



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
TRUMBULL COUNTY**

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR Pass-Through Grantor 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	\$7,549
National School Lunch Program	10.555	N/A	<u>26,318</u>
Total Nutrition Cluster			<u>33,867</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>63,964</u>
Total United States Department Of Agriculture			<u>97,831</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
EDI Grant/US Dept. of HUD	14.218	E95ED390050	1,200
Section 108 Loan Guarantee	14.218	B95DC390001C	<u>162,500</u>
			<u>163,700</u>
Community Development Block Grants			
Small Cities Program:			
Economic Development	14.228	BE-98-071-1	97,400
Formula 99		BF-99-071-1	183,964
Formula 00		BF-00-071-1	190,350
Formula 01		BF-01-071-1	<u>21,440</u>
			<u>493,154</u>
HOME Investment in Affordable Housing	14.239	M-98-DC-39-0202	79,102
		M-99-DC-39-0202	182,886
		M-00-DC-39-0202	<u>23,262</u>
			<u>285,250</u>
Total United States Department of Housing and Urban Development			<u>942,104</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Office of Criminal Justice Services</i>			
Juvenile Accountability Incentive Block Grant	16.523	99-JB-002-A010	29,252
		00-JB-002-A010	<u>40,915</u>
			70,167
Trumbull - Portage Drug Unit Grant	16.579	99-DG-E03-7093	79,345
		00-DG-E03-7093	<u>137,974</u>
			217,319
Vertical Prosecution Unit Program	16.579	99-DG-E03-7056	28,777
Drug Task Force Grant	16.579	00-DG-A01-7062	294,140
		01-DG-A01-7062	<u>5,111</u>
			299,251
Byrne Memorial Subgrant Drug Court	16.579	99-DG-F02-7061	100,000
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victims Assistance Program	16.575	01VAGENE023	53,540
		02VAGENE023	14,808
		01VAGENE510	19,335
		02VAGENE510	<u>5,626</u>
			<u>93,309</u>

FINANCIAL CONDITION
TRUMBULL COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<i>Direct Funding</i>			
Public Safety Partnership and Community Policing Grants			
COP FAST Program	16.710	95-CFWX2660	79,609
COPS in Schools		99-SHWX0031	60,000
			<u>139,609</u>
Total United States Department Of Justice			<u>948,432</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through the Ohio Emergency Management Agency</i>			
Hazardous Materials Emergency Preparedness Grant	20.703	N/A	789
Emergency Management	83.552	N/A	<u>38,217</u>
Total Federal Emergency Management Agency			<u>39,006</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	0662666BSF02P	62,823
County Comprehensive Service System	84.181	78001A01	151,099
		78001A02	140
			<u>151,239</u>
Preschool Disabilities Grant	84.173	PG-S1-2001P	7,507
Title VI-B Innovative Education	84.298	78001A01	1,338
		78001A02	2,401
			<u>3,739</u>
<i>Passed through the Rehabilitation Service Commission</i>			
Pathways Grant	84.126	RSC900	91,024
Administrative Cost Grant	84.126	RSC01	298,348
			<u>389,372</u>
Total United States Department of Education			<u>614,680</u>

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

FEDERAL GRANTOR Pass-Through Grantor 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	44,532
Special Programs for the Aging Title IIIC-1 Grant	93.045	N/A	154,370
Title IIIC-2 Grant	93.045	N/A	<u>161,702</u>
			316,072
Total Aging Cluster			<u>360,604</u>
<i>Passed through the Ohio Department of Mental Health</i>			
Block Grants for Community Mental Health	93.958	11D01 11D02	43,772 <u>31,230</u> 75,002
Medical Assistance Program - Title XIX	93.778	PASSAR-00 PASSAR-01	1,007 <u>7,621</u> 8,628
Medical Assistance Program - Title XIX	93.778	MC-45-00 MC-45-01 MC-45-02	2,965 2,980,928 <u>1,450,247</u> 4,434,140
Social Services Block Grant - Title XX	93.667	MH-45-01 MH-45-02	183,382 <u>45,424</u> 228,806
Total Ohio Department of Mental Health			<u>4,746,576</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	78-01 78-02	336,966 <u>269,683</u> 606,649
Ohio Department of Alcohol and Drug Addiction Services - UMADAOP	93.959	78-01 78-02	77,220 <u>55,157</u> 132,377
Women Impoverished NOW - WIN Grant	93.959	78-01 78-02	25,113 <u>12,557</u> 37,670
Youth Mentoring Program	93.959	78-01	20,417
Medical Assistance Program - Title XIX	93.778	78-00 78-01 78-02	975 305,232 <u>94,967</u> 401,174

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
Total Ohio Department of Alcohol and Drug Addiction Services			<u>1,198,287</u>
<i>Passed through the Ohio Department of Human Services passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MH-45-01	89,402
Social Services Block Grant - Title XX	93.667	MH-45-02	<u>51,705</u>
			141,107
Medical Assistance Program - Title XIX	93.778	78-01	2,447,193
Title IV-B	93.645	00-H318	100,479
Title IV-E Independent Living Initiatives	93.674	00-H329	<u>18,915</u>
Total Ohio Department of Mental Retardation and Developmental Disabilities			<u>2,707,694</u>
Total United States Department of Health and Human Services			<u>9,013,161</u>
UNITED STATES DEPARTMENT OF COMMERCE			
Economic Development Administration			
Economic Development - Public Works EDA Airport	11.300	06-01-03000	<u>516,551</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
<i>Passed through the Ohio Department of Youth Services</i>			
Youth and Communities in Partnership - AmeriCorps	94.006	YCP-026-01	<u>9,639</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Ohio Department of Jobs and Family Services</i>			
Workforce Investment Act	17.255	N/A	436,394
		N/A	979,624
		N/A	759,218
		N/A	391,528
		N/A	61,555
		N/A	62,407
		N/A	2,402
		N/A	<u>13,000</u>
Total United States Department of Labor			2,706,128
Total Expenditures of Federal Awards			<u><u>\$14,887,532</u></u>

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

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2001**

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, 2001, the Government 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, 2001, the gross amount of loans outstanding under this program were \$2,055,891.

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 expenditures of non-Federal matching funds is not included on the Schedule.

NOTE F -- RE-ISSUANCE

A re-issuance of the 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 was issued on December 10, 2002. This re-issuance of this report was caused by the failure to report the Workforce Investment Act (CFDA # 17.255) on the County's Schedule of Federal Awards Expenditures as of June 20, 2002.

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OFFICE OF THE AUDITOR

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

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

To the Board of County Commissioners:

We have audited the financial statements of Trumbull County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 20, 2002, wherein we noted that the County adopted *Governmental Accounting Standards* Board Statement 33. 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 auditing standards generally accepted in the United States of America 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 20, 2002.

Financial 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping loop at the end.

Jim Petro
Auditor of State

June 20, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Trumbull County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. Trumbull County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Trumbull County's management. Our responsibility is to express an opinion on Trumbull County's compliance based on our audit.

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

In our opinion, Trumbull County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of Trumbull County in a separate letter dated June 20, 2002.

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, 2001, and have issued our report thereon dated June 20, 2002, wherein we noted that the County adopted *Governmental Accounting Standards* Board Statement 33. Our audit report 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.

The accompanying Schedule of Federal Awards Expenditures replaces the Schedule in Trumbull County's fiscal year ended December 31, 2001 report package. The Schedule was revised to include the Workforce Investment Act Grant (CFDA # 17.255), which was previously omitted from the Schedule.

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 20, 2002, except for the two paragraphs that proceed the last, which are dated December 10, 2002.

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 11.300 EDA Grant CFDA # 14.228 Community Development Block Grant CFDA # 93.667 Social Services Block Grant Title XX CFDA # 93.778 Medical Assistance Program Title XIX CFDA # 17.255 Workforce Investment Act
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 446,625 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

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

Finding Number	None to be reported.
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Trumbull County OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2001



**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, 2001
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DAVID A. HINES

Auditor

ADRIAN S. BIVIANO, MBA, CPA
Chief Deputy Auditor

June 20, 2002

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

Citizens of Trumbull County:

It gives me great pleasure to present the seventh 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, 2001.

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 Sheltered 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 Convention and Visitors Bureau and Trumbull County Metropolitan Park District 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

The economic base for the County and the Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector, with much of the employment in the automobile and steel industries. Over the past two decades, there has been a decrease in employment in manufacturing, although there has been increased employment in non-manufacturing, especially in retail and services. In the MSA (Columbiana, Mahoning and Trumbull Counties), the employment in non-manufacturing has increased from 218,000 in 1983 to 270,000 in 1997. Average annual employment in Trumbull County for all sectors has risen from 86,200 in 1983 to 105,500 in 2000. Major employers in the County continue to be manufacturers.

Trumbull County established an Economic Development Program in 1983 to assist businesses with job creation and retention projects. The major components of this program include tax abatements through the County's Enterprise Zone, and low interest, long-term financing through the State's Community Development Block Grant (CDBG) Program and the County's Revolving Loan Fund (RLF). Businesses located within the County's Enterprise Zone are eligible for tax abatements on new real or personal property valuation from investments intended to create or retain jobs. The County's Enterprise Zone encompasses most of the County, with only a few communities in the northwestern corner of the County not participating.

Since 1983, over 100 businesses have been awarded Enterprise Zone Agreements by the County Commissioners and seventeen local communities. The tax abatements generally range from about 60 percent in townships to 75 percent in municipalities, for up to 10 years, with larger percentages available with school board approval. The Enterprise Zone has assisted companies to create 3,500 new jobs, and to retain 29,000 jobs in Trumbull County. Over \$900,000,000 has been invested in new real and personal property. According to information published by the Ohio Department of Development for the year 2001, this was the most successful in the State:

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 2001, the county and local communities approved Enterprise Zone Agreements for Flex Strut in Howland Township, Warren Fabricating in Hubbard Township, Android Industries in Vienna Township, Oakley Industries and General Motors Corp. in Lordstown Village, Quality Switch in Newton Falls and HM Steel in Niles. The Oakley, Android and General Motors tax abatements were all approved in anticipation of GM deciding to build a new model of automobiles in the County. GM has proposed an expenditure of \$500,000,000 to the County once a decision is made to build the cars in Lordstown. That project will help to retain 2,600 workers at the Lordstown facility, in addition to new jobs at “satellite” plants such as Oakley and Android.

WCI Steel, Inc. is an integrated steel company that produces a wide range of flat rolled steel products. Since 1988, the company has invested more than \$200,000,000 on capital improvements including rebuilding the blast furnace, upgrading equipment at the 56 inch hot strip mill, installing a nickel-flash terns line, a ladle metallurgical facility, a ladle reheat furnace, and a twin-strand continuous slab. The Enterprise Zone Agreement for the \$134,000,000 continuous caster was the largest tax abatement project in Trumbull County, until the most recent GM tax abatement was approved in 2001. The nearby LTV Coke Plant was “hot-idled” for a time in 2002, while bids were considered by the Bankruptcy Court judge, among other LTV holdings in the State. A buyer for the coke plant was found, and the facility will soon be in operation again, producing coke for various steel mills.

CSC Limited, formerly known as Copperweld Steel was also in bankruptcy during the past year, one of the worst on record for steel mills, due to illegal “steel dumping” from other countries. The County had hoped for one buyer to come forward to acquire the entire facility in Warren and Champion Townships, and return to producing hot rolled steel bars and employing hundreds of area steel workers. However, no one single buyer came forward, and the company’s assets were auctioned off in 2002. It is hoped that the company which acquired the real estate and the newly constructed continuous caster will start up operations at the facility in the near future. Another local steel mill, Thomas Steel Strip Corporation, continues its operations at its facility in Warren Township, having been assisted four times through Trumbull County’s Enterprise Zone program to modernize its equipment.

The County and its economic development partners, the Western Reserve Port Authority and the Youngstown-Warren Regional Chamber of Commerce, have made public infrastructure improvements near the Youngstown-Warren Regional Airport in Vienna and Fowler Township a high priority for revitalizing the local economy. Millions of dollars in local, State, and Federal funds have been expended to extend water and sanitary sewer lines, and widen roadways around the airport to serve existing and potential industries in that area. Other improvements include the construction of an interchange of State Route 11 (a limited access freeway with links to the Interstate Highway System) and King Graves Road near the airport, and the lengthening of the runway to over 9,000 feet, making it the longest runway in Northeastern Ohio. Along with the recently acquired Foreign Trade Zone Status, it is hoped that these improvements will bring new investment and jobs to this part of the County.

The County, the regional chamber and the port authority are developing the “AreoPark” concept to market the industrially zoned properties surrounding the airport. New facilities constructed at the new industrial park include Timken Latrobe Steel Distribution Company and the new Delphi Automotive Systems building now under construction. The County and the port authority are marketing a fifty acre site owned by the port authority for potential use by aviation related businesses. In addition to these sites and thousands of other available acres to the north of the airport, there are two vacant buildings located off of Ridge Road that are now ready to be occupied.

Trumbull County has one of the most successful Revolving Loan Funds in the State, having lent over \$3,000,000 to area businesses since 1984. Repayments from companies are used to fund additional loans to other businesses at low interest rates and long terms. These loans are often used in conjunction with the Enterprise Zone and other incentives to assist businesses to invest in the County and create new employment opportunities. In 2001, loans were made to Timken Latrobe Steel Distribution for their project in Vienna Township, and to Bull Moose Tube Company, for a project at the former GATX Complex (now Ivor H. Lee Industrial park) in the Masury area of Brookfield Township. A loan was also approved for the HM Steel Project in the City of Niles.

In addition, the County participates with the Cities of Warren and Niles and eight local banks in the “Mini-Loan Fund” Program. These are smaller loans made to retail or service businesses for start up or expansion projects. The program is funded by both the public and private sector, with each putting up half of the loan funds. Maximum loan amounts have been raised from \$50,000 to \$100,000 to allow for flexibility in assisting businesses that need help. The public sector funding comes from \$3,000,000 borrowed by the County and the City of Warren from the Section 108 Loan Guarantee Program, through the US Department of Housing and Urban Development.

Trumbull County also assists businesses with their public infrastructure needs. The County obtained CDBG Economic Development Grant funds and State Issue 2 funding to construct a sanitary sewer for a soon to be constructed Holiday Inn Express at the State Route 5 – Ohio Turnpike Interchange in Braceville Township, creating 22 new jobs. The sanitary sewer line will be further extended within the next year to serve existing businesses on the north side of the interchange. The County is also proposing a Tax Increment Financing (TIF) Project at the interchange to make highway improvements required by the Ohio Department of Transportation on the turnpike exit ramp, and a deceleration lane along State Route 5.

In Hubbard Township, the County is utilizing CDBG Economic Development funds to construct water and sanitary sewer lines to serve the site of the proposed Flying J Travel Plaza, which will create 120 new jobs. Flying J Incorporated is also contributing half of the funding required for this project to help develop the area north of the Interstate 80 interchange at State Route 7/US Route 62. The County is currently applying for a \$400,000 CDBG Economic Development grant to fund a portion of the costs to extend sanitary sewers along State Route 45 in Lordstown Village to serve the site of the proposed Country Basket Collection Company facility, creating 51 new jobs. The County has also applied for a \$70,000 Roadwork Development grant from the State to fund a portion of the road required for access to the new pottery finishing facility.

Income

2000 Census data related to incomes of households in Trumbull County, Ohio is expected to be released during the summer 2002. Median household incomes in the County are expected to be comparable to State and National figures, as in past Census reports.

Housing

2000 Census data has been published related to certain population and housing characteristics. While the County’s population decreased from 227,813 in 1990 to 225,116 in 2000, the number of housing units in the County increased from 90,533 in 1990 to 95,117 in 2000. The primary reason for the increase in housing units while the number of persons decreased is that there are fewer persons living in each household, on the average. The average household size in Trumbull County in 2000 is 2.48 persons, down from 2.6 persons in 1990, and over 3 persons in previous Census periods. A few communities in the County experienced gains in population, mostly located in the suburban areas of the County, such as the City of Cortland, and Bazetta and Champion Townships. Nearly every community in the county had an increase in housing units between 1990 and 2000, except for urban areas such as the City of Warren and Warren Township.

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 cashflow 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 Newton Manor Sanitary Sewer and Pump Station, Johnson Plank Water Transmission Line, Fifth Avenue Pump Station and Air Industrial Complex Phase 2 Waterline Improvement.

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.

Trumbull County Agricultural and Family Education Center

The new 9,575 square foot center will house several agencies, including: The Ohio Department of Natural Resources, Ohio State University Extension, Farm Services Agency, Natural Resources Conservation District and The Soil, Water Conservation District.

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, 2001, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

Revenues:	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
Property and Other					
Local Taxes	\$25,769,346	\$25,681,291	19.99%	(\$88,055)	(0.34%)
Permissive Sales Tax	11,332,767	9,108,095	7.09	(2,224,672)	(19.63)
Charges for Services	7,862,641	7,875,664	6.13	13,023	0.17
Fees, Licenses and Permits	3,718,337	4,804,591	3.74	1,086,254	29.21
Fines and Forfeitures	1,813,574	1,753,838	1.37	(59,736)	(3.29)
Intergovernmental	79,246,717	74,806,452	58.23	(4,440,265)	(5.60)
Special Assessments	826,623	763,478	0.59	(63,145)	(7.64)
Interest	7,810,482	3,284,337	2.56	(4,526,145)	(57.95)
Rentals and Royalties	279,051	250,855	0.20	(28,196)	(10.10)
Donations	2,983	13,187	0.01	10,204	342.07
Other	45,785	134,211	0.10	88,426	193.13
Total Revenues	<u>\$138,708,306</u>	<u>\$128,475,999</u>	<u>100.00%</u>	<u>(\$10,232,307)</u>	<u>(7.38%)</u>

Permissive Sales Tax decreased \$2,224,672 due to the County Commissioners passing a resolution to reduce the County's sales tax from .75 percent to .50 percent.

Fees, Licenses, and Permits increased \$1,086,254 due to increased fee collections for the housing of prisoners, an increase in volume of recording documents in the Recorders Office and the various courts implementing a new charge of fees.

Intergovernmental Revenue decreased \$4,440,265 due to State revenue reduction from the completion of capital projects in the year 2000. Also a number of federal project grants were closed out.

Interest decreased \$4,526,145 due to the down trend of the investment market. Also fewer 90 day investments were made and more 12 month investments were initiated that did not mature in 2001.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 2001, and the percentage of increases or decreases in relation to prior year amounts.

Expenditures:	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
Current:					
General Government					
Legislative and Executive	\$21,006,842	\$21,427,959	14.43%	\$421,117	2.00%
Judicial	7,002,799	7,990,898	5.38	988,099	14.11
Public Safety	9,883,441	10,827,413	7.29	943,972	9.55
Public Works	10,156,192	8,458,779	5.70	(1,697,413)	(16.71)
Health	34,276,363	33,024,952	22.24	(1,251,411)	(3.65)
Human Services	38,908,641	45,239,156	30.46	6,330,515	16.27
Economic Development and Assistance	226,008	166,633	0.11	(59,375)	(26.27)
Other	86,091	405,996	0.27	319,905	371.59
Capital Outlay	8,561,592	5,009,915	3.37	(3,551,677)	(41.48)
Intergovernmental	3,766,220	3,213,946	2.16	(552,274)	(14.66)
Debt Service:					
Principal Retirement	10,415,050	10,719,527	7.22	304,477	2.92
Interest and Fiscal Charges	1,834,541	2,016,503	1.37	181,962	9.92
Total Expenditures	<u>\$146,123,780</u>	<u>\$148,501,677</u>	<u>100.00%</u>	<u>\$2,377,897</u>	<u>1.63%</u>

Public Works decreased \$1,697,413 due to various Community Development Block Grant projects and HUD – Home Program projects being completed in 2000.

Health expenditures decreased \$1,251,411 due to the operations of the Trumbull Area Coordinated Transportation (Tact-Program) being phased out.

Human Services increased \$6,330,515 due to the continued expansion in the Department of Job and Family Services, implementation of the federal Prevention-Retention-Contingency Program, the Workforce Investment Act and the expansion of the Temporary Assistance for Needy Families program.

Capital Project expenditures decreased \$3,551,677 due to the County Board of Mental Retardation, Sanitary Engineer's, Community Based Correctional Facility and County Administration Building capital improvement projects being completed.

General Fund Balance

The fund balance of the general fund decreased by \$1,441,592 from \$9,159,630 to \$7,718,038 during 2001. This decrease is primarily due to a decrease in both permissive sales tax and interest revenue.

Enterprise Funds

The Enterprise funds operated by the County consist of water and sewer. Operating revenues in the water and sewer funds were \$3,240,771 and \$8,675,056, with depreciation expenses of \$538,462 and \$1,740,372, net loss of (\$137,298) and (\$1,172,913), and retained earnings of \$10,439,505 and \$5,151,230, 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, 2001, the funds had net income (loss) of \$2,250, (\$1,855,601) and (\$620,243) and retained earnings of \$4,090, (\$722,917) and \$5,783,552, 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, 2001, assets in agency funds totaled \$235,799,814. 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, 2001, 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 2001 was \$3,304,068. The average daily balance in 2001 was \$95,853,706, with an average daily yield of 4.53 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 2001. 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 2001, the County retired \$2,926,512 in general obligation bonds, \$266,979 in special assessment bonds, \$769,243 in OWDA loans and \$13,759 in an OPWC loan. The amount outstanding for general obligation bonds is \$22,095,498, \$4,032,630 for special assessment bonds, \$9,651,223 for OWDA loans and \$178,886 for an OPWC loan. The total legal debt margin at December 31, 2001 was \$70,017,628 with an unvoted total debt margin of \$14,683,802.

The County was upgraded from an "A" to an "A3" credit rating by Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

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, 2000.

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, 2001, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

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

Acknowledgments

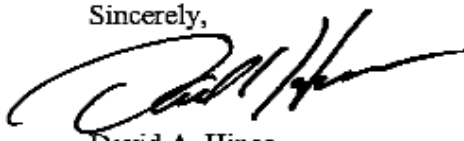
The publication of this CAFR represents an important achievement in the ability of Trumbull County to provide significantly enhanced financial information and accountability to the citizens of Trumbull County, its elected officials, County management and investors. This report continues the aggressive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

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

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

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

Sincerely,

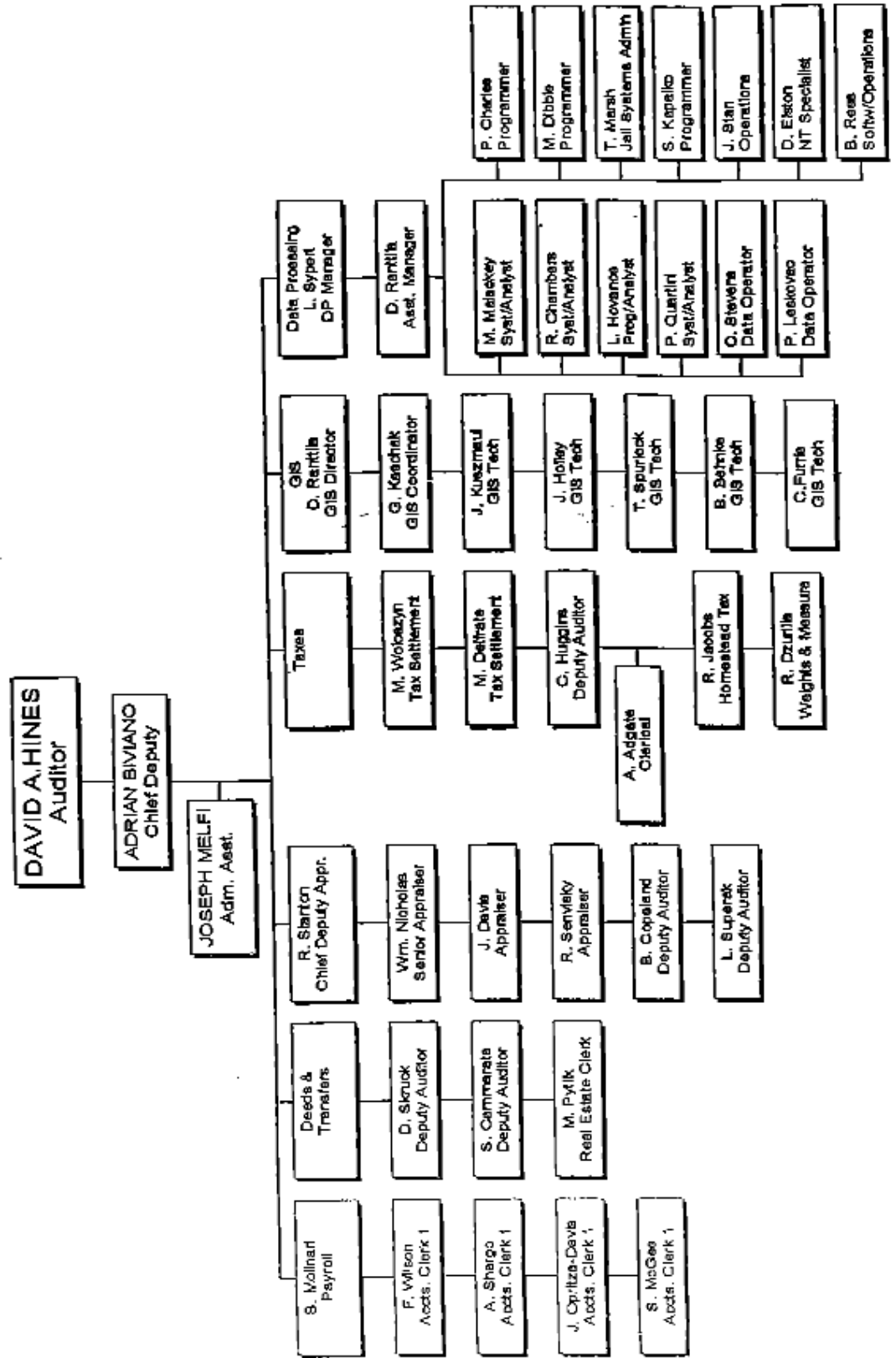


David A. Hines
Trumbull County Auditor

Trumbull County Elected Officials

County Commissioners	Joseph J. Angelo, Jr. James G. Tsagaris Michael J. O'Brien
County Auditor	David A. Hines
County Treasurer	Christ Michelakis
County Prosecutor	Dennis Watkins
County Engineer	John D. Latell, Sr.
County Coroner	Theodore Soboslay
Clerk of Courts	Margaret O'Brien
County Recorder	Diane J. Marchese
County Sheriff	Thomas L. Altieri
Common Pleas Judges	Peter J. Kontos W. Wyatt McKay John M. Stuard Andrew D. Logan
Domestic Relations/Juvenile Court Judges	Richard L. James Pamela A. Rintala
Probate Court Judge	Thomas A. Swift

