,007</u>
Other Financing Sources (Uses)			
Proceeds of Notes	750,976	750,976	0
Operating Transfers In	780,000	450,504	(329,496)
Operating Transfers Out	(1,323,794)	(937,345)	386,449
<i>Total Other Financing Sources (Uses)</i>	<u>207,182</u>	<u>264,135</u>	<u>56,953</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(13,274,329)</u>	<u>(10,709,369)</u>	<u>2,564,960</u>
<i>Fund Balances Beginning of Year</i>	5,903,037	5,903,037	0
Prior Year Encumbrances Appropriated	<u>9,417,673</u>	<u>9,417,673</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,046,381</u></u>	<u><u>\$4,611,341</u></u>	<u><u>\$2,564,960</u></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, 2000

	Water	Sewer	Totals
Assets			
Cash and Cash Equivalents	\$4,893,068	\$4,674,027	\$9,567,095
Receivables:			
Accounts	302,670	1,118,819	1,421,489
Accrued Interest	73,988	77,484	151,472
Materials and Supplies			
Inventory	2,861	17,574	20,435
Prepaid Items	835	8,105	8,940
<i>Total Current Assets</i>	5,273,422	5,896,009	11,169,431
Fixed Assets (net of Accumulated Depreciation)	7,653,321	15,317,226	22,970,547
<i>Total Assets</i>	\$12,926,743	\$21,213,235	\$34,139,978
Liabilities			
Current Liabilities:			
Accounts Payable	\$31,510	\$155,548	\$187,058
Accrued Wages and Benefits	7,097	43,594	50,691
Compensated Absences Payable	2,295	14,096	16,391
Due to Other Funds	8,416	51,701	60,117
Intergovernmental Payable	32,456	366,946	399,402
Current Portion of OPWC Loan Payable	13,761	0	13,761
Current Portion of OWDA Loans Payable	0	619,842	619,842
Current Portion of General Obligation Bonds Payable	10,088	109,072	119,160
<i>Total Current Liabilities</i>	105,623	1,360,799	1,466,422
Long-Term Liabilities:			
Compensated Absences	54,000	331,712	385,712
OPWC Loan Payable (Net of Current Portion)	178,884	0	178,884
OWDA Loans Payable (Net of Current Portion)	0	7,838,194	7,838,194
General Obligation Bonds Payable (Net of Current Portion)	221,087	918,144	1,139,231
<i>Total Long-Term Liabilities</i>	453,971	9,088,050	9,542,021
<i>Total Liabilities</i>	559,594	10,448,849	11,008,443
Fund Equity			
Contributed Capital	1,948,372	4,786,855	6,735,227
Retained Earnings:			
Unreserved, Undesignated	10,418,777	5,977,531	16,396,308
<i>Total Fund Equity</i>	12,367,149	10,764,386	23,131,535
<i>Total Liabilities and Fund Equity</i>	\$12,926,743	\$21,213,235	\$34,139,978

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2000*

	Water	Sewer	Totals
Operating Revenues			
Charges for Services	\$3,295,711	\$7,274,465	\$10,570,176
Tap-In Fees	80,407	483,610	564,017
Other	13,786	255,519	269,305
<i>Total Operating Revenues</i>	<u>3,389,904</u>	<u>8,013,594</u>	<u>11,403,498</u>
Operating Expenses			
Personal Services	379,335	2,395,927	2,775,262
Contractual Services	2,297,268	1,732,563	4,029,831
Materials and Supplies	194,334	334,196	528,530
Other Expense	33,161	150,606	183,767
Depreciation	528,335	1,913,734	2,442,069
<i>Total Operating Expenses</i>	<u>3,432,433</u>	<u>6,527,026</u>	<u>9,959,459</u>
<i>Operating Income (Loss)</i>	<u>(42,529)</u>	<u>1,486,568</u>	<u>1,444,039</u>
Non-Operating Revenues (Expenses)			
Interest	293,384	332,266	625,650
Interest and Fiscal Charges	(14,294)	(1,032,640)	(1,046,934)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>279,090</u>	<u>(700,374)</u>	<u>(421,284)</u>
<i>Income Before Operating Transfers</i>	236,561	786,194	1,022,755
Operating Transfers In	315,070	454,678	769,748
Operating Transfers Out	(469,402)	(903,722)	(1,373,124)
<i>Net Income</i>	82,229	337,150	419,379
Depreciation on Fixed Assets Acquired by Contributed Capital	83,575	331,078	414,653
<i>Retained Earnings Beginning of Year</i>	<u>10,252,973</u>	<u>5,309,303</u>	<u>15,562,276</u>
<i>Retained Earnings End of Year</i>	<u>10,418,777</u>	<u>5,977,531</u>	<u>16,396,308</u>
Contributed Capital Beginning of Year	900,917	4,874,661	5,775,578
Contributions During the Year:			
From Other Funds	450,575	0	450,575
Intergovernmental	680,455	243,272	923,727
Depreciation on Fixed Assets Acquired by Contributed Capital	(83,575)	(331,078)	(414,653)
Contributed Capital End of Year	<u>1,948,372</u>	<u>4,786,855</u>	<u>6,735,227</u>
<i>Total Fund Equity End of Year</i>	<u><u>\$12,367,149</u></u>	<u><u>\$10,764,386</u></u>	<u><u>\$23,131,535</u></u>

