



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
TRUMBULL COUNTY**

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

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	\$8,236
National School Lunch Program	10.555	N/A	<u>27,718</u>
Total Nutrition Cluster			<u>35,954</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>81,606</u>
Total United States Department Of Agriculture			<u>117,560</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	5,366
Section 108 Loan Guarantee	14.218	B95DC390001C	<u>50,000</u>
			<u>55,366</u>
Community Development Block Grants			
Small Cities Program:			
Economic Development	14.228	BE-00-071-1	168,000
Formula 99		BF-99-071-1	281,847
Formula 00		BF-00-071-1	322,907
Formula 01		BF-01-071-1	510,167
Water and Sewer FY 00		BW-00-071-1	373,109
Water and Sewer FY 00		BW-01-071-1	<u>516,000</u>
			<u>2,172,030</u>
HOME Investment in Affordable Housing	14.239	M-98-DC-39-0202	14,765
		M-99-DC-39-0202	30,472
		M-00-DC-39-0202	174,802
		M-01-DC-39-0202	100,699
program income		-	<u>32,512</u>
			<u>353,250</u>
Total United States Department of Housing and Urban Development			<u>2,580,646</u>
 UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Office of Criminal Justice Services</i>			
Juvenile Accountability Incentive Block Grant	16.523	00-JB-002-A010	31,001
		01-JB-002-A010	<u>25,607</u>
			<u>56,608</u>
Trumbull - Portage Drug Unit Grant	16.579	00-DG-A01-7093	78,026
		01-DG-A01-7093	<u>92,712</u>
			<u>170,738</u>
Drug Task Force Grant	16.579	00-DG-A01-7062	22,573
		01-DG-A01-7062	<u>222,561</u>
			<u>245,134</u>
Byrne Memorial Subgrant Drug Court	16.579	00-DG-C02-7061	4,676
		01-DG-F01-7061	<u>64,918</u>
			<u>69,594</u>
 <i>Passed through the Ohio Emergency Management Agency</i>			
Equipment Grant	16.007	J529	45,398
		J809	<u>14,945</u>
			<u>60,343</u>

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victims Assistance Program	16.575	02VAGENE023 02VAGENE023T 02VAGENE510 02VAGENE510T	51,330 14,691 19,597 <u>5,627</u> <u>91,245</u>
<i>Direct Funding</i>			
Public Safety Partnership and Community Policing Grants			
COPS in Schools	16.710	99-SHWX0031	7,548
COPS in Schools		01-SHWX0091	<u>36,688</u>
			<u>44,236</u>
Community Gun Violence Prosecution Program	16.609	2002-GP-CX-0098	<u>25,552</u>
National Incident Based Reporting System	16.733	2000-DG-G019059	<u>66,667</u>
Total United States Department Of Justice			<u>830,117</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through the Ohio Emergency Management Agency</i>			
Hazardous Materials Emergency Preparedness Grant	20.703	N/A	13,289
Emergency Management Performance Grant	83.552	J732	43,950
Terrorism Consequence Preparedness		J733	<u>5,851</u>
Total Federal Emergency Management Agency			<u>63,090</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 0662666BSF03P	49,304 <u>12,704</u> <u>62,008</u>
County Comprehensive Service System	84.181	78001A02	136,404
Preschool Disabilities Grant	84.173	PG-S1-2002P	24,843
Title VI-B Innovative Education	84.298	78001A02	<u>2,843</u>
Total United States Department of Education			<u>226,098</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Aging/District XI Area Agency on Aging</i>			
<i>Aging Cluster</i>			
Special Programs for the Aging-Title III-B - Grants for Supportive Services and Senior Centers	93.044	N/A	9,016
Special Programs for the Aging			
Title IIIC-1 Grant	93.045	N/A	154,458
Title IIIC-2 Grant	93.045	N/A	<u>201,142</u>
			<u>355,600</u>
Total Aging Cluster			<u>364,616</u>

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<i>Passed through the Ohio Department of Mental Health</i>			
Block Grants for Community Mental Health	93.958	11D02 11D03	85,826 47,583 <u>133,409</u>
Medical Assistance Program - Title XIX	93.778	PASSAR-02	4,397
Medical Assistance Program - Title XIX	93.778	MC-45-01 MC-45-02 MC-45-03	10,624 3,938,613 1,800,599 <u>5,749,836</u>
Social Services Block Grant - Title XX	93.667	MH-45-02 MH-45-03	130,648 43,549 <u>174,197</u>
Total Ohio Department of Mental Health			<u>6,061,839</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	78-02 78-03	358,719 284,074 <u>642,793</u>
Ohio Department of Alcohol and Drug Addiction Services - UMADAOP	93.959	78-02 78-03	77,220 55,157 <u>132,377</u>
Women Impowered NOW - WIN Grant	93.959	78-02 78-03	14,649 10,464 <u>25,113</u>
Medical Assistance Program - Title XIX	93.778	78-02 78-03	379,099 185,378 <u>564,477</u>
Total Ohio Department of Alcohol and Drug Addiction Services			<u>1,364,760</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-45-02	195,419
Social Services Block Grant - Title XX	93.667	MH-45-02	49,441 <u>244,860</u>
Medical Assistance Program - Title XIX	93.778	78-02	2,770,577
Title IV-B	93.645	02-H318	132,652
Title IV-E Independent Living Initiatives	93.674	02-H329	<u>25,656</u>
Total Ohio Department of Mental Retardation and Developmental Disabilities			<u>3,173,745</u>
Total United States Department of Health and Human Services			<u>10,964,960</u>
UNITED STATES DEPARTMENT OF COMMERCE			
Economic Development Administration Direct Funding Economic Development - Public Works EDA Airport	11.300	06-01-03000	<u>76,099</u>

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
 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-026-02	5,321
 UNITED STATES DEPARTMENT OF LABOR <i>Passed through the Ohio Department of Jobs and Family Services</i>			
Workforce Investment Act			
Workforce Investment Act - Adult	17.258	-	637,519
Workforce Investment Act - Adult -Administrative		-	129,521
Workforce Investment Act - Youth	17.259	-	1,613,093
Workforce Investment Act - Youth -Administrative		-	182,508
Workforce Investment Act - Rapid Response	17.260	-	816,277
Workforce Investment Act - Rapid Response -Admin		-	147,184
Workforce Investment Act - Dislocated Workers	17.260	-	335,443
Workforce Investment Act - Dislocated Workers -Admin		-	129,521
Total			3,991,066
 UNITED STATES ENVIRONMENTAL PROTECTION AGENCY <i>Direct Funding</i>			
Special Project Reports and Investigations Little Squaw Creek Interceptor	66.606	XP-97584301	6,133
 UNITED STATES DEPARTMENT OF TRANSPORTATION <i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction Cluster			
Niles Viaduct Project	20.205	-	277,570
Howland Project	20.205	-	101,548
North Road Project	20.205	-	38,731
Total			417,849
 Total Expenditures of Federal Awards			\$19,278,939

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

**FINANCIAL CONDITION
TRUMBULL COUNTY
FISCAL YEAR ENDED DECEMBER 31, 2002**

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B-SUBRECIPIENTS

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

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

NOTE C- FOOD DISTRIBUTION

Non-monetary 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, 2002, 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, 2002, the gross amount of loans outstanding under this program was \$ 1,798,287.

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 are not included on the Schedule.

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**Auditor of State
Betty Montgomery**

**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, 2002, and have issued our report thereon dated August 15, 2003, wherein we noted that the County adopted Governmental Accounting Standards Board Statements 34, 37, 38 and Interpretation 6. We did not audit the financial statement of Fairhaven Industries and our opinion, as it related to the amount 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 of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Trumbull County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Trumbull County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2002-001.

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

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matter 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 August 15, 2003.

This report is intended for the information and use of the audit committee, management, Board of 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.



Betty Montgomery
Auditor of State

August 15, 2003



Auditor of State Betty Montgomery

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, 2002. 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, 2002.

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 August 15, 2003.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of Trumbull County as of and for the year ended December 31, 2002, and have issued our report thereon dated August 15, 2003, which indicated that we did not audit the financial statements of Fairhaven Industries, and our opinion, as it relates to the amounts included for Fairhaven Industries, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

August 15, 2003

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2002**

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)?	Yes
(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 # 93.778 Medical Assistance Program Title XIX CFDA #93.959 SAPT Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$578,368 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
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Finding Number	2002-001
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Trumbull 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. Each year Medical Mutual of Ohio, Trumbull County's third party administrator for health care self insurance, calculates a claims liability. The estimated claims liability for Trumbull County as of December 31, 2002 was \$819,907.

Generally accepted accounting principles (GAAP) provide that Internal Service Funds are used to account for services provided on a cost reimbursement basis and that over a reasonable period of time they should operate on a break even basis. The County has adjusted the rates charged to the participating funds in the Hospitalization Internal Service Fund however, these changes have not covered the increase in the claims liability over the past three years. This has resulted in the Hospital Internal Service Fund's cash and GAAP year end balances being significantly reduced. The cash balance of \$2,001,449 and a GAAP retained earnings balance of \$1,132,684 as of December 31 2000 has decreased to a cash balance of \$11,446 and a negative GAAP retained earnings balance of \$825,612 as of December 31, 2002.

The declining balances in the Hospitalization Internal Service Fund through the last 3 years are a direct result of increases in health care costs to the County. Although the County has made some adjustments in its rate structure to compensate for the increased costs the actual claims expensed during fiscal year 2002 still exceeded the revenues received from the participating funds by \$302,385.

The trend described above suggests the Hospitalization Internal Service Fund will continue to incur an operating deficit and may encounter a deficit cash fund balance contrary to Ohio Revised Code.

We recommend the County review its self insurance program and determine if the rate structure should be adjusted to maintain the current level of insurance coverage.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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1. Title of Finding

Finding Number	None to be reported.
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FINANCIAL CONDITION
TRUMBULL COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2002

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
None to be reported.			

Trumbull County

OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2002



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, 2002
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AUDITOR'S OFFICE
TRUMBULL COUNTY

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

DAVID A. HINES
Auditor

ADRIAN S. BIVIANO, MBA, CPA
Chief Deputy Auditor

August 15, 2003

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

The Honorable Christ Michelakis
Trumbull County Treasurer

Citizens of Trumbull County:

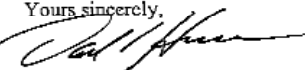
It is my pleasure to present Trumbull County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002.

To the best of my knowledge the data presented, herein, is completely accurate in all respects and has been reported in a manner designed to be consistent with the financial position and the results of operations of the government.

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

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

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

Yours sincerely,

David Hines
Trumbull County Auditor



AUDITOR'S OFFICE
TRUMBULL COUNTY

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

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August 15, 2003

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

Citizens of Trumbull County:

It gives me great pleasure to present the eighth 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, 2002.

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 Independent Accountants' Report, includes Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic 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, 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 20 to the basic financial statements. The Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program and the North East Ohio Network are jointly governed organizations discussed in Note 21; the Private Industry Council, the Trumbull County Public Library, the Trumbull County Convention and Visitors Bureau and the Trumbull County Metropolitan Park District are related organizations whose relationships to the County are included in Note 22.

A complete discussion of the County's reporting entity is provided in Note 1 to the Basic 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 MSA's in the United States.

The County is served by extensive and diversified transportation facilities. More than eighty motor freight carriers serve the area and 40 contract carriers maintain offices or terminals. The County is presently served by two railroad systems - Conrail and CSX. The Western Reserve Port Authority is located within the County and commercial service is provided by 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 include a Domestic Relations Division, a Juvenile Division and a Probate Division.

The County Prosecutor's office, the Juvenile Detention Center and the County Jail are also maintained by the County. In addition to the responsibilities as a prosecutor of criminal cases, the County Prosecutor is designated by Ohio law as the chief legal counsel for all County officers, boards and agencies, including the Board of Commissioners, the County Auditor and the County Treasurer and all townships and local school districts. The County Prosecutor is also a member of the County Budget Commission.

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

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

Industry, Commerce and Economic Development

Employment in the County and the Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector, with much of the employment in the automobile and steel industries. Since 1983, 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.

Since 1983, Trumbull County has assisted business to expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County has taken advantage of State of Ohio programs such as the Enterprise Zone Program and the Community Development Block Grant (CDBG) Program. The Enterprise Zone Program permits ad valorem property tax abatements for new real and personal property tax businesses and the CDBG program provides funds to create jobs for low and moderate income persons. Trumbull County has one of the largest and most successful Enterprise Zones in the State of Ohio, encompassing most political units located within the 625 square mile area of the County. Over 100 Enterprise Zone Agreements have been approved by the Trumbull County Commissioners and seventeen local communities since 1983. The Enterprise Zone has resulted in the creation of 3,000 jobs and the retention of 22,000 jobs. The amount of investing resulting from projects covered by Trumbull County Enterprise Zone Agreements is \$854,000,000. Of the eighty-eight counties in the State, Trumbull County ranks as follows based upon the State' Enterprise Zone Program 2002 Annual Report:

2nd in number of jobs retained,
9th in number of enterprise zone agreements,
9th in personal property investment,
17th in real property investment,
14th in number of jobs created, and
16th in new payroll.

Since 2001, other Enterprise Zone Agreements allowed for the expansion and establishment of industries including Concord Steel, Steel Valley Plastics, Time Warner, Albert Guarnieri & Co., John Maneely Co., Dinoseal Plastics, Dinoseal Building Products and Bloom Industries.

The County, in cooperation with the Western Reserve Port Authority, the United States Air Force Reserve Base, the Regional Chamber of Commerce and the Trumbull County Planning Commission has made capital improvements near the Youngstown/Warren Regional Airport to establish the Air Industrial Complex. A grant from the Economic Development Agency and monies from the State Capital Budget will fund road, water and sewer improvements west of the airport. Also completed during the year was the State Route 11 interchange project, with a cost of almost \$7,000,000. In addition, Timken Latrobe Steel Distribution has relocated from Youngstown to the Ridge Road area creating 27 new jobs. The County has provided a \$300,000 loan from the Revolving Loan Fund and tax abatements for this project. Timken will also take advantage of the Foreign Trade Zone which has been established in this area. In 2002, Delphi completed a \$58,000,000 project at the Air Industrial Park with the construction of a 240,000 square foot plastic injection molding facility. This project will retain 220 jobs and a payroll of approximately \$13,000,000 dollars. Tax incentives and State loans were used for this project.

The County also has one of the most successful revolving loan funds in the State of Ohio, with over \$3,500,000 loaned to local companies during the period from 1984 to 2002. Repayments from outstanding loans are more than \$25,000 per month. As a direct result of revolving loan fund activities over the past 18 years, 1,000 jobs have been created. Loans made since 2000 include the Bull Moose Tube Company in Masury, Timken Latrobe Steel Distribution in Vienna and HM Steel in the City of Niles.

Delphi Automotive Systems is the worlds leading supplier of automotive power and signal distribution systems. The world headquarters for Delphi Packard Division of Delphi Automotive is located in Trumbull County. From 1999 to 2003 Delphi Packard has built a new research and development facility in Champion Township and two new injection molding facilities in the City of Cortland and Vienna Township. With the aid of Enterprise Zone Agreements, Tax Increment Financing for infrastructure, State grants and loans approximately 500 jobs were retained and over \$150,000,000 in new investments were made in Trumbull County.

Delphi Packard and Thomas Steel Strip Corporation are looking into the possibility of a joint venture in fuel cell research using moneys and facilities financed through the Third Frontier program. Thomas Steel Corporation currently supplies most of the major battery companies in the world with the plated steel that it produces.

The City of Warren granted five Enterprise Zone Agreements in 2002 which is the largest number for the City since the inception of the program. These include Concord Steel who will renovate their facility for \$100,000 and purchase \$3,750,000 in new machinery and equipment. This expansion project will create 50 new jobs within three years. Superior Walls will be investing an additional \$1,025,000 at its Warren facility and will create an additional 25 jobs upon the completion of the project. Steel Valley Plastics will also be investing over one million dollars and create an additional 6 jobs within the City. 73 jobs will be retained by Time Warner Cable which will be building a new facility costing \$1,850,000 and adding new machinery and equipment of nearly \$300,000. The second oldest family run business in the City of Warren, the Albert Guarnieri Company, also announced plans for expansion of its facility in the City with \$500,000 in new real property investments and \$550,000 in personal property investments. The Albert Guarnieri Company has been in existence since the late 1800's as a wholesale distributor.

Income

According to the 2000 Census, the 1999 median income for County households was \$38,298. State and national medians were \$40,956 and \$41,994 respectively.

According to the Ohio Department of Taxation, the average federal gross adjusted income for residents of all school districts located in the County filing Ohio personal income tax returns in 1999, for tax year 1998, was \$36,516. The average of all Ohio school districts was \$45,550.