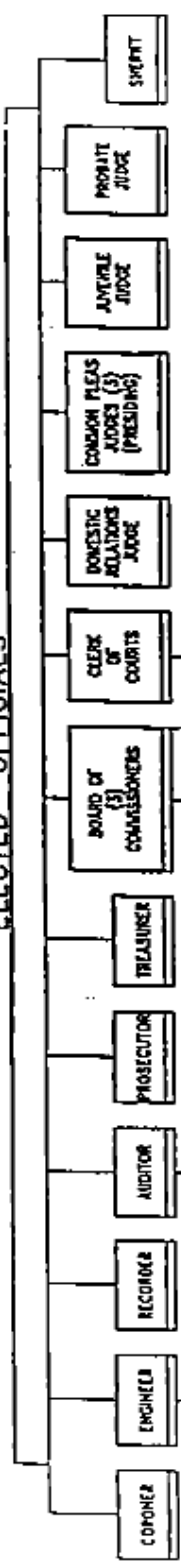
TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART



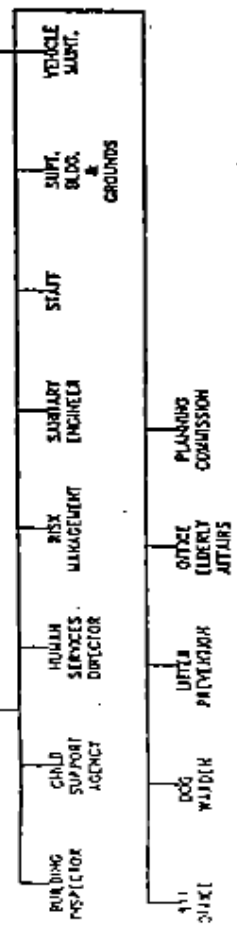
TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF TRUMBULL COUNTY

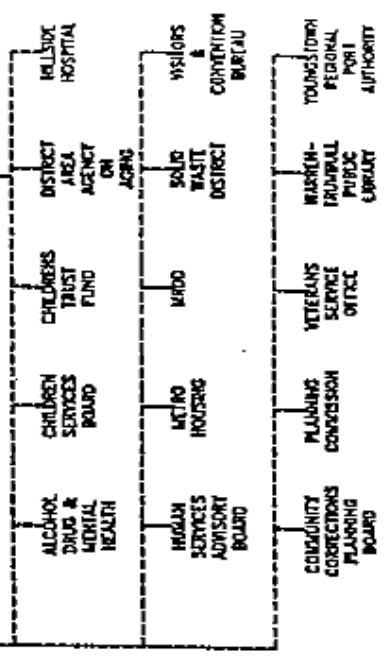
ELECTED OFFICIALS



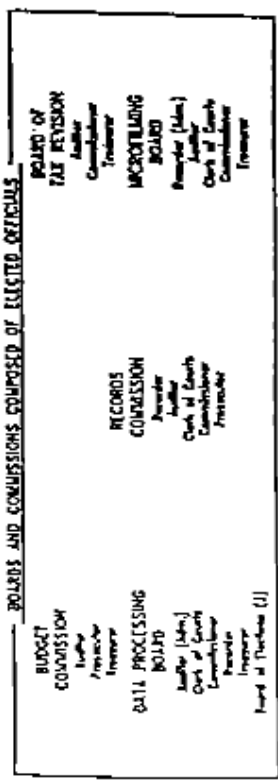
COUNTY DEPARTMENTS



APPOINTED BOARDS & COMMISSIONS



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS



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, 2000

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.



Timothy A. Erwe
President

Jeffrey L. Essler
Executive Director

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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, 2001, 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 auditing standards generally accepted in the United States of America 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 provide 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, 2001, 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 accounting principles generally accepted in the United States of America.

During the year ended December 31, 2001, the Government adopted Governmental Accounting Standards Board Statement No. 33.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2002 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.

We performed our audit to form 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. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

June 20, 2002

General Purpose Financial Statements

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2001, and the result of operations and changes in cash flows of its proprietary funds for the year then ended.

Trumbull County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Assets				
Cash and Cash Equivalents	\$4,403,489	\$33,974,249	\$1,011,998	\$10,561,154
Cash and Cash Equivalents in Segregated Accounts	533,295	109,191	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	38,271	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Permissive Sales Tax	3,167,733	0	1,949,768	0
Accounts	236,402	410,396	0	21,569
Special Assessments	0	0	0	0
Interfund	83,683	0	0	0
Accrued Interest	1,229,608	66,342	4,609	177,953
Due from Other Funds	326,272	14,467	0	0
Due from Agency Funds:				
Property and Other Taxes	5,423,640	21,728,375	0	0
Special Assessments	0	0	8,040,408	0
Intergovernmental Receivable	4,598,152	7,594,263	0	0
Materials and Supplies Inventory	70,316	1,134,298	0	0
Loans Receivable	0	2,055,890	0	0
Prepaid Items	285,372	206,852	0	154
Other Assets	0	0	0	0
Restricted Assets:				
Investments	0	0	0	0
Intergovernmental Receivable	0	0	899,860	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>\$20,357,962</u>	<u>\$67,294,323</u>	<u>\$11,944,914</u>	<u>\$10,760,830</u>

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$8,077,882	\$6,251,224	\$9,626,234	\$0	\$0	\$73,906,230	\$233,209	\$74,139,439
0	0	1,212,938	0	0	1,855,424	0	1,855,424
0	0	0	0	0	38,271	0	38,271
0	0	99,999	0	0	99,999	0	99,999
0	0	203,131,355	0	0	208,248,856	0	208,248,856
1,346,112	7,637	13,457,251	0	0	15,479,367	101,237	15,580,604
0	0	8,272,037	0	0	8,272,037	0	8,272,037
0	0	0	0	0	83,683	0	83,683
171,203	0	0	0	0	1,649,715	0	1,649,715
0	383,497	0	0	0	724,236	0	724,236
0	0	0	0	0	27,152,015	0	27,152,015
0	0	0	0	0	8,040,408	0	8,040,408
0	0	0	0	0	12,192,415	0	12,192,415
19,443	0	0	0	0	1,224,057	0	1,224,057
0	0	0	0	0	2,055,890	0	2,055,890
8,796	347	0	0	0	501,521	922	502,443
0	0	0	0	0	0	27,619	27,619
0	0	0	0	0	0	176,551	176,551
0	0	0	0	0	899,860	0	899,860
22,400,248	0	0	84,629,223	0	107,029,471	8,406	107,037,877
0	0	0	0	261,807	261,807	0	261,807
0	0	0	0	1,089,804	1,089,804	0	1,089,804
0	0	0	0	37,083,242	37,083,242	0	37,083,242
0	0	0	0	2,942,826	2,942,826	0	2,942,826
<u>\$32,023,684</u>	<u>\$6,642,705</u>	<u>\$235,799,814</u>	<u>\$84,629,223</u>	<u>\$41,377,679</u>	<u>\$510,831,134</u>	<u>\$547,944</u>	<u>\$511,379,078</u>

(continued)

Trumbull County, Ohio

Combined Balance Sheet

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

December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity, Net Assets and Other Credits				
Liabilities				
Accounts Payable	\$315,515	\$1,803,945	\$0	\$36,694
Contracts Payable	0	0	0	77,057
Accrued Wages and Benefits	538,019	928,652	0	0
Compensated Absences Payable	119,898	232,323	0	0
Interfund Payable	0	83,683	0	0
Due to Other Funds	134,316	572,813	0	0
Due to County Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Payable	705,984	1,311,131	0	0
Deferred Revenue	10,826,192	26,991,119	10,555,032	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Matured Bonds and Interest Payable	0	0	38,271	0
Notes Payable	0	0	0	0
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>12,639,924</u>	<u>31,923,666</u>	<u>10,593,303</u>	<u>113,751</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	449,223	2,858,579	0	1,141,627
Reserved for Inventory	70,316	1,134,298	0	0
Reserved for Unclaimed Monies	876,340	0	0	0
Reserved for Loans	0	2,055,890	0	0
Unreserved, Undesignated	6,322,159	29,321,890	1,351,611	9,505,452
<i>Total Fund Equity, Net Assets and Other Credits</i>	<u>7,718,038</u>	<u>35,370,657</u>	<u>1,351,611</u>	<u>10,647,079</u>
<i>Total Liabilities, Fund Equity, Net Assets and Other Credits</i>	<u>\$20,357,962</u>	<u>\$67,294,323</u>	<u>\$11,944,914</u>	<u>\$10,760,830</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$260,415	\$3,722	\$0	\$0	\$0	\$2,420,291	\$1,265	\$2,421,556
0	0	0	0	0	77,057	0	77,057
62,660	3,311	0	0	0	1,532,642	10,485	1,543,127
430,004	0	0	0	6,948,578	7,730,803	0	7,730,803
0	0	0	0	0	83,683	0	83,683
16,351	756	0	0	0	724,236	0	724,236
0	0	27,152,015	0	0	27,152,015	0	27,152,015
0	0	8,040,408	0	0	8,040,408	0	8,040,408
274,906	4,675	183,355,434	0	1,512,450	187,164,580	0	187,164,580
0	0	0	0	0	48,372,343	0	48,372,343
0	0	2,682,645	0	0	2,682,645	0	2,682,645
0	0	14,569,312	0	0	14,569,312	0	14,569,312
0	0	0	0	0	38,271	0	38,271
0	0	0	0	5,975,000	5,975,000	0	5,975,000
0	1,565,516	0	0	0	1,565,516	0	1,565,516
178,886	0	0	0	0	178,886	0	178,886
0	0	0	0	140,924	140,924	0	140,924
7,835,254	0	0	0	1,815,969	9,651,223	0	9,651,223
1,143,370	0	0	0	20,952,128	22,095,498	0	22,095,498
0	0	0	0	4,032,630	4,032,630	0	4,032,630
10,201,846	1,577,980	235,799,814	0	41,377,679	344,227,963	11,750	344,239,713
0	0	0	84,629,223	0	84,629,223	0	84,629,223
6,231,103	0	0	0	0	6,231,103	0	6,231,103
15,590,735	5,064,725	0	0	0	20,655,460	0	20,655,460
0	0	0	0	0	0	536,194	536,194
0	0	0	0	0	4,449,429	0	4,449,429
0	0	0	0	0	1,204,614	0	1,204,614
0	0	0	0	0	876,340	0	876,340
0	0	0	0	0	2,055,890	0	2,055,890
0	0	0	0	0	46,501,112	0	46,501,112
21,821,838	5,064,725	0	84,629,223	0	166,603,171	536,194	167,139,365
\$32,023,684	\$6,642,705	\$235,799,814	\$84,629,223	\$41,377,679	\$510,831,134	\$547,944	\$511,379,078

Trumbull County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2001*

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Local Taxes	\$6,514,654	\$19,166,637
Permissive Sales Tax	5,472,038	0
Charges for Services	4,085,151	3,790,513
Fees, Licenses and Permits	4,263,987	363,239
Fines and Forfeitures	410,795	1,035,766
Intergovernmental	7,993,319	63,831,486
Special Assessments	0	0
Interest	2,459,737	515,397
Rentals and Royalties	199,451	51,404
Donations	70	13,117
Other	22,569	92,600
	<u>31,421,771</u>	<u>88,860,159</u>
<i>Total Revenues</i>		
Expenditures		
Current:		
General Government:		
Legislative and Executive	19,399,454	1,994,557
Judicial	6,642,637	1,348,261
Public Safety	7,344,296	3,483,117
Public Works	4,338	8,454,441
Health	0	33,024,952
Human Services	578,802	44,660,354
Economic Development and Assistance	0	166,633
Other	405,996	0
Capital Outlay	0	0
Intergovernmental	0	3,213,946
Debt Service:		
Principal Retirement	44,596	0
Interest and Fiscal Charges	9,353	0
	<u>34,429,472</u>	<u>96,346,261</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Under Expenditures</i>	<u>(3,007,701)</u>	<u>(7,486,102)</u>
Other Financing Sources (Uses)		
Proceeds of Bonds	0	0
Proceeds of Notes	0	0
Sale of Fixed Assets	56,231	12,869
Operating Transfers In	5,322,624	4,155,615
Operating Transfers Out	(3,810,657)	(5,772,621)
	<u>1,568,198</u>	<u>(1,604,137)</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,439,503)</u>	<u>(9,090,239)</u>
<i>Fund Balances Beginning of Year (Restated Note 3)</i>	9,159,630	44,137,917
Increase (Decrease) in Reserve for Inventory	<u>(2,089)</u>	<u>322,979</u>
<i>Fund Balances End of Year</i>	<u>\$7,718,038</u>	<u>\$35,370,657</u>

See accompanying notes to the general purpose financial statements

<u>Fund Types</u>		Totals
<u>Debt Service</u>	<u>Capital Projects</u>	<u>(Memorandum Only)</u>
\$0	\$0	\$25,681,291
3,636,057	0	9,108,095
0	0	7,875,664
0	177,365	4,804,591
0	307,277	1,753,838
315,426	2,666,221	74,806,452
763,478	0	763,478
20,672	288,531	3,284,337
0	0	250,855
0	0	13,187
12,479	6,563	134,211
<u>4,748,112</u>	<u>3,445,957</u>	<u>128,475,999</u>
33,948	0	21,427,959
0	0	7,990,898
0	0	10,827,413
0	0	8,458,779
0	0	33,024,952
0	0	45,239,156
0	0	166,633
0	0	405,996
0	5,009,915	5,009,915
0	0	3,213,946
10,674,931	0	10,719,527
1,933,038	74,112	2,016,503
<u>12,641,917</u>	<u>5,084,027</u>	<u>148,501,677</u>
<u>(7,893,805)</u>	<u>(1,638,070)</u>	<u>(20,025,678)</u>
4,310,000	5,500,000	9,810,000
2,850,000	3,125,000	5,975,000
0	0	69,100
528,911	706,000	10,713,150
0	(322,771)	(9,906,049)
<u>7,688,911</u>	<u>9,008,229</u>	<u>16,661,201</u>
(204,894)	7,370,159	(3,364,477)
1,556,505	3,276,920	58,130,972
<u>0</u>	<u>0</u>	<u>320,890</u>
<u>\$1,351,611</u>	<u>\$10,647,079</u>	<u>\$55,087,385</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, 2001*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Local Taxes	\$6,566,300	\$6,514,654	(\$51,646)
Permissive Sales Tax	6,200,000	6,200,000	0
Charges for Services	3,641,781	3,884,478	242,697
Fees, Licenses and Permits	3,640,796	4,205,139	564,343
Fines and Forfeitures	390,000	370,158	(19,842)
Intergovernmental	7,702,083	7,770,365	68,282
Special Assessments	0	0	0
Interest	3,055,000	3,101,713	46,713
Rentals and Royalties	212,247	201,808	(10,439)
Donations	100	70	(30)
Other	8,500	22,569	14,069
<i>Total Revenues</i>	<u>31,416,807</u>	<u>32,270,954</u>	<u>854,147</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	20,579,430	20,213,136	366,294
Judicial	6,703,711	6,558,667	145,044
Public Safety	7,351,955	7,257,895	94,060
Public Works	0	0	0
Health	0	0	0
Human Services	654,432	638,108	16,324
Economic Development and Assistance	0	0	0
Other	883,449	405,996	477,453
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>36,172,977</u>	<u>35,073,802</u>	<u>1,099,175</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,756,170)</u>	<u>(2,802,848)</u>	<u>1,953,322</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	56,231	56,231
Operating Transfers In	5,328,371	5,322,624	(5,747)
Operating Transfers Out	(4,316,202)	(3,810,657)	505,545
<i>Total Other Financing Sources (Uses)</i>	<u>1,012,169</u>	<u>1,568,198</u>	<u>556,029</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,744,001)</u>	<u>(1,234,650)</u>	<u>2,509,351</u>
<i>Fund Balances Beginning of Year</i>	3,720,750	3,720,750	0
Prior Year Encumbrances Appropriated	731,356	731,356	0
<i>Fund Balances End of Year</i>	<u>\$708,105</u>	<u>\$3,217,456</u>	<u>\$2,509,351</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$19,277,724	\$19,167,709	(\$110,015)	\$0	\$0	\$0
53,439	0	(53,439)	3,164,766	3,816,740	651,974
3,971,900	4,061,344	89,444	0	0	0
301,930	301,434	(496)	0	0	0
1,102,285	1,079,423	(22,862)	0	0	0
76,344,106	66,372,371	(9,971,735)	323,200	315,426	(7,774)
0	0	0	920,000	763,478	(156,522)
633,255	507,750	(125,505)	16,000	20,141	4,141
74,200	47,811	(26,389)	0	0	0
42,305	13,117	(29,188)	0	0	0
81,350	92,600	11,250	0	12,479	12,479
<u>101,882,494</u>	<u>91,643,559</u>	<u>(10,238,935)</u>	<u>4,423,966</u>	<u>4,928,264</u>	<u>504,298</u>
5,193,928	2,249,455	2,944,473	34,500	33,948	552
1,761,304	1,384,760	376,544	0	0	0
4,238,844	3,549,391	689,453	0	0	0
15,508,725	10,710,531	4,798,194	0	0	0
40,613,784	35,696,099	4,917,685	0	0	0
49,015,924	45,586,979	3,428,945	0	0	0
1,002,143	740,898	261,245	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,732,633	3,213,946	1,518,687	0	0	0
0	0	0	17,219,683	16,541,807	677,876
0	0	0	2,638,931	2,638,931	0
<u>122,067,285</u>	<u>103,132,059</u>	<u>18,935,226</u>	<u>19,893,114</u>	<u>19,214,686</u>	<u>678,428</u>
<u>(20,184,791)</u>	<u>(11,488,500)</u>	<u>8,696,291</u>	<u>(15,469,148)</u>	<u>(14,286,422)</u>	<u>1,182,726</u>
0	0	0	9,825,000	9,810,000	(15,000)
0	0	0	3,900,000	2,850,000	(1,050,000)
0	12,869	12,869	0	0	0
3,637,309	4,155,615	518,306	1,280,244	1,601,680	321,436
<u>(11,995,268)</u>	<u>(5,772,621)</u>	<u>6,222,647</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(8,357,959)</u>	<u>(1,604,137)</u>	<u>6,753,822</u>	<u>15,005,244</u>	<u>14,261,680</u>	<u>(743,564)</u>
(28,542,750)	(13,092,637)	15,450,113	(463,904)	(24,742)	439,162
33,823,568	33,823,568	0	1,036,740	1,036,740	0
7,368,249	7,368,249	0	0	0	0
<u>\$12,649,067</u>	<u>\$28,099,180</u>	<u>\$15,450,113</u>	<u>\$572,836</u>	<u>\$1,011,998</u>	<u>\$439,162</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, 2001*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
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	92,000	177,365	85,365
Fines and Forfeitures	333,200	287,635	(45,565)
Intergovernmental	2,495,327	1,824,055	(671,272)
Special Assessments	0	0	0
Interest	164,800	268,021	103,221
Rentals and Royalties	0	0	0
Donations	0	0	0
Other	6,382	6,563	181
<i>Total Revenues</i>	<u>3,091,709</u>	<u>2,563,639</u>	<u>(528,070)</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	11,321,527	5,467,979	5,853,548
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>11,321,527</u>	<u>5,467,979</u>	<u>5,853,548</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,229,818)</u>	<u>(2,904,340)</u>	<u>5,325,478</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	0	0	0
Proceeds of Notes	1,277,531	3,125,000	1,847,469
Sale of Fixed Assets	0	0	0
Operating Transfers In	1,674,296	706,000	(968,296)
Operating Transfers Out	(814,046)	(519,396)	294,650
<i>Total Other Sources (Uses)</i>	<u>2,137,781</u>	<u>3,311,604</u>	<u>1,173,823</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(6,092,037)</u>	<u>407,264</u>	<u>6,499,301</u>
<i>Fund Balances Beginning of Year</i>	<u>4,611,341</u>	<u>4,611,341</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>4,271,061</u>	<u>4,271,061</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,790,365</u></u>	<u><u>\$9,289,666</u></u>	<u><u>\$6,499,301</u></u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$25,844,024	\$25,682,363	(\$161,661)
9,418,205	10,016,740	598,535
7,613,681	7,945,822	332,141
4,034,726	4,683,938	649,212
1,825,485	1,737,216	(88,269)
86,864,716	76,282,217	(10,582,499)
920,000	763,478	(156,522)
3,869,055	3,897,625	28,570
286,447	249,619	(36,828)
42,405	13,187	(29,218)
96,232	134,211	37,979
<u>140,814,976</u>	<u>131,406,416</u>	<u>(9,408,560)</u>
25,807,858	22,496,539	3,311,319
8,465,015	7,943,427	521,588
11,590,799	10,807,286	783,513
15,508,725	10,710,531	4,798,194
40,613,784	35,696,099	4,917,685
49,670,356	46,225,087	3,445,269
1,002,143	740,898	261,245
883,449	405,996	477,453
11,321,527	5,467,979	5,853,548
4,732,633	3,213,946	1,518,687
17,219,683	16,541,807	677,876
2,638,931	2,638,931	0
<u>189,454,903</u>	<u>162,888,526</u>	<u>26,566,377</u>
<u>(48,639,927)</u>	<u>(31,482,110)</u>	<u>17,157,817</u>
9,825,000	9,810,000	(15,000)
5,177,531	5,975,000	797,469
0	69,100	69,100
11,920,220	11,785,919	(134,301)
<u>(17,125,516)</u>	<u>(10,102,674)</u>	<u>7,022,842</u>
<u>9,797,235</u>	<u>17,537,345</u>	<u>7,740,110</u>
(38,842,692)	(13,944,765)	24,897,927
43,192,399	43,192,399	0
<u>12,370,666</u>	<u>12,370,666</u>	<u>0</u>
<u>\$16,720,373</u>	<u>\$41,618,300</u>	<u>\$24,897,927</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, 2001*

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating Revenues			
Charges for Services	\$11,081,221	\$7,999,617	\$19,080,838
Tap-In Fees	557,390	0	557,390
Special Assessment	266,702	0	266,702
Other	10,514	0	10,514
<i>Total Operating Revenues</i>	<u>11,915,827</u>	<u>7,999,617</u>	<u>19,915,444</u>
Operating Expenses			
Personal Services	3,067,130	149,655	3,216,785
Contractual Services	6,794,541	25,100	6,819,641
Claims	0	10,169,721	10,169,721
Materials and Supplies	606,575	128,465	735,040
Other	160,719	0	160,719
Depreciation	2,278,834	0	2,278,834
<i>Total Operating Expenses</i>	<u>12,907,799</u>	<u>10,472,941</u>	<u>23,380,740</u>
<i>Operating Loss</i>	<u>(991,972)</u>	<u>(2,473,324)</u>	<u>(3,465,296)</u>
Non-Operating Revenues (Expenses)			
Capital Improvement Grants	1,207,347	0	1,207,347
Contributions from Other Funds	47,931	0	47,931
Interest	19,731	0	19,731
Interest and Fiscal Charges	(786,147)	0	(786,147)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>488,862</u>	<u>0</u>	<u>488,862</u>
<i>Loss Before Operating Transfers</i>	(503,110)	(2,473,324)	(2,976,434)
Operating Transfers In	979,798	0	979,798
Operating Transfers Out	(1,786,899)	0	(1,786,899)
<i>Net Loss</i>	(1,310,211)	(2,473,324)	(3,783,535)
<i>Retained Earnings Beginning of Year</i>	<u>16,900,946</u>	<u>7,538,049</u>	<u>24,438,995</u>
<i>Retained Earnings End of Year</i>	15,590,735	5,064,725	20,655,460
Contributed Capital at Beginning and End of Year	<u>6,231,103</u>	<u>0</u>	<u>6,231,103</u>
<i>Fund Equity End of Year</i>	<u>\$21,821,838</u>	<u>\$5,064,725</u>	<u>\$26,886,563</u>

See accompanying notes to the general purpose financial statements

Trumbull County, Ohio
Statement of Activities
Component Unit
For the Year Ended December 31, 2001

	<u>Fairhaven Sheltered Workshop</u>
Revenue and Other Support	
Unrestricted	
169 Board - Trumbull County	\$579,153
Sales and Services	780,530
Retail	15,467
Contributions	300
Interest Income	10,159
Net Realized Gains	<u>9</u>
 <i>Total Revenue, Gains and Other Support</i>	 <u>1,385,618</u>
 Expenses	
Program Service	711,609
General and Administrative	5,261
Value of In-Kind Contribution	<u>579,153</u>
 <i>Total Expenses</i>	 <u>1,296,023</u>
 <i>Change in Net Assets - Unrestricted</i>	 89,595
 <i>Net Assets Beginning of Year</i>	 <u>446,599</u>
 <i>Net Assets End of Year</i>	 <u><u>\$536,194</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, 2001