Trumbull County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	<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	\$3,409,277	\$7,530,413	\$10,939,690
Tap-In Fees	80,407	483,610	564,017
Cash Payments to Suppliers for Goods and Services	(190,321)	(344,632)	(534,953)
Cash Payments for Employee Services and Benefits	(378,230)	(2,323,411)	(2,701,641)
Cash Payments for Contractual Services	(2,382,950)	(1,465,769)	(3,848,719)
Other Operating Revenues	13,786	255,519	269,305
Other Expenses	(33,161)	(150,606)	(183,767)
<i>Net Cash Provided by Operating Activities</i>	<u>518,808</u>	<u>3,985,124</u>	<u>4,503,932</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	315,070	454,678	769,748
Transfers Out	(469,402)	(903,722)	(1,373,124)
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(154,332)</u>	<u>(449,044)</u>	<u>(603,376)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(89,127)	(2,154,941)	(2,244,068)
Principal Paid on GO Bonds	(10,088)	(109,072)	(119,160)
Interest Paid on GO Bonds	(14,294)	(69,240)	(83,534)
Principal Paid on OWDA Loans	0	(564,104)	(564,104)
Interest Paid on OWDA Loans	0	(797,153)	(797,153)
Principal Paid on OPWC Loan	(13,761)	0	(13,761)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(127,270)</u>	<u>(3,694,510)</u>	<u>(3,821,780)</u>
Cash Flows from Investing Activities			
Interest	281,129	319,432	600,561
<i>Net Increase in Cash and Cash Equivalents</i>	518,335	161,002	679,337
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,374,733</u>	<u>4,513,025</u>	<u>8,887,758</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,893,068</u>	<u>\$4,674,027</u>	<u>\$9,567,095</u>

(continued)

Trumbull County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2000

	Water	Sewer	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	(\$42,529)	\$1,486,568	\$1,444,039
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	528,335	1,913,734	2,442,069
<i>(Increase)/Decrease in Assets</i>			
Accrued Interest	(12,255)	(12,834)	(25,089)
Accounts Receivable	118,482	309,968	428,450
Inventories	(241)	(1,479)	(1,720)
Prepaid Items	(37)	1,684	1,647
<i>Increase/(Decrease) in Liabilities</i>			
Accounts Payable	(71,175)	18,212	(52,963)
Accrued Wages and Benefits	1,347	8,273	9,620
Compensated Absences Payable	(87)	(537)	(624)
Due to Other Funds	(438)	(2,686)	(3,124)
Due to Other Governments	(2,594)	264,221	261,627
<i>Total Adjustments</i>	561,337	2,498,556	3,059,893
<i>Net Cash Provided by Operating Activities</i>	\$518,808	\$3,985,124	\$4,503,932

Non-Cash Capital Financing Activities:

During 2000 the enterprise funds' fixed assets increased by \$923,727 for assets acquired with Ohio Public Works Commission grant funds sent directly to contractors and \$450,575 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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$3,493,630	\$3,414,193	(\$79,437)
Tap-In Fees	89,500	80,407	(9,093)
Interest	181,500	281,129	99,629
Other Operating Revenues	<u>3,550</u>	<u>13,786</u>	<u>10,236</u>
<i>Total Revenues</i>	<u>3,768,180</u>	<u>3,789,515</u>	<u>21,335</u>
Expenses			
Current:			
Personal Services	437,053	378,230	58,823
Contractual Services	3,460,707	2,654,483	806,224
Materials and Supplies	339,193	220,346	118,847
Other	121,283	33,833	87,450
Capital Outlay	307,914	89,127	218,787
Debt Service:			
Principal Retirement	<u>47,660</u>	<u>13,761</u>	<u>33,899</u>
<i>Total Expenses</i>	<u>4,713,810</u>	<u>3,389,780</u>	<u>1,324,030</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(945,630)	399,735	1,345,365
Operating Transfers In	1,069,984	315,070	(754,914)
Operating Transfers Out	(1,615,784)	(493,784)	1,122,000
Advances Out	<u>(2,800)</u>	<u>0</u>	<u>2,800</u>
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(1,494,230)	221,021	1,715,251
<i>Fund Equity Beginning of Year</i>	4,083,540	4,083,540	0
Prior Year Encumbrances Appropriated	<u>280,474</u>	<u>280,474</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,869,784</u>	<u>\$4,585,035</u>	<u>\$1,715,251</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$8,871,370	\$7,560,615	(\$1,310,755)
Tap-In Fees	502,500	483,610	(18,890)
Interest	203,700	319,432	115,732
Other Operating Revenues	<u>244,300</u>	<u>255,519</u>	<u>11,219</u>
<i>Total Revenues</i>	<u>9,821,870</u>	<u>8,619,176</u>	<u>(1,202,694)</u>
Expenses			
Current:			
Personal Services	2,684,753	2,323,411	361,342
Contractual Services	3,137,508	2,325,184	812,324
Materials and Supplies	462,996	457,757	5,239
Other	248,856	156,677	92,179
Capital Outlay	2,595,630	2,154,941	440,689
Debt Service:			
Principal Retirement	345,108	333,164	11,944
Interest and Fiscal Charges	<u>533,692</u>	<u>508,301</u>	<u>25,391</u>
<i>Total Expenses</i>	<u>10,008,543</u>	<u>8,259,435</u>	<u>1,749,108</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(186,673)	359,741	546,414
Operating Transfers In	764,570	454,678	(309,892)
Operating Transfers Out	(2,487,770)	(1,595,826)	891,944
Advances Out	<u>(17,200)</u>	<u>0</u>	<u>17,200</u>
<i>Excess of Revenues Under Expenses, Operating Transfers and Advances</i>	(1,927,073)	(781,407)	1,145,666
<i>Fund Equity Beginning of Year</i>	3,807,380	3,807,380	0
Prior Year Encumbrances Appropriated	<u>639,797</u>	<u>639,797</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,520,104</u>	<u>\$3,665,770</u>	<u>\$1,145,666</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$12,365,000	\$10,974,808	(\$1,390,192)
Tap-In Fees	592,000	564,017	(27,983)
Interest	385,200	600,561	215,361
Other Operating Revenues	<u>247,850</u>	<u>269,305</u>	<u>21,455</u>
<i>Total Revenues</i>	<u>13,590,050</u>	<u>12,408,691</u>	<u>(1,181,359)</u>
Expenses			
Current:			
Personal Services	3,121,806	2,701,641	420,165
Contractual Services	6,598,215	4,979,667	1,618,548
Materials and Supplies	802,189	678,103	124,086
Other	370,139	190,510	179,629
Capital Outlay	2,903,544	2,244,068	659,476
Debt Service:			
Principal Retirement	392,768	346,925	45,843
Interest and Fiscal Charges	<u>533,692</u>	<u>508,301</u>	<u>25,391</u>
<i>Total Expenses</i>	<u>14,722,353</u>	<u>11,649,215</u>	<u>3,073,138</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,132,303)	759,476	1,891,779
Operating Transfers In	1,834,554	769,748	(1,064,806)
Operating Transfers Out	(4,103,554)	(2,089,610)	2,013,944
Advances Out	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
<i>Excess of Revenues Under Expenses, Operating Transfers and Advances</i>	(3,421,303)	(560,386)	2,860,917
<i>Fund Equity Beginning of Year</i>	7,890,920	7,890,920	0
Prior Year Encumbrances Appropriated	<u>920,271</u>	<u>920,271</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$5,389,888</u></u>	<u><u>\$8,250,805</u></u>	<u><u>\$2,860,917</u></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, 2000