Housing

The following is 2000 Census information concerning housing in the County with comparative statistics for the City of Warren and the State:

	2000 Median Value of Owner-Occupied Homes	% Constructed Prior to 1940	Number of Housing Units		
			1990	2000	% Change
City of Warren	\$63,400	28.3%	21,785	21,279	(2.3%)
County	85,500	21.1	90,533	95,117	5.1
State	103,700	22.5	4,371,945	4,783,051	9.4

The number and value of building permits issued by the County in recent years for commercial, industrial, residential, new construction, and remodeling projects are as follows:

Year	Number of Permits	Approximate Value
1994	1,340	\$24,157,020
1995	1,356	29,219,150
1996	1,808	33,392,110
1997	1,440	39,201,550
1998	1,414	39,063,280
1999	1,420	37,130,400
2000	1,268	41,309,620
2001	1,372	50,210,850
2002	1,410	52,669,600

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 Engineer's 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, the Fifth Avenue Pump Station, the Weathersfield Township Hilltop Area Sanitary Sewer Project, the King Graves Road Waterline Project, the Flying J Water and Sewer Project, the Shannon Road Area Sanitary Sewer Improvements Project, the Meadowbrook Waterline Project and Air Industrial Complex Phase 2 Waterline Improvement Project.

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 photogram metric 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

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 Basic Financial Statements.

Financial Condition

This is the first year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." GASB 34 creates new basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. This discussion appears after the Independent Accountants' Report in the financial section of this report. Management's Discussion and Analysis provides an assessment of the County's finances for 2002. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

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, 2002, the funds had a change in net assets of \$3,912, (\$102,695) and \$484,129 and net assets of \$8,002, (\$825,612) and \$6,267,681, respectively.

Fiduciary Funds

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

At December 31, 2002, assets in agency funds totaled \$25,482,737. 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, 2002, 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 2002 was \$2,725,281.

Risk Management

Trumbull County maintains liability insurance in the amount of \$2,000,000 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 2002. 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.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of Achievement for Excellence in Financial Reporting to Trumbull County for its comprehensive annual financial report for the year ended December 31, 2001.

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, 2002, by our independent auditor, Betty Montgomery, 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

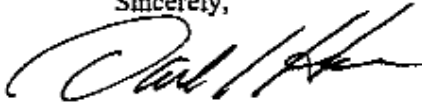
The publication of this CAFR represents an important achievement in the ability of Trumbull County to provide significantly enhanced financial information and accountability to the citizens of Trumbull County, its elected officials, County management and investors. This report continues the aggressive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

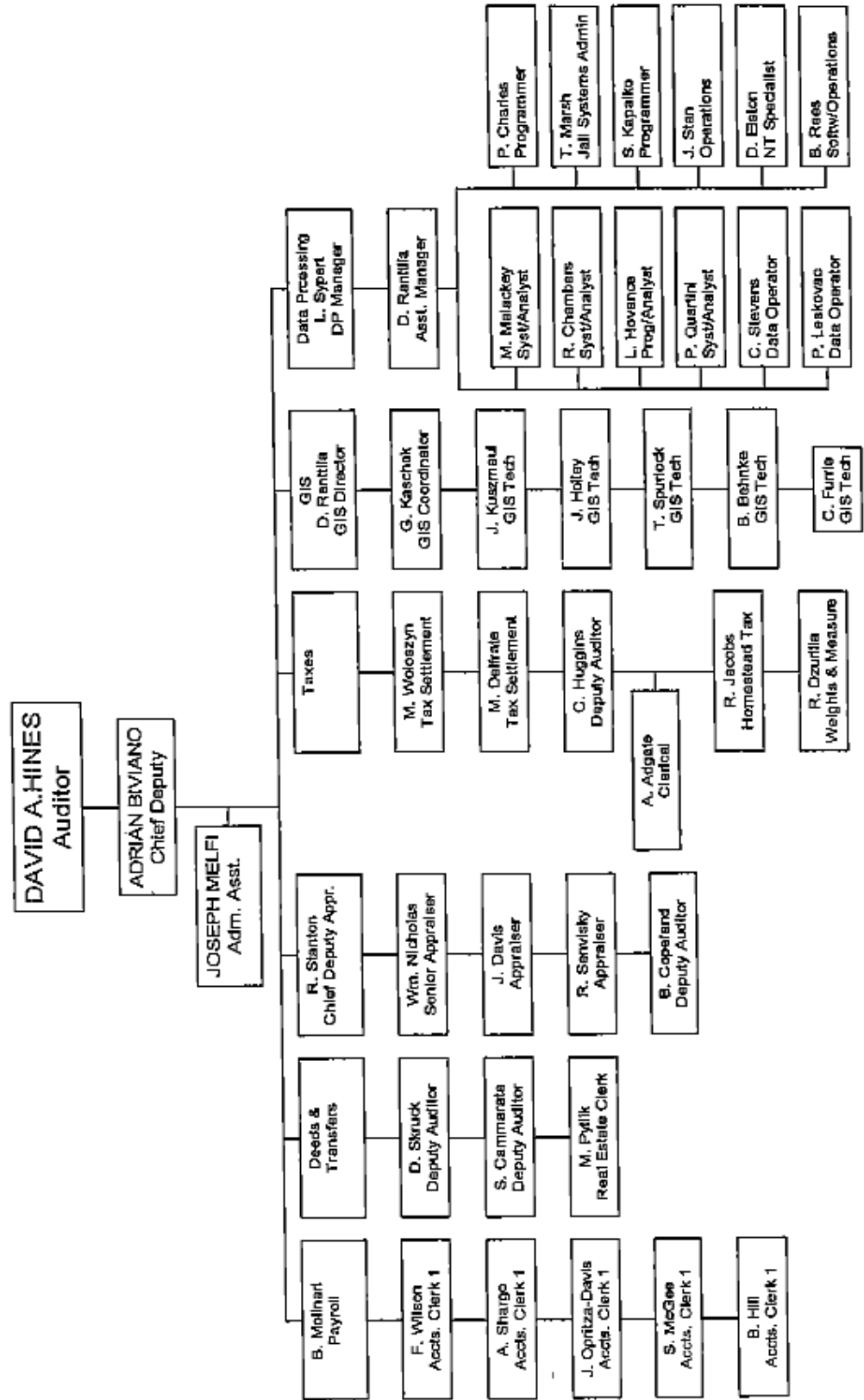
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David A. Hines
Trumbull County Auditor

Trumbull County Elected Officials

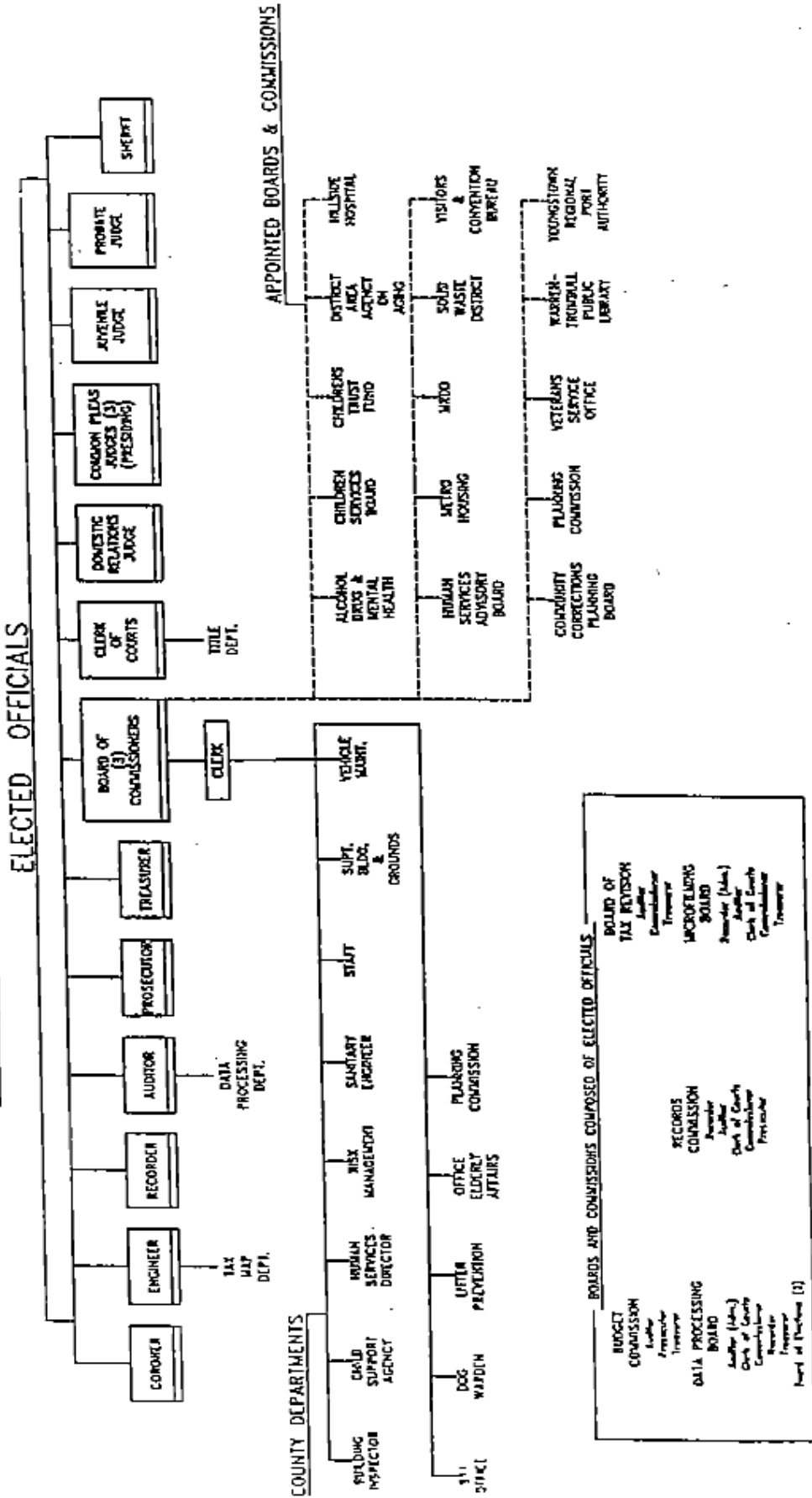
County Commissioners	Joseph J. Angelo, Jr. James G. Tsagaris Michael J. O'Brien
County Auditor	David A. Hines
County Treasurer	Christ Michelakis
County Prosecutor	Dennis Watkins
County Engineer	John D. Latell, Sr.
County Coroner	Theodore Soboslay
Clerk of Courts	Margaret O'Brien
County Recorder	Diane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



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, 2001

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.



William Robert Vasta

President

Jeffrey R. Emery

Executive Director

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANT'S REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the Government) as of and for the year ended December 31, 2002, which collectively comprise the Government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express opinions on these 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 provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Public Assistance, County Board of Mental Retardation, Children Services, and Community Mental Health funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2002, the Government implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The Government also adopted Governmental Accounting Standards Board Statements 37, 38 and Interpretation 6.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2003, 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.

Management's Discussion and Analysis and supplementary information are not a required part of the basic financial statements but are supplementary information the Governmental Accounting Standards Board requires. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the Government's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules and to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the Management's Discussion and Analysis and supplementary information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

August 15, 2003

Trumbull County, Ohio
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2002
Unaudited

The discussion and analysis of Trumbull County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key Financial Highlights for 2002 are as follows:

- In total net assets decreased by \$1,724,328 or 1.29 percent. Net assets of governmental activities decreased \$4,183,233, which represents a 4.01 percent decrease from 2001. Net assets of business-type activities increased \$2,458,905, which represents an 8.52 percent increase from 2001.
- All revenues totaled \$152,985,709. General revenues accounted for \$44,600,255 or 29.15 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$108,385,454 or 70.85 percent of all revenues.
- Total assets of governmental activities decreased by \$6,220,005 from 2001. Capital assets decreased by \$3,958,734 and accrued interest decreased \$1,249,028 causing the majority of the decrease in assets.
- The County had \$144,127,054 in expenses related to governmental activities while only \$94,264,488 of these expenses was offset by program specific charges for services, grants and contributions. Governmental activities general revenues equaled \$44,558,955 in 2002, of which \$35,106,948 were tax monies and the remaining \$9,452,007 was generated from interest, grants, entitlements and miscellaneous revenues.

Using this Comprehensive Annual Financial Report (CAFR)

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

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2002?" The Statement of Net Assets and the Statement of Activities answer this question.

Trumbull County, Ohio
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2002
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These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

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

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

Reporting the County's Most Significant Funds

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

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

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

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

Trumbull County, Ohio
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2002
Unaudited

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2002 compared to 2001:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets						
Current and Other Assets	\$109,423,502	\$111,684,773	\$9,799,298	\$9,950,971	\$119,222,800	\$121,635,744
Capital Assets, Net	63,557,353	67,516,087	31,235,286	29,423,545	94,792,639	96,939,632
<i>Total Assets</i>	172,980,855	179,200,860	41,034,584	39,374,516	214,015,439	218,575,376
Liabilities						
Current Liabilities	35,361,210	34,327,263	736,952	619,896	36,098,162	34,947,159
Long-term Liabilities						
Due within one Year	3,518,099	7,324,236	951,092	1,140,451	4,469,191	8,464,687
Due in More than one Year	33,912,057	33,176,639	8,033,222	8,759,756	41,945,279	41,936,395
<i>Total Liabilities</i>	\$72,791,366	\$74,828,138	\$9,721,266	\$10,520,103	\$82,512,632	\$85,348,241

Trumbull County, Ohio
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2002
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Net Assets						
Invested in Capital Assets, Net of Related Debt	\$38,325,113	\$40,823,571	\$22,519,877	\$19,953,342	\$60,844,990	\$60,776,913
Restricted for:						
Capital Projects	12,957,941	10,647,079	0	0	12,957,941	10,647,079
Debt Service	2,588,604	2,631,617	0	0	2,588,604	2,631,617
Other Purposes	38,262,398	37,318,646	0	0	38,262,398	37,318,646
Unrestricted	8,055,433	12,951,809	8,793,441	8,901,071	16,848,874	21,852,880
<i>Total Net Assets</i>	\$100,189,489	\$104,372,722	\$31,313,318	\$28,854,413	\$131,502,807	\$133,227,135

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$131,502,807, including \$100,189,489 in governmental activities and \$31,313,318 in business-type activities at the close of the year.

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted and Unrestricted.

The County's largest portion of net assets related to restricted. This accounts for 40.92 percent of net assets. These net assets represent resources that are subject to external restrictions on how they may be used.

The County's next largest portion relates to invested in capital assets, net of related debt. This accounts for 46.27 percent of net assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

The remaining balances of 12.81 percent relate to unrestricted assets. The unrestricted net assets may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same was true for the prior year.

Health and human services accounts for 53.59 percent of the governmental-type expenses. Of the \$144,127,054 in total governmental-type expenses, \$15,082,735 was covered by direct charges to users of the services. These charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Safety services charges for services includes items such as fees for boarding prisoners, patrolling subdivisions, and for special details. Health includes charges for services provided to clients of the Mental Retardations Board and Child Support Enforcement Agency fees.

Of the \$10,582,983 total business-type expenses, the entire amount was covered by the \$11,494,999 direct charges to users of the services. These charges are for water and sewer services.

Additional revenues were provided to both the governmental and business-type activities by the State and Federal governments for operations and capital improvements.

Trumbull County, Ohio
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Table 2 shows the changes in net assets for 2002. Since this is the first year the County has prepared financial statements following GASB Statement 34, revenue and expense comparisons to fiscal year 2001 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

(Table 2)
Changes in Net Assets

	Governmental Activities	Business-Type	Total
Program Revenues			
Charges for Services and Sales	\$15,082,735	\$11,494,999	\$26,577,734
Operating Grants and Contributions	74,981,248	0	74,981,248
Capital Grants and Contributions	4,200,505	2,625,967	6,826,472
<i>Total Program Revenues</i>	<u>94,264,488</u>	<u>14,120,966</u>	<u>108,385,454</u>
General Revenues			
Property Taxes	25,465,363	0	25,465,363
Sales Taxes	9,641,585	0	9,641,585
Grants and Entitlements	6,676,570	0	6,676,570
Interest	2,698,843	26,438	2,725,281
Miscellaneous	76,594	14,862	91,456
<i>Total General Revenues</i>	<u>44,558,955</u>	<u>41,300</u>	<u>44,600,255</u>
<i>Total Revenues</i>	<u>138,823,443</u>	<u>14,162,266</u>	<u>152,985,709</u>
Program Expenses			
General Government:			
Legislative and Executive	20,001,901	0	20,001,901
Judicial	10,586,830	0	10,586,830
Public Safety	15,053,672	0	15,053,672
Public Works	15,007,033	0	15,007,033
Health	32,047,996	0	32,047,996
Human Services	45,193,528	0	45,193,528
Economic Development and Assistance	87,852	0	87,852
Other	209,635	0	209,635
Intergovernmental	3,422,037	0	3,422,037
Interest and Fiscal Charges	2,516,570	0	2,516,570
Water	0	4,584,306	4,584,306
Sewer	0	5,998,677	5,998,677
<i>Total Program Expenses</i>	<u>144,127,054</u>	<u>10,582,983</u>	<u>154,710,037</u>
Transfers	<u>1,120,378</u>	<u>(1,120,378)</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(\$4,183,233)</u>	<u>\$2,458,905</u>	<u>(\$1,724,328)</u>

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$52,279,480. \$45,831,899 of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$4,611,080 with total fund balance of \$5,700,196. Unreserved fund balance represents 12.94 percent of expenditures. This is one measurement of the general fund's liquidity. The general fund balance decreased by \$2,824,717 with expenditures exceeding revenues by \$4,995,701.