	Enterprise	Internal Service	Totals (Memorandum Only)
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Quasi-External Transactions with Other Funds	\$0	\$9,087,607	\$9,087,607
Cash Received from Customers	10,933,925	0	10,933,925
Tap-In Fees	557,390	0	557,390
Special Assessments	266,702	0	266,702
Cash Payments to Suppliers for Goods and Services	(599,969)	(130,200)	(730,169)
Cash Payments for Employee Services and Benefits	(3,039,887)	(147,781)	(3,187,668)
Cash Payments for Contractual Services	(6,659,102)	(25,447)	(6,684,549)
Other Operating Revenues	10,514	0	10,514
Cash Payments for Claims	0	(9,947,967)	(9,947,967)
Other Operating Expenses	(160,719)	0	(160,719)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,308,854</u>	<u>(1,163,788)</u>	<u>145,066</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	979,798	0	979,798
Transfers Out	(1,786,899)	0	(1,786,899)
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(807,101)</u>	<u>0</u>	<u>(807,101)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(453,257)	0	(453,257)
Principal Paid on GO Bonds	(115,021)	0	(115,021)
Interest Paid on GO Bonds	(75,084)	0	(75,084)
Principal Paid on OWDA Loans	(622,782)	0	(622,782)
Interest Paid on OWDA Loans	(711,063)	0	(711,063)
Principal Paid on OPWC Loan	(13,759)	0	(13,759)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,990,966)</u>	<u>0</u>	<u>(1,990,966)</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(1,489,213)	(1,163,788)	(2,653,001)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>9,567,095</u>	<u>7,415,012</u>	<u>16,982,107</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$8,077,882</u></u>	<u><u>\$6,251,224</u></u>	<u><u>\$14,329,106</u></u>

(continued)

Trumbull County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government (continued)
For the Year Ended December 31, 2001

	Enterprise	Internal Service	Totals (Memorandum Only)
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Operating Loss	(\$991,972)	(\$2,473,324)	(\$3,465,296)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation Expense	2,278,834	0	2,278,834
<i>(Increase)/Decrease in Assets:</i>			
Taxes Receivable	2,451	0	2,451
Accounts Receivable	75,377	(7,637)	67,740
Due from Other Funds	0	1,095,627	1,095,627
Inventories	992	0	992
Prepaid Items	144	(347)	(203)
<i>Increase/(Decrease) in Liabilities:</i>			
Accounts Payable	73,357	(1,735)	71,622
Accrued Wages and Benefits	11,969	529	12,498
Deferred Revenue	(1,937)	0	(1,937)
Compensated Absences Payable	27,901	0	27,901
Due to Other Funds	(43,766)	(2,259)	(46,025)
Due to Other Governments	(124,496)	3,604	(120,892)
Claims Payable	0	221,754	221,754
<i>Total Adjustments</i>	<u>2,300,826</u>	<u>1,309,536</u>	<u>3,610,362</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,308,854</u>	<u>(\$1,163,788)</u>	<u>\$145,066</u>

Non-Cash Capital Financing Activities:

During 2001 the enterprise funds' fixed assets increased by \$1,207,347 for assets acquired with Ohio Public Works Commission grant funds sent directly to contractors and \$47,931 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, 2001

	<u>Fairhaven Sheltered Workshop</u>
Increase in Cash and Cash Equivalents	
Cash Flows from Operating Activities	
Change in net assets	\$89,595
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	4,862
Gain on sale of assets	(9)
Change in operating assets and liabilities:	
Increase in accounts receivable	9,425
Increase in inventory	23,947
Increase in prepaid insurance	(294)
Increase in accounts payable	122
Decrease in taxes payable	(460)
Increase in other accrued liabilities	(10,375)
	<u>116,813</u>
 <i>Net Cash Provided by Operating Activities</i>	 <u>116,813</u>
Cash Flows from Investing Activities	
Purchase of fixed assets	(3,220)
Proceeds from the sale of fixed assets	91,531
Purchase of investments, net	(107,840)
	<u>(19,529)</u>
 <i>Net Cash Used for Investing Activities</i>	 <u>(19,529)</u>
 <i>Net Increase in Cash</i>	 <u>97,284</u>
 <i>Cash and Cash Equivalents Beginning of Year</i>	 <u>135,925</u>
 <i>Cash and Cash Equivalents End of Year</i>	 <u>\$233,209</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, 2001*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$13,171,350	\$10,933,925	(\$2,237,425)
Tap-In Fees	697,000	557,390	(139,610)
Special Assessments	355,000	266,702	(88,298)
Interest	350,200	0	(350,200)
Other	6,500	10,514	4,014
<i>Total Revenues</i>	<u>14,580,050</u>	<u>11,768,531</u>	<u>(2,811,519)</u>
Expenses			
Current:			
Personal Services	3,370,106	3,068,513	301,593
Contractual Services	9,273,937	7,508,936	1,765,001
Claims	0	0	0
Materials and Supplies	1,068,076	665,645	402,431
Other	363,749	163,416	200,333
Capital Outlay	817,716	470,336	347,380
Debt Service:			
Principal Retirement	430,121	384,686	45,435
Interest and Fiscal Charges	276,879	276,879	0
<i>Total Expenses</i>	<u>15,600,584</u>	<u>12,538,411</u>	<u>3,062,173</u>
<i>Excess of Revenues Under Expenses</i>	(1,020,534)	(769,880)	250,654
Operating Transfers In	1,144,894	979,798	(165,096)
Operating Transfers Out	(3,885,047)	(2,663,043)	1,222,004
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(3,760,687)	(2,453,125)	1,307,562
<i>Fund Equity Beginning of Year</i>	8,250,805	8,250,805	0
Prior Year Encumbrances Appropriated	1,274,841	1,274,841	0
<i>Fund Equity End of Year</i>	<u>\$5,764,959</u>	<u>\$7,072,521</u>	<u>\$1,307,562</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, 2001*

	Internal Service Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$10,661,000	\$9,087,607	(\$1,573,393)
Tap-In Fees	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>10,661,000</u>	<u>9,087,607</u>	<u>(1,573,393)</u>
Expenses			
Current:			
Personal Services	165,743	151,274	14,469
Contractual Services	33,801	26,989	6,812
Claims	16,107,633	9,947,967	6,159,666
Materials and Supplies	143,680	135,564	8,116
Other	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>16,450,857</u>	<u>10,261,794</u>	<u>6,189,063</u>
<i>Excess of Revenues Under Expenses</i>	(5,789,857)	(1,174,187)	4,615,670
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(5,789,857)	(1,174,187)	4,615,670
<i>Fund Equity Beginning of Year</i>	7,405,690	7,405,690	0
Prior Year Encumbrances Appropriated	8,835	8,835	0
<i>Fund Equity End of Year</i>	<u>\$1,624,668</u>	<u>\$6,240,338</u>	<u>\$4,615,670</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$23,832,350	\$20,021,532	(\$3,810,818)
697,000	557,390	(139,610)
355,000	266,702	(88,298)
350,200	0	(350,200)
6,500	10,514	4,014
<u>25,241,050</u>	<u>20,856,138</u>	<u>(4,384,912)</u>
3,535,849	3,219,787	316,062
9,307,738	7,535,925	1,771,813
16,107,633	9,947,967	6,159,666
1,211,756	801,209	410,547
363,749	163,416	200,333
817,716	470,336	347,380
430,121	384,686	45,435
276,879	276,879	0
<u>32,051,441</u>	<u>22,800,205</u>	<u>9,251,236</u>
(6,810,391)	(1,944,067)	4,866,324
1,144,894	979,798	(165,096)
<u>(3,885,047)</u>	<u>(2,663,043)</u>	<u>1,222,004</u>
(9,550,544)	(3,627,312)	5,923,232
15,656,495	15,656,495	0
<u>1,283,676</u>	<u>1,283,676</u>	<u>0</u>
<u>\$7,389,627</u>	<u>\$13,312,859</u>	<u>\$5,923,232</u>

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Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 1 - Reporting Entity and Basis of Presentation

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.

A. 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, 2001

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, the Trumbull County Convention and 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.

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.

B. 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, fiduciary and account groups.

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

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

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

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).

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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.

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. 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

Trumbull County, Ohio
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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 (i.e., revenues) and decreases (i.e., 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. The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

The accrual basis of accounting is utilized for reporting purposes by the Fairhaven Workshop. 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 revenues at year-end.

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Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

B. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Litter Control fund is not reported because the operating statement is strictly a GAAP adjustment. There was no budgeted activity for the year. 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 2001.

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, 2001

C. 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 Vertical Prosecution Unit 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 2001, investments were limited to Federal National Mortgage Association Notes, Federal Home Loan Bank Notes, STAROhio, repurchase agreements, 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 Rule2a7 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, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2001 amounted to \$2,459,737, which includes \$214,908 assigned from other County funds.

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

The County has cash with fiscal agents 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 with fiscal agents" since they are not required to be deposited into the County Treasury.

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.

D. 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

E. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, 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.

F. 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."

G. Restricted Assets

The intergovernmental receivable represents amounts to be received from the City of Warren for the repayment of debt. 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 2002.

H. Fixed Assets 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 costs 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.

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:

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
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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. This amount was not material in 2001.

I. 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 the 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.

J. 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 notes that were rolled over prior to the issuance of the financial statements have 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.

Trumbull County, Ohio
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For the Year Ended December 31, 2001

K. Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from customers prior to 2001. A determination of the amount of contributed capital received prior to 1993 has not been made. Capital contributions received in 2001 have been recorded as revenues and are reported as increases in retained earnings based on new guidelines established by GASB Statement 33, "Accounting and Reporting for Nonexchange Transactions".

L. 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.

M. Interfund Transactions

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

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

N. Estimates

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

O. 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
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Note 3 - Changes in Accounting Principles and Restatement of Fund Balance/Fund Equity

For 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues". GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001. The changes in accounting principles had the following effect on fund balance/retained earnings at December 31, 2000:

	General Fund	Special Revenue	Debt Service
Fund Balances as Previously Reported	\$7,309,888	\$43,628,526	\$1,316,308
GASB 33 and 36 Application to:			
Property and Other Taxes Receivable	592,571	17,126	240,197
Intergovernmental Receivable	1,257,171	492,265	0
Restated Fund Balances, December 31, 2000	<u>\$9,159,630</u>	<u>\$44,137,917</u>	<u>\$1,556,505</u>

The agency funds' assets and liabilities increased \$28,184, from \$231,665,055 at December 31, 2000 to \$231,693,241. The increase was due to the implementation of GASB Statements No. 33 and 36.

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).

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
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- 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.
- h) Unrecorded cash, which consists of in-transit court cash, unrecorded interest, and Public Employees Retirement System cash, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.

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.

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	(\$1,439,503)	(\$9,090,239)	(\$204,894)	\$7,370,159
Net Adjustment for Revenue Accruals	138,227	3,643,056	180,152	(871,068)
Fair Value Adjustment for Investments	675,311	0	0	0
Transfers to Pay Debt	0	0	1,072,769	(196,625)
Unrecorded Cash	89,416	(860,352)	0	(11,250)
Bond Proceeds	0	0	5,500,000	(5,500,000)
Net Adjustment for Expenditure Accruals	26,203	(1,878,839)	0	790,784
Debt Principal Retirement	0	0	(5,866,876)	0
Debt Interest and Fiscal Charges	0	0	(705,893)	74,112
Encumbrances	(670,533)	(4,906,959)	0	(1,248,848)
Non-Budgeted Operations of the Departments	(53,771)	(304)	0	0
Budget Basis	<u>(\$1,234,650)</u>	<u>(\$13,093,637)</u>	<u>(\$24,742)</u>	<u>\$407,264</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
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Net Loss/Change in Net Assets/
 Excess of Revenues Under Expenses and Operating Transfers
 All Proprietary Fund Types and Component Unit

	Enterprise	Internal Service	Component Unit
GAAP Basis	(\$1,310,211)	(\$2,473,324)	\$89,595
Net Adjustment for Revenue Accruals	(1,422,305)	1,087,990	0
Net Adjustment for Expense Accruals	157,741	218,053	0
Transfers to Pay Debt	(876,144)	0	0
Capital Outlay	(470,336)	0	0
Debt Principal Retirement	(384,686)	0	0
Debt Interest and Fiscal Charges	509,268	0	0
Depreciation Expense	2,278,834	0	0
Encumbrances	(935,286)	(6,906)	0
Excess of Support and Revenues Over Expenses - Non-Budgeted Funds	0	0	(89,595)
Budget Basis	<u>(\$2,453,125)</u>	<u>(\$1,174,187)</u>	<u>\$0</u>

Note 5 - Fund Deficits

The following funds have deficit fund balances/retained earnings as of December 31, 2001:

Special Revenue Funds:	
Dog and Kennel	\$3,964
Emergency 911	33,851
Vertical Prosecution Unit	10,629
Drug Task Force	88,780
Internal Service Fund:	
Hospitalization	722,917

The special revenue funds' deficits are 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.

Management is currently analyzing the hospitalization internal service fund operations to determine appropriate steps to alleviate the deficit.

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.

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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 obligations 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;
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.

Trumbull County, Ohio
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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 \$123,250 in undeposited cash on hand which is included on the balance sheet of the County as part of “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).”

Deposits At year-end, the carrying amount of the County's deposits was \$44,346,621 and the bank balance was \$60,270,081. Of the bank balance:

1. \$1,446,220 was covered by federal depository insurance; and
2. \$58,823,861 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.

	Category 3	Carrying Value	Fair Value
Federal National Mortgage Association Notes	\$3,831,985	\$3,831,985	\$3,831,985
Federal Home Loan Bank Notes	12,678,742	12,678,742	12,678,742
Repurchase Agreement	7,191,933	7,191,933	7,191,933
STAROhio		7,727,393	7,727,393
Total Investments	<u>\$23,702,660</u>	<u>\$31,430,053</u>	<u>\$31,430,053</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:

Trumbull County, Ohio
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	Cash and Cash Equivalents	Investments
GASB Statement 9	\$75,899,924	\$0
Cash on Hand	(123,250)	0
Investments which are part of the cash management pool:		
Federal National Mortgage Association Notes	(3,831,985)	3,831,985
Federal Home Loan Bank Notes	(12,678,742)	12,678,742
Repurchase Agreement	(7,191,933)	7,191,933
STAROhio	(7,727,393)	7,727,393
GASB Statement 3	\$44,346,621	\$31,430,053

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 2001 for real and public utility property taxes represents collections of the 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) are for 2001 taxes.

2001 real property taxes are levied after October 1, 2001 on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001 was \$10.35 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$2,577,091,650
Public Utility Personal Property	206,755,010
Tangible Personal Property	510,075,043
Total Assessed Value	\$3,293,921,703

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

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
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and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor were they levied to finance 2001 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 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 2001 amounted to \$9,108,095.

Note 9 - Receivables

Receivables at December 31, 2001, 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	\$32,411,490	\$18,954,239	\$13,457,251
All Other Funds	2,022,116	0	2,022,116
<i>Totals</i>	\$34,433,606	\$18,954,239	\$15,479,367

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
<i>General Fund:</i>	
Local Government Revenue Assistance	\$3,751,524
Homestead and Rollback	286,321
Election Results	231,128
Local Government	163,652
Federal Government	161,030
State Government	4,497
<i>Total General Fund</i>	4,598,152
<i>Special Revenue Funds:</i>	
Motor Vehicle Gas Tax	4,963,623
Public Assistance	1,059,390
County Board of Mental Health	613,186

Trumbull County, Ohio
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For the Year Ended December 31, 2001

<u>Intergovernmental Receivables</u>	<u>Amount</u>
Community Mental Health	\$139,461
Children Services	285,918
Drug Law Enforcement	21,807
Youth Services	157,111
Elderly Affairs	18,081
Community Development	12,000
Drug Prosecution Unit	30,642
Revolving Loan – Economic Development	286,167
Drug Task Force	6,877
<i>Total Special Revenue Funds</i>	<u>7,594,263</u>
<i>Total All Funds</i>	<u>\$12,192,415</u>

The County constructed a jail facility financed through the issuance of general obligation bonds and notes. The jail will be used to house County inmates as well as inmates for the City of Warren. The City of Warren has agreed to pay the County 10.7 percent of debt retirement related to the construction of the jail. The intergovernmental receivable in the amount of \$899,860 has been reported as a restricted asset in the debt service fund on the combined balance sheet.

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, 2001:

<u>Year</u>	<u>General Long-Term Obligations Account Group</u>
2002	\$53,949
2003	53,949
2004	<u>44,957</u>
Total Minimum Lease Payments	152,855
Less: Amount Representing Interest	<u>(11,931)</u>
Present Value of Minimum Lease	<u>\$140,924</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 11 - Fixed Assets

A summary of the enterprise fund's fixed assets as of December 31, 2001, follows:

Land	\$195,226
Buildings	11,863,265
Improvements Other than Buildings	1,508,447
Equipment	1,345,813
Vehicles	1,025,313
Infrastructure	39,866,745
Construction in Progress	1,110,665
Total	56,915,474
Less: Accumulated Depreciation	(34,515,226)
Net Fixed Assets	\$22,400,248

A summary of changes in general fixed assets follows:

	December 31, 2000	Additions	Deletions	December 31, 2001
Land	\$1,795,747	\$0	\$1,703	\$1,794,044
Buildings	47,443,010	4,535,987	6,350	51,972,647
Improvements Other than Buildings	893,763	69,048	803	962,008
Equipment	20,962,317	1,476,423	1,079,826	21,358,914
Vehicles	8,206,380	521,993	272,239	8,456,134
Construction in Progress	5,458,405	85,476	5,458,405	85,476
Total	\$84,759,622	\$6,688,927	\$6,819,326	\$84,629,223

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 2001, the County contracted with CORSA (County Risk Sharing Authority) for insurance coverage as follows:

General Liability	\$2,000,000
Law Enforcement Liability	2,000,000
Public Officials Liability	2,000,000
Automobile Liability	2,000,000
Building and Contents - Actual Cash Value	143,092,650
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquake	1,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	1,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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

Trumbull County, Ohio
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For the Year Ended December 31, 2001

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the Hospitalization Internal Service fund. 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 \$964,452 have been accrued as a liability based on a review of January, 2002 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 2001. The maintenance of these benefits are accounted for in the Workers' Compensation internal service fund. Incurred but not reported claims of \$601,064 have been accrued as a liability at December 31, 2001, based on an estimate by the County Auditor's Office.

The claims liability of \$1,565,516 reported in the internal service funds at December 31, 2001, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the funds' claims liability amounts for 1999, 2000 and 2001 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1999	\$888,842	\$6,414,077	\$6,321,218	\$981,701
2000	981,701	6,652,479	6,290,418	1,343,762
2001	1,343,762	10,169,721	9,947,967	1,565,516

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 which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. The 2001 employer pension contribution rate for the County was 9.25 percent of covered payroll, increased from 6.54 percent in 2000. The contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 2001, 2000, and 1999, were \$4,699,502, \$4,503,106 and \$4,170,762 respectively. The full amount has been contributed for 2000 and 1999. 75.85 percent has been contributed for 2001 with the remainder being reported as a liability within the respective funds and the general long-term obligations account group.

Trumbull County, Ohio
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For the Year Ended December 31, 2001

B. State Teachers Retirement System

Certified teachers, employed by the school for the 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.

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 9.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000 and 1999 were \$262,352, \$231,136 and \$216,337, respectively; 90.52 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds.

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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll; 4.30 percent was the portion that was used to fund health care for 2001. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.30 percent was the portion that 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, 2000, 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 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$2,322,240. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

Trumbull County, Ohio
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For the Year Ended December 31, 2001

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and 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 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$113,678 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2001, the balance in the Fund was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and STRS had 102,132 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, 2001, the liability for unpaid compensated absences was \$7,730,803 for the entire County.

Note 16 - Notes Payable

Changes in the County's note activity for the year ended December 31, 2001, were as follows:

	Outstanding 12/31/00	Additions	(Reductions)	Outstanding 12/31/01
Sanitary Engineer BAN - 4.20%	\$400,000	\$0	(\$400,000)	\$0
County Administration Building - 4.20%	4,700,000	0	(4,700,000)	0
Logan Arms Estate - 4.20%	400,000	0	(400,000)	0
<i>Total Note Activity</i>	<u>\$5,500,000</u>	<u>\$0</u>	<u>(\$5,500,000)</u>	<u>\$0</u>

The notes were backed by the full faith and credit of the County and matured on July 21, 2001. The note liability was reflected in the construction capital projects fund, the fund which received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 17 - Contractual Commitments

The County had the following contractual commitments outstanding at December 31, 2001:

Project	Contractor	Contract Amount Outstanding
Agriculture and Family Center	M S Consultants Inc.	\$35,056
	York Mechanical Contractors	97,900
	Antenucci Inc.	67,800
	Total	<u>\$200,756</u>

Note 18 - Segment Information for Enterprise Funds

The County's Enterprise Funds account for the provision of water and sewer operations. 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, 2001, is as follows:

	Water	Sewer	Total Primary Government	Component Unit	Total Reporting Entity
Operating Revenues/ Support and Revenues	\$3,240,771	\$8,675,056	\$11,915,827	\$1,385,618	\$13,301,445
Depreciation Expense	538,462	1,740,372	2,278,834	4,862	2,283,696
Operating Income (Loss)	(665,630)	(326,342)	(991,972)	89,595	(902,377)
Operating Transfers					
In	615,675	364,123	979,798	0	979,798
Out	(1,051,317)	(735,582)	(1,786,899)	0	(1,786,899)
Net Income (Loss)					
Change in Net Assets	(137,298)	(1,172,913)	(1,310,211)	89,595	(1,220,616)
Net Working Capital	4,521,246	3,704,437	8,225,683	500,169	8,725,852
Total Assets	12,849,099	19,174,585	32,023,684	547,944	32,571,628
Long-Term Liabilities	430,861	8,373,232	8,804,093	0	8,804,093
Property, Plant and Equipment Additions	57,011	396,246	453,257	0	453,257
Total Equity	12,230,365	9,591,473	21,821,838	536,194	22,358,032
Encumbrances as of December 31, 2001	324,489	610,797	935,286	0	935,286

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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			
Sewer Improvement - Elm Road - 1999	6.0%	\$22,500	2019
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
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
Hillside Hospital - 1993	2.85% to 5.75%	6,910,000	2013
Hillside Hospital - 1993	5.5%	4,475,000	2013
General Long-Term Obligations			
Road and Sewer Improvements - 1997	5.5%	800,000	2017
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
Court of Appeals - 2001	3.25% to 5.2%	2,230,000	2020
County Administration Building - 2001	3.25% to 5.2%	4,770,000	2020
Sheriff AFIS - 2001	3.25% to 3.5%	610,000	2005
Brookfield Water Tank - 2001	3.25% to 5.2%	355,000	2020
Engineering Building - 2001	3.25% to 5.2%	1,625,000	2020
Sewer District Improvement - Champion - 1983	9.25%	1,809,761	2003
Water District Improvement - Johnson Plank - 1996	6.25%	320,000	2016
Sewer Improvement - Elm Road - 1999	6.0%	197,500	2019
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
Logan Arms - 2001	3.4% to 5.25%	220,000	2021
OWDA Loan - Mosquito Creek - 1987	10.54%	3,422,483	2011

Changes in the County's long-term obligations during 2001 were as follows:

	Outstanding 12/31/00	Additions	(Reductions)	Outstanding 12/31/01
Enterprise Funds:				
(To be paid from enterprise fund revenues)				
General Obligation Bonds:				
Sewer District Improvement - Elm Road	\$21,886	\$0	(\$614)	\$21,272
Water Project	209,289	0	(10,335)	198,954
Sewer District Improvement-Champion	192,216	0	(64,072)	128,144
Wastewater Treatment Plant	835,000	0	(40,000)	795,000
<i>Total Enterprise</i>				
<i>General Obligation Bonds</i>	1,258,391	0	(115,021)	1,143,370
OPWC Loan - 0%	\$192,645	\$0	(\$13,759)	\$178,886

Trumbull County, Ohio
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For the Year Ended December 31, 2001

	Outstanding 12/31/00	Additions	(Reductions)	Outstanding 12/31/01
OWDA Loans				
Girard	\$646,493	\$0	(\$81,407)	\$565,086
Brookfield	2,621,608	0	(289,520)	2,332,088
Mosquito Creek	5,189,935	0	(251,855)	4,938,080
<i>Total OWDA Loans</i>	8,458,036	0	(622,782)	7,835,254
<i>Total Enterprise Funds</i>	9,909,072	0	(751,562)	9,157,510
General Long-Term Obligations				
General Obligation Bonds				
Road and Sewer District Improvements	713,713	0	(26,491)	687,222
Equipment and County Renovating	4,125,000	0	(1,315,000)	2,810,000
Jail Construction	9,334,906	0	(925,000)	8,409,906
Court of Appeals	0	2,230,000	(105,000)	2,125,000
County Administration Building	0	4,770,000	(230,000)	4,540,000
Sheriff AFIS	0	610,000	(120,000)	490,000
Brookfield Water Tank	0	355,000	(15,000)	340,000
Engineering Building	0	1,625,000	(75,000)	1,550,000
<i>Total General Obligation Bonds</i>	14,173,619	9,590,000	(2,811,491)	20,952,128
Special Assessment Bonds				
Sewer District Improvement-Champion	272,784	0	(90,928)	181,856
Water District Improvement-Johnson Plank	285,000	0	(10,000)	275,000
Sewer District Improvement - Elm Road	192,114	0	(5,386)	186,728
Water District Improvement-Logan Ave	560,000	0	(20,000)	540,000
Water District Improvement-McKin/Wtfd	515,000	0	(20,000)	495,000
Sewer District Improvement-Newton Falls	34,000	0	(11,000)	23,000
Sewer and Water Improvements	2,220,711	0	(109,665)	2,111,046
Logan Arms	0	220,000	0	220,000
<i>Total Special Assessment Bonds</i>	4,079,609	220,000	(266,979)	4,032,630
Notes Payable				
Weathersfield/Hilltop 4/11/00	350,000	0	(350,000)	0
Weathersfield/Hilltop BAN 4/11/01	0	1,850,000	0	1,850,000
Weathersfield/Hilltop BAN 4/11/01	0	350,000	0	350,000
Sanitary Engineer BAN 4/11/00	1,200,000	0	(1,200,000)	0
Liberty/Shannon Road BAN 4/11/01	0	275,000	0	275,000
Agricultural Building BAN 4/11/01	0	1,000,000	0	1,000,000
Brookfield Water Tank 4/11/00	600,000	0	(600,000)	0
11 th District Court BAN 4/11/00	2,200,000	0	(2,200,000)	0
GIS BAN 4/11/01	0	2,500,000	0	2,500,000
GIS BAN 4/11/00	2,500,000	0	(2,500,000)	0
AFIS System BAN 4/11/00	600,000	0	(600,000)	0
<i>Total Notes</i>	7,450,000	5,975,000	(7,450,000)	5,975,000
OWDA Loan - 10.54% Mosquito Creek	1,962,430	0	(146,461)	1,815,969
Capital Leases	185,520	0	(44,596)	140,924
Compensated Absences	6,644,992	408,443	(104,857)	6,948,578
Intergovernmental Payable	974,048	1,512,450	(974,048)	1,512,450
<i>Total General Long-Term Obligations</i>	35,470,218	17,705,893	(11,798,432)	41,377,679
<i>Grand Total</i>	\$45,379,290	\$17,705,893	(\$12,549,994)	\$50,535,189

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 benefited 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 refinanced 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
2002	\$4,384,901	\$814,623	\$13,761	\$1,337,933
2003	4,399,446	711,286	13,761	1,337,933
2004	2,814,998	709,240	13,761	1,337,933
2005	2,809,390	707,097	13,761	1,337,933
2006	2,675,367	469,995	13,761	1,337,933
2007-2011	12,031,853	2,328,183	68,801	4,622,264
2012-2016	5,103,855	773,133	41,280	0
2017-2021	2,888,133	347,433	0	0
Total Principal and Interest	37,107,943	6,860,990	178,886	11,311,929
Less: Interest	(15,012,445)	(2,828,360)	0	(1,660,706)
Total Principal	\$22,095,498	\$4,032,630	\$178,886	\$9,651,223

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 \$899,860, or 10.70 percent of the debt. This amount has been recorded on the County's books as a restricted asset in "Intergovernmental Receivable" with a corresponding credit to deferred revenue in the bond retirement fund for the bonds.