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Workers' Compensation</u>	<u>Totals</u>
Assets				
Cash and Cash Equivalents	\$7,027	\$2,001,449	\$5,406,536	\$7,415,012
Due from Other Funds	<u>0</u>	<u>0</u>	<u>1,479,124</u>	<u>1,479,124</u>
<i>Total Assets</i>	<u>\$7,027</u>	<u>\$2,001,449</u>	<u>\$6,885,660</u>	<u>\$8,894,136</u>
Liabilities				
Accounts Payable	\$5,457	\$0	\$0	\$5,457
Accrued Wages	0	2,197	585	2,782
Due to Other Funds	0	3,015	0	3,015
Intergovernmental Payable	0	462	609	1,071
Claims Payable	<u>0</u>	<u>863,091</u>	<u>480,671</u>	<u>1,343,762</u>
<i>Total Liabilities</i>	<u>5,457</u>	<u>868,765</u>	<u>481,865</u>	<u>1,356,087</u>
Fund Equity				
Retained Earnings Unreserved	<u>1,570</u>	<u>1,132,684</u>	<u>6,403,795</u>	<u>7,538,049</u>
<i>Total Fund Equity</i>	<u>1,570</u>	<u>1,132,684</u>	<u>6,403,795</u>	<u>7,538,049</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$7,027</u>	<u>\$2,001,449</u>	<u>\$6,885,660</u>	<u>\$8,894,136</u>

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 2000*

	Gasoline Rotary	Hospitalization	Workers' Compensation	Totals
Operating Revenues				
Charges for Services	\$127,769	\$5,785,282	\$693,371	\$6,606,422
Operating Expenses				
Personal Services	0	118,276	30,309	148,585
Contractual Services	0	1,513	850	2,363
Claims	0	6,353,622	298,857	6,652,479
Materials and Supplies	127,879	5,116	6,468	139,463
<i>Total Operating Expenses</i>	127,879	6,478,527	336,484	6,942,890
Net Income (Loss)	(110)	(693,245)	356,887	(336,468)
<i>Retained Earnings Beginning of Year</i>	1,680	1,825,929	6,046,908	7,874,517
<i>Retained Earnings End of Year</i>	\$1,570	\$1,132,684	\$6,403,795	\$7,538,049

Trumbull County, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2000

	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	\$127,769	\$5,785,282	\$714,427	\$6,627,478
Cash Payments to Suppliers for Goods and Services	(127,452)	(5,116)	(6,468)	(139,036)
Cash Payments for Employees Services and Benefits	0	(117,755)	(30,127)	(147,882)
Cash Payments for Contractual Services	0	(1,513)	(1,167)	(2,680)
Cash Payments for Claims	0	(6,058,393)	(232,025)	(6,290,418)
<i>Net Cash Provided by (Used for) Operating Activities</i>	317	(397,495)	444,640	47,462
<i>Cash and Cash Equivalents Beginning of Year</i>	6,710	2,398,944	4,961,896	7,367,550
<i>Cash and Cash Equivalents End of Year</i>	\$7,027	\$2,001,449	\$5,406,536	\$7,415,012
 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
<i>Operating Income (Loss)</i>	(\$110)	(\$693,245)	\$356,887	(\$336,468)
 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
<i>(Increase) Decrease in Assets:</i>				
Due from Other Funds	0	0	21,056	21,056
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	427	0	0	427
Accrued Wages and Benefits	0	409	152	561
Due to Other Funds	0	26	0	26
Due to Other Governments	0	86	(287)	(201)
Claims Payable	0	295,229	66,832	362,061
<i>Total Adjustments</i>	427	295,750	87,753	383,930
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$317	(\$397,495)	\$444,640	\$47,462

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$130,000	\$127,769	(\$2,231)
Expenses			
Current:			
Materials and Supplies	<u>134,479</u>	<u>134,252</u>	<u>227</u>
<i>Excess of Revenues Under Expenses</i>	(4,479)	(6,483)	(2,004)
<i>Fund Equity Beginning of Year</i>	1,410	1,410	0
Prior Year Encumbrances Appropriated	<u>5,300</u>	<u>5,300</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,231</u></u>	<u><u>\$227</u></u>	<u><u>(\$2,004)</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	<u>\$7,000,000</u>	<u>\$5,785,282</u>	<u>(\$1,214,718)</u>
Expenses			
Current:			
Personal Services	125,494	118,923	6,571
Contractual Services	6,067	1,893	4,174
Claims	7,919,726	6,058,393	1,861,333
Materials and Supplies	<u>7,007</u>	<u>5,178</u>	<u>1,829</u>
<i>Total Expenses</i>	<u>8,058,294</u>	<u>6,184,387</u>	<u>1,873,907</u>
<i>Excess of Revenues Under Expenses</i>	(1,058,294)	(399,105)	659,189
<i>Fund Equity Beginning of Year</i>	2,398,279	2,398,279	0
Prior Year Encumbrances Appropriated	<u>665</u>	<u>665</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,340,650</u></u>	<u><u>\$1,999,839</u></u>	<u><u>\$659,189</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$2,400,000</u>	<u>\$714,427</u>	<u>(\$1,685,573)</u>
Expenses			
Current:			
Personal Services	34,160	30,127	4,033
Contractual Services	5,235	1,275	3,960
Claims	5,322,331	232,025	5,090,306
Materials and Supplies	<u>6,500</u>	<u>6,468</u>	<u>32</u>
<i>Total Expenses</i>	<u>5,368,226</u>	<u>269,895</u>	<u>5,098,331</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(2,968,226)	444,532	3,412,758
<i>Fund Equity Beginning of Year</i>	4,959,715	4,959,715	0
Prior Year Encumbrances Appropriated	<u>1,377</u>	<u>1,377</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,992,866</u></u>	<u><u>\$5,405,624</u></u>	<u><u>\$3,412,758</u></u>