The Public Assistance, County Board of Mental Retardation, Community Mental Health and Children Services major special revenue funds had increases in fund balances by \$323,586, \$1,476,444, \$1,602,906 and \$1,283,410 respectively.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2002, the budget commission processed twenty-eight adjustments to the estimated revenues which increased estimated revenues by \$2,404,450 actual revenues received were \$68,850 lower than final estimated revenues. Additionally, the commissioners approved eighty resolutions adjusting appropriations which increased appropriations by \$2,435,466. The original certificate of estimated resources was passed August 22, 2001 based on the tax budget adopted by the commissioners August 15, 2001 with a total certified amount of over \$36 million dollars. The original appropriations were passed on March 27, 2002 with a total amount of over \$39 million dollars.

Trumbull County, Ohio
Management's Discussion and Analysis
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Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2002 values compared to 2001.

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

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$1,644,661	\$1,641,911	\$192,579	\$192,579	\$1,837,240	\$1,834,490
Construction in Progress	1,219,177	85,476	3,282,391	1,110,665	4,501,568	1,196,141
Buildings and Improvements	37,180,198	39,586,685	4,360,321	3,572,346	41,540,519	43,159,031
Furniture and Fixtures	2,796,971	2,881,438	0	0	2,796,971	2,881,438
Equipment	0	0	336,935	291,952	336,935	291,952
Vehicles	1,624,822	1,908,230	177,949	218,655	1,802,771	2,126,885
Infrastructure	19,091,524	21,412,347	22,885,111	24,037,348	41,976,635	45,449,695
Total Capital Assets	\$63,557,353	\$67,516,087	\$31,235,286	\$29,423,545	\$94,792,639	\$96,939,632

The County's investment in capital assets for its governmental and business type activities as of December 31, 2002 amounts to \$94,792,639 (net of accumulated depreciation). During 2002 the County completed work on a new Agricultural Building to be used by the Farm Bureau, Soil and Water conservation, Ohio State Extension and other organizations. Information relative to capital assets is identified in Note 11 of the basic financial statements.

Debt

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

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

	Governmental Activities		Business Type Activities		Total	
	2002	2001	2002	2001	2002	2001
General Obligation Bonds	\$18,174,159	\$20,952,128	\$1,027,816	\$1,143,370	\$19,201,975	\$22,095,498
Special Assessment Bonds	3,755,184	4,032,630	0	0	3,755,184	4,032,630
Notes	8,490,000	5,975,000	0	0	8,490,000	5,975,000
OPWC Loans	673,495	283,495	526,373	491,579	1,199,868	775,074
OWDA Loans	1,656,083	1,815,969	7,161,220	7,835,254	8,817,303	9,651,223
Capital Leases	313,503	140,924	0	0	313,503	140,924
Compensated Absences	4,367,732	7,300,729	268,905	430,004	4,636,637	7,730,733
Total	\$37,430,156	\$40,500,875	\$8,984,314	\$9,900,207	\$46,414,470	\$50,401,082

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Outstanding special assessment bonds at December 31, 2002, totaled \$3,755,184 with \$277,446 being retired during the year. Special assessment bonds are backed by the full faith and credit of the County. In the event of payment default by the property owner the County would be responsible for the debt service payments.

The County has loans outstanding to both the Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA). At December 31, 2002, the outstanding balances were \$1,199,868 and \$8,817,303 respectively. During the year the County retired \$35,603 and \$833,920 in OPWC and OWDA loans respectively. In 2002 the County received proceeds of \$460,397 from OPWC. The loan proceeds were used for ongoing sewer and water system improvements and are being repaid primarily by usage rates with a portion of the debt being repaid with special assessments charged to the benefited property owners.

General obligation bonds outstanding at December 31, 2002 were \$19,201,975 with \$2,893,523 being retired during the year. These bonds relate to proceeds used to construct and renovate county buildings. All bonds are backed by the full faith and credit of the County.

The County maintains an "A3" credit rating from Moody's Investors Service, Inc. The overall debt margin at December 31, 2002 was \$68,275,455 with an unvoted total debt margin of \$13,559,127.

The County continues to monitor its outstanding debt. Information relative to long-term debt is identified in Note 17 of the basic financial statements.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to David A. Hines, Trumbull County Auditor, 160 High St. N.W. Warren, Ohio 44481.

Trumbull County, Ohio

Statement of Net Assets

December 31, 2002

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$56,185,544	\$7,972,130	\$64,157,674	\$228,860
Cash and Cash Equivalents:				
In Segregated Accounts	1,003,007	0	1,003,007	0
With Fiscal Agents	53,271	0	53,271	0
Investments in Segregated Accounts	0	0	0	234,895
Materials and Supplies Inventory	886,262	21,448	907,710	0
Accrued Interest Receivable	229,484	26,438	255,922	0
Accounts Receivable	661,500	1,502,655	2,164,155	88,689
Internal Balances	(258,852)	258,852	0	0
Intergovernmental Receivable	11,975,042	0	11,975,042	0
Prepaid Items	509,421	17,775	527,196	0
Permissive Sales Taxes Receivable	763,556	0	763,556	0
Property Taxes Receivable	28,364,689	0	28,364,689	0
Special Assessments Receivable	7,251,904	0	7,251,904	0
Loans Receivable	1,798,674	0	1,798,674	0
Nondepreciable Capital Assets	2,863,838	3,474,970	6,338,808	27,619
Depreciable Capital Assets, Net	60,693,515	27,760,316	88,453,831	68,972
<i>Total Assets</i>	<u>172,980,855</u>	<u>41,034,584</u>	<u>214,015,439</u>	<u>649,035</u>
Liabilities				
Accounts Payable	2,400,069	300,213	2,700,282	524
Accrued Wages	1,840,996	85,427	1,926,423	9,952
Contracts Payable	246,237	0	246,237	0
Intergovernmental Payable	2,184,836	346,448	2,531,284	0
Matured Compensated Absences Payable	31,993	0	31,993	0
Matured Interest Payable	3,271	0	3,271	0
Matured Bonds Payable	50,000	0	50,000	0
Accrued Interest Payable	265,290	4,864	270,154	0
Claims Payable	1,571,237	0	1,571,237	0
Deferred Revenue	26,767,281	0	26,767,281	0
Long-Term Liabilities:				
Due Within One Year	3,518,099	951,092	4,469,191	0
Due In More Than One Year	33,912,057	8,033,222	41,945,279	0
<i>Total Liabilities</i>	<u>72,791,366</u>	<u>9,721,266</u>	<u>82,512,632</u>	<u>10,476</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	38,325,113	22,519,877	60,844,990	0
Restricted for:				
Capital Projects	12,957,941	0	12,957,941	0
Debt Service	2,588,604	0	2,588,604	0
Other Purposes	38,262,398	0	38,262,398	0
Unrestricted	8,055,433	8,793,441	16,848,874	638,559
<i>Total Net Assets</i>	<u>\$100,189,489</u>	<u>\$31,313,318</u>	<u>\$131,502,807</u>	<u>\$638,559</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Activities
For the Year Ended December 31, 2002

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,001,901	\$5,649,719	\$2,749,337	\$487,946
Judicial	10,586,830	3,697,638	1,558,358	0
Public Safety	15,053,672	3,424,613	3,160,504	0
Public Works	15,007,033	166,617	9,821,883	3,712,559
Health	32,047,996	271,157	18,532,899	0
Human Services	45,193,528	1,872,991	39,056,976	0
Economic Development and Assistance	87,852	0	101,291	0
Other	209,635	0	0	0
Intergovernmental	3,422,037	0	0	0
Interest and Fiscal Charges	2,516,570	0	0	0
<i>Total Governmental Activities</i>	<u>144,127,054</u>	<u>15,082,735</u>	<u>74,981,248</u>	<u>4,200,505</u>
Business-Type Activities:				
Water	4,584,306	3,617,659	0	415,461
Sewer	5,998,677	7,877,340	0	2,210,506
<i>Total Business-Type Activities</i>	<u>10,582,983</u>	<u>11,494,999</u>	<u>0</u>	<u>2,625,967</u>
<i>Total - Primary Government</i>	<u>\$154,710,037</u>	<u>\$26,577,734</u>	<u>\$74,981,248</u>	<u>\$6,826,472</u>
Component Unit				
Fairhaven Sheltered Workshop, Inc.	<u>\$945,492</u>	<u>\$652,841</u>	<u>\$380,703</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes

County Board of Mental Retardation

Community Mental Health

Children Services

Delinquent Real Estate Tax Assessment Collector

Sales Tax

General Purposes

Bond Retirement

Dog and Kennel

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - See Note 3

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$11,114,899)	\$0	(\$11,114,899)	\$0
(5,330,834)	0	(5,330,834)	0
(8,468,555)	0	(8,468,555)	0
(1,305,974)	0	(1,305,974)	0
(13,243,940)	0	(13,243,940)	0
(4,263,561)	0	(4,263,561)	0
13,439	0	13,439	0
(209,635)	0	(209,635)	0
(3,422,037)	0	(3,422,037)	0
(2,516,570)	0	(2,516,570)	0
(49,862,566)	0	(49,862,566)	0
0	(551,186)	(551,186)	0
0	4,089,169	4,089,169	0
0	3,537,983	3,537,983	0
(49,862,566)	3,537,983	(46,324,583)	0
0	0	0	88,052
6,647,589	0	6,647,589	0
10,638,700	0	10,638,700	0
2,156,476	0	2,156,476	0
5,584,286	0	5,584,286	0
438,312	0	438,312	0
6,654,324	0	6,654,324	0
2,925,482	0	2,925,482	0
61,779	0	61,779	0
6,676,570	0	6,676,570	0
2,698,843	26,438	2,725,281	14,229
76,594	14,862	91,456	84
44,558,955	41,300	44,600,255	14,313
1,120,378	(1,120,378)	0	0
45,679,333	(1,079,078)	44,600,255	14,313
(4,183,233)	2,458,905	(1,724,328)	102,365
104,372,722	28,854,413	133,227,135	536,194
<u>\$100,189,489</u>	<u>\$31,313,318</u>	<u>\$131,502,807</u>	<u>\$638,559</u>

Trumbull County, Ohio

Balance Sheet

Governmental Funds

December 31, 2002

	General	Public Assistance	County Board of Mental Retardation	Community Mental Health	Children Services
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,507,496	\$1,802,646	\$5,817,075	\$3,581,625	\$11,972,799
Cash and Cash Equivalents:					
In Segregated Accounts	894,688	0	0	0	103,973
With Fiscal Agents	0	0	0	0	0
Materials and Supplies Inventory	50,371	0	7,636	0	13,291
Accrued Interest Receivable	191,046	0	0	0	0
Accounts Receivable	255,890	0	3,307	0	63,437
Interfund Receivable	326,566	0	0	0	136,773
Intergovernmental Receivable	3,817,493	692,300	632,931	118,310	289,727
Prepaid Items	334,689	5,209	28,945	70,843	11,947
Permissive Sales Taxes Receivable	498,595	0	0	0	0
Property Taxes Receivable	6,978,054	0	12,415,956	2,562,972	6,407,707
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$16,854,888</u>	<u>\$2,500,155</u>	<u>\$18,905,850</u>	<u>\$6,333,750</u>	<u>\$18,999,654</u>
Liabilities					
Accounts Payable	\$296,775	\$426,548	\$212,902	\$921,598	\$109,396
Accrued Wages	657,170	194,387	320,392	10,784	337,028
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	22,572	222,709	4,935	156	5,810
Matured Compensated Absences Payable	24,583	0	0	0	0
Interfund Payable	60,004	224,131	104,826	75,543	69,364
Matured Bonds Payable	0	0	0	0	0
Matured Interest Payable	0	0	0	0	0
Deferred Revenue	10,093,588	0	12,984,290	2,677,058	6,697,434
<i>Total Liabilities</i>	<u>11,154,692</u>	<u>1,067,775</u>	<u>13,627,345</u>	<u>3,685,139</u>	<u>7,219,032</u>
Fund Balances					
Reserved for Encumbrances	365,630	104,419	183,258	116,631	115,707
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Unclaimed Monies	723,486	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	4,611,080	0	0	0	0
Special Revenue Funds	0	1,327,961	5,095,247	2,531,980	11,664,915
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>5,700,196</u>	<u>1,432,380</u>	<u>5,278,505</u>	<u>2,648,611</u>	<u>11,780,622</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$16,854,888</u>	<u>\$2,500,155</u>	<u>\$18,905,850</u>	<u>\$6,333,750</u>	<u>\$18,999,654</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2002*

General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds		
			Total Governmental Fund Balances	\$52,279,480
			<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
			Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	63,557,353
\$1,005,760	\$21,836,787	\$49,524,188	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
0	4,346	1,003,007	Intergovernmental	9,505,419
53,271	0	53,271	Special Assessments	7,751,904
0	814,964	886,262	Property Taxes	<u>1,597,408</u>
712	37,726	229,484	Total	18,854,731
0	337,522	660,156	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net assets.	
0	12,768	476,107	Net Assets	5,450,071
797,140	5,627,141	11,975,042	Compensated Absences	11,381
0	57,441	509,074	Internal Balances	<u>(352,620)</u>
260,682	4,279	763,556	Total	5,108,832
0	0	28,364,689	Intergovernmental payable includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore are not reported in the funds.	(1,915,461)
7,251,904	0	7,251,904	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(265,290)
0	1,798,674	1,798,674	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
<u>\$9,369,469</u>	<u>\$30,531,648</u>	<u>\$103,495,414</u>	General Obligation Bonds	(18,174,159)
\$0	\$432,850	\$2,400,069	Notes Payable	(8,490,000)
0	317,282	1,837,043	Compensated Absences	(4,367,732)
0	246,237	246,237	Special Assessment Bonds	(3,755,184)
0	7,993	264,175	OWDA Loans	(1,656,083)
0	7,410	31,993	OPWC Loans	(673,495)
0	227,266	761,134	Capital Leases Payable	<u>(313,503)</u>
50,000	0	50,000	Total	<u>(37,430,156)</u>
3,271	0	3,271	<i>Net Assets of Governmental Activities</i>	<u>\$100,189,489</u>
<u>8,049,044</u>	<u>5,120,598</u>	<u>45,622,012</u>		
8,102,315	6,359,636	51,215,934		
0	3,039,776	3,925,421		
0	1,798,674	1,798,674		
0	0	723,486		
0	0	4,611,080		
0	10,607,908	31,228,011		
1,267,154	0	1,267,154		
0	8,725,654	8,725,654		
<u>1,267,154</u>	<u>24,172,012</u>	<u>52,279,480</u>		
<u>\$9,369,469</u>	<u>\$30,531,648</u>	<u>\$103,495,414</u>		

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2002

	General	Public Assistance	County Board of Mental Retardation	Community Mental Health	Children Services
Revenues					
Property and Other Local Taxes	\$6,641,844	\$0	\$10,659,704	\$2,161,746	\$5,603,759
Permissive Sales Tax	6,654,324	0	0	0	0
Intergovernmental	6,346,593	25,308,704	9,254,873	13,280,812	6,659,774
Interest	2,108,091	0	0	0	0
Fees, Licenses and Permits	4,615,901	0	0	0	0
Fines and Forfeitures	775,518	0	0	0	0
Rentals and Royalties	314,832	0	11,732	278	0
Charges for Services	3,091,668	52,456	201	0	955,578
Contributions and Donations	12,329	7,500	2,913	0	0
Special Assessments	0	0	0	0	0
Other	76,594	0	131	0	491
<i>Total Revenues</i>	<u>30,637,694</u>	<u>25,368,660</u>	<u>19,929,554</u>	<u>15,442,836</u>	<u>13,219,602</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	15,896,722	0	0	0	0
Judicial	8,930,401	0	0	0	0
Public Safety	9,848,395	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	18,453,110	13,839,930	0
Human Services	694,293	26,109,694	0	0	11,936,192
Economic Development and Assistance	0	0	0	0	0
Other	209,635	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	47,185	0	0	0	0
Interest and Fiscal Charges	6,764	0	0	0	0
<i>Total Expenditures</i>	<u>35,633,395</u>	<u>26,109,694</u>	<u>18,453,110</u>	<u>13,839,930</u>	<u>11,936,192</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,995,701)</u>	<u>(741,034)</u>	<u>1,476,444</u>	<u>1,602,906</u>	<u>1,283,410</u>
Other Financing Sources (Uses)					
Inception of Capital Lease	0	0	0	0	0
OPWC Loans Issued	0	0	0	0	0
General Obligation Notes Issued	0	0	0	0	0
Transfers In	5,911,365	1,064,620	0	0	0
Transfers Out	(3,740,381)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,170,984</u>	<u>1,064,620</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,824,717)</u>	<u>323,586</u>	<u>1,476,444</u>	<u>1,602,906</u>	<u>1,283,410</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>8,524,913</u>	<u>1,108,794</u>	<u>3,802,061</u>	<u>1,045,705</u>	<u>10,497,212</u>
<i>Fund Balances End of Year</i>	<u>\$5,700,196</u>	<u>\$1,432,380</u>	<u>\$5,278,505</u>	<u>\$2,648,611</u>	<u>\$11,780,622</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2002*