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, 2001, \$5,685,000 remains outstanding.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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, 2001, are an overall debt margin of \$70,017,628 and an unvoted debt margin of \$14,683,802.

Industrial Development Revenue Bonds

The County has issued forty-one issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$27,779,139 at December 31, 2001, 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

On the combined balance sheet, the general fund reported an interfund receivable at December 31, 2001, of \$83,683. The vertical prosecution unit and drug task force special revenue funds had an interfund payable of \$10,405 and \$73,278 respectively. The interfund transfers were the result of deficit cash balances at year end.

Due from other funds and due to other funds at December 31, 2001, consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
General	\$326,272	\$134,316
Special Revenue Funds:		
Motor Vehicle Gas Tax	0	24,283
Public Assistance	0	97,695
County Board of Mental Retardation	0	214,064
Child Support	0	82,907
Real Estate Assessment	0	3,043
Community Mental Health	0	14,223
Dog and Kennel	0	1,080
Children Services	0	108,472
Probate Court	5,103	1,967
DRETAC	0	1,957
Certificate of Title	0	3,760
Emergency 911	0	9,342
Youth Services	0	5,690
Elderly Affairs	2,814	2,590
Drug Prosecution Unit	0	674
Community Oriented Policing Service	0	199
Marine Patrol	0	101
Vertical Prosecution Unit	0	224
Traffic Enforcement Grant	0	43
Drug Task Force	0	499
Hillside Administration	6,550	0
<i>Total Special Revenue Funds</i>	<u>\$14,467</u>	<u>\$572,813</u>

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

	Due From	Due To
Enterprise Funds:		
Water	\$0	\$2,289
Sewer	0	14,062
<i>Total Enterprise Funds</i>	<u>0</u>	<u>16,351</u>
Internal Service Funds:		
Hospitalization Trust	0	756
Workers' Compensation	383,497	0
<i>Total Internal Service Funds</i>	<u>383,497</u>	<u>756</u>
Totals	<u>\$724,236</u>	<u>\$724,236</u>

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 2001. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Note 22 - Jointly Governed Organizations

A. Western Reserve Port Authority

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2001, the County contributed \$508,185 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. In 2001, the County contributed \$2,000 to the Family and Children First Council.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 2001, 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.

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 2001.

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 \$84,000 in funding from the County during 2001.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 2001.

Note 24 - Related Party Transactions

A. *Fairhaven Sheltered Workshop, Inc.*

During 2001, 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 \$579,153 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.

Note 26 - Subsequent Events

On January 24, 2002, the County issued \$500,000 of notes at a rate of 2.90 percent, maturing on April 11, 2002, in anticipation of the issuance of bonds for the purpose of paying the cost of constructing, furnishing, and equipping a County facility known as the Agriculture and Family Education Center.

On March 27, 2002, the County issued \$2,500,000 in notes at a rate of 2.80 percent, maturing April 10, 2003, in anticipation of the issuance of bonds for the purpose of paying the cost of acquiring a Geographic Information System.

On March 27, 2002, the County issued \$2,200,000 in notes at a rate of 2.80 percent, maturing April 10, 2003, 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 27, 2002, the County issued \$1,700,000 in notes at a rate of 2.80 percent, maturing April 10, 2003, 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

On March 27, 2002, the County issued \$1,875,000 in notes at a rate of 2.80 percent, maturing April 10, 2003, 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.

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 \$579,153 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 and storage costs. In 2001, Fairhaven was reimbursed \$11,062 for storage costs.

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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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.

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

Description	Component Unit Estimated Lives
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, 2001, the Organization had \$209,667 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.

Trumbull County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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. leases space located at Ohio Commerce Center in Lordstown, Ohio for warehouse storage. Minimum annual rental is \$15,623.

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 was required to set aside these monies for a period of three years. At the end of 2001, the County transferred 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.

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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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$6,566,300	\$6,514,654	(\$51,646)
Permissive Sales Tax	6,200,000	6,200,000	0
Charges for Services	3,641,781	3,884,478	242,697
Fees, Licenses and Permits	3,640,796	4,205,139	564,343
Fines and Forfeitures	390,000	370,158	(19,842)
Intergovernmental	7,702,083	7,770,365	68,282
Interest	3,055,000	3,101,713	46,713
Rentals and Royalties	212,247	201,808	(10,439)
Donations	100	70	(30)
Other	8,500	22,569	14,069
<i>Total Revenues</i>	<u>31,416,807</u>	<u>32,270,954</u>	<u>854,147</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	8,859,440	8,857,091	2,349
Materials and Supplies	675,268	664,526	10,742
Contractual Services	4,285,341	4,156,285	129,056
Capital Outlay	662,113	651,361	10,752
Other	162,412	115,700	46,712
Total Commissioners Office	<u>14,644,574</u>	<u>14,444,963</u>	<u>199,611</u>
County Auditor			
Personal Services	1,328,248	1,317,667	10,581
Materials and Supplies	104,128	90,786	13,342
Contractual Services	399,449	381,738	17,711
Capital Outlay	3,306	2,016	1,290
Other	2,859	2,676	183
Total County Auditor	<u>1,837,990</u>	<u>1,794,883</u>	<u>43,107</u>
County Treasurer			
Personal Services	533,451	533,025	426
Materials and Supplies	57,977	55,776	2,201
Contractual Services	14,107	12,684	1,423
Other	14,089	14,089	0
Total County Treasurer	<u>619,624</u>	<u>615,574</u>	<u>4,050</u>
Prosecuting Attorney			
Personal Services	1,317,391	1,224,718	92,673
Materials and Supplies	49,081	44,418	4,663
Contractual Services	93,322	90,086	3,236
Capital Outlay	2,578	1,472	1,106
Other	9,879	8,298	1,581
Total Prosecuting Attorney	<u>\$1,472,251</u>	<u>\$1,368,992</u>	<u>\$103,259</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$514,966	\$514,859	\$107
Materials and Supplies	77,245	73,574	3,671
Contractual Services	35,769	33,464	2,305
Total Recorder	<u>627,980</u>	<u>621,897</u>	<u>6,083</u>
Board of Elections			
Personal Services	684,251	681,788	2,463
Materials and Supplies	90,919	89,818	1,101
Contractual Services	102,113	97,139	4,974
Capital Outlay	6,214	6,214	0
Other	2,700	1,981	719
Total Board of Elections	<u>886,197</u>	<u>876,940</u>	<u>9,257</u>
Planning Commission			
Personal Services	443,334	443,334	0
Materials and Supplies	11,480	11,002	478
Contractual Services	29,059	28,610	449
Other	6,941	6,941	0
Total Planning Commission	<u>490,814</u>	<u>489,887</u>	<u>927</u>
Total General Government: Legislative and Executive	<u>20,579,430</u>	<u>20,213,136</u>	<u>366,294</u>
General Government: Judicial			
Court of Appeals			
Personal Services	24,400	24,135	265
Materials and Supplies	45,685	38,902	6,783
Contractual Services	120,912	76,079	44,833
Capital Outlay	29,101	12,653	16,448
Other	85,689	84,492	1,197
Total Court of Appeals	<u>305,787</u>	<u>236,261</u>	<u>69,526</u>
Common Pleas Court			
Personal Services	891,602	891,509	93
Materials and Supplies	45,269	39,522	5,747
Contractual Services	190,594	177,542	13,052
Capital Outlay	2,019	1,700	319
Other	267,076	266,238	838
Total Common Pleas Court	<u>\$1,396,560</u>	<u>\$1,376,511</u>	<u>\$20,049</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Jury Commission			
Personal Services	\$20,787	\$20,119	\$668
Materials and Supplies	9,893	9,475	418
Contractual Services	5,772	5,635	137
Total Common Pleas Jury Commission	<u>36,452</u>	<u>35,229</u>	<u>1,223</u>
Juvenile Court			
Personal Services	1,953,700	1,953,615	85
Materials and Supplies	151,126	145,299	5,827
Contractual Services	169,853	154,936	14,917
Capital Outlay	771	0	771
Other	2,777	1,415	1,362
Total Juvenile Court	<u>2,278,227</u>	<u>2,255,265</u>	<u>22,962</u>
Probate Court			
Personal Services	825,950	825,915	35
Materials and Supplies	51,009	50,586	423
Contractual Services	58,197	58,178	19
Capital Outlay	7,772	4,767	3,005
Other	800	800	0
Total Probate Court	<u>943,728</u>	<u>940,246</u>	<u>3,482</u>
Clerk of Courts			
Personal Services	619,927	619,897	30
Materials and Supplies	55,108	54,371	737
Contractual Services	17,277	16,303	974
Capital Outlay	9,397	9,397	0
Total Clerk of Courts	<u>701,709</u>	<u>699,968</u>	<u>1,741</u>
Eastern County Court			
Personal Services	209,500	209,306	194
Materials and Supplies	10,527	9,808	719
Contractual Services	77,493	73,236	4,257
Other	4,683	3,579	1,104
Total Eastern County Court	<u>302,203</u>	<u>295,929</u>	<u>6,274</u>
Central County Court			
Personal Services	203,114	202,810	304
Materials and Supplies	9,270	8,897	373
Contractual Services	78,741	73,681	5,060
Capital Outlay	212	212	0
Other	1,891	1,476	415
Total Central County Court	<u>293,228</u>	<u>287,076</u>	<u>6,152</u>
Warren Municipal Court			
Personal Services	114,002	113,944	58
Contractual Services	109,948	107,762	2,186
Total Warren Municipal Court	<u>\$223,950</u>	<u>\$221,706</u>	<u>\$2,244</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Niles Municipal Court			
Personal Services	\$59,820	\$59,427	\$393
Contractual Services	2,821	2,698	123
Total Niles Municipal Court	<u>62,641</u>	<u>62,125</u>	<u>516</u>
Girard Municipal Court			
Personal Services	92,982	92,230	752
Contractual Services	200	93	107
Total Girard Municipal Court	<u>93,182</u>	<u>92,323</u>	<u>859</u>
Newton Falls Municipal Court			
Personal Services	55,444	55,444	0
Contractual Services	10,600	584	10,016
Total Newton Falls Municipal Court	<u>66,044</u>	<u>56,028</u>	<u>10,016</u>
Total General Government:			
Judicial	<u>6,703,711</u>	<u>6,558,667</u>	<u>145,044</u>
Public Safety			
Sheriff			
Personal Services	5,068,524	5,036,104	32,420
Materials and Supplies	826,951	801,869	25,082
Contractual Services	598,231	580,776	17,455
Capital Outlay	19,238	9,075	10,163
Other	444	444	0
Total Sheriff	<u>6,513,388</u>	<u>6,428,268</u>	<u>85,120</u>
Coroner			
Personal Services	370,919	370,867	52
Materials and Supplies	2,199	2,189	10
Contractual Services	155,622	147,281	8,341
Total Coroner	<u>528,740</u>	<u>520,337</u>	<u>8,403</u>
Adult Probation			
Personal Services	294,670	294,663	7
Materials and Supplies	2,000	1,609	391
Contractual Services	13,157	13,018	139
Total Adult Probation	<u>309,827</u>	<u>309,290</u>	<u>537</u>
Total Public Safety	<u>\$7,351,955</u>	<u>\$7,257,895</u>	<u>\$94,060</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services			
Veterans Service Commission			
Personal Services	\$260,903	\$260,720	\$183
Materials and Supplies	5,665	4,767	898
Contractual Services	385,603	370,360	15,243
Capital Outlay	2,261	2,261	0
Total Human Services	<u>654,432</u>	<u>638,108</u>	<u>16,324</u>
Other			
Unclaimed Monies			
Other	883,449	405,996	477,453
<i>Total Expenditures</i>	<u>36,172,977</u>	<u>35,073,802</u>	<u>1,099,175</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,756,170)</u>	<u>(2,802,848)</u>	<u>1,953,322</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	56,231	56,231
Operating Transfers In	5,328,371	5,322,624	(5,747)
Operating Transfers Out	(4,316,202)	(3,810,657)	505,545
<i>Total Other Financing Sources (Uses)</i>	<u>1,012,169</u>	<u>1,568,198</u>	<u>556,029</u>
<i>Excess of Revenues and Other</i> <i>Financing Sources Under Expenditures</i> <i>and Other Financing Uses</i>	(3,744,001)	(1,234,650)	2,509,351
<i>Fund Balance Beginning of Year</i>	3,720,750	3,720,750	0
Prior Year Encumbrances Appropriated	<u>731,356</u>	<u>731,356</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$708,105</u></u>	<u><u>\$3,217,456</u></u>	<u><u>\$2,509,351</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 Fund- To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

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

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

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

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

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

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

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

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

Indigent Drivers Alcohol Treatment Fund - 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 Fund - 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 Funds - 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 Funds - 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, 2001*

	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Mental Retardation	Child Support
Assets				
Cash and Cash Equivalents	\$2,108,870	\$889,719	\$4,345,290	\$180,611
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	13,718	0	1,290	242,840
Accrued Interest	55,806	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	12,521,746	0
Intergovernmental Receivable	4,963,623	1,059,390	613,186	0
Materials and Supplies Inventory	1,115,998	0	7,008	0
Loans Receivable	0	0	0	0
Prepaid Items	237	14,663	16,974	2,493
<i>Total Assets</i>	<u>\$8,258,252</u>	<u>\$1,963,772</u>	<u>\$17,505,494</u>	<u>\$425,944</u>
Liabilities				
Accounts Payable	\$114,932	\$374,799	\$127,344	\$6,969
Accrued Wages and Benefits	77,538	153,439	249,970	72,126
Compensated Absences Payable	32,786	55,326	42,903	26,067
Interfund Payable	0	0	0	0
Due to Other Funds	24,283	97,695	214,064	82,907
Intergovernmental Payable	110,160	438,606	310,365	74,090
Deferred Revenue	4,157,703	0	13,082,276	0
<i>Total Liabilities</i>	<u>4,517,402</u>	<u>1,119,865</u>	<u>14,026,922</u>	<u>262,159</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	761,220	198,257	317,290	41,617
Reserved for Inventory	1,115,998	0	7,008	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,863,632	645,650	3,154,274	122,168
<i>Total Fund Equity (Deficit)</i>	<u>3,740,850</u>	<u>843,907</u>	<u>3,478,572</u>	<u>163,785</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$8,258,252</u>	<u>\$1,963,772</u>	<u>\$17,505,494</u>	<u>\$425,944</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>Probate Court</u>
\$2,633,637	\$110,211	\$1,849,232	\$7,858	\$10,792,181	\$282,641
0	0	0	0	108,326	0
0	1,635	0	0	63,310	6,226
0	0	0	0	0	0
0	0	0	0	0	5,103
0	0	2,602,270	0	6,604,359	0
0	0	139,461	0	285,918	0
0	0	0	0	11,292	0
0	0	0	0	0	0
525	0	123,184	0	8,505	103
<u>\$2,634,162</u>	<u>\$111,846</u>	<u>\$4,714,147</u>	<u>\$7,858</u>	<u>\$17,873,891</u>	<u>\$294,073</u>
\$558	\$2,048	\$924,496	\$0	\$112,830	\$1,968
10,954	0	10,001	3,699	260,988	5,982
3,084	0	6,271	2,093	44,583	427
0	0	0	0	0	0
3,043	0	14,223	1,080	108,472	1,967
15,215	0	18,790	4,950	216,630	9,030
0	0	2,714,811	0	6,890,277	0
<u>32,854</u>	<u>2,048</u>	<u>3,688,592</u>	<u>11,822</u>	<u>7,633,780</u>	<u>19,374</u>
40,270	1,127	636,496	1,783	126,693	28,149
0	0	0	0	11,292	0
0	0	0	0	0	0
<u>2,561,038</u>	<u>108,671</u>	<u>389,059</u>	<u>(5,747)</u>	<u>10,102,126</u>	<u>246,550</u>
<u>2,601,308</u>	<u>109,798</u>	<u>1,025,555</u>	<u>(3,964)</u>	<u>10,240,111</u>	<u>274,699</u>
<u>\$2,634,162</u>	<u>\$111,846</u>	<u>\$4,714,147</u>	<u>\$7,858</u>	<u>\$17,873,891</u>	<u>\$294,073</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2001

	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
Assets				
Cash and Cash Equivalents	\$32,150	\$28,674	\$448,555	\$60,858
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	2,733	0	0	56,512
Accrued Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Intergovernmental Receivable	0	21,807	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	2,180	165
<i>Total Assets</i>	<u>\$34,883</u>	<u>\$50,481</u>	<u>\$450,735</u>	<u>\$117,535</u>
Liabilities				
Accounts Payable	\$32,150	\$450	\$4,625	\$434
Accrued Wages and Benefits	0	0	5,485	13,434
Compensated Absences Payable	0	0	1,837	4,737
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	1,957	3,760
Intergovernmental Payable	0	0	7,419	18,855
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>32,150</u>	<u>450</u>	<u>21,323</u>	<u>41,220</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	0	0	6,879	184
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	2,733	50,031	422,533	76,131
<i>Total Fund Equity (Deficit)</i>	<u>2,733</u>	<u>50,031</u>	<u>429,412</u>	<u>76,315</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$34,883</u>	<u>\$50,481</u>	<u>\$450,735</u>	<u>\$117,535</u>

<u>Recorders Supplemental</u>	<u>Emergency 911</u>	<u>Youth Services</u>	<u>Elderly Affairs</u>	<u>Community Development</u>
\$210,947	\$45,032	\$1,660,015	\$303,856	\$402,042
0	0	0	853	12
660	0	0	10,525	0
0	0	0	0	0
0	0	0	2,814	0
0	0	0	0	0
0	0	157,111	18,081	12,000
0	0	0	0	0
0	0	0	0	0
903	29,711	415	0	6,794
<u>\$212,510</u>	<u>\$74,743</u>	<u>\$1,817,541</u>	<u>\$336,129</u>	<u>\$420,848</u>
\$399	\$4,292	\$10,599	\$33,056	\$8,726
0	39,738	10,171	9,187	0
0	7,527	3,181	1,282	0
0	0	0	0	0
0	9,342	5,690	2,590	0
0	47,695	13,685	12,666	0
0	0	85,329	18,081	12,000
<u>399</u>	<u>108,594</u>	<u>128,655</u>	<u>76,862</u>	<u>20,726</u>
21,980	2,461	7,791	8,887	514,546
0	0	0	0	0
0	0	0	0	0
190,131	(36,312)	1,681,095	250,380	(114,424)
<u>212,111</u>	<u>(33,851)</u>	<u>1,688,886</u>	<u>259,267</u>	<u>400,122</u>
<u>\$212,510</u>	<u>\$74,743</u>	<u>\$1,817,541</u>	<u>\$336,129</u>	<u>\$420,848</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2001

	Drug Prosecution Unit	Revolving Loan- Economic Development	Probate Caseflow Management	Indigent Drivers Alcohol Treatment
Assets				
Cash and Cash Equivalents	\$85,762	\$132,733	\$18,169	\$227,238
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	4,947	0	0
Accrued Interest	0	10,536	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Intergovernmental Receivable	30,642	286,167	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	2,055,890	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$116,404</u>	<u>\$2,490,273</u>	<u>\$18,169</u>	<u>\$227,238</u>
Liabilities				
Accounts Payable	\$22,003	\$1,120	\$0	\$0
Accrued Wages and Benefits	1,779	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	674	0	0	0
Intergovernmental Payable	3,076	0	0	0
Deferred Revenue	30,642	0	0	0
<i>Total Liabilities</i>	<u>58,174</u>	<u>1,120</u>	<u>0</u>	<u>0</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	91,362	45,555	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	2,055,890	0	0
Unreserved, Undesignated (Deficit)	(33,132)	387,708	18,169	227,238
<i>Total Fund Equity (Deficit)</i>	<u>58,230</u>	<u>2,489,153</u>	<u>18,169</u>	<u>227,238</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$116,404</u>	<u>\$2,490,273</u>	<u>\$18,169</u>	<u>\$227,238</u>

Trumbull Area Coordinated Transportation	Hillside Administration	Other Law Enforcement	Other	Totals
\$272,958	\$6,742,997	\$26,916	\$75,097	\$33,974,249
0	0	0	0	109,191
0	6,000	0	0	410,396
0	0	0	0	66,342
0	6,550	0	0	14,467
0	0	0	0	21,728,375
0	0	6,877	0	7,594,263
0	0	0	0	1,134,298
0	0	0	0	2,055,890
0	0	0	0	206,852
<u>\$272,958</u>	<u>\$6,755,547</u>	<u>\$33,793</u>	<u>\$75,097</u>	<u>\$67,294,323</u>
\$0	\$4,471	\$15,676	\$0	\$1,803,945
0	0	4,161	0	928,652
0	0	219	0	232,323
0	0	73,278	10,405	83,683
0	0	741	325	572,813
0	0	9,029	870	1,311,131
0	0	0	0	26,991,119
<u>0</u>	<u>4,471</u>	<u>103,104</u>	<u>11,600</u>	<u>31,923,666</u>
0	0	6,032	0	2,858,579
0	0	0	0	1,134,298
0	0	0	0	2,055,890
<u>272,958</u>	<u>6,751,076</u>	<u>(75,343)</u>	<u>63,497</u>	<u>29,321,890</u>
<u>272,958</u>	<u>6,751,076</u>	<u>(69,311)</u>	<u>63,497</u>	<u>35,370,657</u>
<u>\$272,958</u>	<u>\$6,755,547</u>	<u>\$33,793</u>	<u>\$75,097</u>	<u>\$67,294,323</u>

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001*

	Motor Vehicle Gasoline Tax	Public Assistance	County Board of Mental Retardation	Child Support
Revenues				
Property and Other Local Taxes	\$0	\$0	\$10,867,698	\$0
Charges for Services	0	62,955	0	447,897
Fees, Licenses and Permits	800	0	0	18,707
Fines and Forfeitures	73,183	0	0	0
Intergovernmental	7,135,835	24,717,895	6,551,644	3,157,499
Interest	109,558	0	0	435
Rentals and Royalties	2,477	0	42,775	0
Donations	0	8,246	2,566	0
Other	58,989	0	629	12
<i>Total Revenues</i>	<u>7,380,842</u>	<u>24,789,096</u>	<u>17,465,312</u>	<u>3,624,550</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	7,557,490	0	0	0
Health	0	0	19,127,568	0
Human Services	0	27,590,123	0	4,437,890
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>7,557,490</u>	<u>27,590,123</u>	<u>19,127,568</u>	<u>4,437,890</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(176,648)</u>	<u>(2,801,027)</u>	<u>(1,662,256)</u>	<u>(813,340)</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	1,113,016	0	685,485
Operating Transfers Out	0	(10,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,103,016</u>	<u>0</u>	<u>685,485</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(176,648)</u>	<u>(1,698,011)</u>	<u>(1,662,256)</u>	<u>(127,855)</u>
<i>Fund Balances Beginning of Year</i>	3,590,769	2,541,918	5,141,266	291,640
Increase (Decrease) in Reserve for Inventory	326,729	0	(438)	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,740,850</u>	<u>\$843,907</u>	<u>\$3,478,572</u>	<u>\$163,785</u>

Real Estate Assessment	Indigent Guardianship	Community Mental Health	Dog and Kennel	Children Services	Community- Based Correctional Facility	Probate Court
\$0	\$0	\$2,207,598	\$0	\$5,743,560	\$0	\$0
1,405,436	29,510	0	0	545,666	4,906	381,071
0	0	0	162,596	0	0	0
0	0	0	0	0	0	30,843
0	0	8,686,633	0	6,484,065	3,205,774	56,947
0	0	0	0	0	3,255	0
0	0	152	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	10,619	11	0
<u>1,405,436</u>	<u>29,510</u>	<u>10,894,383</u>	<u>162,596</u>	<u>12,783,910</u>	<u>3,213,946</u>	<u>468,861</u>
948,799	0	0	0	0	0	0
0	34,286	0	0	0	0	538,100
0	0	0	226,563	0	0	0
0	0	0	0	0	0	0
0	0	13,326,314	0	0	0	0
0	0	0	0	11,585,991	0	0
0	0	0	0	0	0	0
0	0	0	0	0	3,213,946	0
<u>948,799</u>	<u>34,286</u>	<u>13,326,314</u>	<u>226,563</u>	<u>11,585,991</u>	<u>3,213,946</u>	<u>538,100</u>
<u>456,637</u>	<u>(4,776)</u>	<u>(2,431,931)</u>	<u>(63,967)</u>	<u>1,197,919</u>	<u>0</u>	<u>(69,239)</u>
0	0	0	0	0	0	0
0	0	0	54,000	0	0	10,000
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
456,637	(4,776)	(2,431,931)	(9,967)	1,197,919	0	(59,239)
2,144,671	114,574	3,457,486	6,003	9,045,504	0	333,938
0	0	0	0	(3,312)	0	0
<u>\$2,601,308</u>	<u>\$109,798</u>	<u>\$1,025,555</u>	<u>(\$3,964)</u>	<u>\$10,240,111</u>	<u>\$0</u>	<u>\$274,699</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, 2001*