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	<u>\$9,530,000</u>	<u>\$6,627,478</u>	<u>(\$2,902,522)</u>
Expenses			
Current:			
Personal Services	159,654	149,050	10,604
Contractual Services	11,302	3,168	8,134
Claims	13,242,057	6,290,418	6,951,639
Materials and Supplies	<u>147,986</u>	<u>145,898</u>	<u>2,088</u>
<i>Total Expenses</i>	<u>13,560,999</u>	<u>6,588,534</u>	<u>6,972,465</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(4,030,999)	38,944	4,069,943
<i>Fund Equity Beginning of Year</i>	7,359,404	7,359,404	0
Prior Year Encumbrances Appropriated	<u>7,342</u>	<u>7,342</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,335,747</u></u>	<u><u>\$7,405,690</u></u>	<u><u>\$4,069,943</u></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 Agency- 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
Taxing Districts
Double Paid Taxes
Interest
Law Library
Childrens Cluster
Motel Levy
Payroll

Cigarette Tax
Library and Local Government
Forfeited Land Sale
Township Gas Tax
Undivided Homestead and Rollback
Undivided Local Government
Inheritance Tax
Board of Health

Soil Conservation
Metro Park District
Clarence Darrow Park
Ohio Board of Building Standards
Election Commission
Family and Children First
Council
Stream Quality
Public Defender - Indigent

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Engineer's Drainage District				
Assets				
Cash and Cash Equivalents	\$20,000	\$3,000	\$0	\$23,000
Liabilities				
Deposits Held and Due to Others	\$20,000	\$3,000	\$0	\$23,000
Taxing Districts				
Assets				
Cash and Cash Equivalents	\$11,344	\$130,291,635	\$130,298,455	\$4,524
Liabilities				
Deposits Held and Due to Others	\$11,344	\$130,291,635	\$130,298,455	\$4,524
Double Paid Taxes				
Assets				
Cash and Cash Equivalents	\$176,070	\$219,952	\$189,573	\$206,449
Liabilities				
Deposits Held and Due to Others	\$176,070	\$219,952	\$189,573	\$206,449
Interest				
Assets				
Cash and Cash Equivalents	\$0	\$5,604,921	\$5,604,921	\$0
Liabilities				
Due to Other Funds	\$0	\$5,604,921	\$5,604,921	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Law Library				
Assets				
Cash and Cash Equivalents	\$44,801	\$284,263	\$296,043	\$33,021
Liabilities				
Due to Other Governments	\$44,801	\$284,263	\$296,043	\$33,021
Childrens Cluster				
Assets				
Cash and Cash Equivalents	\$15,898	\$0	\$14,949	\$949
Liabilities				
Deposits Held and Due to Others	\$15,898	\$0	\$14,949	\$949
Motel Levy				
Assets				
Cash and Cash Equivalents	\$75,531	\$456,795	\$430,342	\$101,984
Receivables:				
Taxes	3,155	6,802	3,155	6,802
Total Assets	\$78,686	\$463,597	\$433,497	\$108,786
Liabilities				
Due to Other Governments	\$78,686	\$463,597	\$433,497	\$108,786
Payroll				
Assets				
Cash and Cash Equivalents	\$13,689	\$61,523,352	\$61,537,041	\$0
Liabilities				
Undistributed Monies	\$13,689	\$61,523,352	\$61,537,041	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<i>Cigarette Tax</i>				
Assets				
Cash and Cash Equivalents	\$953	\$12,267	\$12,743	\$477
Liabilities				
Due to Other Governments	\$953	\$12,267	\$12,743	\$477
<i>Library and Local Government</i>				
Assets				
Cash and Cash Equivalents	\$0	\$9,254,869	\$9,254,869	\$0
Liabilities				
Due to Other Governments	\$0	\$9,254,869	\$9,254,869	\$0
<i>Forfeited Land Sale</i>				
Assets				
Cash and Cash Equivalents	\$188,649	\$21,638	\$5,380	\$204,907
Liabilities				
Undistributed Monies	\$188,649	\$21,638	\$5,380	\$204,907
<i>Township Gas Tax</i>				
Assets				
Cash and Cash Equivalents	\$0	\$1,196,413	\$1,196,413	\$0
Liabilities				
Due to Other Governments	\$0	\$1,196,413	\$1,196,413	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Undivided Taxes				
Assets				
Cash and Cash Equivalents	\$4,602,448	\$160,976,159	\$160,726,106	\$4,852,501
Receivables:				
Taxes	193,764,340	200,089,323	193,764,341	200,089,322
Special Assessments	9,368,818	8,446,995	9,137,189	8,678,624
Total Assets	\$207,735,606	\$369,512,477	\$363,627,636	\$213,620,447
Liabilities				
Due to Other Governments	\$172,696,246	\$334,666,835	\$328,735,036	\$178,628,045
Due to County Funds:				
Property and Other Taxes	25,755,410	26,545,408	25,755,411	26,545,407
Special Assessments	9,283,950	8,446,995	9,283,950	8,446,995
Total Liabilities	\$207,735,606	\$369,659,238	\$363,774,397	\$213,620,447
Undivided Sales Taxes				
Assets				
Cash and Cash Equivalents	\$929,322	\$10,199,769	\$11,129,091	\$0
Liabilities				
Due to Other Governments	\$929,322	\$10,199,769	\$11,129,091	\$0
Undivided Homestead and Rollback				
Assets				
Cash and Cash Equivalents	\$0	\$2,479,163	\$2,479,163	\$0
Liabilities				
Due to Other Governments	\$0	\$2,479,163	\$2,479,163	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<i>Undivided Local Government</i>				
Assets				
Cash and Cash Equivalents	\$0	\$11,078,433	\$11,078,433	\$0
Liabilities				
Due to Other Governments	\$0	\$11,078,433	\$11,078,433	\$0
<i>Inheritance Tax</i>				
Assets				
Cash and Cash Equivalents	\$2,176,063	\$5,243,903	\$5,446,051	\$1,973,915
Liabilities				
Due to Other Governments	\$2,176,063	\$5,243,903	\$5,446,051	\$1,973,915
<i>Board of Health</i>				
Assets				
Cash and Cash Equivalents	\$956,870	\$1,618,852	\$1,777,238	\$798,484
Liabilities				
Undistributed Monies	\$956,870	\$1,618,852	\$1,777,238	\$798,484
<i>Soil Conservation</i>				
Assets				
Cash and Cash Equivalents	\$57,288	\$241,537	\$239,054	\$59,771
Liabilities				
Undistributed Monies	\$57,288	\$241,537	\$239,054	\$59,771