General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$438,312	\$25,505,365
2,925,482	61,779	9,641,585
346,447	22,709,589	83,906,792
4,526	308,744	2,421,361
0	676,936	5,292,837
0	1,478,185	2,253,703
0	8,464	335,306
0	2,990,364	7,090,267
0	0	22,742
776,450	0	776,450
0	87,258	164,474
<u>4,052,905</u>	<u>28,759,631</u>	<u>137,410,882</u>
8,460	1,645,139	17,550,321
0	1,311,080	10,241,481
0	3,757,264	13,605,659
0	11,654,335	11,654,335
0	206,600	32,499,640
0	5,707,436	44,447,615
0	87,852	87,852
0	0	209,635
0	6,416,719	6,416,719
0	3,422,037	3,422,037
9,190,301	35,437	9,272,923
2,484,747	12,541	2,504,052
<u>11,683,508</u>	<u>34,256,440</u>	<u>151,912,269</u>
<u>(7,630,603)</u>	<u>(5,496,809)</u>	<u>(14,501,387)</u>
0	245,201	245,201
0	400,000	400,000
6,475,000	2,015,000	8,490,000
1,071,146	3,083,902	11,131,033
0	(6,620,591)	(10,360,972)
<u>7,546,146</u>	<u>(876,488)</u>	<u>9,905,262</u>
(84,457)	(6,373,297)	(4,596,125)
<u>1,351,611</u>	<u>30,545,309</u>	<u>56,875,605</u>
<u>\$1,267,154</u>	<u>\$24,172,012</u>	<u>\$52,279,480</u>

Net Change in Fund Balances - Total Governmental Funds (\$4,596,125)

*Amounts reported for governmental activities in the
statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlay	3,709,545	
Depreciation	<u>(7,605,339)</u>	
Total		(3,895,794)

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal (62,940)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.

Intergovernmental	1,463,585	
Special Assessments	(288,504)	
Property Taxes	<u>(40,002)</u>	
Total		1,135,079

Other financing sources in the governmental funds that increase long-term liabilities in the statement of net assets.

General Obligation Notes Issued	(8,490,000)	
OPWC Loans Issued	(400,000)	
Inception of Capital Lease	<u>(245,201)</u>	
Total		(9,135,201)

Repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 9,272,923

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (12,518)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences	2,932,997	
Pension Obligation	<u>(193,296)</u>	
Total		2,739,701

The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.

Change in Net Assets	385,346	
Compensated Absences	11,381	
Internal Balances	<u>(25,085)</u>	
Total		371,642

Change in Net Assets of Governmental Activities (\$4,183,233)

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$5,961,676	\$6,562,300	\$6,641,844	\$79,544
Permissive Sales Tax	6,700,000	6,700,000	6,700,000	0
Intergovernmental	7,476,905	8,230,184	7,409,747	(820,437)
Interest	2,791,739	3,073,000	3,501,171	428,171
Fees, Licenses and Permits	4,006,502	4,410,147	4,609,709	199,562
Fines and Forfeitures	307,064	338,000	431,440	93,440
Rentals and Royalties	294,756	324,452	314,114	(10,338)
Charges for Services	2,964,234	3,262,873	3,204,758	(58,115)
Contributions and Donations	91	100	12,329	12,229
Other	63,139	69,500	76,594	7,094
<i>Total Revenues</i>	<u>30,566,106</u>	<u>32,970,556</u>	<u>32,901,706</u>	<u>(68,850)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	15,318,506	16,620,231	16,380,132	240,099
Judicial	9,122,785	9,462,293	9,153,547	308,746
Public Safety	9,621,059	10,412,650	10,334,085	78,565
Human Services	781,085	730,993	695,685	35,308
Other	703,552	756,286	230,333	525,953
<i>Total Expenditures</i>	<u>35,546,987</u>	<u>37,982,453</u>	<u>36,793,782</u>	<u>1,188,671</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,980,881)</u>	<u>(5,011,897)</u>	<u>(3,892,076)</u>	<u>1,119,821</u>
Other Financing Sources (Uses)				
Transfers In	5,910,000	5,910,747	5,911,365	618
Transfers Out	(3,854,513)	(4,005,947)	(3,740,381)	265,566
<i>Total Other Financing Sources (Uses)</i>	<u>2,055,487</u>	<u>1,904,800</u>	<u>2,170,984</u>	<u>266,184</u>
<i>Net Change in Fund Balance</i>	<u>(2,925,394)</u>	<u>(3,107,097)</u>	<u>(1,721,092)</u>	<u>1,386,005</u>
<i>Fund Balance Beginning of Year</i>	3,217,456	3,217,456	3,217,456	0
Prior Year Encumbrances Appropriated	670,533	670,533	670,533	0
<i>Fund Balances End of Year</i>	<u>\$962,595</u>	<u>\$780,892</u>	<u>\$2,166,897</u>	<u>\$1,386,005</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$25,080,004	\$27,422,851	\$25,675,794	(\$1,747,057)
Charges for Services	46,643	51,000	52,456	1,456
Contributions and Donations	0	0	7,500	7,500
<i>Total Revenues</i>	25,126,647	27,473,851	25,735,750	(1,738,101)
Expenditures				
Current:				
Human Services	26,315,555	29,018,484	26,489,088	2,529,396
<i>Excess of Revenues Under Expenditures</i>	(1,188,908)	(1,544,633)	(753,338)	791,295
Other Financing Sources				
Transfers In	1,064,620	1,064,620	1,064,620	0
<i>Net Change in Fund Balance</i>	(124,288)	(480,013)	311,282	791,295
<i>Fund Balance Beginning of Year</i>	128,325	128,325	128,325	0
Prior Year Encumbrances Appropriated	581,830	581,830	581,830	0
<i>Fund Balance End of Year</i>	\$585,867	\$230,142	\$1,021,437	\$791,295

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Mental Retardation Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$10,438,371	\$10,940,000	\$10,659,704	(\$280,296)
Intergovernmental	8,206,666	8,601,048	9,209,146	608,098
Rentals and Royalties	57,249	60,000	12,486	(47,514)
Charges for Services	16,221	17,000	31,186	14,186
Contributions and Donations	9,541	10,000	2,913	(7,087)
Other	0	0	131	131
<i>Total Revenues</i>	18,728,048	19,628,048	19,915,566	287,518
Expenditures				
Current:				
Health	17,523,324	19,516,470	18,736,192	780,278
<i>Excess of Revenues Over Expenditures</i>	1,204,724	111,578	1,179,374	1,067,796
Other Financing Uses				
Transfers Out	(96,912)	0	0	0
<i>Net Change in Fund Balance</i>	1,107,812	111,578	1,179,374	1,067,796
<i>Fund Balance Beginning of Year</i>	3,515,067	3,515,067	3,515,067	0
Prior Year Encumbrances Appropriated	579,214	579,214	579,214	0
<i>Fund Balance End of Year</i>	<u>\$5,202,093</u>	<u>\$4,205,859</u>	<u>\$5,273,655</u>	<u>\$1,067,796</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$2,079,350	\$2,208,550	\$2,161,746	(\$46,804)
Intergovernmental	10,956,505	11,637,285	13,303,508	1,666,223
Rentals and Royalties	188	200	278	78
Other	142	150	0	(150)
<i>Total Revenues</i>	13,036,185	13,846,185	15,465,532	1,619,347
Expenditures				
Current:				
Health	13,043,750	15,428,329	14,801,235	627,094
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,565)	(1,582,144)	664,297	2,246,441
Other Financing Uses				
Transfers Out	(210,000)	0	0	0
<i>Net Change in Fund Balance</i>	(217,565)	(1,582,144)	664,297	2,246,441
<i>Fund Balance Beginning of Year</i>	264,894	264,894	264,894	0
Prior Year Encumbrances Appropriated	1,572,414	1,572,414	1,572,414	0
<i>Fund Balance End of Year</i>	<u>\$1,619,743</u>	<u>\$255,164</u>	<u>\$2,501,605</u>	<u>\$2,246,441</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$5,722,000	\$5,722,000	\$5,603,759	(\$118,241)
Intergovernmental	5,642,000	5,642,000	6,649,995	1,007,995
Charges for Services	554,364	554,364	818,678	264,314
Other	0	0	491	491
<i>Total Revenues</i>	11,918,364	11,918,364	13,072,923	1,154,559
Expenditures				
Current:				
Human Services	12,343,370	13,163,929	12,190,489	973,440
<i>Excess of Revenues Over (Under) Expenditures</i>	(425,006)	(1,245,565)	882,434	2,127,999
Other Financing Uses				
Transfers Out	(127,990)	0	0	0
<i>Net Change in Fund Balance</i>	(552,996)	(1,245,565)	882,434	2,127,999
<i>Fund Balance Beginning of Year</i>	10,335,806	10,335,806	10,335,806	0
Prior Year Encumbrances Appropriated	294,880	294,880	294,880	0
<i>Fund Balance End of Year</i>	<u>\$10,077,690</u>	<u>\$9,385,121</u>	<u>\$11,513,120</u>	<u>\$2,127,999</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2002

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,909,826	\$4,062,304	\$7,972,130	\$6,661,356
Materials and Supplies Inventory	3,003	18,445	21,448	0
Receivables:				
Accrued Interest	12,914	13,524	26,438	0
Accounts	381,163	1,121,492	1,502,655	1,344
Prepaid Items	905	16,870	17,775	347
Interfund Receivable	0	0	0	378,795
<i>Total Current Assets</i>	<u>4,307,811</u>	<u>5,232,635</u>	<u>9,540,446</u>	<u>7,041,842</u>
<i>Noncurrent Assets:</i>				
Nondepreciable Capital Assets	753,238	2,721,732	3,474,970	0
Depreciable Capital Assets, Net	15,033,835	12,726,481	27,760,316	0
<i>Total Noncurrent Assets</i>	<u>15,787,073</u>	<u>15,448,213</u>	<u>31,235,286</u>	<u>0</u>
<i>Total Assets</i>	<u>\$20,094,884</u>	<u>\$20,680,848</u>	<u>\$40,775,732</u>	<u>\$7,041,842</u>

(continued)

Trumbull County, Ohio
Statement of Fund Net Assets
Proprietary Funds (continued)
December 31, 2002

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$185,236	\$114,977	\$300,213	\$0
Accrued Wages	11,960	73,467	85,427	3,953
Intergovernmental Payable	44,167	302,281	346,448	5,200
Interfund Payable	13,128	80,640	93,768	0
Compensated Absences Payable	1,154	7,087	8,241	0
Accrued Interest Payable	1,049	3,815	4,864	0
General Obligation Bonds Payable	11,913	114,072	125,985	0
OPWC Loans Payable	29,394	4,026	33,420	0
OWDA Loans Payable	0	783,446	783,446	0
Claims Payable	0	0	0	1,571,237
<i>Total Current Liabilities</i>	<u>298,001</u>	<u>1,483,811</u>	<u>1,781,812</u>	<u>1,580,390</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	36,493	224,171	260,664	11,381
General Obligation Bonds Payable	196,831	705,000	901,831	0
OPWC Loans Payable	440,608	52,345	492,953	0
OWDA Loans Payable	0	6,377,774	6,377,774	0
<i>Total Long-Term Liabilities</i>	<u>673,932</u>	<u>7,359,290</u>	<u>8,033,222</u>	<u>11,381</u>
<i>Total Liabilities</i>	<u>971,933</u>	<u>8,843,101</u>	<u>9,815,034</u>	<u>1,591,771</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	15,108,327	7,411,550	22,519,877	0
Unrestricted	4,014,624	4,426,197	8,440,821	5,450,071
<i>Total Net Assets</i>	<u>\$19,122,951</u>	<u>\$11,837,747</u>	30,960,698	<u>\$5,450,071</u>

Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayments to the internal service funds:

352,620

Net assets of business-type activities

\$31,313,318

See accompanying notes to the basic financial statements

Trumbull County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2002*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$3,502,017	\$7,239,542	\$10,741,559	\$8,923,620
Tap-In Fees	115,642	637,798	753,440	0
Other	10,652	4,210	14,862	0
<i>Total Operating Revenues</i>	<u>3,628,311</u>	<u>7,881,550</u>	<u>11,509,861</u>	<u>8,923,620</u>
Operating Expenses				
Personal Services	403,463	1,906,729	2,310,192	170,118
Materials and Supplies	171,508	304,504	476,012	121,051
Contractual Services	3,002,346	1,230,664	4,233,010	29,679
Depreciation and Amortization	968,383	1,791,252	2,759,635	0
Claims	0	0	0	8,845,225
Other	42,604	62,240	104,844	0
<i>Total Operating Expenses</i>	<u>4,588,304</u>	<u>5,295,389</u>	<u>9,883,693</u>	<u>9,166,073</u>
<i>Operating Income (Loss)</i>	<u>(959,993)</u>	<u>2,586,161</u>	<u>1,626,168</u>	<u>(242,453)</u>
Non-Operating Revenues (Expenses)				
Interest	12,914	13,524	26,438	277,482
Interest and Fiscal Charges	(13,149)	(709,727)	(722,876)	0
Loss on Sale of Capital Assets	(899)	(600)	(1,499)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,134)</u>	<u>(696,803)</u>	<u>(697,937)</u>	<u>277,482</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>(961,127)</u>	<u>1,889,358</u>	<u>928,231</u>	<u>35,029</u>
Capital Contributions	415,461	2,210,506	2,625,967	0
Transfers In	486,131	1,049,499	1,535,630	350,317
Transfers Out	(1,131,639)	(1,524,369)	(2,656,008)	0
<i>Change in Net Assets</i>	<u>(1,191,174)</u>	<u>3,624,994</u>	<u>2,433,820</u>	<u>385,346</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>20,314,125</u>	<u>8,212,753</u>		<u>5,064,725</u>
<i>Net Assets End of Year</i>	<u>\$19,122,951</u>	<u>\$11,837,747</u>		<u>\$5,450,071</u>

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

25,085

Change in net assets of business-type activities

\$2,458,905

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$3,538,353	\$6,945,366	\$10,483,719	\$0
Cash Received from Interfund Services Provided	0	0	0	8,938,711
Tap In Fees	115,642	637,798	753,440	0
Other Cash Receipts	10,652	4,210	14,862	0
Cash Payments to Employees for Services	(468,192)	(2,063,897)	(2,532,089)	(162,422)
Cash Payments for Goods and Services	(3,038,227)	(1,136,957)	(4,175,184)	(154,452)
Cash Payments for Claims	0	0	0	(8,839,504)
Other Cash Payments	(42,604)	(62,240)	(104,844)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>115,624</u>	<u>4,324,280</u>	<u>4,439,904</u>	<u>(217,667)</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	486,131	1,049,499	1,535,630	350,317
Transfers Out	(1,131,639)	(1,524,369)	(2,656,008)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(645,508)</u>	<u>(474,870)</u>	<u>(1,120,378)</u>	<u>350,317</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	415,461	2,210,506	2,625,967	0
Proceeds from Loans	0	60,397	60,397	0
Principal Paid on Long-term Debt	(33,059)	(782,132)	(815,191)	0
Interest Paid on Long-term Debt	(13,200)	(710,376)	(723,576)	0
Payments for Capital Acquisitions	(218,822)	(4,354,053)	(4,572,875)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>150,380</u>	<u>(3,575,658)</u>	<u>(3,425,278)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	0	0	0	277,482
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(379,504)	273,752	(105,752)	410,132
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,289,330</u>	<u>3,788,552</u>	<u>8,077,882</u>	<u>6,251,224</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,909,826</u>	<u>\$4,062,304</u>	<u>\$7,972,130</u>	<u>\$6,661,356</u>

(continued)

Trumbull County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2002

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$959,993)	\$2,586,161	\$1,626,168	(\$242,453)
Adjustments:				
Depreciation and Amortization	968,383	1,791,252	2,759,635	0
(Increase) Decrease in Assets:				
Accounts Receivable	(48,668)	(107,875)	(156,543)	6,293
Accrued Interest Receivable	83,626	87,577	171,203	0
Materials and Supplies Inventory	(281)	(1,724)	(2,005)	0
Interfund Receivable	0	0	0	4,702
Prepaid Items	41	(9,020)	(8,979)	0
Increase (Decrease) in Liabilities:				
Accounts Payable	75,558	(35,760)	39,798	(3,722)
Accrued Wages	3,188	19,579	22,767	642
Compensated Absences Payable	(22,553)	(138,546)	(161,099)	11,381
Interfund Payable	10,839	66,578	77,417	(756)
Intergovernmental Payable	5,484	66,058	71,542	525
Claims Payable	0	0	0	5,721
<i>Total Adjustments</i>	<u>1,075,617</u>	<u>1,738,119</u>	<u>2,813,736</u>	<u>24,786</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$115,624</u>	<u>\$4,324,280</u>	<u>\$4,439,904</u>	<u>(\$217,667)</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2002

Assets	
Equity in Pooled Cash and Cash Equivalents	\$10,297,889
Cash and Cash Equivalents in Segregated Accounts	1,610,695
Investments in Segregated Accounts	289,899
Accounts Receivable	<u>13,284,254</u>
<i>Total Assets</i>	<u><u>\$25,482,737</u></u>
Liabilities	
Intergovernmental Payable	\$8,106,646
Undistributed Assets	3,107,582
Deposits Held and Due to Others	<u>14,268,509</u>
<i>Total Liabilities</i>	<u><u>\$25,482,737</u></u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 1 - Reporting Entity

Trumbull County, Ohio (The County) was created in 1800. The County is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are eight other elected administrative officials. These officials are: County Treasurer, County Auditor, 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 Children 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.