	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
Revenues				
Property and Other Local Taxes	\$0	\$0	\$347,781	\$0
Charges for Services	0	0	0	0
Fees, Licenses and Permits	60,400	0	0	56,512
Fines and Forfeitures	0	21,217	0	734,458
Intergovernmental	0	28,950	0	0
Interest	0	0	0	0
Rentals and Royalties	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>60,400</u>	<u>50,167</u>	<u>347,781</u>	<u>790,970</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	358,373	0
Judicial	0	0	0	768,808
Public Safety	0	22,801	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	61,191	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>61,191</u>	<u>22,801</u>	<u>358,373</u>	<u>768,808</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(791)</u>	<u>27,366</u>	<u>(10,592)</u>	<u>22,162</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	(9,381)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(9,381)</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(791)</u>	<u>17,985</u>	<u>(10,592)</u>	<u>22,162</u>
<i>Fund Balances Beginning of Year</i>	3,524	32,046	440,004	54,153
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,733</u>	<u>\$50,031</u>	<u>\$429,412</u>	<u>\$76,315</u>

Recorders Supplemental	Emergency 911	Youth Services	Litter Control	Community Corrections	Elderly Affairs
\$0	\$0	\$0	\$0	\$0	\$0
0	366,549	0	0	0	63,910
0	0	0	0	0	0
145,205	0	0	0	1,521	0
0	0	1,170,297	0	0	758,685
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	2,305
0	0	0	0	0	11,672
<u>145,205</u>	<u>366,549</u>	<u>1,170,297</u>	<u>0</u>	<u>1,521</u>	<u>836,572</u>
53,889	0	0	0	0	0
0	0	0	0	0	0
0	2,073,494	700,365	0	15,515	0
0	0	0	247	0	0
0	0	0	0	0	0
0	0	0	0	0	985,159
0	0	0	0	0	0
0	0	0	0	0	0
<u>53,889</u>	<u>2,073,494</u>	<u>700,365</u>	<u>247</u>	<u>15,515</u>	<u>985,159</u>
<u>91,316</u>	<u>(1,706,945)</u>	<u>469,932</u>	<u>(247)</u>	<u>(13,994)</u>	<u>(148,587)</u>
0	0	0	0	0	0
0	1,645,000	0	0	0	164,310
(289,524)	0	(9,032)	0	0	0
<u>(289,524)</u>	<u>1,645,000</u>	<u>(9,032)</u>	<u>0</u>	<u>0</u>	<u>164,310</u>
(198,208)	(61,945)	460,900	(247)	(13,994)	15,723
410,319	28,094	1,227,986	247	13,994	243,544
0	0	0	0	0	0
<u>\$212,111</u>	<u>(\$33,851)</u>	<u>\$1,688,886</u>	<u>\$0</u>	<u>\$0</u>	<u>\$259,267</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, 2001*

	Community Development	Drug Prosecution Unit	Revolving Loan- Economic Development	Probate Caseflow Management
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	3,500	35,051	4,370	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	709,949	372,139	473,661	0
Interest	0	0	33,028	0
Rentals and Royalties	0	0	0	0
Donations	0	0	0	0
Other	3,344	1,285	0	0
<i>Total Revenues</i>	<u>716,793</u>	<u>408,475</u>	<u>511,059</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	543,549	0	0
Judicial	0	7,067	0	0
Public Safety	0	0	0	0
Public Works	876,660	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	166,633	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>876,660</u>	<u>550,616</u>	<u>166,633</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(159,867)</u>	<u>(142,141)</u>	<u>344,426</u>	<u>0</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	365,895	51,746	0	0
Operating Transfers Out	0	0	(282,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>365,895</u>	<u>51,746</u>	<u>(282,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	206,028	(90,395)	62,426	0
<i>Fund Balances Beginning of Year</i>	194,094	148,625	2,426,727	18,169
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$400,122</u>	<u>\$58,230</u>	<u>\$2,489,153</u>	<u>\$18,169</u>

Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration	Other Law Enforcement	Other	Totals
\$0	\$0	\$0	\$0	\$0	\$19,166,637
0	963	403,041	17,688	18,000	3,790,513
0	0	0	0	64,224	363,239
26,297	0	0	3,042	0	1,035,766
0	0	0	231,055	90,458	63,831,486
0	0	369,121	0	0	515,397
0	0	6,000	0	0	51,404
0	0	0	0	0	13,117
0	0	4,894	0	1,145	92,600
<u>26,297</u>	<u>963</u>	<u>783,056</u>	<u>251,785</u>	<u>173,827</u>	<u>88,860,159</u>
0	0	0	0	89,947	1,994,557
0	0	0	0	0	1,348,261
0	0	0	444,379	0	3,483,117
0	0	0	0	20,044	8,454,441
0	117,279	439,397	0	14,394	33,024,952
0	0	0	0	0	44,660,354
0	0	0	0	0	166,633
0	0	0	0	0	3,213,946
<u>0</u>	<u>117,279</u>	<u>439,397</u>	<u>444,379</u>	<u>124,385</u>	<u>96,346,261</u>
<u>26,297</u>	<u>(116,316)</u>	<u>343,659</u>	<u>(192,594)</u>	<u>49,442</u>	<u>(7,486,102)</u>
0	12,869	0	0	0	12,869
0	0	0	55,805	10,358	4,155,615
0	0	(5,116,995)	(650)	(55,039)	(5,772,621)
<u>0</u>	<u>12,869</u>	<u>(5,116,995)</u>	<u>55,155</u>	<u>(44,681)</u>	<u>(1,604,137)</u>
26,297	(103,447)	(4,773,336)	(137,439)	4,761	(9,090,239)
200,941	376,405	11,524,412	68,128	58,736	44,137,917
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>322,979</u>
<u>\$227,238</u>	<u>\$272,958</u>	<u>\$6,751,076</u>	<u>(\$69,311)</u>	<u>\$63,497</u>	<u>\$35,370,657</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$5,500	\$5,480	(\$20)
Fees, Licenses and Permits	1,200	800	(400)
Fines and Forfeitures	69,500	70,599	1,099
Intergovernmental	8,312,000	7,883,596	(428,404)
Interest	100,000	103,126	3,126
Rentals and Royalties	4,000	2,998	(1,002)
Other	60,000	58,989	(1,011)
<i>Total Revenues</i>	<u>8,552,200</u>	<u>8,125,588</u>	<u>(426,612)</u>
Expenditures			
Current:			
Public Works:			
Engineer			
Personal Services	84,619	84,619	0
Materials and Supplies	37,000	32,587	4,413
Contractual Services	40,215	25,999	14,216
Capital Outlay	18,750	16,203	2,547
Other	2,000	0	2,000
<i>Total Engineer</i>	<u>182,584</u>	<u>159,408</u>	<u>23,176</u>
Roads			
Personal Services	4,559,369	4,304,590	254,779
Materials and Supplies	2,075,770	2,037,840	37,930
Contractual Services	2,875,353	2,245,292	630,061
Capital Outlay	674,118	394,484	279,634
Other	61,274	15,543	45,731
<i>Total Roads</i>	<u>10,245,884</u>	<u>8,997,749</u>	<u>1,248,135</u>
Bridges and Culverts			
Materials and Supplies	18,000	11,097	6,903
Contractual Services	257,838	42,794	215,044
Capital Outlay	85,605	25,942	59,663
Other	2,000	188	1,812
<i>Total Bridges and Culverts</i>	<u>363,443</u>	<u>80,021</u>	<u>283,422</u>
<i>Total Expenditures</i>	<u>10,791,911</u>	<u>9,237,178</u>	<u>1,554,733</u>
<i>Excess of Revenues Under Expenditures</i>	(2,239,711)	(1,111,590)	1,128,121
<i>Fund Balance Beginning of Year</i>	1,517,793	1,517,793	0
Prior Year Encumbrances Appropriated	726,329	726,329	0
<i>Fund Balance End of Year</i>	<u>\$4,411</u>	<u>\$1,132,532</u>	<u>\$1,128,121</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$78,249	\$62,955	(\$15,294)
Intergovernmental	25,582,984	23,666,054	(1,916,930)
Donations	15,000	8,246	(6,754)
<i>Total Revenues</i>	<u>25,676,233</u>	<u>23,737,255</u>	<u>(1,938,978)</u>
Expenditures			
Current:			
Human Services:			
Public Assistance			
Personal Services	8,519,000	8,406,335	112,665
Materials and Supplies	378,075	282,693	95,382
Contractual Services	20,874,403	19,086,113	1,788,290
Capital Outlay	116,505	102,612	13,893
Other	32,325	9,319	23,006
<i>Total Public Assistance</i>	<u>29,920,308</u>	<u>27,887,072</u>	<u>2,033,236</u>
Food Stamp Prosecution			
Personal Services	53,814	48,581	5,233
Materials and Supplies	200	0	200
Contractual Services	1,000	566	434
<i>Total Food Stamp Prosecution</i>	<u>55,014</u>	<u>49,147</u>	<u>5,867</u>
<i>Total Expenditures</i>	<u>29,975,322</u>	<u>27,936,219</u>	<u>2,039,103</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,299,089)</u>	<u>(4,198,964)</u>	<u>100,125</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,113,016	1,113,016	0
Operating Transfers Out	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,103,016</u>	<u>1,103,016</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,196,073)</u>	<u>(3,095,948)</u>	<u>100,125</u>
<i>Fund Balance Beginning of Year</i>	1,552,278	1,552,278	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,671,995</u>	<u>1,671,995</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$28,200</u>	<u>\$128,325</u>	<u>\$100,125</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Mental Retardation Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$10,987,174	\$10,867,698	(\$119,476)
Charges for Services	14,500	21,272	6,772
Intergovernmental	8,941,708	8,278,003	(663,705)
Rentals and Royalties	70,000	44,661	(25,339)
Donations	25,000	2,566	(22,434)
Other	100	629	529
<i>Total Revenues</i>	<u>20,038,482</u>	<u>19,214,829</u>	<u>(823,653)</u>
Expenditures			
Current:			
Health:			
Mental Retardation Board			
Personal Services	15,350,134	14,167,140	1,182,994
Materials and Supplies	481,972	450,294	31,678
Contractual Services	5,211,305	3,976,991	1,234,314
Capital Outlay	89,422	74,637	14,785
Other	16,000	5,023	10,977
<i>Total Mental Retardation Board</i>	<u>21,148,833</u>	<u>18,674,085</u>	<u>2,474,748</u>
Supported Living			
Contractual Services	1,408,234	1,282,012	126,222
Donation Fund			
Materials and Supplies	40,743	683	40,060
Contractual Services	17,666	11,495	6,171
Capital Outlay	22,641	2,345	20,296
<i>Total Donation Fund</i>	<u>81,050</u>	<u>14,523</u>	<u>66,527</u>
<i>Total Expenditures</i>	<u>22,638,117</u>	<u>19,970,620</u>	<u>2,667,497</u>
<i>Excess of Revenues Under Expenditures</i>	(2,599,635)	(755,791)	1,843,844
<i>Fund Balance Beginning of Year</i>	3,393,717	3,393,717	0
Prior Year Encumbrances Appropriated	877,141	877,141	0
<i>Fund Balance End of Year</i>	<u>\$1,671,223</u>	<u>\$3,515,067</u>	<u>\$1,843,844</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$441,000	\$450,599	\$9,599
Intergovernmental	4,084,690	3,157,499	(927,191)
Interest	0	435	435
Other	0	12	12
<i>Total Revenues</i>	<u>4,525,690</u>	<u>3,608,545</u>	<u>(917,145)</u>
Expenditures			
Current:			
Human Services:			
Bureau of Support			
Personal Services	3,361,706	3,188,799	172,907
Materials and Supplies	60,998	50,611	10,387
Contractual Services	1,137,708	1,099,667	38,041
Capital Outlay	9,230	8,219	1,011
Other	260,018	223,974	36,044
<i>Total Expenditures</i>	<u>4,829,660</u>	<u>4,571,270</u>	<u>258,390</u>
<i>Excess of Revenues Under Expenditures</i>	(303,970)	(962,725)	(658,755)
Other Financing Sources			
Operating Transfers In	117,185	685,485	568,300
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(186,785)	(277,240)	(90,455)
<i>Fund Balance Beginning of Year</i>	124,941	124,941	0
Prior Year Encumbrances Appropriated	159,309	159,309	0
<i>Fund Balance End of Year</i>	<u>\$97,465</u>	<u>\$7,010</u>	<u>(\$90,455)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$1,413,500</u>	<u>\$1,405,436</u>	<u>(\$8,064)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	679,000	552,016	126,984
Materials and Supplies	38,000	9,660	28,340
Contractual Services	2,364,758	439,379	1,925,379
Capital Outlay	220,000	2,884	217,116
Other	<u>2,200</u>	<u>33</u>	<u>2,167</u>
<i>Total Expenditures</i>	<u>3,303,958</u>	<u>1,003,972</u>	<u>2,299,986</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,890,458)	401,464	2,291,922
<i>Fund Balance Beginning of Year</i>	1,238,173	1,238,173	0
Prior Year Encumbrances Appropriated	<u>940,258</u>	<u>940,258</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$287,973</u></u>	<u><u>\$2,579,895</u></u>	<u><u>\$2,291,922</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$31,000	\$29,863	(\$1,137)
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Materials and Supplies	1,500	0	1,500
Contractual Services	140,949	35,413	105,536
<i>Total Expenditures</i>	142,449	35,413	107,036
<i>Excess of Revenues Under Expenditures</i>	(111,449)	(5,550)	105,899
<i>Fund Balance Beginning of Year</i>	112,522	112,522	0
Prior Year Encumbrances Appropriated	64	64	0
<i>Fund Balance End of Year</i>	\$1,137	\$107,036	\$105,899

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,208,550	\$2,207,598	(\$952)
Intergovernmental	11,427,285	9,628,477	(1,798,808)
Rentals and Royalties	200	152	(48)
Other	150	0	(150)
<i>Total Revenues</i>	<u>13,636,185</u>	<u>11,836,227</u>	<u>(1,799,958)</u>
Expenditures			
Current:			
Health:			
Community Mental Health			
Personal Services	682,750	499,955	182,795
Materials and Supplies	76,033	25,297	50,736
Contractual Services	14,343,233	13,797,867	545,366
Capital Outlay	50,000	32,887	17,113
Other	186,500	43,691	142,809
Total Community Health Board	<u>15,338,516</u>	<u>14,399,697</u>	<u>938,819</u>
Alcohol and Drug			
Materials and Supplies	1,000	0	1,000
Contractual Services	205,000	7,459	197,541
Total Alcohol and Drug	<u>206,000</u>	<u>7,459</u>	<u>198,541</u>
Community Service			
Materials and Supplies	25,100	20,355	4,745
Contractual Services	174,130	125,722	48,408
Capital Outlay	65,535	62,885	2,650
Other	230,000	0	230,000
Total Community Service	<u>494,765</u>	<u>208,962</u>	<u>285,803</u>
Rehabilitation Service Commission			
Contractual Services	729,983	298,348	431,635
<i>Total Expenditures</i>	<u>16,769,264</u>	<u>14,914,466</u>	<u>1,854,798</u>
<i>Excess of Revenues Under Expenditures</i>	(3,133,079)	(3,078,239)	54,840
Other Financing Uses			
Operating Transfers Out	(210,000)	0	210,000
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(3,343,079)	(3,078,239)	264,840
<i>Fund Balance Beginning of Year</i>	2,080,119	2,080,119	0
Prior Year Encumbrances Appropriated	1,263,014	1,263,014	0
<i>Fund Balance End of Year</i>	<u>\$54</u>	<u>\$264,894</u>	<u>\$264,840</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Fees, Licenses and Permits	\$178,730	\$175,219	(\$3,511)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Public Safety:			
Dog and Kennel			
Personal Services	200,779	200,527	252
Materials and Supplies	16,617	15,955	662
Contractual Services	13,094	11,485	1,609
Other	1,711	1,711	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	232,201	229,678	2,523
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Under Expenditures</i>	(53,471)	(54,459)	(988)
Other Financing Sources			
Operating Transfers In	54,000	54,000	0
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues and Other Financing</i> <i>Sources Over (Under) Expenditures</i>	529	(459)	(988)
<i>Fund Balance Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	2,361	2,361	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$2,890</u>	<u>\$1,902</u>	<u>(\$988)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$5,722,000	\$5,743,560	\$21,560
Charges for Services	648,765	531,256	(117,509)
Intergovernmental	5,434,000	6,484,744	1,050,744
Other	0	10,619	10,619
<i>Total Revenues</i>	<u>11,804,765</u>	<u>12,770,179</u>	<u>965,414</u>
Expenditures			
Current:			
Human Services:			
Children Services Board			
Personal Services	8,385,679	8,159,960	225,719
Materials and Supplies	329,043	303,442	25,601
Contractual Services	3,781,356	3,401,497	379,859
Capital Outlay	55,512	42,720	12,792
Other	333,387	71,867	261,520
<i>Total Expenditures</i>	<u>12,884,977</u>	<u>11,979,486</u>	<u>905,491</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,080,212)</u>	<u>790,693</u>	<u>1,870,905</u>
Other Financing Sources (Uses)			
Operating Transfers In	71,000	0	(71,000)
Operating Transfers Out	(27,300)	0	27,300
<i>Total Other Financing Sources (Uses)</i>	<u>43,700</u>	<u>0</u>	<u>(43,700)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and other Financing Uses</i>	<u>(1,036,512)</u>	<u>790,693</u>	<u>1,827,205</u>
<i>Fund Balance Beginning of Year</i>	9,249,609	9,249,609	0
Prior Year Encumbrances Appropriated	295,504	295,504	0
<i>Fund Balance End of Year</i>	<u><u>\$8,508,601</u></u>	<u><u>\$10,335,806</u></u>	<u><u>\$1,827,205</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community-Based Correctional Facility Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,800	\$4,906	\$3,106
Intergovernmental	4,727,578	3,205,774	(1,521,804)
Interest	3,255	3,255	0
Other	0	11	11
<i>Total Revenues</i>	4,732,633	3,213,946	(1,518,687)
Expenditures			
Current:			
Intergovernmental:			
Community Based Correctional Facility			
Capital Outlay	4,732,633	3,213,946	1,518,687
<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 Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$385,227	\$379,994	(\$5,233)
Fines and Forfeitures	32,000	30,843	(1,157)
Intergovernmental	45,368	64,219	18,851
<i>Total Revenues</i>	<u>462,595</u>	<u>475,056</u>	<u>12,461</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Probate Court			
Personal Services	339,964	339,787	177
Materials and Supplies	160,862	15,236	145,626
Contractual Services	126,514	80,548	45,966
Capital Outlay	136,407	132,216	4,191
Other	7,604	3,936	3,668
<i>Total Expenditures</i>	<u>771,351</u>	<u>571,723</u>	<u>199,628</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(308,756)</u>	<u>(96,667)</u>	<u>212,089</u>
Other Financing Sources (Uses)			
Operating Transfers In	10,000	10,000	0
Operating Transfers Out	(950)	0	950
<i>Total Other Financing Sources (Uses)</i>	<u>9,050</u>	<u>10,000</u>	<u>950</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(299,706)</u>	<u>(86,667)</u>	<u>213,039</u>
<i>Fund Balance Beginning of Year</i>	325,950	325,950	0
Prior Year Encumbrances Appropriated	5,467	5,467	0
<i>Fund Balance End of Year</i>	<u><u>\$31,711</u></u>	<u><u>\$244,750</u></u>	<u><u>\$213,039</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Shelter Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fees, Licenses and Permits	\$72,000	\$61,191	(\$10,809)
Expenditures			
Current:			
Human Services:			
Domestic Violence			
Contractual Services	<u>96,877</u>	<u>64,727</u>	<u>32,150</u>
<i>Excess of Revenues Under Expenditures</i>	(24,877)	(3,536)	21,341
<i>Fund Balance Beginning of Year</i>	<u>35,686</u>	<u>35,686</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,809</u></u>	<u><u>\$32,150</u></u>	<u><u>\$21,341</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$43,263	\$21,217	(\$22,046)
Intergovernmental	0	7,860	7,860
	<u>43,263</u>	<u>29,077</u>	<u>(14,186)</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement			
Materials and Supplies	3,563	860	2,703
Contractual Services	31,025	21,491	9,534
Capital Outlay	1,000	0	1,000
	<u>35,588</u>	<u>22,351</u>	<u>13,237</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over Expenditures</i>	7,675	6,726	(949)
Other Financing Uses			
Operating Transfers Out	(18,424)	(9,381)	9,043
	<u>(18,424)</u>	<u>(9,381)</u>	<u>9,043</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(10,749)	(2,655)	8,094
<i>Fund Balance Beginning of Year</i>	31,329	31,329	0
	<u>31,329</u>	<u>31,329</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$20,580</u>	<u>\$28,674</u>	<u>\$8,094</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$360,000	\$348,853	(\$11,147)
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment			
Personal Services	293,164	254,632	38,532
Materials and Supplies	24,480	4,629	19,851
Contractual Services	112,408	88,075	24,333
Capital Outlay	21,000	19,940	1,060
Other	316,782	934	315,848
<i>Total Expenditures</i>	767,834	368,210	399,624
<i>Excess of Revenues Under Expenditures</i>	(407,834)	(19,357)	388,477
<i>Fund Balance Beginning of Year</i>	432,713	432,713	0
Prior Year Encumbrances Appropriated	17,393	17,393	0
<i>Fund Balance End of Year</i>	\$42,272	\$430,749	\$388,477