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<i>Metro Park District</i>				
Assets				
Cash and Cash Equivalents	\$10,364	\$21,444	\$19,896	\$11,912
Liabilities				
Undistributed Monies	\$10,364	\$21,444	\$19,896	\$11,912
<i>Clarence Darrow Park</i>				
Assets				
Cash and Cash Equivalents	\$12,671	\$0	\$0	\$12,671
Liabilities				
Undistributed Monies	\$12,671	\$0	\$0	\$12,671
<i>Ohio Board of Building Standards</i>				
Assets				
Cash and Cash Equivalents	\$1,208	\$3,583	\$4,291	\$500
Liabilities				
Deposits Held and Due to Others	\$1,208	\$3,583	\$4,291	\$500
<i>Election Commission</i>				
Assets				
Cash and Cash Equivalents	\$330	\$1,440	\$1,770	\$0
Liabilities				
Undistributed Monies	\$330	\$1,440	\$1,770	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<i>Alimony/Support</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,256,261	\$15,066,187	\$15,916,744	\$405,704
Receivables:				
Accounts	11,834,117	12,410,331	11,834,117	12,410,331
Total Assets	\$13,090,378	\$27,476,518	\$27,750,861	\$12,816,035
Liabilities				
Deposits Held and Due to Others	\$13,090,378	\$27,476,518	\$27,750,861	\$12,816,035
 <i>Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,545,826	\$37,821,260	\$38,698,010	\$669,076
Investments in Segregated Accounts	289,899	0	0	289,899
Total Assets	\$1,835,725	\$37,821,260	\$38,698,010	\$958,975
Liabilities				
Undistributed Monies	\$1,835,725	\$37,821,260	\$38,698,010	\$958,975
 <i>Emergency Management Agency</i>				
Assets				
Cash and Cash Equivalents	\$59,854	\$166,147	\$154,661	\$71,340
Due from Other Governments	1,084	0	1,084	0
Total Assets	\$60,938	\$166,147	\$155,745	\$71,340
Liabilities				
Undistributed Monies	\$60,938	\$166,147	\$155,745	\$71,340
 <i>Community-Based Correctional Facility</i>				
Assets				
Cash and Cash Equivalents	\$345,841	\$3,799,434	\$3,732,976	\$412,299
Liabilities				
Due to Other Governments	\$0	\$33,214	\$0	\$33,214
Undistributed Monies	345,841	3,766,220	3,732,976	379,085
Total Liabilities	\$345,841	\$3,799,434	\$3,732,976	\$412,299

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Family and Children First Council				
Assets				
Cash and Cash Equivalents	\$264,914	\$1,038,098	\$971,709	\$331,303
Liabilities				
Deposits Held and Due to Others	\$264,914	\$1,038,098	\$971,709	\$331,303
Stream Quality				
Assets				
Cash and Cash Equivalents	\$31,124	\$0	\$16,509	\$14,615
Liabilities				
Undistributed Monies	\$31,124	\$0	\$16,509	\$14,615
Public Defender - Indigent				
Assets				
Cash and Cash Equivalents	\$0	\$3,000	\$2,325	\$675
Liabilities				
Undistributed Monies	\$0	\$3,000	\$2,325	\$675
All Agency Funds				
Assets				
Cash and Cash Equivalents	\$9,995,232	\$405,740,067	\$406,620,002	\$9,115,297
Cash and Cash Equivalents in Segregated Accounts	2,802,087	52,887,447	54,614,754	1,074,780
Investments in Segregated Accounts	289,899	0	0	289,899
Receivables:				
Property and Other Taxes	193,767,495	200,096,125	193,767,496	200,096,124
Accounts	11,834,117	12,410,331	11,834,117	12,410,331
Special Assessments	9,368,818	8,446,995	9,137,189	8,678,624
Intergovernmental Receivable	1,084	0	1,084	0
Total Assets	\$228,058,732	\$679,580,965	\$675,974,642	\$231,665,055
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$25,755,410	\$26,545,408	\$25,755,411	\$26,545,407
Special Assessments	9,283,950	8,446,995	9,283,950	8,446,995
Intergovernmental Payable	175,926,071	374,899,490	370,048,103	180,777,458
Undistributed Monies	3,513,489	105,184,890	106,185,944	2,512,435
Deposits Held and Due to Others	13,579,812	159,028,262	159,225,314	13,382,760
Total Liabilities	\$228,058,732	\$674,105,045	\$670,498,722	\$231,665,055