The County participates in a joint venture, jointly governed organizations and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the Private Industry Council, the Trumbull County Public Library, the Trumbull County Convention and Visitors Bureau and the Trumbull County Metropolitan Park District. These organizations are presented in Notes 20, 21 and 22 to the basic financial statements.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the Trumbull County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

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

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

B. Fund Accounting

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

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

General Fund The general fund accounts for all financial resources 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.

Public Assistance The public assistance fund accounts for 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 The county board of mental retardation fund is used to account for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

Community Mental Health The community mental health fund accounts 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.

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

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

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

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

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

Deferred 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, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, 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, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Cash and Cash Equivalents

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

The general fund made advances to the Drug Prosecution Unit, Drug Task Force and Community Gun Violence Block Grant special revenue funds to eliminate the funds' negative cash balances. The special revenue funds have 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 balance sheet.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

During 2002, investments were limited to federal national mortgage association notes, federal home loan bank notes, federal home loan mortgage corporation notes, federal farm credit bank notes, repurchase agreements, STAROhio and nonnegotiable certificates of deposit.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2002.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2002 amounted to \$2,108,091, which includes \$139,198 assigned from other County funds.

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

G. Inventory

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

H. Capital Assets

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of one thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings and Improvements	20 Years	20 Years
Equipment	5-20 Years	5 - 20 years
Furniture and Fixtures	5-20 Years	5 - 20 years
Vehicles	5 years	5 years
Infrastructure	10 - 50 years	20 - 50 years

During 2002, the County reported infrastructure for the first time which consists of streets and water and sewer lines. For 2002, infrastructure capital assets were calculated without the County's bridges and culverts. The reporting of infrastructure assets will be completed in 2003 with the inclusion of bridges and culverts.

I. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

J. Compensated Absences

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

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

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

Trumbull County, Ohio
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For the Year Ended December 31, 2002

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

K. Accrued Liabilities and Long-Term Obligations

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

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

L. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, loans receivable (revolving loan monies loaned to local businesses) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include public assistance, mental health, law enforcement, road maintenance and repair and children services.

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

N. Operating Revenues and Expenses

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

O. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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

P. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence.

Q. 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.

R. Budgetary Process

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

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

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 3 - Change in Accounting Principles and Restatement of Prior Year Fund Equity

A. Changes in Accounting Principles

For 2002, the County has implemented GASB Statement No. 34, “Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments”, GASB Statement No. 37, “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments: Omnibus”, Statement No. 38, “Certain Financial Statement Note Disclosures”, and GASB Interpretation No. 6, “Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.”

GASB 34 creates new basic financial statements for reporting on the County’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County’s programs between business-type and governmental activities. Except for the restatements explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2001, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

B. Restatement of Net Assets/Fund Balance

At December 31, 2001 the business type activities had the following restatements. These restatements had the following effect on fund equity as it was previously reported.

	<u>Water</u>	<u>Sewer</u>	<u>Business-Type Activities</u>
Fund Equity,			
December 31, 2001	\$12,230,365	\$9,591,473	\$21,821,838
Correction to Capital Assets	8,397,553	(1,374,256)	7,023,297
Accrued Interest Payable	(1,100)	(4,464)	(5,564)
OPWC Loans	(312,693)	0	(312,693)
Internal Balances			<u>327,535</u>
Adjusted Net Assets			
December 31, 2001	<u>\$20,314,125</u>	<u>\$8,212,753</u>	<u>\$28,854,413</u>

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The implementation of these changes had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	General	Public Assistance	County Board of Mental Retardation	Community Mental Health
Fund Balances, December 31, 2001	\$7,718,038	\$843,907	\$3,478,572	\$1,025,555
Fund Reclassification	686,977	209,561	280,586	13,879
GASB Interpretation No. 6	119,898	55,326	42,903	6,271
Adjusted Fund Balances, December 31, 2001	<u>\$8,524,913</u>	<u>\$1,108,794</u>	<u>\$3,802,061</u>	<u>\$1,045,705</u>
				(continued)
	Children Services	General Obligation Bond Retirement	Nonmajor	Total
Fund Balances, December 31, 2001	\$10,240,111	\$1,351,611	\$30,429,591	\$55,087,385
Fund Reclassification	212,518	0	32,478	1,435,999
GASB Interpretation No. 6	44,583	0	83,240	352,221
Adjusted Fund Balances, December 31, 2001	<u>\$10,497,212</u>	<u>\$1,351,611</u>	<u>\$30,545,309</u>	56,875,605
GASB 34 Adjustments:				
Capital Assets				67,516,087
Internal Service Funds				5,064,725
Internal Balances				(327,535)
Pension Obligations				(1,722,165)
Long-Term Liabilities				(40,500,875)
Accrued Interest Payable				(252,772)
Long-Term (Deferred) Assets				<u>17,719,652</u>
Governmental Activities Net Assets, December 31, 2001				<u>\$104,372,722</u>

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 Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - are presented in the basic financial statements for the General Fund and Major Special Revenue funds. The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Trumbull County, Ohio
Notes to the Basic Financial Statements
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- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance (GAAP).
- d) 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.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).

In addition, the County does not budget for various special revenue accounts. 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 for the general and major special revenue funds.

	Net Change in Fund Balance				
	General	Public Assistance	County Board of Mental Retardation	Community Mental Health	Children Services
GAAP Basis	(\$2,824,717)	\$323,586	\$1,476,444	\$1,602,906	\$1,283,410
Net Adjustment for Revenue Accruals	2,899,715	380,792	(26,950)	22,445	(129,957)
Beginning Fair Value					
Adjustment for Investments	523,612	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(162,115)	0	0	0	0
Unrecorded Cash	(635,808)	(13,702)	12,962	251	(12,368)
Net Adjustment for Expenditure Accruals	(563,496)	208,549	22,291	107,042	31,519
Encumbrances	(596,891)	(587,943)	(305,373)	(1,068,347)	(285,816)
Non-Budgeted Operations of the Departments	(361,392)	0	0	0	(4,354)
Budget Basis	<u>(\$1,721,092)</u>	<u>\$311,282</u>	<u>\$1,179,374</u>	<u>\$664,297</u>	<u>\$882,434</u>

Note 5 – Compliance and Accountability

A. Compliance

The law enforcement trust special revenue fund had total original appropriations in excess of estimated resources plus carryover balances by \$41,731, contrary to Section 5705.39, Revised Code. This oversight was identified and corrected by year end.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

B. Accountability

The following funds have deficit fund balances/net assets as of December 31, 2002:

Special Revenue Funds:	
Drug Prosecution Unit	\$16,357
Drug Task Force	128,488
Community Gun Violence Block Grant	9,348
Internal Service Fund:	
Hospitalization	825,612

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.

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;

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

Cash on Hand At year end, the County had \$233,308 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

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

Deposits At year-end, the carrying amount of the County's deposits was \$17,617,180 and the bank balance was \$31,186,964. Of the bank balance:

1. \$683,574 was covered by federal depository insurance; and
2. \$30,503,390 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County held to a successful claim by the FDIC.

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

Trumbull County, Ohio
Notes to the Basic Financial Statements
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	Category 3	Carrying Value	Fair Value
Federal National Mortgage Association Notes	\$1,765,171	\$1,765,171	\$1,765,171
Federal Home Loan Bank Notes	22,338,102	22,338,102	22,338,102
Federal Home Loan Mortgage Corporation Notes	1,823,522	1,823,522	1,823,522
Federal Farm Credit Bank Notes	1,018,834	1,018,834	1,018,834
Repurchase Agreement	5,720,655	5,720,655	5,720,655
STAROhio		26,605,764	26,605,764
Court Investments		289,899	289,899
Total Investments	\$32,666,284	\$59,561,947	\$59,561,947

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

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

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$77,122,536	\$289,899
Cash on Hand	(233,308)	0
Investments which are part of the cash management pool:		
Federal National Mortgage Association Notes	(1,765,171)	1,765,171
Federal Home Loan Bank Notes	(22,338,102)	22,338,102
Federal Home Loan Mortgage Corporation Notes	(1,823,522)	1,823,522
Federal Farm Credit Bank Notes	(1,018,834)	1,018,834
Repurchase Agreement	(5,720,655)	5,720,655
STAROhio	(26,605,764)	26,605,764
GASB Statement No. 3	\$17,617,180	\$59,561,947

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 2002 for real and public utility property taxes represents collections of the 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) are for 2002 taxes.

2002 real property taxes are levied after October 1, 2002 on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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. 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent of true value for inventories.

The full tax rate for all County operations for the year ended December 31, 2002 was \$10.35 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	\$2,623,111,040
Public Utility Personal Property	156,797,620
Tangible Personal Property	<u>472,846,523</u>
Total	<u><u>\$3,252,755,183</u></u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2002 and for which there is an enforceable legal claim. In the general and county board of mental retardation, community mental health and children services special revenue funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2002 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

Note 8 - Permissive Sales and Use Tax

In January, 1993, the County Commissioners by resolution imposed three-quarters of one percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Effective during 2000, the County Commissioners decreased the tax by one-quarter of one percent to one-half of one percent. 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, the general obligation bond retirement debt service fund and the dog and kennel special revenue fund.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 9 - Receivables

Receivables at December 31, 2002, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, alimony and child support, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	\$31,994,831	\$18,710,577	\$13,284,254

Special assessments expected to be collected in more than one year amount to \$6,968,889 in the general obligation bond retirement fund. At December 31, 2002 the amount of delinquent special assessments was \$189,780.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
Motor Vehicle License Tax	\$2,959,176
Local Government Taxes	2,641,194
Motor Vehicle Gas Tax	1,392,554
Homestead and Rollback	1,262,617
Road Improvement OPWC Grant	915,000
City of Warren - Correctional Facility	797,140
Public Assistance	692,300
Local Government Revenue Assistance	579,774
State Reimbursements	422,924
Youth Services	84,029
COPS Grants	74,250
Community Gun Violence Prosecution Grants	66,057
Senior Rights and Advocacy Grants	51,617
Office of Elderly Affairs Grants	35,177
Drug Law Enforcement	1,233
<i>Total Governmental Activities</i>	\$11,975,042

Note 10 – Capital Leases

During 2002, the County entered into lease agreements for a street sweeper and a bulldozer. The County also has existing leases for copiers 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," and have been recorded on the government-wide statements. The equipment has been capitalized in the amount of \$437,912, the present value of the minimum lease payments at the inception of the lease. The book value as of December 31, 2002 was \$343,517. The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

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Year Ending December 31,	
2003	\$125,779
2004	106,919
2005	52,085
2006	75,539
Total Minimum Lease Payments	360,322
Less: Amount Representing Interest	(46,819)
Present Value of Minimum Lease	\$313,503

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund and the motor vehicle gas tax special revenue fund. These expenditures are reflected as program expenditures on a budgetary basis.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,641,911	\$2,750	\$0	\$1,644,661
Construction in progress	85,476	1,133,701	0	1,219,177
Total capital assets not being depreciated	1,727,387	1,136,451	0	2,863,838
Capital assets being depreciated				
Buildings and improvements	55,534,672	128,829	(11,123)	55,652,378
Furniture and fixtures	13,782,032	1,537,411	(506,792)	14,812,651
Vehicles	8,856,628	358,895	(257,595)	8,957,928
Infrastructure	42,483,773	547,959	0	43,031,732
Total capital assets being depreciated	120,657,105	2,573,094	(775,510)	122,454,689
Accumulated depreciation				
Buildings and improvements	(15,947,987)	(2,526,418)	2,225	(18,472,180)
Furniture and fixtures	(10,900,594)	(1,567,836)	452,750	(12,015,680)
Vehicles	(6,948,398)	(642,303)	257,595	(7,333,106)
Infrastructure	(21,071,426)	(2,868,782)	0	(23,940,208)
Total accumulated depreciation	(54,868,405)	(7,605,339) *	712,570	(61,761,174)
Capital assets being depreciated, net	65,788,700	(5,032,245)	(62,940)	60,693,515
Governmental activities capital assets, net	\$67,516,087	(\$3,895,794)	(\$62,940)	\$63,557,353

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Business type activities:				
Capital assets not being depreciated				
Land	\$192,579	\$0	\$0	\$192,579
Construction in progress	1,110,665	2,171,726	0	3,282,391
Total capital assets not being depreciated	<u>1,303,244</u>	<u>2,171,726</u>	<u>0</u>	<u>3,474,970</u>
Capital assets being depreciated				
Buildings and improvements	11,991,389	1,405,946	0	13,397,335
Equipment	1,093,333	145,407	(10,314)	1,228,426
Vehicles	1,025,313	0	(104,053)	921,260
Infrastructure	48,716,952	849,796	0	49,566,748
Total capital assets being depreciated	<u>62,826,987</u>	<u>2,401,149</u>	<u>(114,367)</u>	<u>65,113,769</u>
Accumulated depreciation				
Buildings and improvements	(8,419,043)	(617,971)	0	(9,037,014)
Equipment	(801,381)	(98,925)	8,815	(891,491)
Vehicles	(806,658)	(40,706)	104,053	(743,311)
Infrastructure	(24,679,604)	(2,002,033)	0	(26,681,637)
Total accumulated depreciation	<u>(34,706,686)</u>	<u>(2,759,635)</u>	<u>112,868</u>	<u>(37,353,453)</u>
Capital assets being depreciated, net	<u>28,120,301</u>	<u>(358,486)</u>	<u>(1,499)</u>	<u>27,760,316</u>
Business type activities capital assets, net	<u>\$29,423,545</u>	<u>\$1,813,240</u>	<u>(\$1,499)</u>	<u>\$31,235,286</u>

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$2,418,480
Judicial	389,718
Public Safety	635,839
Public Works	3,420,931
Health	442,066
Human Services	298,305
Total	<u>\$7,605,339</u>

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 2002, the County contracted with United National Insurance Company 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	157,292,722
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	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.

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 \$819,907 have been accrued as a liability based on a review of January, 2003 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 2002. The maintenance of these benefits are accounted for in the Workers' Compensation internal service fund. Incurred but not reported claims of \$751,330 have been accrued as a liability at December 31, 2002, based on an estimate by the County Auditor's Office.

The claims liability of \$1,571,237 reported in the internal service funds at December 31, 2002, 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 2001 and 2002 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2001	\$1,343,762	\$10,169,721	\$9,947,967	\$1,565,516
2002	1,565,516	8,845,225	8,839,504	1,571,237

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 13 - Defined Benefit Pension Plan

A. Ohio Public Employees Retirement System

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio 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 obligation; law enforcement employees contribute 9 percent. The 2002 employer pension contribution rate for the County was 8.55 percent of covered payroll, decreased from 9.25 percent in 2001. The contribution rate for law enforcement employees was 16.7 percent. The contribution rates are determined actuarially. The County's required contributions to OPERS for the years ended December 31, 2002, 2001 and 2000 were \$4,519,879, \$4,699,502 and \$4,503,106 respectively. The full amount has been contributed for 2000 and 2001. 70.08 percent has been contributed for 2002, with the remainder being presented as "intergovernmental payable".

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, 2002, 2001 and 2000 were \$262,732, \$262,352 and \$231,136, respectively; 88.69 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as "intergovernmental payable".

Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) 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 OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2002 employer contribution rate was 13.55 percent of

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

covered payroll; 5.0 percent was the portion that was used to fund health care for 2002. For 2001, the contribution rate was 13.55 percent of covered payroll; 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 OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.0 percent, an annual increase in active employee total payroll of 4.0 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.0 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 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$2,643,204. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

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 \$108,938 for 2002.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2002, the balance in the Fund was \$3.011 billion. For the year ended June 30, 2002, net health care costs paid by STRS were \$354,697,000 and STRS had 105,300 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.

Note 16 – Short Term Debt

During 2002, the County issued a \$500,000 2.97 percent building improvement note. This note was reported in the construction capital projects fund and was retired during the year.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 17 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities			
<i>General Obligation Bonds:</i>			
Sewer Improvement - Elm Road - 1999	6.00%	\$22,500	2019
Water Project - 1994	4 to 6.20%	260,965	2014
Sewer District Improvement - Champion - 1983	9.25%	1,275,239	2003
Wastewater Treatment Plant - 1993	2.85 to 5.30%	1,100,000	2014
<i>OPWC Loans:</i>			
Logan Arms Sewer Replacement - 2002	0.00%	60,397	2016
Water Project - 1995	0.00%	277,045	2014
Youngstown/Warren Regional Airport Waterline Project - 2002	0.00%	194,567	2022
Warren Township Meadowbrook Waterline Project - 2002	0.00%	118,126	2022
<i>OWDA Loans:</i>			
Girard - 1988	8.48%	1,260,299	2007
Brookfield - 1988	8.48%	4,850,702	2007
Mosquito Creek - 1987	10.54%	8,548,133	2011
Governmental Activities			
<i>General Obligation Bonds:</i>			
Road and Sewer District Improvements - 1997	5.50%	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
<i>Special Assessment Bonds:</i>			
Sewer District Improvement - Champion - 1983	9.25%	1,809,761	2003
Water District Improvement - Johnson Plank - 1996	6.25%	320,000	2016
Sewer District Improvement - Elm Road - 1999	6.00%	197,500	2019
Water District Improvement - Logan Avenue - 1998	4.6 to 5.00%	600,000	2018
Water District Improvement - McKinley Heights - 1998	4.6 to 5.00%	550,000	2018
Sewer District Improvement - Newton Falls - 1993	5.50%	110,644	2003
Sewer and Water Improvements - 1994	4 to 6.2%	2,769,035	2014
Water District Improvement - Logan Arms - 2001	3.4 to 5.25%	220,000	2021
<i>OPWC Loans:</i>			
OPWC Loan - Precast Structure Project - 2002	0.00%	400,000	2022
OPWC Loan - 5th Avenue Pump Station Replacement - 2001	0.00%	283,495	2022
OWDA Loan - Mosquito Creek - 1987	10.54%	3,422,483	2011

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Changes in the County's long-term obligations during 2002 were as follows:

	Outstanding 12/31/01	Additions	(Reductions)	Outstanding 12/31/02	Amounts Due in One Year
Business Type Activities					
General Obligation Bonds					
Sewer District Improvement - Elm Road	\$21,272	\$0	(\$716)	\$20,556	\$716
Water Project	198,954	0	(10,766)	188,188	11,197
Sewer District Improvement - Champion	128,144	0	(64,072)	64,072	64,072
Wastewater Treatment Plant	795,000	0	(40,000)	755,000	50,000
<i>Total General Obligation Bonds</i>	<u>1,143,370</u>	<u>0</u>	<u>(115,554)</u>	<u>1,027,816</u>	<u>125,985</u>
OPWC Loans					
Logan Arms Sewer Replacement	0	60,397	(4,026)	56,371	4,026
Water Project	178,886	0	(13,760)	165,126	13,760
Youngstown/Warren Regional					
Airport Waterline Project	194,567	0	(4,864)	189,703	9,728
Warren Township Meadowbrook					
Waterline Project	118,126	0	(2,953)	115,173	5,906
<i>Total OPWC Loans</i>	<u>491,579</u>	<u>60,397</u>	<u>(25,603)</u>	<u>526,373</u>	<u>33,420</u>
OWDA Loans					
Girard	565,086	0	(85,056)	480,030	92,269
Brookfield	2,332,088	0	(314,072)	2,018,016	340,703
Mosquito Creek	4,938,080	0	(274,906)	4,663,174	350,474
<i>Total OWDA Loans</i>	<u>7,835,254</u>	<u>0</u>	<u>(674,034)</u>	<u>7,161,220</u>	<u>783,446</u>
Compensated Absences					
	430,004	39,484	(200,583)	268,905	8,241
<i>Total Business Type Activities</i>	<u>\$9,900,207</u>	<u>\$99,881</u>	<u>(\$1,015,774)</u>	<u>\$8,984,314</u>	<u>\$951,092</u>
Governmental Activities					
General Obligation Bonds					
Road and Sewer District Improvements	\$687,222	\$0	(\$27,969)	\$659,253	\$29,528
Equipment and County Renovating	2,810,000	0	(1,375,000)	1,435,000	1,435,000
Jail Construction	8,409,906	0	(960,000)	7,449,906	1,020,000
Court of Appeals	2,125,000	0	(75,000)	2,050,000	80,000
County Administration Building	4,540,000	0	(160,000)	4,380,000	170,000
Sheriff AFIS	490,000	0	(115,000)	375,000	120,000
Brookfield Water Tank	340,000	0	(10,000)	330,000	10,000
Engineering Building	1,550,000	0	(55,000)	1,495,000	55,000
<i>Total General Obligation Bonds</i>	<u>20,952,128</u>	<u>0</u>	<u>(2,777,969)</u>	<u>18,174,159</u>	<u>2,919,528</u>
Special Assessment Bonds					
Sewer District Improvement - Champion	181,856	0	(90,928)	90,928	90,928
Water District Improvement - Johnson Plank	275,000	0	(10,000)	265,000	10,000
Sewer District Improvement - Elm Road	186,728	0	(6,284)	180,444	6,284
Water District Improvement - Logan Ave	540,000	0	(20,000)	520,000	20,000
Water District Improvement - McKinley Hts.	495,000	0	(20,000)	475,000	20,000
Sewer District Improvement - Newton Falls	23,000	0	(11,000)	12,000	12,000
Sewer and Water Improvements	2,111,046	0	(114,234)	1,996,812	118,803
Water District Improvement - Logan Arms	220,000	0	(5,000)	215,000	5,000
<i>Total Special Assessment Bonds</i>	<u>\$4,032,630</u>	<u>\$0</u>	<u>(\$277,446)</u>	<u>\$3,755,184</u>	<u>\$283,015</u>

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Outstanding 12/31/01	Additions	(Reductions)	Outstanding 12/31/02	Amounts Due in One Year
Governmental Activities (continued)					
Notes Payable					
Weathersfield/Hilltop BAN 4/11/01	\$1,850,000	\$1,850,000	(\$1,850,000)	\$1,850,000	\$0
Weathersfield/Hilltop BAN 4/11/01	350,000	350,000	(350,000)	350,000	0
Liberty/Shannon Road BAN 4/11/01	275,000	275,000	(275,000)	275,000	0
Liberty/Shannon Road BAN 4/11/02	0	1,600,000	0	1,600,000	0
Agricultural Building BAN 4/11/01	1,000,000	1,500,000	(1,000,000)	1,500,000	0
Agricultural Building BAN 4/11/02	0	200,000	0	200,000	0
GIS BAN 4/11/01	2,500,000	2,500,000	(2,500,000)	2,500,000	0
TIF Turnpike Interchange Project	0	215,000	0	215,000	0
<i>Total Notes</i>	<u>5,975,000</u>	<u>8,490,000</u>	<u>(5,975,000)</u>	<u>8,490,000</u>	<u>0</u>
OPWC Loans					
Precast Structure Project	0	400,000	(10,000)	390,000	10,000
5th Avenue Pump Station Replacement	283,495	0	0	283,495	14,175
<i>Total OPWC Loans</i>	<u>283,495</u>	<u>400,000</u>	<u>(10,000)</u>	<u>673,495</u>	<u>24,175</u>
OWDA Loan - Mosquito Creek	1,815,969	0	(159,886)	1,656,083	124,487
Capital Leases	140,924	245,201	(72,622)	313,503	102,907
Compensated Absences	7,300,729	354,753	(3,287,750)	4,367,732	63,987
<i>Total Governmental Activities</i>	<u>\$40,500,875</u>	<u>\$9,489,954</u>	<u>(\$12,560,673)</u>	<u>\$37,430,156</u>	<u>\$3,518,099</u>

General obligation bonds reported in governmental activities are a direct obligation of the County and will be paid from the general obligation bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Business type activity 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.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, public assistance, county board of mental retardation, community mental health, children services, motor vehicle gasoline tax, bureau of support, real estate assessment, dog and kennel, delinquent real estate tax assessment collector, certificate of title, emergency 911, youth services, probate court, elderly affairs, drug prosecution unit, cops, drug task force, water, sewer, hospitalization and workers' compensation. The large decrease in compensated absences is due to the County changing their severance policy during 2002.

The Logan Arms Sewer Replacement, Water Project, Youngstown/Warren Regional Airport Waterline Project and the Warren Township Meadowbrook Waterline Project OPWC loans will be paid with special assessment revenue from the sewer and water enterprise funds respectively. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt. The Precast Structure Project Loan will be paid from the motor vehicle gas tax special revenue fund.

The County has entered into a contractual agreement for a construction loan from OPWC for the 5th Avenue Pump Station Replacement. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. Since the loan has not yet been finalized, repayment schedules are not included in the schedule of debt service requirements.

Trumbull County, Ohio
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For the Year Ended December 31, 2002

The \$5,975,000 various purpose notes issued April 11, 2001 at 3.40 percent and outstanding at December 31, 2001, were rolled over into the \$8,275,000 various purpose improvement bond anticipation notes, issued April 11, 2002 at 2.80 percent and maturing April 10, 2003. These notes were used for various construction and improvement projects throughout the County. The notes are backed by the full faith and credit of Trumbull County.

The County also issued \$215,000 road improvement notes on June 27, 2002 at 3.00 percent and will mature April 10, 2003. The notes are backed by the full faith of Trumbull County.

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:

Business-Type Activities

	General Obligation Bonds		OPWC	OWDA Loans	
	Principal	Interest	Loans	Principal	Interest
2003	\$125,985	\$58,363	\$33,420	\$783,446	\$661,976
2004	62,876	48,913	33,420	852,858	592,562
2005	63,306	45,701	33,422	928,740	518,674
2006	69,168	42,378	33,420	1,011,725	433,695
2007	69,700	38,817	33,422	1,036,021	342,910
2008 - 2012	424,497	130,905	167,108	2,548,430	653,749
2013 - 2017	208,704	19,034	121,803	0	0
2018 - 2022	3,580	325	70,358	0	0
Total	\$1,027,816	\$384,436	\$526,373	\$7,161,220	\$3,203,566

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans		OPWC
	Principal	Interest	Principal	Interest	Principal	Interest	Loan
2003	\$2,919,528	\$834,800	\$283,015	\$216,205	\$124,487	\$159,889	\$10,000
2004	1,556,074	688,362	200,124	197,712	136,101	148,275	20,000
2005	1,647,908	591,707	209,694	187,200	148,906	135,467	20,000
2006	1,589,743	513,310	223,832	175,991	163,036	121,340	20,000
2007	1,671,680	434,860	229,299	163,658	178,621	105,755	20,000
2008 - 2012	4,001,232	3,837,395	1,369,503	600,098	904,932	232,210	100,000
2013 - 2017	2,882,994	964,890	1,063,294	191,538	0	0	100,000
2018 - 2022	1,905,000	201,280	176,423	14,937	0	0	100,000
Total	\$18,174,159	\$8,066,604	\$3,755,184	\$1,747,339	\$1,656,083	\$902,936	\$390,000

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 \$797,140, or 10.70 percent of the debt. This amount has been recorded on the County's books as an intergovernmental receivable in the general obligation bond retirement fund.

Trumbull County, Ohio
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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, 2002, \$5,370,000 remains outstanding.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2002, are an overall debt margin of \$68,275,455 and an unvoted debt margin of \$13,559,127.

Industrial Development Revenue Bonds

The County has issued forty-one issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$23,671,516 at December 31, 2002, 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 18 – Interfund Transactions

A. Interfund Balances

Interfund Payable	Interfund Receivable			
	General	Children Services	Probate Court	Elderly Affairs
General	\$0	\$0	\$0	\$0
Public Assistance	26,955	136,773	527	3,299
County Board of				
Mental Retardation	22,981	0	0	0
Community Mental Health	23,375	0	6,742	0
Children Services	69,364	0	0	0
Water	0	0	0	0
Sewer	0	0	0	0
Other Governmental Funds:				
Motor Vehicle Gas Tax	0	0	0	0
Child Support	45,297	0	0	0
Indigent Guardianship	0	0	0	0
DRETAC	0	0	0	0
Certificate of Title	0	0	0	0
Emergency 911	0	0	0	0

(continued)

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Interfund Payable	Interfund Receivable			
	General	Children Services	Probate Court	Elderly Affairs
Youth Services	\$5,714	\$0	\$0	\$0
Drug Prosecution Unit	3,893	0	0	0
Community Oriented				
Policing Services	0	0	0	0
Drug Task Force	116,608	0	0	0
Marine Patrol	0	0	0	0
Community Gun				
Violence Block Grant	9,284	0	0	0
Court Computerization	3,095	0	0	0
Totals	\$326,566	\$136,773	\$7,269	\$3,299

(continued)

Interfund Payable	Interfund Receivable		
	Hillside Administration	Workers' Compensation	Total
General	\$0	\$60,004	\$60,004
Public Assistance	2,200	54,377	224,131
County Board of			
Mental Retardation	0	81,845	104,826
Community Mental Health	0	45,426	75,543
Children Services	0	0	69,364
Water	0	13,128	13,128
Sewer	0	80,640	80,640
Other Governmental Funds:			
Motor Vehicle Gas Tax	0	18,645	18,645
Child Support	0	0	45,297
Indigent Guardianship	0	246	246
DRETAC	0	341	341
Certificate of Title	0	6,753	6,753
Emergency 911	0	15,617	15,617
Youth Services	0	64	5,778
Drug Prosecution Unit	0	0	3,893
Community Oriented			
Policing Services	0	467	467
Drug Task Force	0	839	117,447
Marine Patrol	0	158	158
Community Gun			
Violence Block Grant	0	245	9,529
Court Computerization	0	0	3,095
Totals	\$2,200	\$378,795	\$854,902

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2002, consisted of the following:

Transfers To	Transfers From			Nonmajor Governmental Funds	Total
	General	Water	Sewer		
<i>Major Funds:</i>					
General	\$0	\$0	\$0	\$5,911,365	\$5,911,365
Public Assistance	1,064,620	0	0	0	1,064,620
<i>General Obligation</i>					
Bond Retirement	0	82,140	838,238	150,768	1,071,146
Water	0	0	486,131	0	486,131
Sewer	0	1,049,499	0	0	1,049,499
Nonmajor Governmental Funds	2,675,761	0	200,000	558,458	3,434,219
Total	\$3,740,381	\$1,131,639	\$1,524,369	\$6,620,591	\$13,016,980

The transfer from the Hillside Administration nonmajor special revenue fund to the general fund was due to the County completing the three year requirement in the sale agreement of the hospital.

The remaining transfers were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

Note 19 - Contractual Commitments

The County had the following contractual commitments outstanding at December 31, 2002:

Project	Contractor	Contract Amount Outstanding
Agriculture and Family Center	Murphy Contracting	\$53,384
	Horton Electrical Contracting	43,549
	MS Consultants Inc.	17,557
	Various Contractors	12,055
		<u>126,545</u>
Hilltop Sewer	Kirila Contractors	300,341
	Utility Contractors	217,510
		<u>517,851</u>
	Total	\$644,396

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 20 - Joint Venture

The Geauga/Trumbull Solid Waste District (the 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 2002. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Note 21 - Jointly Governed Organizations

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

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2002, the County contributed \$298,060 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 2002, the County contributed \$2,000 to the Family and Children First Council.

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

N.E.O.C.A.P. is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. 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 2002, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 22 - Related Organizations

A. *Private Industry Council*

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

B. *Trumbull County Public Library*

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2002.

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 \$55,000 in funding from the County during 2002.

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

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$15,000 in funding from the County during 2002.