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$740,000	\$780,762	\$40,762
Permissive Sales Tax	53,439	0	(53,439)
<i>Total Revenues</i>	<u>793,439</u>	<u>780,762</u>	<u>(12,677)</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Certificate of Title Administrator			
Personal Services	796,615	746,084	50,531
Materials and Supplies	28,226	27,897	329
Contractual Services	4,494	3,643	851
<i>Total Expenditures</i>	<u>829,335</u>	<u>777,624</u>	<u>51,711</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,896)	3,138	39,034
<i>Fund Balance Beginning of Year</i>	40,248	40,248	0
Prior Year Encumbrances Appropriated	<u>820</u>	<u>820</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,172</u></u>	<u><u>\$44,206</u></u>	<u><u>\$39,034</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorders Supplemental Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Fines and Forfeitures	<u>\$150,000</u>	<u>\$146,024</u>	<u>(\$3,976)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Recorder			
Materials and Supplies	51,476	3,862	47,614
Contractual Services	152,565	55,158	97,407
Capital Outlay	<u>109,853</u>	<u>63,115</u>	<u>46,738</u>
<i>Total Expenditures</i>	<u>313,894</u>	<u>122,135</u>	<u>191,759</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(163,894)	23,889	187,783
Other Financing Uses			
Operating Transfers Out	<u>(289,524)</u>	<u>(289,524)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(453,418)	(265,635)	187,783
<i>Fund Balance Beginning of Year</i>	396,785	396,785	0
Prior Year Encumbrances Appropriated	<u>57,418</u>	<u>57,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$785</u></u>	<u><u>\$188,568</u></u>	<u><u>\$187,783</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$441,915	\$377,051	(\$64,864)
Expenditures			
Current:			
Public Safety:			
Emergency 911 System			
Personal Services	1,774,705	1,741,222	33,483
Materials and Supplies	20,893	15,821	5,072
Contractual Services	390,849	330,515	60,334
Capital Outlay	30,516	21,748	8,768
<i>Total Expenditures</i>	<u>2,216,963</u>	<u>2,109,306</u>	<u>107,657</u>
<i>Excess of Revenues Under Expenditures</i>	(1,775,048)	(1,732,255)	42,793
Other Financing Sources			
Operating Transfers In	<u>1,687,864</u>	<u>1,645,000</u>	<u>(42,864)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(87,184)	(87,255)	(71)
<i>Fund Balance Beginning of Year</i>	36,209	36,209	0
Prior Year Encumbrances Appropriated	<u>51,056</u>	<u>51,056</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81</u></u>	<u><u>\$10</u></u>	<u><u>(\$71)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$843,151	\$1,156,257	\$313,106
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Public Safety:			
Domestic Relation-Juvenile Court			
Personal Services	800,327	489,964	310,363
Materials and Supplies	15,092	7,545	7,547
Contractual Services	370,097	206,885	163,212
Capital Outlay	2,252	599	1,653
Other	26,904	17,982	8,922
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>1,214,672</u>	<u>722,975</u>	<u>491,697</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(371,521)	433,282	804,803
Other Financing Uses			
Operating Transfers Out	(9,032)	(9,032)	0
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(380,553)	424,250	804,803
<i>Fund Balance Beginning of Year</i>	1,180,851	1,180,851	0
Prior Year Encumbrances Appropriated	19,354	19,354	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u><u>\$819,652</u></u>	<u><u>\$1,624,455</u></u>	<u><u>\$804,803</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$1,522	\$1,521	(\$1)
Expenditures			
Current:			
Public Safety:			
Community Corrections Act			
Other	<u>15,515</u>	<u>15,515</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(13,993)	(13,994)	(1)
<i>Fund Balance Beginning of Year</i>	<u>13,994</u>	<u>13,994</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>(\$1)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Elderly Affairs Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$56,587	\$61,166	\$4,579
Intergovernmental	799,952	787,567	(12,385)
Donations	2,305	2,305	0
Other	4,100	11,672	7,572
<i>Total Revenues</i>	<u>862,944</u>	<u>862,710</u>	<u>(234)</u>
Expenditures			
Current:			
Human Services:			
Nutrition			
Personal Services	259,808	235,324	24,484
Materials and Supplies	10,770	5,263	5,507
Contractual Services	591,666	508,981	82,685
Capital Outlay	2,302	100	2,202
Other	4,022	1,004	3,018
Total Nutrition	<u>868,568</u>	<u>750,672</u>	<u>117,896</u>
Transportation			
Personal Services	299,836	246,617	53,219
Materials and Supplies	35,912	21,212	14,700
Contractual Services	17,833	14,836	2,997
Capital Outlay	6,905	1,914	4,991
Other	34	26	8
Total Transportation	<u>360,520</u>	<u>284,605</u>	<u>75,915</u>
<i>Total Expenditures</i>	<u>1,229,088</u>	<u>1,035,277</u>	<u>193,811</u>
<i>Excess of Revenues Under Expenditures</i>	(366,144)	(172,567)	193,577
Other Financing Sources			
Operating Transfers In	164,310	164,310	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(201,834)	(8,257)	193,577
<i>Fund Balance Beginning of Year</i>	219,399	219,399	0
Prior Year Encumbrances Appropriated	40,034	40,034	0
<i>Fund Balance End of Year</i>	<u>\$57,599</u>	<u>\$251,176</u>	<u>\$193,577</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$4,000	\$3,500	(\$500)
Intergovernmental	4,283,162	761,588	(3,521,574)
Other	0	3,344	3,344
<i>Total Revenues</i>	<u>4,287,162</u>	<u>768,432</u>	<u>(3,518,730)</u>
Expenditures			
Current:			
Public Works:			
Community Development			
Contractual Services	698,168	568,928	129,240
Capital Outlay	2,193,722	211,561	1,982,161
Other	26,317	23,169	3,148
Total Community Development	<u>2,918,207</u>	<u>803,658</u>	<u>2,114,549</u>
Planning Commission			
Contractual Services	1,537,119	578,077	959,042
Capital Outlay	156,678	0	156,678
Other	84,825	71,675	13,150
Total Planning Commission	<u>1,778,622</u>	<u>649,752</u>	<u>1,128,870</u>
<i>Total Expenditures</i>	<u>4,696,829</u>	<u>1,453,410</u>	<u>3,243,419</u>
<i>Excess of Revenues Under Expenditures</i>	(409,667)	(684,978)	(275,311)
Other Financing Sources			
Operating Transfers In	282,000	365,895	83,895
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(127,667)	(319,083)	(191,416)
<i>Fund Balance (Deficit) Beginning of Year</i>	(420,004)	(420,004)	0
Prior Year Encumbrances Appropriated	617,857	617,857	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$70,186</u>	<u>(\$121,230)</u>	<u>(\$191,416)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Prosecution Unit Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$46,564	\$46,564	\$0
Intergovernmental	476,838	392,060	(84,778)
Other	0	1,285	1,285
<i>Total Revenues</i>	<u>523,402</u>	<u>439,909</u>	<u>(83,493)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Prosecuting Attorney			
Personal Services	112,617	107,902	4,715
Contractual Services	538,938	519,970	18,968
Capital Outlay	42,146	21,436	20,710
Other	14,367	14,367	0
<i>Total Expenditures</i>	<u>708,068</u>	<u>663,675</u>	<u>44,393</u>
<i>Excess of Revenues Under Expenditures</i>	(184,666)	(223,766)	(39,100)
Other Financing Sources			
Operating Transfers In	51,746	51,746	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(132,920)	(172,020)	(39,100)
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,186)	(14,186)	0
Prior Year Encumbrances Appropriated	155,901	155,901	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$8,795</u></u>	<u><u>(\$30,305)</u></u>	<u><u>(\$39,100)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan-Economic Development Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$697,657	\$473,661	(\$223,996)
Interest	30,000	31,813	1,813
<i>Total Revenues</i>	<u>727,657</u>	<u>505,474</u>	<u>(222,183)</u>
Expenditures			
Current:			
Economic Development and Assistance:			
Economic Development			
Contractual Services	103,712	82,510	21,202
Capital Outlay	898,431	658,388	240,043
<i>Total Expenditures</i>	<u>1,002,143</u>	<u>740,898</u>	<u>261,245</u>
<i>Excess of Revenues Under Expenditures</i>	(274,486)	(235,424)	39,062
Other Financing Uses			
Operating Transfers Out	(282,000)	(282,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(556,486)	(517,424)	39,062
<i>Fund Balance Beginning of Year</i>	492,317	492,317	0
Prior Year Encumbrances Appropriated	111,165	111,165	0
<i>Fund Balance End of Year</i>	<u>\$46,996</u>	<u>\$86,058</u>	<u>\$39,062</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Caseflow Management Fund
For the Year Ended December 31, 2001

	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 Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$41,000	\$25,415	(\$15,585)
Expenditures			
Current:			
Health:			
Indigent Drivers Alcohol Treatment:			
Contractual Services	<u>200,732</u>	<u>0</u>	<u>200,732</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(159,732)	25,415	185,147
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>	(184,732)	25,415	210,147
<i>Fund Balance Beginning of Year</i>	<u>200,317</u>	<u>200,317</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,585</u></u>	<u><u>\$225,732</u></u>	<u><u>\$210,147</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Trumbull Area Coordinated Transportation Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$257,000</u>	<u>\$246,811</u>	<u>(\$10,189)</u>
Expenditures			
Current:			
Health:			
Trumbull Area Coordinated Transportation			
Personal Services	2,756	698	2,058
Contractual Services	455,473	345,261	110,212
Other	<u>10,000</u>	<u>1,992</u>	<u>8,008</u>
<i>Total Expenditures</i>	<u>468,229</u>	<u>347,951</u>	<u>120,278</u>
<i>Excess of Revenues Under Expenditures</i>	(211,229)	(101,140)	110,089
Other Financing Sources			
Sale of Fixed Asset	<u>0</u>	<u>12,869</u>	<u>12,869</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(211,229)	(88,271)	122,958
<i>Fund Balance Beginning of Year</i>	79,255	79,255	0
Prior Year Encumbrances Appropriated	<u>281,974</u>	<u>281,974</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$150,000</u></u>	<u><u>\$272,958</u></u>	<u><u>\$122,958</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$5,000	\$396,491	\$391,491
Interest	500,000	369,121	(130,879)
Other	17,000	4,894	(12,106)
<i>Total Revenues</i>	<u>522,000</u>	<u>770,506</u>	<u>248,506</u>
Expenditures			
Current:			
Health:			
Hillside Administration Fund			
Personal Services	16,000	0	16,000
Contractual Services	171,740	159,758	11,982
Other	319,500	275,168	44,332
<i>Total Expenditures</i>	<u>507,240</u>	<u>434,926</u>	<u>72,314</u>
<i>Excess of Revenues Over Expenditures</i>	14,760	335,580	320,820
Other Financing Uses			
Operating Transfers Out	<u>(11,022,311)</u>	<u>(5,116,995)</u>	<u>5,905,316</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(11,007,551)	(4,781,415)	6,226,136
<i>Fund Balance Beginning of Year</i>	11,521,312	11,521,312	0
Prior Year Encumbrances Appropriated	<u>3,100</u>	<u>3,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$516,861</u></u>	<u><u>\$6,742,997</u></u>	<u><u>\$6,226,136</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deinstitutionalization of Status Offenders Fund
For the Year Ended December 31, 2001

	<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>40</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(40)	(40)	0
<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>\$0</u></u>	<u><u>\$0</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and (Non-GAAP Basis) and Actual
Law Enforcement Trust Fund
For the Year Ended December 31, 2001

	<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	<u>800</u>	<u>0</u>	<u>800</u>
<i>Total Expenditures</i>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,500)</u>	<u>0</u>	<u>1,500</u>
Other Financing Sources (Uses)			
Operating Transfers In	20,500	325	(20,175)
Operating Transfers Out	<u>(1,007)</u>	<u>(325)</u>	<u>682</u>
<i>Total Other Financing Sources (Uses)</i>	<u>19,493</u>	<u>0</u>	<u>(19,493)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	17,993	0	(17,993)
<i>Fund Balance Beginning of Year</i>	<u>2,182</u>	<u>2,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,175</u></u>	<u><u>\$2,182</u></u>	<u><u>(\$17,993)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Agency Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$25,000	\$3,042	(\$21,958)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	25,000	3,042	(21,958)
Other Financing Uses			
Operating Transfers Out	<u>(3,880)</u>	<u>(325)</u>	<u>3,555</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	21,120	2,717	(18,403)
<i>Fund Balance Beginning of Year</i>	<u>839</u>	<u>839</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,959</u></u>	<u><u>\$3,556</u></u>	<u><u>(\$18,403)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Oriented Policing Service Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$269,987</u>	<u>\$179,402</u>	<u>(\$90,585)</u>
Expenditures			
Current:			
Public Safety:			
Community Oriented Policing Service:			
Personal Services	52,260	31,968	20,292
Contractual Services	<u>118,061</u>	<u>116,194</u>	<u>1,867</u>
<i>Total Expenditures</i>	<u>170,321</u>	<u>148,162</u>	<u>22,159</u>
<i>Excess of Revenues Over Expenditures</i>	99,666	31,240	(68,426)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(20,876)</u>	<u>(20,876)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,790</u></u>	<u><u>\$10,364</u></u>	<u><u>(\$68,426)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Traffic Enforcement Grant Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$28,698</u>	<u>\$16,921</u>	<u>(\$11,777)</u>
Expenditures			
Current:			
Public Safety:			
Traffic Enforcement Grant:			
Personal Services	16,652	7,186	9,466
Capital Outlay	<u>4,532</u>	<u>4,532</u>	<u>0</u>
<i>Total Expenditures</i>	<u>21,184</u>	<u>11,718</u>	<u>9,466</u>
<i>Excess of Revenues Over Expenditures</i>	7,514	5,203	(2,311)
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,169)	(2,169)	0
Prior Year Encumbrances Appropriated	<u>3,032</u>	<u>3,032</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,377</u></u>	<u><u>\$6,066</u></u>	<u><u>(\$2,311)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$105,293	\$20,000	(\$85,293)
Intergovernmental	<u>219,698</u>	<u>138,231</u>	<u>(81,467)</u>
<i>Total Revenues</i>	<u>324,991</u>	<u>158,231</u>	<u>(166,760)</u>
Expenditures			
Current:			
Public Safety:			
Drug Task Force:			
Personal Services	115,972	87,757	28,215
Materials and Supplies	16,418	13,150	3,268
Contractual Services	186,739	186,739	0
Capital Outlay	<u>11,731</u>	<u>2,000</u>	<u>9,731</u>
<i>Total Expenditures</i>	<u>330,860</u>	<u>289,646</u>	<u>41,214</u>
<i>Excess of Revenues Under Expenditures</i>	(5,869)	(131,415)	(125,546)
Other Financing Sources			
Operating Transfers In	<u>55,480</u>	<u>55,480</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	49,611	(75,935)	(125,546)
<i>Fund Balance (Deficit) Beginning of Year</i>	(24,504)	(24,504)	0
Prior Year Encumbrances Appropriated	<u>2,045</u>	<u>2,045</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$27,152</u></u>	<u><u>(\$98,394)</u></u>	<u><u>(\$125,546)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marine Patrol Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$9,952</u>	<u>\$9,952</u>	<u>\$0</u>
Expenditures			
Current:			
Public Works:			
Engineer:			
Personal Services	15,964	15,964	0
Materials and Supplies	769	769	0
Contractual Services	1,723	1,681	42
Capital Outlay	<u>1,529</u>	<u>1,529</u>	<u>0</u>
<i>Total Expenditures</i>	<u>19,985</u>	<u>19,943</u>	<u>42</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,033)</u>	<u>(9,991)</u>	<u>42</u>
Other Financing Sources (Uses)			
Operating Transfers In	10,033	10,033	0
Operating Transfers Out	<u>(90)</u>	<u>0</u>	<u>90</u>
<i>Total Other Financing Sources (Uses)</i>	<u>9,943</u>	<u>10,033</u>	<u>90</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(90)	42	132
<i>Fund Balance Beginning of Year</i>	<u>90</u>	<u>90</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$132</u></u>	<u><u>\$132</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Able Grant Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$22,000	\$22,000	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Able Grant:			
Contractual Services	<u>22,000</u>	<u>17,420</u>	<u>4,580</u>
<i>Excess of Revenues Over Expenditures</i>	0	4,580	4,580
<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>\$4,580</u></u>	<u><u>\$4,580</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Vertical Prosecution Unit Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$36,000	\$18,000	(\$18,000)
Intergovernmental	120,624	31,656	(88,968)
Other	<u>0</u>	<u>1,145</u>	<u>1,145</u>
<i>Total Revenues</i>	<u>156,624</u>	<u>50,801</u>	<u>(105,823)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Vertical Prosecution Unit:			
Personal Services	37,516	35,674	1,842
Contractual Services	<u>40,658</u>	<u>38,369</u>	<u>2,289</u>
<i>Total Expenditures</i>	<u>78,174</u>	<u>74,043</u>	<u>4,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	78,450	(23,242)	(101,692)
Other Financing Sources			
Operating Transfers In	<u>175</u>	<u>325</u>	<u>150</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	78,625	(22,917)	(101,542)
<i>Fund Balance (Deficit) Beginning of Year</i>	(28,146)	(28,146)	0
Prior Year Encumbrances Appropriated	<u>40,658</u>	<u>40,658</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$91,137</u></u>	<u><u>(\$10,405)</u></u>	<u><u>(\$101,542)</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Connection II Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$16,774	\$14,395	(\$2,379)
Expenditures			
Current:			
Health:			
Connection II:			
Contractual Services	<u>30,202</u>	<u>28,136</u>	<u>2,066</u>
<i>Excess of Revenues Under Expenditures</i>	(13,428)	(13,741)	(313)
<i>Fund Balance (Deficit) Beginning of Year</i>	(11,259)	(11,259)	0
Prior Year Encumbrances Appropriated	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$313</u></u>	<u><u>\$0</u></u>	<u><u>(\$313)</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fees, Licenses and Permits	\$50,000	\$64,224	\$14,224
Intergovernmental	0	12,455	12,455
<i>Total Revenues</i>	50,000	76,679	26,679
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	50,000	76,679	26,679
Other Financing Uses			
Operating Transfers Out	(95,750)	(55,039)	40,711
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(45,750)	21,640	67,390
<i>Fund Balance Beginning of Year</i>	47,875	47,875	0
<i>Fund Balance End of Year</i>	<u>\$2,125</u>	<u>\$69,515</u>	<u>\$67,390</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, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$19,277,724	\$19,167,709	(\$110,015)
Permissive Sales Tax	53,439	0	(53,439)
Charges for Services	3,971,900	4,061,344	89,444
Fees, Licenses and Permits	301,930	301,434	(496)
Fines and Forfeitures	1,102,285	1,079,423	(22,862)
Intergovernmental	76,344,106	66,372,371	(9,971,735)
Interest	633,255	507,750	(125,505)
Rentals and Royalties	74,200	47,811	(26,389)
Donations	42,305	13,117	(29,188)
Other	81,350	92,600	11,250
<i>Total Revenues</i>	<u>101,882,494</u>	<u>91,643,559</u>	<u>(10,238,935)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment	3,303,958	1,003,972	2,299,986
Delinquent Real Estate Tax Assessment Collector	767,834	368,210	399,624
Recorders Supplemental	313,894	122,135	191,759
Drug Prosecution Unit	708,068	663,675	44,393
Able Grant	22,000	17,420	4,580
Vertical Prosecution Unit	78,174	74,043	4,131
<i>Total Legislative and Executive</i>	<u>5,193,928</u>	<u>2,249,455</u>	<u>2,944,473</u>
Judicial:			
Indigent Guardianship	142,449	35,413	107,036
Probate Court	771,351	571,723	199,628
Certificate of Title	829,335	777,624	51,711
Probate Caseflow Management	18,169	0	18,169
<i>Total Judicial</i>	<u>1,761,304</u>	<u>1,384,760</u>	<u>376,544</u>
Public Safety:			
Dog and Kennel	232,201	229,678	2,523
Drug Law Enforcement	35,588	22,351	13,237
Emergency 911	2,216,963	2,109,306	107,657
Youth Services	1,214,672	722,975	491,697
Community Corrections	15,515	15,515	0
Deinstitutionalization of Status Offenders	40	40	0
Law Enforcement Trust	1,500	0	1,500
Community Oriented Policing Service	170,321	148,162	22,159
Traffic Enforcement Grant	21,184	11,718	9,466
Drug Task Force	330,860	289,646	41,214
<i>Total Public Safety</i>	<u>\$4,238,844</u>	<u>\$3,549,391</u>	<u>\$689,453</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, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Motor Vehicle Gasoline Tax	\$10,791,911	\$9,237,178	\$1,554,733
Community Development	4,696,829	1,453,410	3,243,419
Marine Patrol	19,985	19,943	42
Total Public Works	15,508,725	10,710,531	4,798,194
Health:			
County Board of Mental Retardation	22,638,117	19,970,620	2,667,497
Community Mental Health	16,769,264	14,914,466	1,854,798
Indigent Drivers Alcohol Treatment	200,732	0	200,732
Trumbull Area Coordinated Transportation	468,229	347,951	120,278
Hillside Administration Fund	507,240	434,926	72,314
Connection II	30,202	28,136	2,066
Total Health	40,613,784	35,696,099	4,917,685
Human Services:			
Conservation and Recreation			
Public Assistance	29,975,322	27,936,219	2,039,103
Child Support	4,829,660	4,571,270	258,390
Children Services	12,884,977	11,979,486	905,491
Domestic Violence Shelter	96,877	64,727	32,150
Elderly Affairs	1,229,088	1,035,277	193,811
Total Human Services	49,015,924	45,586,979	3,428,945
Economic Development and Assistance:			
Revolving Loan - Economic Development	1,002,143	740,898	261,245
Intergovernmental:			
Community Based Correctional Facility	4,732,633	3,213,946	1,518,687
Total Expenditures	122,067,285	103,132,059	18,935,226
<i>Excess of Revenues Under Expenditures</i>	<i>(20,184,791)</i>	<i>(11,488,500)</i>	<i>8,696,291</i>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	12,869	12,869
Operating Transfers In	3,637,309	4,155,615	518,306
Operating Transfers Out	(11,995,268)	(5,772,621)	6,222,647
Total Other Financing Sources (Uses)	(8,357,959)	(1,604,137)	6,753,822
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(28,542,750)</i>	<i>(13,092,637)</i>	<i>15,450,113</i>
Fund Balances Beginning of Year	33,823,568	33,823,568	0
Prior Year Encumbrances Appropriated	7,368,249	7,368,249	0
Fund Balances End of Year	\$12,649,067	\$28,099,180	\$15,450,113

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

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

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

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

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

Trumbull County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2001

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Totals
Assets						
Cash and Cash Equivalents	\$780,787	\$7,289,206	\$1,572,413	\$671,608	\$247,140	\$10,561,154
Receivables:						
Accounts	9,541	0	0	0	12,028	21,569
Accrued Interest	0	157,540	20,413	0	0	177,953
Prepaid Items	154	0	0	0	0	154
<i>Total Assets</i>	<u>\$790,482</u>	<u>\$7,446,746</u>	<u>\$1,592,826</u>	<u>\$671,608</u>	<u>\$259,168</u>	<u>\$10,760,830</u>
Liabilities						
Accounts Payable	\$2,675	\$1,807	\$850	\$27,704	\$3,658	\$36,694
Contracts Payable	0	74,087	2,970	0	0	77,057
<i>Total Liabilities</i>	<u>2,675</u>	<u>75,894</u>	<u>3,820</u>	<u>27,704</u>	<u>3,658</u>	<u>113,751</u>
Fund Equity						
Fund Balance						
Reserved for Encumbrances	81,596	627,689	39,553	392,709	80	1,141,627
Unreserved, Undesignated	706,211	6,743,163	1,549,453	251,195	255,430	9,505,452
<i>Total Fund Equity</i>	<u>787,807</u>	<u>7,370,852</u>	<u>1,589,006</u>	<u>643,904</u>	<u>255,510</u>	<u>10,647,079</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$790,482</u>	<u>\$7,446,746</u>	<u>\$1,592,826</u>	<u>\$671,608</u>	<u>\$259,168</u>	<u>\$10,760,830</u>

Trumbull County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2001*

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Totals
Revenues						
Fees, Licenses and Permits	\$0	\$0	\$0	\$0	\$177,365	\$177,365
Fines and Forfeitures	288,661	0	0	0	18,616	307,277
Intergovernmental	0	2,607,349	58,872	0	0	2,666,221
Interest	0	274,239	14,292	0	0	288,531
Other	0	6,563	0	0	0	6,563
<i>Total Revenues</i>	<u>288,661</u>	<u>2,888,151</u>	<u>73,164</u>	<u>0</u>	<u>195,981</u>	<u>3,445,957</u>
Expenditures						
Capital Outlay	285,293	3,304,818	232,587	1,113,982	73,235	5,009,915
Debt Service:						
Interest and Fiscal Charges	0	74,112	0	0	0	74,112
<i>Total Expenditures</i>	<u>285,293</u>	<u>3,378,930</u>	<u>232,587</u>	<u>1,113,982</u>	<u>73,235</u>	<u>5,084,027</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,368</u>	<u>(490,779)</u>	<u>(159,423)</u>	<u>(1,113,982)</u>	<u>122,746</u>	<u>(1,638,070)</u>
Other Financing Sources (Uses)						
Proceeds of Bonds	0	5,500,000	0	0	0	5,500,000
Proceeds of Notes	0	3,125,000	0	0	0	3,125,000
Operating Transfers In	0	706,000	0	0	0	706,000
Operating Transfers Out	0	(322,771)	0	0	0	(322,771)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>9,008,229</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,008,229</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>3,368</u>	<u>8,517,450</u>	<u>(159,423)</u>	<u>(1,113,982)</u>	<u>122,746</u>	<u>7,370,159</u>
<i>Fund Balances (Deficit) Beginning of Year</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>Fund Balances End of Year</i>	<u><u>\$787,807</u></u>	<u><u>\$7,370,852</u></u>	<u><u>\$1,589,006</u></u>	<u><u>\$643,904</u></u>	<u><u>\$255,510</u></u>	<u><u>\$10,647,079</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization Fund
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$333,200</u>	<u>\$287,635</u>	<u>(\$45,565)</u>
Expenditures			
Capital Outlay			
Court Computerization			
Materials and Supplies	489,079	42,769	446,310
Contractual Services	104,862	61,524	43,338
Capital Outlay	283,057	261,752	21,305
Other	<u>440</u>	<u>333</u>	<u>107</u>
<i>Total Expenditures</i>	<u>877,438</u>	<u>366,378</u>	<u>511,060</u>
<i>Excess of Revenues Under Expenditures</i>	(544,238)	(78,743)	465,495
<i>Fund Balance Beginning of Year</i>	748,114	748,114	0
Prior Year Encumbrances Appropriated	<u>20,257</u>	<u>20,257</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$224,133</u></u>	<u><u>\$689,628</u></u>	<u><u>\$465,495</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,490,727	\$1,765,183	(\$725,544)
Interest	157,800	256,082	98,282
Other	6,382	6,563	181
<i>Total Revenues</i>	<u>2,654,909</u>	<u>2,027,828</u>	<u>(627,081)</u>
Expenditures			
Capital Outlay			
Construction			
Contractual Services	1,706,412	419,098	1,287,314
Capital Outlay	5,742,353	2,836,854	2,905,499
<i>Total Expenditures</i>	<u>7,448,765</u>	<u>3,255,952</u>	<u>4,192,813</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,793,856)</u>	<u>(1,228,124)</u>	<u>3,565,732</u>
Other Financing Sources (Uses)			
Proceeds of Notes	1,277,531	3,125,000	1,847,469
Operating Transfers In	1,174,296	706,000	(468,296)
Operating Transfers Out	(803,796)	(519,396)	284,400
<i>Total Other Financing Sources (Uses)</i>	<u>1,648,031</u>	<u>3,311,604</u>	<u>1,663,573</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,145,825)</u>	<u>2,083,480</u>	<u>5,229,305</u>
<i>Fund Balance Beginning of Year</i>	1,911,292	1,911,292	0
Prior Year Encumbrances Appropriated	<u>2,593,087</u>	<u>2,593,087</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,358,554</u></u>	<u><u>\$6,587,859</u></u>	<u><u>\$5,229,305</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$4,600	\$58,872	\$54,272
Interest	<u>7,000</u>	<u>11,939</u>	<u>4,939</u>
<i>Total Revenues</i>	<u>11,600</u>	<u>70,811</u>	<u>59,211</u>
Expenditures			
Capital Outlay:			
Permanent Improvement			
Contractual Services	214,631	48,407	166,224
Capital Outlay	<u>1,033,495</u>	<u>223,733</u>	<u>809,762</u>
<i>Total Expenditures</i>	<u>1,248,126</u>	<u>272,140</u>	<u>975,986</u>
<i>Excess of Revenues Under Expenditures</i>	(1,236,526)	(201,329)	1,035,197
Other Financing Sources			
Operating Transfers In	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(736,526)	(201,329)	535,197
<i>Fund Balance Beginning of Year</i>	1,568,305	1,568,305	0
Prior Year Encumbrances Appropriated	<u>162,064</u>	<u>162,064</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$993,843</u></u>	<u><u>\$1,529,040</u></u>	<u><u>\$535,197</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
County Computerization Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay:			
County Computerization			
Contractual Services	8,886	8,886	0
Capital Outlay	<u>1,584,248</u>	<u>1,494,966</u>	<u>89,282</u>
<i>Total Expenditures</i>	<u>1,593,134</u>	<u>1,503,852</u>	<u>89,282</u>
<i>Excess of Revenues Under Expenditures</i>	(1,593,134)	(1,503,852)	89,282
<i>Fund Balance Beginning of Year</i>	260,800	260,800	0
Prior Year Encumbrances Appropriated	<u>1,494,247</u>	<u>1,494,247</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$161,913</u></u>	<u><u>\$251,195</u></u>	<u><u>\$89,282</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Fund
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fees, Licenses and Permits	<u>\$92,000</u>	<u>\$177,365</u>	<u>\$85,365</u>
Expenditures			
Capital Outlay:			
Court Security			
Contractual Services	57,050	40,322	16,728
Capital Outlay	<u>97,014</u>	<u>29,335</u>	<u>67,679</u>
<i>Total Expenditures</i>	<u>154,064</u>	<u>69,657</u>	<u>84,407</u>
Excess of Revenues Over <i>(Under) Expenditures</i>	(62,064)	107,708	169,772
Other Financing Uses			
Operating Transfers Out	<u>(10,250)</u>	<u>0</u>	<u>10,250</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(72,314)	107,708	180,022
<i>Fund Balance Beginning of Year</i>	122,830	122,830	0
Prior Year Encumbrances Appropriated	<u>1,406</u>	<u>1,406</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,922</u></u>	<u><u>\$231,944</u></u>	<u><u>\$180,022</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, 2001*