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, 2000

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Vehicles
General Government:						
Legislative and Executive						
Commissioners	\$38,495,619	\$582,796	\$35,838,765	\$185,276	\$1,711,537	\$177,245
Maintenance	801,498	0	0	2,513	651,857	147,128
Auditor	2,278,703	0	0	85,303	2,122,301	71,099
Other	2,486,029	15,564	97,991	3,388	2,304,896	64,190
Total Legislative and Executive	44,061,849	598,360	35,936,756	276,480	6,790,591	459,662
Judicial						
Common Pleas Court	542,421	0	0	3,400	539,021	0
Domestic Relations	4,274,486	197,336	3,432,815	85,631	502,492	56,212
Probate Court	416,958	0	0	222	416,736	0
Other	845,099	6,470	6,350	6,707	819,217	6,355
Total Judicial	6,078,964	203,806	3,439,165	95,960	2,277,466	62,567
Total General Government	50,140,813	802,166	39,375,921	372,440	9,068,057	522,229
Public Safety						
Sheriff	3,164,905	3,832	36,990	235,919	1,707,309	1,180,855
Emergency Management	1,492,714	0	1,496	5,281	1,437,872	48,065
Rehabilitation	1,285,833	0	17,100	80,784	991,003	196,946
Other	162,996	0	5,113	800	97,721	59,362
Total Public Safety	6,106,448	3,832	60,699	322,784	4,233,905	1,485,228
Public Works						
Litter Control	48,717	0	0	0	48,717	0
Engineer	6,899,031	487,159	545,613	39,294	2,078,603	3,748,362
Parks/Recreation	112,752	0	0	0	52,099	60,653
Total Public Works	7,060,500	487,159	545,613	39,294	2,179,419	3,809,015
Health						
Board of MRDD	8,030,431	82,188	4,034,008	104,265	2,019,778	1,790,192
Board of Mental Health	1,665,688	300,359	908,328	13,854	443,046	101
Board of Health	234,224	3,067	0	0	230,677	480
Total Health	9,930,343	385,614	4,942,336	118,119	2,693,501	1,790,773
Human Services						
Child Support	398,641	0	0	82	345,300	53,259
Children Services	3,493,120	116,976	2,515,007	35,789	766,787	58,561
Human Services	1,679,104	0	0	2,922	1,511,064	165,118
Other	492,248	0	3,434	2,333	164,284	322,197
Total Human Services	6,063,113	116,976	2,518,441	41,126	2,787,435	599,135
Total General Fixed Assets Allocated to Functions	79,301,217	1,795,747	47,443,010	893,763	20,962,317	8,206,380
Construction in Progress	5,458,405	0	5,458,405	0	0	0
Total General Fixed Assets	\$84,759,622	\$1,795,747	\$52,901,415	\$893,763	\$20,962,317	\$8,206,380

Trumbull County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2000

	General Fixed Assets 1/1/00	Additions	Deletions	Transfers	General Fixed Assets 12/31/00
General Government:					
Legislative and Executive					
Commissioners	\$35,327,120	\$3,179,460	(\$1,074)	(\$9,887)	\$38,495,619
Maintenance	708,254	90,572	0	2,672	801,498
Auditor	2,333,138	421,317	(499,180)	23,428	2,278,703
Other	2,030,837	474,940	(18,992)	(756)	2,486,029
Total Legislative and Executive	40,399,349	4,166,289	(519,246)	15,457	44,061,849
Judicial					
Common Pleas Court	515,811	21,093	0	5,517	542,421
Domestic Relations	4,265,350	17,052	(1,218)	(6,698)	4,274,486
Probate Court	485,864	9,241	(78,147)	0	416,958
Other	676,739	184,359	(14,969)	(1,030)	845,099
Total Judicial	5,943,764	231,745	(94,334)	(2,211)	6,078,964
Total General Government	46,343,113	4,398,034	(613,580)	13,246	50,140,813
Public Safety					
Sheriff	2,800,363	369,352	(432)	(4,378)	3,164,905
Emergency Management	1,504,906	6,722	(18,914)	0	1,492,714
Rehabilitation	910,107	375,851	0	(125)	1,285,833
Other	156,093	6,983	(80)	0	162,996
Total Public Safety	5,371,469	758,908	(19,426)	(4,503)	6,106,448
Public Works					
Litter Control	15,327	33,390	0	0	48,717
Engineer	6,357,583	629,013	(86,374)	(1,191)	6,899,031
Parks/Recreation	84,148	28,604	0	0	112,752
Total Public Works	6,457,058	691,007	(86,374)	(1,191)	7,060,500
Health					
Board of MRDD	5,964,921	2,065,510	0	0	8,030,431
Board of Mental Health	1,598,535	67,153	0	0	1,665,688
Board of Health	210,841	24,782	(1,399)	0	234,224
Total Health	7,774,297	2,157,445	(1,399)	0	9,930,343
Human Services					
Child Support	412,561	2,574	(8,942)	(7,552)	398,641
Children Services	3,457,418	35,702	0	0	3,493,120
Human Services	1,402,853	276,251	0	0	1,679,104
Other	479,214	13,034	0	0	492,248
Total Human Services	5,752,046	327,561	(8,942)	(7,552)	6,063,113
Total General Fixed Assets					
Allocated to Functions	71,697,983	8,332,955	(729,721)	0	79,301,217
Construction in Progress	4,831,381	2,949,165	(2,322,141)	0	5,458,405
Total General Fixed Assets	\$76,529,364	\$11,282,120	(\$3,051,862)	\$0	\$84,759,622

Trumbull County, Ohio
Schedule of General Fixed Assets
By Source
December 31, 2000

General Fixed Assets:

Land	\$1,795,747
Buildings	47,443,010
Improvements Other than Buildings	893,763
Equipment	20,962,317
Vehicles	8,206,380
Construction in Progress	<u>5,458,405</u>
Total	<u><u>\$84,759,622</u></u>

Investment in General Fixed Assets from:

Prior to December 31, 1994	\$6,227,857
General Fund Revenues	11,710,250
Special Revenue Fund Revenues	18,915,962
Capital Projects Fund Revenues	<u>47,905,553</u>
Total	<u><u>\$84,759,622</u></u>

This Page Intentionally Left Blank

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

Year	General Government Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Other	Capital Outlay	Inter-Governmental	Debt Service	Totals
2000 (2)	\$21,006,842	\$7,002,799	\$9,883,441	\$10,156,192	\$34,276,363	\$38,908,641	\$0	\$226,008	\$86,091	\$8,561,592	\$3,766,220	\$12,249,591	\$146,123,780
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