Note 23 - Related Party Transactions

A. *Fairhaven Sheltered Workshop, Inc.*

During 2002, 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 \$380,661 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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 24 - Contingent Liabilities

A. Grants

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

B. Litigation

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 25 - Subsequent Events

On March 19, 2003, the County issued \$8,790,000 of notes at a rate of 1.37 percent, maturing on April 8, 2004, in anticipation of the issuance of bonds for the following purposes:

Amount	Purpose
\$2,500,000	Acquiring a Geographic Information System
2,200,000	Design Services for the Weathersfield/Hilltop Area Sanitary Sewer Project
1,875,000	Design Services for the Liberty Township/Shannon Road Sanitary Sewer Project
1,700,000	Constructing the Agriculture and Family Education Center
215,000	Improvements to State Route 5 in Braceville Township
300,000	Extending the Belmont Avenue Water Main

Note 26 - 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 Trumbull County Board of Mental Retardation. Some of the costs associated with this program are paid directly by the Trumbull County Board of Mental Retardation. This data is included as part of the statement of activities and changes in net assets.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 Northeast Ohio. Contributions from the general public are nominal. In addition, the Organization receives support from the Trumbull County Board of Mental Retardation to cover some of the program costs. These costs, totaling \$380,661 as calculated by the Trumbull County Board of Mental Retardation, are included in the statement of activities as support and in-kind contributions. The Trumbull County Board of Mental Retardation also supports the Organization's retail store by subsidizing any losses it incurs and storage costs. In 2002, 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.

Cash and Cash Equivalents

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

Investments

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

Accounts Receivable

Accounts receivable represent amounts due from charge contracts for services. Substantially all amounts are considered collectible by management, 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.

Trumbull County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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.

<u>Description</u>	<u>Estimated Lives</u>
Buildings	20 Years
Machinery and Equipment	5-10 Years

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, 2002, the Organization had \$211,352 in excess of the FDIC insurance limits. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

D. *In-Kind*

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

E. *Leases*

As of April 20, 2002, Fairhaven Industries, Inc. leases space located at Ohio Commerce Center in Lordstown, Ohio for warehouse storage. Minimum annual rental is \$15,760.

Combining Statements and Individual Fund Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

To account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) which are legally restricted to expenditure for specified purposes.

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.

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.

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.

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.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

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.

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.

Law Enforcement Trust Fund – To account for net proceeds of forfeited contraband or forfeited contraband monies used in accordance with Senate Bill No. 258.

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

Community Oriented Policing Service Fund – To account for State and Federal grants received for the Federal Cops programs used to expand policing programs in their jurisdiction.

Traffic Enforcement Grant Fund – To account for Federal grant monies received for overtime labor costs for the sheriff to ensure traffic safety.

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

Marine Patrol Fund – To account for State grant monies received to assist the sheriff in patrol of recreational watercraft.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Able Grant Fund– To account for Federal grant monies received for the Community Based Correctional Facility to assist in education services in the form of instructions to felony offenders as well as in-service training for staff.

Vertical Prosecution Unit Fund – To account for Federal grant monies received to assist the Prosecutor’s office in prosecuting multi-county drug offenders.

Redevelopment Fund – To account for service payments in lieu of taxes to secure payment of the obligation issued to finance public infrastructure improvements.

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

Community Gun Violence Block Grant Fund – To account for Federal grant monies received to assist in prosecuting violent firearm related crime offenders

Nonmajor Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary 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
Nonmajor Governmental Funds
December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,704,074	\$10,132,713	\$21,836,787
Cash and Cash Equivalents			
In Segregated Accounts	4,346	0	4,346
Materials and Supplies Inventory	814,964	0	814,964
Accrued Interest Receivable	10,245	27,481	37,726
Accounts Receivable	303,795	33,727	337,522
Interfund Receivable	12,768	0	12,768
Intergovernmental Receivable	4,712,141	915,000	5,627,141
Prepaid Items	47,269	10,172	57,441
Permissive Sales Taxes Receivable	4,279	0	4,279
Loans Receivable	1,798,674	0	1,798,674
<i>Total Assets</i>	<u>\$19,412,555</u>	<u>\$11,119,093</u>	<u>\$30,531,648</u>
Liabilities			
Accounts Payable	\$347,945	\$84,905	\$432,850
Accrued Wages	317,282	0	317,282
Contracts Payable	158,085	88,152	246,237
Intergovernmental Payable	7,993	0	7,993
Matured Compensated Absences Payable	7,410	0	7,410
Interfund Payable	224,171	3,095	227,266
Deferred Revenue	4,205,598	915,000	5,120,598
<i>Total Liabilities</i>	<u>5,268,484</u>	<u>1,091,152</u>	<u>6,359,636</u>
Fund Balances			
Reserved for Encumbrances	1,737,489	1,302,287	3,039,776
Reserved for Loans Receivable	1,798,674	0	1,798,674
Unreserved, Undesignated, Reported in:			
Special Revenue Funds	10,607,908	0	10,607,908
Capital Projects Funds	0	8,725,654	8,725,654
<i>Total Fund Balances</i>	<u>14,144,071</u>	<u>10,027,941</u>	<u>24,172,012</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$19,412,555</u>	<u>\$11,119,093</u>	<u>\$30,531,648</u>

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property and Other Local Taxes	\$438,312	\$0	\$438,312
Permissive Sales Tax	61,779	0	61,779
Intergovernmental	19,912,030	2,797,559	22,709,589
Interest	66,920	241,824	308,744
Fees, Licenses and Permits	340,502	336,434	676,936
Fines and Forfeitures	1,184,095	294,090	1,478,185
Rentals and Royalties	8,464	0	8,464
Charges for Services	2,990,364	0	2,990,364
Other	87,258	0	87,258
<i>Total Revenues</i>	<u>25,089,724</u>	<u>3,669,907</u>	<u>28,759,631</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	1,645,139	0	1,645,139
Judicial	1,311,080	0	1,311,080
Public Safety	3,757,264	0	3,757,264
Public Works	11,654,335	0	11,654,335
Health	206,600	0	206,600
Human Services	5,707,436	0	5,707,436
Economic Development and Assistance	87,852	0	87,852
Capital Outlay	0	6,416,719	6,416,719
Intergovernmental	3,422,037	0	3,422,037
Debt Service:			
Principal Retirement	35,437	0	35,437
Interest and Fiscal Charges	9,365	3,176	12,541
<i>Total Expenditures</i>	<u>27,836,545</u>	<u>6,419,895</u>	<u>34,256,440</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,746,821)</u>	<u>(2,749,988)</u>	<u>(5,496,809)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	245,201	0	245,201
OPWC Loans Issued	400,000	0	400,000
General Obligation Notes Issued	0	2,015,000	2,015,000
Transfers In	2,883,902	200,000	3,083,902
Transfers Out	(6,536,441)	(84,150)	(6,620,591)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,007,338)</u>	<u>2,130,850</u>	<u>(876,488)</u>
<i>Net Change in Fund Balances</i>	(5,754,159)	(619,138)	(6,373,297)
<i>Fund Balances Beginning of Year</i>	<u>19,898,230</u>	<u>10,647,079</u>	<u>30,545,309</u>
<i>Fund Balances End of Year</i>	<u>\$14,144,071</u>	<u>\$10,027,941</u>	<u>\$24,172,012</u>

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	<u>Motor Vehicle Gasoline Tax</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Indigent Guardianship</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,274,089	\$235,211	\$3,249,783	\$70,883
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	814,964	0	0	0
Accrued Interest Receivable	8,618	0	0	0
Accounts Receivable	1,513	200,213	0	2,072
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	4,399,401	0	0	0
Prepaid Items	719	3,713	788	0
Permissive Sales Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,499,304</u>	<u>\$439,137</u>	<u>\$3,250,571</u>	<u>\$72,955</u>
Liabilities				
Accounts Payable	\$162,730	\$6,981	\$0	\$1,608
Accrued Wages	111,197	63,564	13,935	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	1,612	922	202	0
Matured Compensated Absences Payable	3,819	2,758	0	0
Interfund Payable	18,645	45,297	0	246
Deferred Revenue	3,980,538	0	0	0
<i>Total Liabilities</i>	<u>4,278,541</u>	<u>119,522</u>	<u>14,137</u>	<u>1,854</u>
Fund Balances				
Reserved for Encumbrances	973,061	35,062	20,984	2,594
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	2,247,702	284,553	3,215,450	68,507
<i>Total Fund Balances (Deficit)</i>	<u>3,220,763</u>	<u>319,615</u>	<u>3,236,434</u>	<u>71,101</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,499,304</u>	<u>\$439,137</u>	<u>\$3,250,571</u>	<u>\$72,955</u>

Dog and Kennel	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$11,082	\$298,982	\$31,529	\$55,755	\$543,816	\$20,868
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,891	15,967	2,512	0	0	55,974
0	7,269	0	0	0	0
0	51,994	0	1,233	0	0
0	0	0	0	2,202	658
4,279	0	0	0	0	0
0	0	0	0	0	0
<u>\$18,252</u>	<u>\$374,212</u>	<u>\$34,041</u>	<u>\$56,988</u>	<u>\$546,018</u>	<u>\$77,500</u>
\$1,292	\$1,192	\$31,529	\$3,331	\$4,552	\$354
5,451	6,945	0	0	5,913	17,004
0	0	0	0	0	0
79	444	0	0	86	247
189	0	0	0	0	0
0	0	0	0	341	6,753
0	51,617	0	0	0	0
<u>7,011</u>	<u>60,198</u>	<u>31,529</u>	<u>3,331</u>	<u>10,892</u>	<u>24,358</u>
2,064	14,555	0	0	5,354	820
0	0	0	0	0	0
9,177	299,459	2,512	53,657	529,772	52,322
<u>11,241</u>	<u>314,014</u>	<u>2,512</u>	<u>53,657</u>	<u>535,126</u>	<u>53,142</u>
<u>\$18,252</u>	<u>\$374,212</u>	<u>\$34,041</u>	<u>\$56,988</u>	<u>\$546,018</u>	<u>\$77,500</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$270,059	\$148,476	\$2,148,757	\$308,488
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	3,922
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	582	6,365	0	12,981
Interfund Receivable	0	0	0	3,299
Intergovernmental Receivable	0	0	84,029	35,177
Prepaid Items	2,781	29,104	509	0
Permissive Sales Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$273,422</u>	<u>\$183,945</u>	<u>\$2,233,295</u>	<u>\$363,867</u>
Liabilities				
Accounts Payable	\$3,021	\$18,722	\$30,837	\$39,897
Accrued Wages	0	60,452	13,286	11,034
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	877	193	160
Matured Compensated Absences Payable	0	0	644	0
Interfund Payable	0	15,617	5,778	0
Deferred Revenue	0	0	0	33,136
<i>Total Liabilities</i>	<u>3,021</u>	<u>95,668</u>	<u>50,738</u>	<u>84,227</u>
Fund Balances				
Reserved for Encumbrances	6,215	8,768	8	16,195
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	264,186	79,509	2,182,549	263,445
<i>Total Fund Balances (Deficit)</i>	<u>270,401</u>	<u>88,277</u>	<u>2,182,557</u>	<u>279,640</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$273,422</u>	<u>\$183,945</u>	<u>\$2,233,295</u>	<u>\$363,867</u>

<u>Community Development</u>	<u>Drug Prosecution Unit</u>	<u>Revolving Loan- Economic Development</u>	<u>Probate Caseflow Management</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Trumbull Area Coordinated Transportation</u>
\$518,825	\$2,346	\$419,264	\$18,169	\$250,845	\$121,434
424	0	0	0	0	0
0	0	0	0	0	0
0	0	1,627	0	0	0
0	0	0	0	2,725	0
0	0	0	0	0	0
0	0	0	0	0	0
6,795	0	0	0	0	0
0	0	0	0	0	0
0	0	1,798,674	0	0	0
<u>\$526,044</u>	<u>\$2,346</u>	<u>\$2,219,565</u>	<u>\$18,169</u>	<u>\$253,570</u>	<u>\$121,434</u>
\$16,240	\$14,810	\$861	\$0	\$0	\$0
0	0	0	0	0	0
158,085	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	3,893	0	0	0	0
0	0	0	0	0	0
<u>174,325</u>	<u>18,703</u>	<u>861</u>	<u>0</u>	<u>0</u>	<u>0</u>
462,804	62,443	121,256	0	0	0
0	0	1,798,674	0	0	0
<u>(111,085)</u>	<u>(78,800)</u>	<u>298,774</u>	<u>18,169</u>	<u>253,570</u>	<u>121,434</u>
<u>351,719</u>	<u>(16,357)</u>	<u>2,218,704</u>	<u>18,169</u>	<u>253,570</u>	<u>121,434</u>
<u>\$526,044</u>	<u>\$2,346</u>	<u>\$2,219,565</u>	<u>\$18,169</u>	<u>\$253,570</u>	<u>\$121,434</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	<u>Hillside Administration</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement Agency</u>	<u>Community Oriented Policing Service</u>
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$542,065	\$3,849	\$4,262	\$29,032
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	2,200	0	0	0
Intergovernmental Receivable	0	0	0	74,250
Prepaid Items	0	0	0	0
Permissive Sales Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$544,265</u>	<u>\$3,849</u>	<u>\$4,262</u>	<u>\$103,282</u>
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages	0	0	0	1,135
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	16
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	467
Deferred Revenue	0	0	0	74,250
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,868</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	544,265	3,849	4,262	27,414
<i>Total Fund Balances (Deficit)</i>	<u>544,265</u>	<u>3,849</u>	<u>4,262</u>	<u>27,414</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$544,265</u>	<u>\$3,849</u>	<u>\$4,262</u>	<u>\$103,282</u>

Traffic Enforcement Grant	Drug Task Force	Marine Patrol	Vertical Prosecution Unit	Redevelopment
\$6,023	\$2,950	\$433	\$8,024	\$75,315
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$6,023</u>	<u>\$2,950</u>	<u>\$433</u>	<u>\$8,024</u>	<u>\$75,315</u>
\$0	\$4,333	\$0	\$0	\$0
0	6,515	0	0	0
0	0	0	0	0
0	3,143	0	0	0
0	0	0	0	0
0	117,447	158	0	0
0	0	0	0	0
<u>0</u>	<u>131,438</u>	<u>158</u>	<u>0</u>	<u>0</u>
0	5,306	0	0	0
0	0	0	0	0
<u>6,023</u>	<u>(133,794)</u>	<u>275</u>	<u>8,024</u>	<u>75,315</u>
<u>6,023</u>	<u>(128,488)</u>	<u>275</u>	<u>8,024</u>	<u>75,315</u>
<u>\$6,023</u>	<u>\$2,950</u>	<u>\$433</u>	<u>\$8,024</u>	<u>\$75,315</u>

(continued)

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Local Law Enforcement Block Grant	Community Gun Violence Block Grant	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$32,416	\$1,044	\$11,704,074
Cash and Cash Equivalents			
In Segregated Accounts	0	0	4,346
Materials and Supplies Inventory	0	0	814,964
Accrued Interest Receivable	0	0	10,245
Accounts Receivable	0	0	303,795
Interfund Receivable	0	0	12,768
Intergovernmental Receivable	0	66,057	4,712,141
Prepaid Items	0	0	47,269
Permissive Sales Taxes Receivable	0	0	4,279
Loans Receivable	0	0	1,798,674
<i>Total Assets</i>	<u>\$32,416</u>	<u>\$67,101</u>	<u>\$19,412,555</u>
Liabilities			
Accounts Payable	\$5,655	\$0	\$347,945
Accrued Wages	0	851	317,282
Contracts Payable	0	0	158,085
Intergovernmental Payable	0	12	7,993
Matured Compensated Absences Payable	0	0	7,410
Interfund Payable	0	9,529	224,171
Deferred Revenue	0	66,057	4,205,598
<i>Total Liabilities</i>	<u>5,655</u>	<u>76,449</u>	<u>5,268,484</u>
Fund Balances			
Reserved for Encumbrances	0	0	1,737,489
Reserved for Loans Receivable	0	0	1,798,674
Unreserved, Undesignated	26,761	(9,348)	10,607,908
<i>Total Fund Balances (Deficit)</i>	<u>26,761</u>	<u>(9,348)</u>	<u>14,144,071</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$32,416</u>	<u>\$67,101</u>	<u>\$19,412,555</u>

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Intergovernmental	7,080,685	3,765,216	0	0
Interest	64,592	49	0	0
Fees, Licenses and Permits	1,580	37,809	0	0
Fines and Forfeitures	87,365	0	0	0
Rentals and Royalties	2,464	0	0	0
Charges for Services	1,231	522,558	1,432,765	29,904
Other	24,319	23	0	0
<i>Total Revenues</i>	<u>7,262,236</u>	<u>4,325,655</u>	<u>1,432,765</u>	<u>29,904</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	815,779	0
Judicial	0	0	0	68,601
Public Safety	0	0	0	0
Public Works	8,524,544	0	0	0
Health	0	0	0	0
Human Services	0	4,636,111	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	35,437	0	0	0
Interest and Fiscal Charges	9,365	0	0	0
<i>Total Expenditures</i>	<u>8,569,346</u>	<u>4,636,111</u>	<u>815,779</u>	<u>68,601</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,307,110)</u>	<u>(310,456)</u>	<u>616,986</u>	<u>(38,697)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	245,201	0	0	0
OPWC Loans Issued	400,000	0	0	0
Transfers In	0	368,175	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>645,201</u>	<u>368,175</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(661,909)</u>	<u>57,719</u>	<u>616,986</u>	<u>(38,697)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,882,672</u>	<u>261,896</u>	<u>2,619,448</u>	<u>109,798</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,220,763</u>	<u>\$319,615</u>	<u>\$3,236,434</u>	<u>\$71,101</u>