	Revised Budget	Actual	Variance
Revenues			
Fees, Licenses and Permits	\$92,000	\$177,365	\$85,365
Fines and Forfeitures	333,200	287,635	(45,565)
Intergovernmental	2,495,327	1,824,055	(671,272)
Interest	164,800	268,021	103,221
Other	6,382	6,563	181
<i>Total Revenues</i>	<u>3,091,709</u>	<u>2,563,639</u>	<u>(528,070)</u>
Expenditures			
Capital Outlay			
Court Computerization	877,438	366,378	511,060
Construction	7,448,765	3,255,952	4,192,813
Permanent Improvement	1,248,126	272,140	975,986
County Computerization	1,593,134	1,503,852	89,282
Court Security	154,064	69,657	84,407
<i>Total Expenditures</i>	<u>11,321,527</u>	<u>5,467,979</u>	<u>5,853,548</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,229,818)</u>	<u>(2,904,340)</u>	<u>5,325,478</u>
Other Financing Sources (Uses)			
Proceeds of Notes	1,277,531	3,125,000	1,847,469
Operating Transfers In	1,674,296	706,000	(968,296)
Operating Transfers Out	(814,046)	(519,396)	294,650
<i>Total Other Financing Sources (Uses)</i>	<u>2,137,781</u>	<u>3,311,604</u>	<u>1,173,823</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(6,092,037)</u>	<u>407,264</u>	<u>6,499,301</u>
<i>Fund Balances Beginning of Year</i>	4,611,341	4,611,341	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,271,061</u>	<u>4,271,061</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,790,365</u></u>	<u><u>\$9,289,666</u></u>	<u><u>\$6,499,301</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 Fund - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Sewer Fund - 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, 2001*

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Assets			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$4,289,330	\$3,788,552	\$8,077,882
Receivables:			
Accounts	332,495	1,013,617	1,346,112
Accrued Interest	83,626	87,577	171,203
Materials and Supplies			
Inventory	2,722	16,721	19,443
Prepaid Items	946	7,850	8,796
<i>Total Current Assets</i>	<u>4,709,119</u>	<u>4,914,317</u>	<u>9,623,436</u>
Fixed Assets (net of Accumulated Depreciation)	<u>8,139,980</u>	<u>14,260,268</u>	<u>22,400,248</u>
<i>Total Assets</i>	<u><u>\$12,849,099</u></u>	<u><u>\$19,174,585</u></u>	<u><u>\$32,023,684</u></u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	\$109,678	\$150,737	\$260,415
Accrued Wages and Benefits	8,772	53,888	62,660
Compensated Absences Payable	3,841	23,599	27,440
Due to Other Funds	2,289	14,062	16,351
Intergovernmental Payable	38,683	236,223	274,906
Current Portion of OPWC Loan Payable	13,760	0	13,760
Current Portion of OWDA Loans Payable	0	624,583	624,583
Current Portion of General Obligation Bonds Payable	10,850	106,788	117,638
<i>Total Current Liabilities</i>	<u>187,873</u>	<u>1,209,880</u>	<u>1,397,753</u>
<i>Long-Term Liabilities:</i>			
Compensated Absences	56,359	346,205	402,564
OPWC Loan Payable (Net of Current Portion)	165,126	0	165,126
OWDA Loans Payable (Net of Current Portion)	0	7,210,671	7,210,671
General Obligation Bonds Payable (Net of Current Portion)	209,376	816,356	1,025,732
<i>Total Long-Term Liabilities</i>	<u>430,861</u>	<u>8,373,232</u>	<u>8,804,093</u>
<i>Total Liabilities</i>	<u>618,734</u>	<u>9,583,112</u>	<u>10,201,846</u>
Fund Equity			
Contributed Capital	1,790,860	4,440,243	6,231,103
Retained Earnings:			
Unreserved, Undesignated	10,439,505	5,151,230	15,590,735
<i>Total Fund Equity</i>	<u>12,230,365</u>	<u>9,591,473</u>	<u>21,821,838</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$12,849,099</u></u>	<u><u>\$19,174,585</u></u>	<u><u>\$32,023,684</u></u>

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2001*

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Operating Revenues			
Charges for Services	\$3,113,230	\$7,967,991	\$11,081,221
Tap-In Fees	93,492	463,898	557,390
Special Assessments	24,917	241,785	266,702
Other	9,132	1,382	10,514
	<u>3,240,771</u>	<u>8,675,056</u>	<u>11,915,827</u>
Operating Expenses			
Personal Services	429,399	2,637,731	3,067,130
Contractual Services	2,636,525	4,158,016	6,794,541
Materials and Supplies	244,416	362,159	606,575
Other	57,599	103,120	160,719
Depreciation	538,462	1,740,372	2,278,834
	<u>3,906,401</u>	<u>9,001,398</u>	<u>12,907,799</u>
<i>Operating Loss</i>	<u>(665,630)</u>	<u>(326,342)</u>	<u>(991,972)</u>
Non-Operating Revenues (Expenses)			
Capital Improvement Grants	920,179	287,168	1,207,347
Contributions from Other Funds	47,931	0	47,931
Interest	9,638	10,093	19,731
Interest and Fiscal Charges	(13,774)	(772,373)	(786,147)
	<u>963,974</u>	<u>(475,112)</u>	<u>488,862</u>
<i>Income (Loss) Before Operating Transfers</i>	298,344	(801,454)	(503,110)
Operating Transfers In	615,675	364,123	979,798
Operating Transfers Out	(1,051,317)	(735,582)	(1,786,899)
<i>Net Loss</i>	(137,298)	(1,172,913)	(1,310,211)
<i>Retained Earnings Beginning of Year</i>	<u>10,576,803</u>	<u>6,324,143</u>	<u>16,900,946</u>
<i>Retained Earnings End of Year</i>	10,439,505	5,151,230	15,590,735
Contributed Capital End of Year	<u>1,790,860</u>	<u>4,440,243</u>	<u>6,231,103</u>
<i>Total Fund Equity End of Year</i>	<u>\$12,230,365</u>	<u>\$9,591,473</u>	<u>\$21,821,838</u>

Trumbull County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2001

	Water	Sewer	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$3,083,919	\$7,850,006	\$10,933,925
Tap-In Fees	93,492	463,898	557,390
Special Assessments	24,917	241,785	266,702
Cash Payments to Suppliers for Goods and Services	(234,869)	(365,100)	(599,969)
Cash Payments for Employee Services and Benefits	(425,586)	(2,614,301)	(3,039,887)
Cash Payments for Contractual Services	(2,566,009)	(4,093,093)	(6,659,102)
Other Operating Revenues	9,132	1,382	10,514
Other Expenses	(57,599)	(103,120)	(160,719)
	<i>Net Cash Provided by (Used for) Operating Activities</i>	1,381,457	1,308,854
Cash Flows from Noncapital Financing Activities			
Transfers In	615,675	364,123	979,798
Transfers Out	(1,051,317)	(735,582)	(1,786,899)
	<i>Net Cash Used for Noncapital Financing Activities</i>	(371,459)	(807,101)
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(57,011)	(396,246)	(453,257)
Principal Paid on GO Bonds	(10,949)	(104,072)	(115,021)
Interest Paid on GO Bonds	(13,774)	(61,310)	(75,084)
Principal Paid on OWDA Loans	0	(622,782)	(622,782)
Interest Paid on OWDA Loans	0	(711,063)	(711,063)
Principal Paid on OPWC Loan	(13,759)	0	(13,759)
	<i>Net Cash Used for Capital and Related Financing Activities</i>	(1,895,473)	(1,990,966)
<i>Net Decrease in Cash and Cash Equivalents</i>	(603,738)	(885,475)	(1,489,213)
<i>Cash and Cash Equivalents Beginning of Year</i>	4,893,068	4,674,027	9,567,095
<i>Cash and Cash Equivalents End of Year</i>	\$4,289,330	\$3,788,552	\$8,077,882

(continued)

Trumbull County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2001

	Water	Sewer	Totals
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities			
Operating Loss	(\$665,630)	(\$326,342)	(\$991,972)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Depreciation Expense <i>(Increase)/Decrease in Assets</i>	538,462	1,740,372	2,278,834
Taxes Receivable	2,451	0	2,451
Accounts Receivable	(29,825)	105,202	75,377
Inventories	139	853	992
Prepaid Items	(111)	255	144
<i>Increase/(Decrease) in Liabilities</i>			
Accounts Payable	78,168	(4,811)	73,357
Accrued Wages and Benefits	1,675	10,294	11,969
Deferred Revenue	(1,937)	0	(1,937)
Compensated Absences Payable	3,905	23,996	27,901
Due to Other Funds	(6,127)	(37,639)	(43,766)
Due to Other Governments	6,227	(130,723)	(124,496)
 <i>Total Adjustments</i>	 593,027	 1,707,799	 2,300,826
 <i>Net Cash Provided by (Used for) Operating Activities</i>	 (\$72,603)	 \$1,381,457	 \$1,308,854

Non-Cash Capital Financing Activities:

During 2001 the enterprise funds' fixed assets increased by \$1,207,347 for assets acquired with Ohio Public Works Commission grant funds sent directly to contractors and \$47,931 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 Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,660,520	\$3,083,919	(\$576,601)
Tap-In Fees	94,500	93,492	(1,008)
Special Assessments	65,000	24,917	(40,083)
Interest	181,500	0	(181,500)
Other	6,500	9,132	2,632
<i>Total Revenues</i>	<u>4,008,020</u>	<u>3,211,460</u>	<u>(796,560)</u>
Expenses			
Personal Services	471,815	429,594	42,221
Contractual Services	3,498,442	2,851,911	646,531
Materials and Supplies	492,445	268,461	223,984
Other	156,075	58,214	97,861
Capital Outlay	257,310	61,391	195,919
Debt Service:			
Principal Retirement	45,778	13,759	32,019
<i>Total Expenses</i>	<u>4,921,865</u>	<u>3,683,330</u>	<u>1,238,535</u>
<i>Excess of Revenues Under Expenses</i>	(913,845)	(471,870)	441,975
Operating Transfers In	386,671	615,675	229,004
Operating Transfers Out	<u>(1,599,111)</u>	<u>(1,076,040)</u>	<u>523,071</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(2,126,285)	(932,235)	1,194,050
<i>Fund Equity Beginning of Year</i>	4,585,035	4,585,035	0
Prior Year Encumbrances Appropriated	<u>302,230</u>	<u>302,230</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,760,980</u>	<u>\$3,955,030</u>	<u>\$1,194,050</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2001*

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$9,510,830	\$7,850,006	(\$1,660,824)
Tap-In Fees	602,500	463,898	(138,602)
Special Assessments	290,000	241,785	(48,215)
Interest	168,700	0	(168,700)
Other	<u>0</u>	<u>1,382</u>	<u>1,382</u>
<i>Total Revenues</i>	<u>10,572,030</u>	<u>8,557,071</u>	<u>(2,014,959)</u>
Expenses			
Personal Services	2,898,291	2,638,919	259,372
Contractual Services	5,775,495	4,657,025	1,118,470
Materials and Supplies	575,631	397,184	178,447
Other	207,674	105,202	102,472
Capital Outlay	560,406	408,945	151,461
Debt Service:			
Principal Retirement	384,343	370,927	13,416
Interest and Fiscal Charges	<u>276,879</u>	<u>276,879</u>	<u>0</u>
<i>Total Expenses</i>	<u>10,678,719</u>	<u>8,855,081</u>	<u>1,823,638</u>
<i>Excess of Revenues Under Expenses</i>	(106,689)	(298,010)	(191,321)
Operating Transfers In	758,223	364,123	(394,100)
Operating Transfers Out	<u>(2,285,936)</u>	<u>(1,587,003)</u>	<u>698,933</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,634,402)	(1,520,890)	113,512
<i>Fund Equity Beginning of Year</i>	3,665,770	3,665,770	0
Prior Year Encumbrances Appropriated	<u>972,611</u>	<u>972,611</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,003,979</u></u>	<u><u>\$3,117,491</u></u>	<u><u>\$113,512</u></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, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$13,171,350	\$10,933,925	(\$2,237,425)
Tap-In Fees	697,000	557,390	(139,610)
Special Assessments	355,000	266,702	(88,298)
Interest	350,200	0	(350,200)
Other	6,500	10,514	4,014
<i>Total Revenues</i>	<u>14,580,050</u>	<u>11,768,531</u>	<u>(2,811,519)</u>
Expenses			
Personal Services			
Water	471,815	429,594	42,221
Sewer	2,898,291	2,638,919	259,372
Total Personal Services	<u>3,370,106</u>	<u>3,068,513</u>	<u>301,593</u>
Contractual Services			
Water	3,498,442	2,851,911	646,531
Sewer	5,775,495	4,657,025	1,118,470
Total Contractual Services	<u>9,273,937</u>	<u>7,508,936</u>	<u>1,765,001</u>
Materials and Supplies			
Water	492,445	268,461	223,984
Sewer	575,631	397,184	178,447
Total Materials and Supplies	<u>1,068,076</u>	<u>665,645</u>	<u>402,431</u>
Other			
Water	156,075	58,214	97,861
Sewer	207,674	105,202	102,472
Total Other	<u>363,749</u>	<u>163,416</u>	<u>200,333</u>
Capital Outlay			
Water	257,310	61,391	195,919
Sewer	560,406	408,945	151,461
Total Capital Outlay	<u>817,716</u>	<u>470,336</u>	<u>347,380</u>
Debt Service:			
Principal Retirement	430,121	384,686	45,435
Interest and Fiscal Charges	276,879	276,879	0
<i>Total Expenses</i>	<u>15,600,584</u>	<u>12,538,411</u>	<u>3,062,173</u>
<i>Excess of Revenues Under Expenses</i>	(1,020,534)	(769,880)	250,654
Operating Transfers In	1,144,894	979,798	(165,096)
Operating Transfers Out	(3,885,047)	(2,663,043)	1,222,004
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(3,760,687)	(2,453,125)	1,307,562
<i>Fund Equity Beginning of Year</i>	8,250,805	8,250,805	0
Prior Year Encumbrances Appropriated	<u>1,274,841</u>	<u>1,274,841</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$5,764,959</u>	<u>\$7,072,521</u>	<u>\$1,307,562</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 Fund - To account for revenue received from various departments used to pay for gasoline purchased by the County.

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

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

Trumbull County, Ohio*Combining Balance Sheet**All Internal Service Funds**December 31, 2001*

	Gasoline Rotary	Hospitalization	Workers' Compensation	Totals
Assets				
Cash and Cash Equivalents	\$7,812	\$242,360	\$6,001,052	\$6,251,224
Accounts Receivable	0	5,984	1,653	7,637
Due from Other Funds	0	0	383,497	383,497
Prepaid Items	0	347	0	347
<i>Total Assets</i>	<u>\$7,812</u>	<u>\$248,691</u>	<u>\$6,386,202</u>	<u>\$6,642,705</u>
Liabilities				
Accounts Payable	\$3,722	\$0	\$0	\$3,722
Accrued Wages	0	2,693	618	3,311
Due to Other Funds	0	756	0	756
Intergovernmental Payable	0	3,707	968	4,675
Claims Payable	0	964,452	601,064	1,565,516
<i>Total Liabilities</i>	3,722	971,608	602,650	1,577,980
Fund Equity				
Retained Earnings Unreserved (Deficit)	4,090	(722,917)	5,783,552	5,064,725
<i>Total Liabilities and Fund Equity</i>	<u>\$7,812</u>	<u>\$248,691</u>	<u>\$6,386,202</u>	<u>\$6,642,705</u>

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 2001*

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Workers' Compensation</u>	<u>Totals</u>
Operating Revenues				
Charges for Services	\$125,492	\$6,367,257	\$1,506,868	\$7,999,617
Operating Expenses				
Personal Services	0	122,053	27,602	149,655
Contractual Services	0	10,930	14,170	25,100
Claims	0	8,084,882	2,084,839	10,169,721
Materials and Supplies	122,972	4,993	500	128,465
<i>Total Operating Expenses</i>	<u>122,972</u>	<u>8,222,858</u>	<u>2,127,111</u>	<u>10,472,941</u>
<i>Net Income (Loss)</i>	2,520	(1,855,601)	(620,243)	(2,473,324)
<i>Retained Earnings Beginning of Year</i>	<u>1,570</u>	<u>1,132,684</u>	<u>6,403,795</u>	<u>7,538,049</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u><u>\$4,090</u></u>	<u><u>(\$722,917)</u></u>	<u><u>\$5,783,552</u></u>	<u><u>\$5,064,725</u></u>

Trumbull County, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2001

	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	\$125,492	\$6,361,273	\$2,600,842	\$9,087,607
Cash Payments to Suppliers for Goods and Services	(124,707)	(4,993)	(500)	(130,200)
Cash Payments for Employees Services and Benefits	0	(120,571)	(27,210)	(147,781)
Cash Payments for Contractual Services	0	(11,277)	(14,170)	(25,447)
Cash Payments for Claims	0	(7,983,521)	(1,964,446)	(9,947,967)
<i>Net Increase in Cash and Cash Equivalents</i>	785	(1,759,089)	594,516	(1,163,788)
<i>Cash and Cash Equivalents Beginning of Year</i>	7,027	2,001,449	5,406,536	7,415,012
<i>Cash and Cash Equivalents End of Year</i>	<u>\$7,812</u>	<u>\$242,360</u>	<u>\$6,001,052</u>	<u>\$6,251,224</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$2,520	(\$1,855,601)	(\$620,243)	(\$2,473,324)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	0	(5,984)	(1,653)	(7,637)
Due from Other Funds	0	0	1,095,627	1,095,627
Prepaid Items	0	(347)	0	(347)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(1,735)	0	0	(1,735)
Accrued Wages and Benefits	0	496	33	529
Due to Other Funds	0	(2,259)	0	(2,259)
Due to Other Governments	0	3,245	359	3,604
Claims Payable	0	101,361	120,393	221,754
<i>Total Adjustments</i>	(1,735)	96,512	1,214,759	1,309,536
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$785</u>	<u>(\$1,759,089)</u>	<u>\$594,516</u>	<u>(\$1,163,788)</u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Gasoline Rotary Fund
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$160,000	\$125,492	(\$34,508)
Expenses			
Materials and Supplies	<u>132,518</u>	<u>129,707</u>	<u>2,811</u>
<i>Excess of Revenues Over (Under) Expenses</i>	27,482	(4,215)	(31,697)
<i>Fund Equity Beginning of Year</i>	227	227	0
Prior Year Encumbrances Appropriated	<u>6,800</u>	<u>6,800</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$34,509</u></u>	<u><u>\$2,812</u></u>	<u><u>(\$31,697)</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Hospitalization Fund
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$8,001,000</u>	<u>\$6,361,273</u>	<u>(\$1,639,727)</u>
Expenses			
Personal Services	127,143	123,713	3,430
Contractual Services	16,376	12,819	3,557
Claims	8,442,447	7,983,521	458,926
Materials and Supplies	<u>8,162</u>	<u>5,357</u>	<u>2,805</u>
<i>Total Expenses</i>	<u>8,594,128</u>	<u>8,125,410</u>	<u>468,718</u>
<i>Excess of Revenues Under Expenses</i>	(593,128)	(1,764,137)	(1,171,009)
<i>Fund Equity Beginning of Year</i>	1,999,839	1,999,839	0
Prior Year Encumbrances Appropriated	<u>1,610</u>	<u>1,610</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,408,321</u></u>	<u><u>\$237,312</u></u>	<u><u>(\$1,171,009)</u></u>

Trumbull County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$2,500,000	\$2,600,842	\$100,842
Expenses			
Personal Services	38,600	27,561	11,039
Contractual Services	17,425	14,170	3,255
Claims	7,665,186	1,964,446	5,700,740
Materials and Supplies	3,000	500	2,500
<i>Total Expenses</i>	<u>7,724,211</u>	<u>2,006,677</u>	<u>5,717,534</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(5,224,211)	594,165	5,818,376
<i>Fund Equity Beginning of Year</i>	5,405,624	5,405,624	0
Prior Year Encumbrances Appropriated	<u>425</u>	<u>425</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$181,838</u></u>	<u><u>\$6,000,214</u></u>	<u><u>\$5,818,376</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, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$10,661,000	\$9,087,607	(\$1,573,393)
Expenses			
Personal Services			
Hospitalization	127,143	123,713	3,430
Workers' Compensation	38,600	27,561	11,039
Total Personal Services	165,743	151,274	14,469
Contractual Services			
Hospitalization	16,376	12,819	3,557
Workers' Compensation	17,425	14,170	3,255
Total Contractual Services	33,801	26,989	6,812
Claims			
Hospitalization	8,442,447	7,983,521	458,926
Workers' Compensation	7,665,186	1,964,446	5,700,740
Total Claims	16,107,633	9,947,967	6,159,666
Materials and Supplies			
Gasoline Rotary	132,518	129,707	2,811
Hospitalization	8,162	5,357	2,805
Workers' Compensation	3,000	500	2,500
Total Materials and Supplies	143,680	135,564	8,116
<i>Total Expenses</i>	16,450,857	10,261,794	6,189,063
<i>Excess of Revenues Under Expenses</i>	(5,789,857)	(1,174,187)	4,615,670
<i>Fund Equity Beginning of Year</i>	7,405,690	7,405,690	0
Prior Year Encumbrances Appropriated	8,835	8,835	0
<i>Fund Equity End of Year</i>	\$1,624,668	\$6,240,338	\$4,615,670

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 Fund - To account for the collection of various taxes.