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

(2) 1994 through 2000 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
2000 (2)	\$25,769,346	\$11,332,767	\$7,862,641	\$3,718,337	\$1,813,574	\$79,246,717	\$826,623	\$7,810,482	\$279,051	\$2,983	\$45,785	\$138,708,306
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

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

(2) 1994 through 2000 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 Ten Years

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections (1)</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Collections to Current Tax Levy</u>	<u>Outstanding Delinquent Taxes (2)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
2000	\$21,466,475	\$20,667,893	96.28%	\$625,779	\$21,293,672	99.20%	\$1,885,156	8.78%
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

(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 Ten Years

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Outstanding Delinquent Taxes</u>
2000	\$5,392,171	\$5,094,683	\$323,331	\$5,418,014	\$1,387,267
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

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)	
2000	\$2,538,110,120	\$7,251,743,200	\$203,405,000	\$231,142,045	\$520,982,671	\$2,083,930,684	\$3,262,497,791	\$9,566,815,929	34%
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

Source: Trumbull County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage.
The percentages for 2000 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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
County Units										
General Fund	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$2.30	\$2.20
Bond Retirement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10
Hillside Hospital	0.00	0.00	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	4.75	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
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	10.35	9.30	9.30	9.30	9.30	9.30	9.80	9.80	7.90
Townships										
Bazetta	15.40	15.40	13.90	13.90	14.10	13.10	13.60	13.60	13.10	13.10
Bloomfield	7.70	7.70	7.70	7.70	7.70	7.70	6.20	6.20	5.60	5.60
Braceville	8.10	8.10	8.10	8.10	8.10	8.10	7.00	7.50	10.20	10.20
Bristol	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Brookfield	13.90	12.30	12.30	12.30	10.80	10.80	10.80	10.80	10.80	10.80
Champion	11.90	11.90	11.90	12.90	12.90	12.40	11.20	11.20	11.20	10.10
Farmington	6.70	6.80	6.90	7.00	7.10	7.20	7.40	7.50	7.50	7.50
Fowler	9.80	12.80	12.80	12.80	12.80	9.80	9.80	9.80	9.80	8.80
Green	10.80	10.80	10.80	8.00	8.00	8.00	8.00	8.00	8.00	5.50
Gustavus	12.20	9.20	9.20	9.20	9.20	9.20	6.20	6.20	6.50	6.50
Hartford	5.80	5.80	5.80	5.80	5.80	7.80	7.80	7.80	8.10	8.10
Howland	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.30	13.30
Hubbard	12.65	12.65	12.85	12.85	12.85	12.30	12.30	12.30	12.50	10.25
Johnston	9.50	9.50	9.50	9.50	8.00	8.00	8.00	8.00	8.00	8.00
Kinsman	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.30	13.30
Liberty	23.60	22.10	20.50	20.50	20.50	20.50	20.50	20.50	17.40	17.40
Mecca	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	6.65	6.15
Mesopotamia	7.50	7.50	5.50	5.50	5.50	5.50	5.50	5.50	4.90	4.90
Newton	6.75	6.75	6.75	6.75	6.75	6.00	6.00	6.00	7.30	5.95
Southington	6.50	6.50	6.50	6.50	6.50	6.00	6.00	6.00	6.40	6.40
Vernon	7.70	7.70	7.70	6.20	6.20	6.20	6.20	6.20	3.50	5.50
Vienna	4.70	6.45	6.45	4.70	4.70	8.45	4.70	4.70	4.70	4.70
Warren	11.50	11.50	10.50	10.50	10.50	10.50	10.00	9.00	9.00	9.00
Weathersfield	12.30	12.30	10.50	10.50	10.50	10.50	10.50	10.50	10.20	10.20
School Districts										
Bloomfield/Mesopotamia LSD	53.60	48.60	48.60	48.60	48.60	48.60	49.25	49.35	39.75	39.80
Bristol LSD	49.00	51.50	51.67	47.60	48.55	49.00	49.25	50.30	50.20	38.10
Brookfield LSD	45.10	45.10	45.10	45.10	52.60	45.10	45.10	45.10	44.60	37.10
Champion LSD	44.00	46.70	46.70	47.42	55.03	55.23	40.58	41.88	41.08	35.25
Howland LSD	37.80	38.90	39.22	39.55	40.58	40.80	40.92	42.40	38.45	38.85
Joseph Badger LSD	38.40	42.58	42.04	42.07	43.62	43.84	35.02	35.75	35.20	35.25
LaBrae LSD	51.20	51.20	51.20	51.20	51.20	51.20	52.60	52.60	50.40	41.80
Lakeview LSD	43.56	40.66	40.71	40.85	41.42	41.52	39.45	40.32	40.55	41.20
Liberty LSD	44.05	39.40	39.46	36.60	37.30	37.45	37.45	38.40	38.15	38.30
Lordstown LSD	37.90	38.49	38.49	38.31	38.38	38.55	38.55	38.10	36.05	26.55
Maplewood LSD	44.29	42.17	42.20	42.28	42.80	42.85	42.95	43.65	43.30	43.90
Mathews LSD	55.78	47.70	47.70	47.70	47.70	47.70	47.70	47.70	47.20	47.20
McDonald LSD	55.21	52.36	49.50	49.60	50.40	50.40	50.40	51.10	50.70	50.80
Southington LSD	49.10	47.14	47.46	47.60	49.60	50.05	50.25	51.30	50.80	42.15
Weathersfield LSD	50.27	49.25	42.75	50.10	50.70	46.10	46.10	46.10	45.90	45.90
Hubbard Exempted Village SD	48.22	49.60	49.70	49.67	50.50	51.10	51.10	52.30	41.30	41.10
Newton Falls Exempted Village SD	42.10	42.25	42.40	42.50	43.45	43.40	43.55	44.75	44.10	35.20
Girard CSD	45.69	42.75	42.75	42.95	43.75	43.85	41.90	42.38	41.85	41.80
Niles CSD	43.95	42.60	42.65	42.75	38.60	38.60	38.75	39.30	38.90	39.15
Warren CSD	52.38	52.64	53.35	53.45	54.15	54.25	44.30	49.15	48.55	38.65

(continued)

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
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	20.26	20.86	21.06	21.26	13.80	14.00	13.80	12.00
Girard	7.20	8.00	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Hubbard	3.80	3.80	4.00	4.00	4.00	2.90	2.90	2.90	3.10	2.65
Newton Falls	2.50	2.50	2.50	2.50	2.50	2.50	2.65	2.50	3.35	3.35
Niles	3.50	4.50	4.50	4.50	4.50	4.50	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	1.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.50	3.50
McDonald	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.50	4.50	4.50
Orangeville	14.30	14.30	14.30	13.30	13.30	13.30	12.30	12.30	10.60	10.60
West Farmington	11.50	11.50	11.50	11.50	11.50	8.50	8.50	8.50	8.50	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

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2000	\$983,212	\$826,623	84.07%	\$153,065
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

(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*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2000	225,116	\$3,262,497,791	\$14,173,619	\$462,848	\$13,710,771	0.42%	\$60.91
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)

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

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Legal Debt Margin
December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$3,262,497,791	\$3,262,497,791
Debt Limitation	80,062,445	32,624,978
Total Outstanding Debt:		
General Obligation Bonds	15,432,010	15,432,010
Special Assessment Bonds	4,079,609	4,079,609
OWDA Loans	10,420,466	10,420,466
OPWC Loan	192,645	192,645
Notes	12,950,000	12,950,000
Total	43,074,730	43,074,730
Exemptions:		
General Obligation Bonds - Enterprise	1,258,391	1,258,391
General Obligation Bonds - Correctional Facility (3)	9,334,906	9,334,906
Special Assessment Bonds	4,079,609	4,079,609
OWDA Loans	10,420,466	10,420,466
OPWC Loan	192,645	192,645
Amount Available in Debt Service Fund	462,848	462,848
Total	25,748,865	25,748,865
Net Debt	17,325,865	17,325,865
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$62,736,580	\$15,299,113

(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	74,062,445
	\$80,062,445

(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.

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Overlapping General Obligation Bonded Debt
December 31, 2000

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Trumbull County	\$14,173,619	100.00%	\$14,173,619
Cities Wholly Within County	17,105,118	100.00	17,105,118
Townships Wholly Within County	350,097	100.00	350,097
School Districts Wholly Within County	38,400,028	100.00	38,400,028
Hubbard Exempted Village S.D.	1,740,000	99.64	1,733,736
Weathersfield L.S.D.	2,000,000	92.78	1,855,600
Jackson-Milton L.S.D.	323,541	1.14	3,688
Cardinal L.S.D.	10,369,930	0.82	<u>85,033</u>
Totals			<u><u>\$73,706,919</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
2000	\$2,165,853	\$770,826	\$2,936,679	\$146,123,780	2.01%
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

(1) 1994 through 2000 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, 2000

<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	9,685
WCI Steel, Incorporated	Steel products	2,300
General Electric, Incorporated	Light bulbs	875
RMI Titanium	Titanium products	600
Thomas Steel Strip	Steel products	600
Denman Tire Corporation	Tires	420
ATD Corporation	Automotive racks	400
EASCO Aluminum	Aluminum products	391
U.S. Can Company	Steel containers	270

(continued)

Sources: Trumbull County Auditor
Trumbull County Planning Commission

Trumbull County, Ohio
Demographic Statistics (continued)
 December 31, 2000

Total Population	225,116 (1)
Sex	
Male	108,693
Female	116,423
Age	
Under 5 Years	15,308
5 to 17 Years	41,646
18 to 20 Years	9,230
21 to 24 Years	11,481
25 to 44 Years	66,859
45 to 54 Years	25,213
55 to 59 Years	11,031
60 to 64 Years	11,706
65 to 74 Years	20,260
75 to 84 Years	9,680
85 Years and Over	2,701
Median Age	34.3
Under 18 Years	54,820
Percent of Total Population	24.35%
65 Years and over	32,642
Percent of Total Population	14.50%

Year	Population (2)	School Enrollment (3)	Unemployment Rate for Trumbull County (4)
2000	225,116	39,203	5.1%
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

- 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	
2000	\$1,999,693,690	\$538,416,430	\$2,538,110,120	\$32,776,660	\$8,532,960	\$41,309,620	\$136,630,100
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

Sources: Trumbull County Auditor
Federal Reserve Bank of Cleveland, Ohio

Trumbull County, Ohio
Principal Property Taxpayers
 December 31, 2000

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Delphi Automotive Systems	Automotive vehicle wiring systems	\$13,509,680	\$74,967,210	\$88,476,890	2.71%
General Motors Corporation	Automobile production	23,615,860	28,518,740	52,134,600	1.60
WCI Steel, Incorporated	Steel products	7,080,200	38,676,820	45,757,020	1.40
RMI Titanium	Titanium production	2,303,020	34,902,470	37,205,490	1.14
CSC Limited	Hot and cold steel bar production	3,397,980	18,948,860	22,346,840	0.68
Thomas Steel Strip	Steel strip production	2,573,530	16,801,640	19,375,170	0.59
K Mart Corporation	Retail Sales Warehouse	7,211,910	11,794,780	19,006,690	0.58
General Electric, Incorporated	Light bulbs	1,502,010	6,908,880	8,410,890	0.26
Alcan Aluminum Corporation	Aluminum products	951,810	6,696,820	7,648,630	0.23
EASCO Corporation	Aluminum products	<u>1,017,610</u>	<u>3,572,700</u>	<u>4,590,310</u>	0.14
	Totals	<u><u>\$63,163,610</u></u>	<u><u>\$241,788,920</u></u>	<u><u>\$304,952,530</u></u>	

Source: Trumbull County Auditor

Trumbull County, Ohio

Miscellaneous Statistics

December 31, 2000

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, WNCD-FM, WRRO-AM	
1 Daily Newspaper - Warren Tribune Chronicle	
Voter Statistics, Election of November 2000	
Number of Registered Voters	143,967
Number of Voters, Last General Election	98,440
Percentage of Voters Voting	68.38%

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

(This Page Intentionally Left Blank)



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
JULY 12, 2001