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

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

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

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

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

Other Agency Funds

Engineer's Drainage District
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, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Engineer's Drainage District</i>				
Assets				
Cash and Cash Equivalents	\$23,000	\$5,000	\$0	\$28,000
Liabilities				
Deposits Held and Due to Others	\$23,000	\$5,000	\$0	\$28,000
<i>Taxing Districts</i>				
Assets				
Cash and Cash Equivalents	\$4,524	\$131,831,106	\$131,823,217	\$12,413
Liabilities				
Deposits Held and Due to Others	\$4,524	\$131,831,106	\$131,823,217	\$12,413
<i>Double Paid Taxes</i>				
Assets				
Cash and Cash Equivalents	\$206,449	\$337,934	\$205,889	\$338,494
Liabilities				
Deposits Held and Due to Others	\$206,449	\$337,934	\$205,889	\$338,494
<i>Interest</i>				
Assets				
Cash and Cash Equivalents	\$0	\$3,753,492	\$3,753,492	\$0
Liabilities				
Due to Other Funds	\$0	\$3,753,492	\$3,753,492	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Law Library				
Assets				
Cash and Cash Equivalents	\$33,021	\$277,934	\$276,149	\$34,806
Liabilities				
Due to Other Governments	\$33,021	\$277,934	\$276,149	\$34,806
Childrens Cluster				
Assets				
Cash and Cash Equivalents	\$949	\$0	\$949	\$0
Liabilities				
Deposits Held and Due to Others	\$949	\$0	\$949	\$0
Motel Levy				
Assets				
Cash and Cash Equivalents	\$101,984	\$420,960	\$439,712	\$83,232
Taxes Receivable	34,987	0	34,987	0
<i>Total Assets</i>	<u>\$136,971</u>	<u>\$420,960</u>	<u>\$474,699</u>	<u>\$83,232</u>
Liabilities				
Due to Other Governments	\$136,971	\$420,960	\$474,699	\$83,232
Payroll				
Assets				
Cash and Cash Equivalents	\$0	\$64,657,114	\$64,657,114	\$0
Liabilities				
Undistributed Monies	\$0	\$64,657,114	\$64,657,114	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Cigarette Tax</i>				
Assets				
Cash and Cash Equivalents	\$477	\$13,244	\$13,201	\$520
Liabilities				
Due to Other Governments	\$477	\$13,244	\$13,201	\$520
 <i>Library and Local Government</i>				
Assets				
Cash and Cash Equivalents	\$0	\$9,399,815	\$9,399,815	\$0
Liabilities				
Due to Other Governments	\$0	\$9,399,815	\$9,399,815	\$0
 <i>Forfeited Land Sale</i>				
Assets				
Cash and Cash Equivalents	\$204,907	\$11,011	\$1,843	\$214,075
Liabilities				
Undistributed Monies	\$204,907	\$11,011	\$1,843	\$214,075
 <i>Township Gas Tax</i>				
Assets				
Cash and Cash Equivalents	\$0	\$1,203,098	\$1,203,098	\$0
Liabilities				
Due to Other Governments	\$0	\$1,203,098	\$1,203,098	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Undivided Taxes				
Assets				
Cash and Cash Equivalents	\$4,852,501	\$163,157,317	\$163,231,178	\$4,778,640
Receivables:				
Taxes	200,089,323	203,131,355	200,089,323	203,131,355
Special Assessments	8,678,624	8,040,408	8,446,995	8,272,037
Total Assets	\$213,620,448	\$374,329,080	\$371,767,496	\$216,182,032
Liabilities				
Due to Other Governments	\$178,628,045	\$339,136,657	\$336,775,093	\$180,989,609
Due to County Funds:				
Property and Other Taxes	26,545,408	27,152,015	26,545,408	27,152,015
Special Assessments	8,446,995	8,040,408	8,446,995	8,040,408
Total Liabilities	\$213,620,448	\$374,329,080	\$371,767,496	\$216,182,032
Undivided Sales Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$10,209,094	\$10,016,740	\$192,354
Liabilities				
Due to Other Governments	\$0	\$10,209,094	\$10,016,740	\$192,354
Undivided Homestead and Rollback				
Assets				
Cash and Cash Equivalents	\$0	\$2,539,258	\$2,539,258	\$0
Liabilities				
Due to Other Governments	\$0	\$2,539,258	\$2,539,258	\$0
Undivided Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$11,324,245	\$11,324,245	\$0
Liabilities				
Due to Other Governments	\$0	\$11,324,245	\$11,324,245	\$0

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Inheritance Tax</i>				
Assets				
Cash and Cash Equivalents	\$1,973,915	\$4,751,039	\$4,725,433	\$1,999,521
Liabilities				
Due to Other Governments	\$1,973,915	\$4,751,039	\$4,725,433	\$1,999,521
 <i>Board of Health</i>				
Assets				
Cash and Cash Equivalents	\$798,484	\$2,134,712	\$2,303,592	\$629,604
Liabilities				
Undistributed Monies	\$798,484	\$2,134,712	\$2,303,592	\$629,604
 <i>Soil Conservation</i>				
Assets				
Cash and Cash Equivalents	\$59,771	\$270,872	\$269,643	\$61,000
Liabilities				
Undistributed Monies	\$59,771	\$270,872	\$269,643	\$61,000
 <i>Metro Park District</i>				
Assets				
Cash and Cash Equivalents	\$11,912	\$58,361	\$20,065	\$50,208
Liabilities				
Undistributed Monies	\$11,912	\$58,361	\$20,065	\$50,208

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<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	\$500	\$7,124	\$7,349	\$275
Liabilities				
Deposits Held and Due to Others	\$500	\$7,124	\$7,349	\$275
<i>Election Commission</i>				
Assets				
Cash and Cash Equivalents	\$0	\$6,940	\$6,940	\$0
Liabilities				
Undistributed Monies	\$0	\$6,940	\$6,940	\$0
<i>Alimony/Support</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$405,704	\$34,978	\$440,143	\$539
Receivables:				
Accounts	12,410,331	13,457,251	12,410,331	13,457,251
Total Assets	\$12,816,035	\$13,492,229	\$12,850,474	\$13,457,790
Liabilities				
Deposits Held and Due to Others	\$12,816,035	\$13,492,229	\$12,850,474	\$13,457,790

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$669,076	\$47,401,913	\$46,858,590	\$1,212,399
Investments in Segregated Accounts	289,899	0	189,900	99,999
Total Assets	\$958,975	\$47,401,913	\$47,048,490	\$1,312,398
Liabilities				
Undistributed Monies	\$958,975	\$47,401,913	\$47,048,490	\$1,312,398
 <i>Emergency Management Agency</i>				
Assets				
Cash and Cash Equivalents	\$71,340	\$157,955	\$132,015	\$97,280
Liabilities				
Undistributed Monies	\$71,340	\$157,955	\$132,015	\$97,280
 <i>Community-Based Correctional Facility</i>				
Assets				
Cash and Cash Equivalents	\$412,299	\$3,269,338	\$3,365,602	\$316,035
Liabilities				
Due to Other Governments	\$33,214	\$55,392	\$33,214	\$55,392
Undistributed Monies	379,085	3,213,946	3,332,388	260,643
Total Liabilities	\$412,299	\$3,269,338	\$3,365,602	\$316,035
 <i>Family and Children First Council</i>				
Assets				
Cash and Cash Equivalents	\$331,303	\$1,724,142	\$1,323,105	\$732,340
Liabilities				
Deposits Held and Due to Others	\$331,303	\$1,724,142	\$1,323,105	\$732,340

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Stream Quality</i>				
Assets				
Cash and Cash Equivalents	\$14,615	\$44,928	\$15,177	\$44,366
Liabilities				
Undistributed Monies	\$14,615	\$44,928	\$15,177	\$44,366
 <i>Public Defender - Indigent</i>				
Assets				
Cash and Cash Equivalents	\$675	\$1,735	\$2,010	\$400
Liabilities				
Undistributed Monies	\$675	\$1,735	\$2,010	\$400
 <i>All Agency Funds</i>				
Assets				
Cash and Cash Equivalents	\$9,115,297	\$411,567,768	\$411,056,831	\$9,626,234
Cash and Cash Equivalents in Segregated Accounts	1,074,780	47,436,891	47,298,733	1,212,938
Investments in Segregated Accounts	289,899	0	189,900	99,999
Receivables:				
Property and Other Taxes	200,124,310	203,131,355	200,124,310	203,131,355
Accounts	12,410,331	13,457,251	12,410,331	13,457,251
Special Assessments	8,678,624	8,040,408	8,446,995	8,272,037
Total Assets	\$231,693,241	\$683,633,673	\$679,527,100	\$235,799,814
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$26,545,408	\$27,152,015	\$26,545,408	\$27,152,015
Special Assessments	8,446,995	8,040,408	8,446,995	8,040,408
Intergovernmental Payable	180,805,643	379,317,500	376,767,709	183,355,434
Undistributed Monies	2,512,435	117,959,487	117,789,277	2,682,645
Deposits Held and Due to Others	13,382,760	147,397,535	146,210,983	14,569,312
Total Liabilities	\$231,693,241	\$679,866,945	\$675,760,372	\$235,799,814

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, 2001

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Vehicles
General Government:						
Legislative and Executive						
Commissioners	\$42,923,044	\$582,795	\$40,371,871	\$192,600	\$1,700,474	\$75,304
Maintenance	1,094,324	0	0	2,513	852,120	239,691
Auditor	2,305,561	0	0	96,453	2,126,135	82,973
Other	2,282,339	15,565	97,991	4,233	2,093,250	71,300
Total Legislative and Executive	48,605,268	598,360	40,469,862	295,799	6,771,979	469,268
Judicial						
Common Pleas Court	495,405	0	0	4,641	490,764	0
Domestic Relations	4,298,417	197,336	3,432,815	85,631	511,095	71,540
Probate Court	666,918	0	0	1,026	665,892	0
Other	790,981	4,767	0	5,831	772,478	7,905
Total Judicial	6,251,721	202,103	3,432,815	97,129	2,440,229	79,445
Total General Government	54,856,989	800,463	43,902,677	392,928	9,212,208	548,713
Public Safety						
Sheriff	3,222,464	3,832	36,990	244,809	1,677,746	1,259,087
Emergency Management	1,441,749	0	1,496	5,281	1,364,494	70,478
Rehabilitation	1,171,518	0	17,100	80,781	886,690	186,947
Other	152,480	0	5,113	800	87,205	59,362
Total Public Safety	5,988,211	3,832	60,699	331,671	4,016,135	1,575,874
Public Works						
Litter Control	48,950	0	0	0	48,950	0
Engineer	7,211,017	487,159	545,613	41,483	2,162,403	3,974,359
Parks/Recreation	121,228	0	0	0	58,995	62,233
Total Public Works	7,381,195	487,159	545,613	41,483	2,270,348	4,036,592
Health						
Board of MRDD	8,148,605	82,188	4,036,889	124,863	2,182,935	1,721,730
Board of Mental Health	1,760,625	300,359	908,328	24,366	527,471	101
Board of Health	281,882	3,067	0	0	278,335	480
Total Health	10,191,112	385,614	4,945,217	149,229	2,988,741	1,722,311
Human Services						
Child Support	404,510	0	0	292	345,259	58,959
Children Services	3,530,460	116,976	2,515,007	38,349	799,669	60,459
Human Services	1,769,401	0	0	5,533	1,598,125	165,743
Other	421,869	0	3,434	2,523	128,429	287,483
Total Human Services	6,126,240	116,976	2,518,441	46,697	2,871,482	572,644
Total General Fixed Assets						
Allocated to Functions	84,543,747	1,794,044	51,972,647	962,008	21,358,914	8,456,134
Construction in Progress	85,476	0	85,476	0	0	0
Total General Fixed Assets	\$84,629,223	\$1,794,044	\$52,058,123	\$962,008	\$21,358,914	\$8,456,134

Trumbull County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2001

	General Fixed Assets 1/1/01	Additions	Deletions	Transfers	General Fixed Assets 12/31/01
General Government:					
Legislative and Executive					
Commissioners	\$38,495,619	\$4,723,969	(\$104,875)	(\$191,669)	\$42,923,044
Maintenance	801,498	47,638	(14,153)	259,341	1,094,324
Auditor	2,278,703	109,291	(179,254)	96,821	2,305,561
Other	2,486,029	138,890	(166,130)	(176,450)	2,282,339
Total Legislative and Executive	<u>44,061,849</u>	<u>5,019,788</u>	<u>(464,412)</u>	<u>(11,957)</u>	<u>48,605,268</u>
Judicial					
Common Pleas Court	542,421	34,239	(50,825)	(30,430)	495,405
Domestic Relations	4,274,486	59,768	(8,199)	(27,638)	4,298,417
Probate Court	416,958	261,651	(12,223)	532	666,918
Other	845,099	33,460	(89,240)	1,662	790,981
Total Judicial	<u>6,078,964</u>	<u>389,118</u>	<u>(160,487)</u>	<u>(55,874)</u>	<u>6,251,721</u>
Total General Government	<u>50,140,813</u>	<u>5,408,906</u>	<u>(624,899)</u>	<u>(67,831)</u>	<u>54,856,989</u>
Public Safety					
Sheriff	3,164,905	111,861	(132,724)	78,422	3,222,464
Emergency Management	1,492,714	36,937	(116,133)	28,231	1,441,749
Rehabilitation	1,285,833	49,282	(161,726)	(1,871)	1,171,518
Other	162,996	2,046	(3,986)	(8,576)	152,480
Total Public Safety	<u>6,106,448</u>	<u>200,126</u>	<u>(414,569)</u>	<u>96,206</u>	<u>5,988,211</u>
Public Works					
Litter Control	48,717	0	0	233	48,950
Engineer	6,899,031	328,986	(19,123)	2,123	7,211,017
Parks/Recreation	112,752	8,548	0	(72)	121,228
Total Public Works	<u>7,060,500</u>	<u>337,534</u>	<u>(19,123)</u>	<u>2,284</u>	<u>7,381,195</u>
Health					
Board of MRDD	8,030,431	336,029	(215,323)	(2,532)	8,148,605
Board of Mental Health	1,665,688	94,937	0	0	1,760,625
Board of Health	234,224	59,736	(8,526)	(3,552)	281,882
Total Health	<u>9,930,343</u>	<u>490,702</u>	<u>(223,849)</u>	<u>(6,084)</u>	<u>10,191,112</u>
Human Services					
Child Support	398,641	7,984	(610)	(1,505)	404,510
Children Services	3,493,120	37,340	0	0	3,530,460
Human Services	1,679,104	112,161	(7,472)	(14,392)	1,769,401
Other	492,248	8,698	(70,399)	(8,678)	421,869
Total Human Services	<u>6,063,113</u>	<u>166,183</u>	<u>(78,481)</u>	<u>(24,575)</u>	<u>6,126,240</u>
Total General Fixed Assets Allocated to Functions	<u>79,301,217</u>	<u>6,603,451</u>	<u>(1,360,921)</u>	<u>0</u>	<u>84,543,747</u>
Construction in Progress	<u>5,458,405</u>	<u>85,476</u>	<u>(5,458,405)</u>	<u>0</u>	<u>85,476</u>
<i>Total General Fixed Assets</i>	<u><u>\$84,759,622</u></u>	<u><u>\$6,688,927</u></u>	<u><u>(\$6,819,326)</u></u>	<u><u>\$0</u></u>	<u><u>\$84,629,223</u></u>

Trumbull County, Ohio
Schedule of General Fixed Assets
By Source
December 31, 2001

General Fixed Assets:

Land	\$1,794,044
Buildings	51,972,647
Improvements Other than Buildings	962,008
Equipment	21,358,914
Vehicles	8,456,134
Construction in Progress	<u>85,476</u>
 Total	 <u><u>\$84,629,223</u></u>

Investment in General Fixed Assets from:

Prior to December 31, 1994	\$6,227,857
General Fund Revenues	11,558,960
Special Revenue Fund Revenues	19,565,834
Capital Projects Fund Revenues	<u>47,276,572</u>
 Total	 <u><u>\$84,629,223</u></u>

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

Year	General Government Legislative and Executive	General Government				Public Works	Health	Human Services	Economic Development and Assistance			Capital Outlay	Inter-Governmental	Debt Service	Totals
		Judicial	Public Safety	Public Safety	Conservation and Recreation				Assistance	Other					
2001 (2)	\$21,427,959	\$7,990,898	\$10,827,413	\$8,458,779	\$33,024,952	\$45,239,156	\$0	\$166,633	\$405,996	\$5,009,915	\$3,213,946	\$12,736,030	\$148,501,677		
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	1,523,665	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		

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

(2) 1994 through 2001 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
2001 (2)	\$25,681,291	\$9,108,095	\$7,875,664	\$4,804,591	\$1,753,838	\$74,806,452	\$763,478	\$3,284,337	\$250,855	\$13,187	\$134,211	\$128,475,999
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

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

(2) 1994 through 2001 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

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2001	\$21,813,228	\$21,019,058	96.36%	\$623,346	\$21,642,404	99.22%	2,076,458	9.52%
2000	21,466,475	20,667,893	96.28	625,779	21,293,672	99.76	1,885,156	8.78
1999	20,973,985	20,260,130	96.60	663,038	20,923,168	101.00	1,389,725	6.63
1998	17,693,363	17,282,750	97.68	538,713	17,821,463	100.16	1,426,367	8.06
1997	17,436,465	16,956,808	97.25	508,076	17,464,884	102.93	1,678,239	9.62
1996	16,870,835	16,911,922	100.24	453,169	17,365,091	100.97	1,405,841	8.33
1995	17,319,687	16,913,896	96.66	573,558	17,487,454	99.71	1,561,925	9.02
1994	16,891,293	16,314,171	96.58	528,352	16,842,523	100.10	1,691,693	10.02
1993	16,473,737	15,936,265	96.74	554,102	16,490,367	99.52	1,639,144	9.95
1992	17,893,748	17,223,147	96.25	584,826	17,807,973	96.28	1,761,317	9.84

(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>
2001	\$5,279,977	\$4,942,200	\$239,936	\$5,182,136	\$1,986,564
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

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		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
2001	\$2,577,091,650	\$7,363,119,000	\$206,755,010	\$234,948,875	\$510,075,043	\$2,040,300,172	\$3,293,921,703	\$9,638,368,047	34%
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	35
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	34
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	35
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	34

Source: Trumbull County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 2001 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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
County Units										
General Fund	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$2.30
Bond Retirement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hillside Hospital	0.00	0.00	0.00	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	4.75	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	10.35	9.30	9.30	9.30	9.30	9.30	9.80	9.80
Townships										
Bazetta	15.40	15.40	15.40	13.90	13.90	14.10	13.10	13.60	13.60	13.10
Bloomfield	7.70	7.70	7.70	7.70	7.70	7.70	7.70	6.20	6.20	5.60
Braceville	8.10	8.10	8.10	8.10	8.10	8.10	8.10	7.00	7.50	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	13.90	12.30	12.30	12.30	10.80	10.80	10.80	10.80	10.80
Champion	11.90	11.90	11.90	11.90	12.90	12.90	12.40	11.20	11.20	11.20
Farmington	6.70	6.70	6.80	6.90	7.00	7.10	7.20	7.40	7.50	7.50
Fowler	9.80	9.80	12.80	12.80	12.80	12.80	9.80	9.80	9.80	9.80
Green	10.80	10.80	10.80	10.80	8.00	8.00	8.00	8.00	8.00	8.00
Gustavus	12.20	12.20	9.20	9.20	9.20	9.20	9.20	6.20	6.20	6.50
Hartford	5.80	5.80	5.80	5.80	5.80	5.80	7.80	7.80	7.80	8.10
Howland	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.30
Hubbard	12.65	12.65	12.65	12.85	12.85	12.85	12.30	12.30	12.30	12.50
Johnston	9.50	9.50	9.50	9.50	9.50	8.00	8.00	8.00	8.00	8.00
Kinsman	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.30
Liberty	23.60	23.60	22.10	20.50	20.50	20.50	20.50	20.50	20.50	17.40
Mecca	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	6.65
Mesopotamia	7.50	7.50	7.50	5.50	5.50	5.50	5.50	5.50	5.50	4.90
Newton	6.75	6.75	6.75	6.75	6.75	6.75	6.00	6.00	6.00	7.30
Southington	6.50	6.50	6.50	6.50	6.50	6.50	6.00	6.00	6.00	6.40
Vernon	7.70	7.70	7.70	7.70	6.20	6.20	6.20	6.20	6.20	3.50
Vienna	4.70	4.70	6.45	6.45	4.70	4.70	8.45	4.70	4.70	4.70
Warren	11.50	11.50	11.50	10.50	10.50	10.50	10.50	10.00	9.00	9.00
Weathersfield	12.30	12.30	12.30	10.50	10.50	10.50	10.50	10.50	10.50	10.20
School Districts										
Bloomfield/Mesopotamia LSD	53.60	53.60	48.60	48.60	48.60	48.60	48.60	49.25	49.35	39.75
Bristol LSD	49.00	49.00	51.50	51.67	47.60	48.55	49.00	49.25	50.30	50.20
Brookfield LSD	45.10	45.10	45.10	45.10	45.10	52.60	45.10	45.10	45.10	44.60
Champion LSD	44.00	44.00	46.70	46.70	47.42	55.03	55.23	40.58	41.88	41.08
Howland LSD	37.80	37.80	38.90	39.22	39.55	40.58	40.80	40.92	42.40	38.45
Joseph Badger LSD	38.40	38.40	42.58	42.04	42.07	43.62	43.84	35.02	35.75	35.20
LaBrae LSD	51.20	51.20	51.20	51.20	51.20	51.20	51.20	52.60	52.60	50.40
Lakeview LSD	43.56	43.56	40.66	40.71	40.85	41.42	41.52	39.45	40.32	40.55
Liberty LSD	44.05	44.05	39.40	39.46	36.60	37.30	37.45	37.45	38.40	38.15
Lordstown LSD	37.90	37.90	38.49	38.49	38.31	38.38	38.55	38.55	38.10	36.05
Maplewood LSD	44.29	44.29	42.17	42.20	42.28	42.80	42.85	42.95	43.65	43.30
Mathews LSD	55.78	55.78	47.70	47.70	47.70	47.70	47.70	47.70	47.70	47.20
McDonald LSD	55.21	55.21	52.36	49.50	49.60	50.40	50.40	50.40	51.10	50.70
Southington LSD	49.10	49.10	47.14	47.46	47.60	49.60	50.05	50.25	51.30	50.80
Weathersfield LSD	50.27	50.27	49.25	42.75	50.10	50.70	46.10	46.10	46.10	45.90
Hubbard Exempted Village SD	48.22	48.22	49.60	49.70	49.67	50.50	51.10	51.10	52.30	41.30
Newton Falls Exempted Village S	42.10	42.10	42.25	42.40	42.50	43.45	43.40	43.55	44.75	44.10
Girard CSD	45.69	45.69	42.75	42.75	42.95	43.75	43.85	41.90	42.38	41.85
Niles CSD	43.95	43.95	42.60	42.65	42.75	38.60	38.60	38.75	39.30	38.90
Warren CSD	52.38	52.38	52.64	53.35	53.45	54.15	54.25	44.30	49.15	48.55

(continued)

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
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	20.26	20.86	21.06	21.26	13.80	14.00	13.80
Girard	7.20	7.20	8.00	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Hubbard	3.80	3.80	3.80	4.00	4.00	4.00	2.90	2.90	2.90	3.10
Newton Falls	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.65	2.50	3.35
Niles	3.50	3.50	4.50	4.50	4.50	4.50	4.50	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	1.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.50
McDonald	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.50	4.50
Orangeville	14.30	14.30	14.30	14.30	13.30	13.30	13.30	12.30	12.30	10.60
West Farmington	11.50	11.50	11.50	11.50	11.50	11.50	8.50	8.50	8.50	8.50
Yankee Lake	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70

Source: Trumbull County Auditor

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

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2001	\$960,347	\$763,478	79.50%	\$161,693
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

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

Source: Trumbull County Auditor

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2001	223,982	\$3,293,921,703	\$20,952,128	\$261,807	\$20,690,321	0.63%	\$92.37
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)

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

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Legal Debt Margin
December 31, 2001

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2001	\$3,293,921,703	\$3,293,921,703
Debt Limitation	88,273,043	32,939,217
Total Outstanding Debt:		
General Obligation Bonds	22,095,498	22,095,498
Special Assessment Bonds	4,032,630	4,032,630
OWDA Loans	9,651,223	9,651,223
OPWC Loan	178,886	178,886
Notes	5,975,000	5,975,000
Total	41,933,237	41,933,237
Exemptions:		
General Obligation Bonds - Enterprise	1,143,370	1,143,370
General Obligation Bonds - Correctional Facility (3)	8,409,906	8,409,906
Special Assessment Bonds	4,032,630	4,032,630
OWDA Loans	9,651,223	9,651,223
OPWC Loan	178,886	178,886
Amount Available in Debt Service Fund	261,807	261,807
Total	23,677,822	23,677,822
Net Debt	18,255,415	18,255,415
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$70,017,628	\$14,683,802

(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	82,273,043
	\$88,273,043

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

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

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2001

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Direct:			
Trumbull County	<u>\$20,952,128</u>	100.00%	<u>\$20,952,128</u>
Overlapping:			
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.	<u>10,369,930</u>	0.82	<u>85,033</u>
Total Overlapping	<u>70,288,714</u>		<u>59,533,300</u>
Totals	<u><u>\$91,240,842</u></u>		<u><u>\$80,485,428</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*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service (1)</u>	<u>Total Governmental Fund Expenditures (1)</u>	<u>Ratio of Debt Service To Total Governmental Fund Expenditures</u>
2001	\$2,811,491	\$946,231	\$3,757,722	\$148,501,677	2.53%
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

(1) 1994 through 2001 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, 2001

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Delphi Packard Electric Systems	Automatic vehicle wiring systems	9,685
General Motors Corporation	Assembly and metal fabrication	7,400
WCI Steel, Incorporated	Steel products	2,200
General Electric, Incorporated	Light bulbs	875
RMI Titanium	Titanium products	600
Thomas Steel Strip	Steel products	422
Denman Tire Corporation	Tires	420
EASCO Aluminum	Aluminum products	391
Lear Corporation	Automotive Seating	338

(continued)

Sources: Trumbull County Auditor
Trumbull County Planning Commission

Trumbull County, Ohio
Demographic Statistics (continued)
 December 31, 2001

Total Population	223,982 (1)
Sex	
Male	108,365
Female	115,617
Age	
Under 5 Years	13,777
5 to 19 Years	46,578
20 to 24 Years	11,894
25 to 34 Years	27,429
35 to 44 Years	33,469
45 to 54 Years	32,670
55 to 64 Years	22,727
65 to 74 Years	18,415
75 to 84 Years	13,240
85 Years and Over	3,783
Median Age	39.0
Under 18 Years	54,820
Percent of Total Population	24.48%
65 Years and over	35,438
Percent of Total Population	15.82%

<u>Year</u>	<u>Population (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate for Trumbull County (4)</u>
2001	223,982	38,958	5.3%
2000	225,116	39,203	5.1
1999	226,084	38,867	5.2
1998	227,247	37,863	5.5
1997	228,165	36,675	5.9
1996	228,902	38,000	5.8
1995	229,158	37,212	6.1
1994	229,857	37,259	7.2
1993	229,685	37,216	8.2
1992	229,463	37,222	9.8

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 Educational Service Center
 (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	
2001	\$2,033,404,910	\$543,686,740	\$2,577,091,650	\$35,392,280	\$14,818,570	\$50,210,850	\$146,781,300
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

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

Trumbull County, Ohio
Principal Property Taxpayers
December 31, 2001

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Delphi Automotive Systems	Automotive vehicle wiring systems	\$13,554,830	\$63,766,680	\$77,321,510	2.35%
WCI Steel, Incorporated	Steel products	7,108,900	39,344,300	46,453,200	1.41
RMI Titanium	Titanium production	2,280,830	32,449,530	34,730,360	1.05
General Motors Corporation	Assembly and metal fabrication	23,581,980	27,419,860	51,001,840	1.55
Thomas Steel Strip	Steel strip production	1,829,960	18,694,640	20,524,600	0.62
K Mart Corporation	Retail Sales Warehouse	7,211,910	11,040,889	18,252,799	0.55
AK Steel Corporation	Steel products	800,280	7,236,630	8,036,910	0.24
Alcan Aluminum Corporation	Aluminum products	959,970	7,150,330	8,110,300	0.25
Time Warner	Cable Service	31,410	7,120,870	7,152,280	0.22
Warren Fabricating	Steel products	1,703,739	6,002,314	7,706,053	0.23
	Totals	<u>\$59,063,809</u>	<u>\$220,226,043</u>	<u>\$279,289,852</u>	<u>8.48%</u>
	Total County Assessed Value			<u>\$3,293,921,703</u>	

Source: Trumbull County Auditor

Trumbull County, Ohio

Miscellaneous Statistics

December 31, 2001

Date of Incorporation	1800
252th Largest County in the United States	(3,140 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 2000
 Ohio Department of Transportation
 Trumbull County Board of Elections
 All other information obtained from County records



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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
JANUARY 9, 2003