(continued)

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	Dog and Kennel	Community Based Correctional Facility	Probate Court	Domestic Violence Shelter
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	61,779	0	0	0
Intergovernmental	0	3,419,496	57,604	0
Interest	0	0	0	0
Fees, Licenses and Permits	173,400	0	0	57,037
Fines and Forfeitures	0	0	31,081	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	2,541	304,109	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>235,179</u>	<u>3,422,037</u>	<u>392,794</u>	<u>57,037</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	361,484	0
Public Safety	266,963	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	57,258
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	3,422,037	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>266,963</u>	<u>3,422,037</u>	<u>361,484</u>	<u>57,258</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(31,784)</u>	<u>0</u>	<u>31,310</u>	<u>(221)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	0	0
Transfers In	40,000	0	0	0
Transfers Out	0	0	(1,365)	0
<i>Total Other Financing Sources (Uses)</i>	<u>40,000</u>	<u>0</u>	<u>(1,365)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	8,216	0	29,945	(221)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,025</u>	<u>0</u>	<u>284,069</u>	<u>2,733</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$11,241</u>	<u>\$0</u>	<u>\$314,014</u>	<u>\$2,512</u>

Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental	Emergency 911	Youth Services
\$0	\$438,312	\$0	\$0	\$0	\$0
0	0	0	0	0	0
3,278	0	0	0	0	1,244,015
0	0	0	0	0	0
0	0	0	0	0	0
22,840	0	804,425	161,020	0	0
0	0	0	0	0	0
0	0	0	0	386,221	0
0	0	0	0	0	0
<u>26,118</u>	<u>438,312</u>	<u>804,425</u>	<u>161,020</u>	<u>386,221</u>	<u>1,244,015</u>
0	341,774	0	102,730	0	0
0	0	880,995	0	0	0
18,764	0	0	0	2,318,739	762,013
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>18,764</u>	<u>341,774</u>	<u>880,995</u>	<u>102,730</u>	<u>2,318,739</u>	<u>762,013</u>
<u>7,354</u>	<u>96,538</u>	<u>(76,570)</u>	<u>58,290</u>	<u>(1,932,518)</u>	<u>482,002</u>
0	0	0	0	0	0
0	0	0	0	0	0
5,325	0	30,000	0	2,000,000	0
(9,053)	0	0	0	0	(5,050)
<u>(3,728)</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>2,000,000</u>	<u>(5,050)</u>
3,626	96,538	(46,570)	58,290	67,482	476,952
<u>50,031</u>	<u>438,588</u>	<u>99,712</u>	<u>212,111</u>	<u>20,795</u>	<u>1,705,605</u>
<u>\$53,657</u>	<u>\$535,126</u>	<u>\$53,142</u>	<u>\$270,401</u>	<u>\$88,277</u>	<u>\$2,182,557</u>

(continued)

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	Elderly Affairs	Community Development	Drug Prosecution Unit	Revolving Loan- Economic Development
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Intergovernmental	779,575	2,922,448	195,620	101,291
Interest	0	0	0	2,279
Fees, Licenses and Permits	0	5,500	0	0
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	39,287	0	23,685	0
Other	7,453	44,158	0	0
<i>Total Revenues</i>	<u>826,315</u>	<u>2,972,106</u>	<u>219,305</u>	<u>103,570</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	379,426	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	3,114,419	0	0
Health	0	0	0	0
Human Services	1,014,067	0	0	0
Economic Development and Assistance	0	0	0	87,852
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,014,067</u>	<u>3,114,419</u>	<u>379,426</u>	<u>87,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(187,752)</u>	<u>(142,313)</u>	<u>(160,121)</u>	<u>15,718</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	0	0
Transfers In	194,310	93,910	82,484	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>194,310</u>	<u>93,910</u>	<u>82,484</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	6,558	(48,403)	(77,637)	15,718
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>273,082</u>	<u>400,122</u>	<u>61,280</u>	<u>2,202,986</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$279,640</u>	<u>\$351,719</u>	<u>(\$16,357)</u>	<u>\$2,218,704</u>

Probate Caseflow Management	Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration	Law Enforcement Trust	Law Enforcement Agency
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	1,667	0
0	0	0	0	0	0
0	0	0	0	0	0
0	26,332	0	0	0	51,032
0	0	0	6,000	0	0
0	0	0	185,187	0	0
0	0	0	11,305	0	0
0	26,332	0	202,492	1,667	51,032
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	262
0	0	0	0	0	0
0	0	151,524	55,076	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	151,524	55,076	0	262
0	26,332	(151,524)	147,416	1,667	50,770
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	50,064	0
0	0	0	(6,354,227)	(50,064)	(50,064)
0	0	0	(6,354,227)	0	(50,064)
0	26,332	(151,524)	(6,206,811)	1,667	706
18,169	227,238	272,958	6,751,076	2,182	3,556
\$18,169	\$253,570	\$121,434	\$544,265	\$3,849	\$4,262

(continued)

Trumbull County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	Community Oriented Policing Service	Traffic Enforcement Grant	Drug Task Force	Marine Patrol
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Intergovernmental	70,829	0	144,423	7,915
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	53,876	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>70,829</u>	<u>0</u>	<u>198,299</u>	<u>7,915</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	53,848	0	241,062	0
Public Works	0	0	0	15,372
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>53,848</u>	<u>0</u>	<u>241,062</u>	<u>15,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,981</u>	<u>0</u>	<u>(42,763)</u>	<u>(7,457)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	0	0
Transfers In	0	0	0	7,681
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,681</u>
<i>Net Change in Fund Balances</i>	16,981	0	(42,763)	224
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>10,433</u>	<u>6,023</u>	<u>(85,725)</u>	<u>51</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$27,414</u>	<u>\$6,023</u>	<u>(\$128,488)</u>	<u>\$275</u>

Able Grant	Vertical Prosecution Unit	Redevelopment	Local Law Enforcement Block Grant	Community Gun Violence Block Grant	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$438,312
0	0	0	0	0	61,779
0	9,653	7,242	87,130	13,943	19,912,030
0	0	0	0	0	66,920
0	0	65,176	0	0	340,502
0	0	0	0	0	1,184,095
0	0	0	0	0	8,464
0	9,000	0	0	0	2,990,364
0	0	0	0	0	87,258
0	18,653	72,418	87,130	13,943	25,089,724
4,580	850	0	0	0	1,645,139
0	0	0	0	0	1,311,080
0	0	0	72,322	23,291	3,757,264
0	0	0	0	0	11,654,335
0	0	0	0	0	206,600
0	0	0	0	0	5,707,436
0	0	0	0	0	87,852
0	0	0	0	0	3,422,037
0	0	0	0	0	35,437
0	0	0	0	0	9,365
4,580	850	0	72,322	23,291	27,836,545
(4,580)	17,803	72,418	14,808	(9,348)	(2,746,821)
0	0	0	0	0	245,201
0	0	0	0	0	400,000
0	0	0	11,953	0	2,883,902
0	0	(66,618)	0	0	(6,536,441)
0	0	(66,618)	11,953	0	(3,007,338)
(4,580)	17,803	5,800	26,761	(9,348)	(5,754,159)
4,580	(9,779)	69,515	0	0	19,898,230
\$0	\$8,024	\$75,315	\$26,761	(\$9,348)	\$14,144,071

Trumbull County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	<u>Court Computerization</u>	<u>Construction</u>	<u>Permanent Improvement</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$847,883	\$7,051,953	\$1,465,160
Accrued Interest Receivable	0	24,329	3,152
Accounts Receivable	11,499	6,133	0
Intergovernmental Receivable	0	915,000	0
Prepaid Items	844	0	0
<i>Total Assets</i>	<u>\$860,226</u>	<u>\$7,997,415</u>	<u>\$1,468,312</u>
Liabilities			
Accounts Payable	\$3,378	\$65,574	\$15,022
Contracts Payable	0	88,152	0
Interfund Payable	3,095	0	0
Deferred Revenue	0	915,000	0
<i>Total Liabilities</i>	<u>6,473</u>	<u>1,068,726</u>	<u>15,022</u>
Fund Balances			
Reserved for Encumbrances	7,374	1,029,718	93,972
Unreserved, Undesignated	846,379	5,898,971	1,359,318
<i>Total Fund Balances</i>	<u>853,753</u>	<u>6,928,689</u>	<u>1,453,290</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$860,226</u>	<u>\$7,997,415</u>	<u>\$1,468,312</u>

<u>County Computerization</u>	<u>Court Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$266,364	\$501,353	\$10,132,713
0	0	27,481
0	16,095	33,727
0	0	915,000
9,328	0	10,172
<u>\$275,692</u>	<u>\$517,448</u>	<u>\$11,119,093</u>
\$490	\$441	\$84,905
0	0	88,152
0	0	3,095
0	0	915,000
<u>490</u>	<u>441</u>	<u>1,091,152</u>
59,566	111,657	1,302,287
<u>215,636</u>	<u>405,350</u>	<u>8,725,654</u>
<u>275,202</u>	<u>517,007</u>	<u>10,027,941</u>
<u>\$275,692</u>	<u>\$517,448</u>	<u>\$11,119,093</u>

Trumbull County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2002

	<u>Court Computerization</u>	<u>Construction</u>
Revenues		
Intergovernmental	\$0	\$2,797,559
Interest	0	238,672
Fees, Licenses and Permits	0	0
Fines and Forfeitures	294,090	0
	<hr/>	<hr/>
<i>Total Revenues</i>	294,090	3,036,231
	<hr/>	<hr/>
Expenditures		
Capital Outlay	228,144	5,606,068
Debt Service:		
Interest and Fiscal Charges	0	3,176
	<hr/>	<hr/>
<i>Total Expenditures</i>	228,144	5,609,244
	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	65,946	(2,573,013)
	<hr/>	<hr/>
Other Financing Sources (Uses)		
General Obligation Notes Issued	0	2,015,000
Transfers In	0	200,000
Transfers Out	0	(84,150)
	<hr/>	<hr/>
<i>Total Other Financing Sources(Uses)</i>	0	2,130,850
	<hr/>	<hr/>
<i>Net Change in Fund Balances</i>	65,946	(442,163)
	<hr/>	<hr/>
<i>Fund Balances Beginning of Year</i>	787,807	7,370,852
	<hr/>	<hr/>
<i>Fund Balances End of Year</i>	\$853,753	\$6,928,689
	<hr/> <hr/>	<hr/> <hr/>

<u>Permanent Improvement</u>	<u>County Computerization</u>	<u>Court Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$0	\$0	\$0	\$2,797,559
3,152	0	0	241,824
0	0	336,434	336,434
0	0	0	294,090
<u>3,152</u>	<u>0</u>	<u>336,434</u>	<u>3,669,907</u>
138,868	368,702	74,937	6,416,719
0	0	0	3,176
<u>138,868</u>	<u>368,702</u>	<u>74,937</u>	<u>6,419,895</u>
<u>(135,716)</u>	<u>(368,702)</u>	<u>261,497</u>	<u>(2,749,988)</u>
0	0	0	2,015,000
0	0	0	200,000
0	0	0	(84,150)
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,130,850</u>
(135,716)	(368,702)	261,497	(619,138)
<u>1,589,006</u>	<u>643,904</u>	<u>255,510</u>	<u>10,647,079</u>
<u>\$1,453,290</u>	<u>\$275,202</u>	<u>\$517,007</u>	<u>\$10,027,941</u>

Combining Statements – Internal Service Funds

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

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

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

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

Trumbull County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2002

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Workers' Compensation</u>	<u>Total</u>
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,002	\$11,446	\$6,641,908	\$6,661,356
Accounts Receivable	0	301	1,043	1,344
Prepaid Items	0	347	0	347
Interfund Receivable	<u>0</u>	<u>0</u>	<u>378,795</u>	<u>378,795</u>
<i>Total Assets</i>	<u>8,002</u>	<u>12,094</u>	<u>7,021,746</u>	<u>7,041,842</u>
Liabilities				
<i>Current Liabilities:</i>				
Accrued Wages	0	3,210	743	3,953
Intergovernmental Payable	0	4,172	1,028	5,200
Claims Payable	<u>0</u>	<u>819,907</u>	<u>751,330</u>	<u>1,571,237</u>
<i>Total Current Liabilities</i>	0	827,289	753,101	1,580,390
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	<u>0</u>	<u>10,417</u>	<u>964</u>	<u>11,381</u>
<i>Total Liabilities</i>	<u>0</u>	<u>837,706</u>	<u>754,065</u>	<u>1,591,771</u>
Net Assets				
Unrestricted (Deficit)	<u>\$8,002</u>	<u>(\$825,612)</u>	<u>\$6,267,681</u>	<u>\$5,450,071</u>

Trumbull County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2002*

	Gasoline Rotary	Hospitalization	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$118,870	\$8,106,073	\$698,677	\$8,923,620
Operating Expenses				
Personal Services	0	131,148	38,970	170,118
Materials and Supplies	114,958	6,093	0	121,051
Contractual Services	0	13,386	16,293	29,679
Claims	0	8,408,458	436,767	8,845,225
<i>Total Operating Expenses</i>	114,958	8,559,085	492,030	9,166,073
<i>Operating Income (Loss)</i>	3,912	(453,012)	206,647	(242,453)
Non-Operating Revenues				
Interest	0	0	277,482	277,482
<i>Income (Loss) before Transfers</i>	3,912	(453,012)	484,129	35,029
Transfers In	0	350,317	0	350,317
<i>Change in Net Assets</i>	3,912	(102,695)	484,129	385,346
<i>Net Assets (Deficit) Beginning of Year</i>	4,090	(722,917)	5,783,552	5,064,725
<i>Net Assets (Deficit) End of Year</i>	\$8,002	(\$825,612)	\$6,267,681	\$5,450,071

Trumbull County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2002

	Gasoline Rotary	Hospitalization	Workers' Compensation	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>				
Cash Flows from Operating Activities				
Cash Received from Interfund Services Provided	\$118,870	\$8,115,818	\$704,023	\$8,938,711
Cash Payments to Employees for Services	0	(124,567)	(37,855)	(162,422)
Cash Payments for Goods and Services	(118,680)	(19,479)	(16,293)	(154,452)
Cash Payments for Claims	0	(8,553,003)	(286,501)	(8,839,504)
<i>Net Cash Provided by (Used in) Operating Activities</i>	190	(581,231)	363,374	(217,667)
Cash Flows from Noncapital Financing Activities				
Transfers In	0	350,317	0	350,317
Cash Flows from Investing Activities				
Interest on Investments	0	0	277,482	277,482
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	190	(230,914)	640,856	410,132
<i>Cash and Cash Equivalents Beginning of Year</i>	7,812	242,360	6,001,052	6,251,224
<i>Cash and Cash Equivalents End of Year</i>	\$8,002	\$11,446	\$6,641,908	\$6,661,356
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$3,912	(\$453,012)	\$206,647	(\$242,453)
Adjustments:				
Decrease in Assets:				
Accounts Receivable	0	5,683	610	6,293
Interfund Receivable	0	0	4,702	4,702
Increase (Decrease) in Liabilities:				
Accounts Payable	(3,722)	0	0	(3,722)
Accrued Wages	0	517	125	642
Compensated Absences Payable	0	10,417	964	11,381
Interfund Payable	0	(756)	0	(756)
Intergovernmental Payable	0	465	60	525
Claims Payable	0	(144,545)	150,266	5,721
<i>Total Adjustments</i>	(3,722)	(128,219)	156,727	24,786
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$190	(\$581,231)	\$363,374	(\$217,667)

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

Other Agency Funds

Engineer's Drainage District	Inheritance Tax
Taxing Districts	Board of Health
Double Paid Taxes	Soil Conservation
Law Library	Metro Park District
Motel Levy	Clarence Darrow Park
Cigarette Tax	Ohio Board of Building Standards
Library and Local Government	Election Commission
Forfeited Land Sale	Family and Children First Council
Township Gas Tax	Stream Quality
Undivided Homestead and Rollback	Public Defender - Indigent
Undivided Local Government	

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Engineer's Drainage District</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,000	\$2,000	\$0	\$30,000
Liabilities				
Deposits Held and Due to Others	\$28,000	\$2,000	\$0	\$30,000
<i>Taxing Districts</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,413	\$133,395,935	\$133,398,794	\$9,554
Liabilities				
Deposits Held and Due to Others	\$12,413	\$133,395,935	\$133,398,794	\$9,554
<i>Double Paid Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$338,494	\$300,065	\$277,450	\$361,109
Liabilities				
Deposits Held and Due to Others	\$338,494	\$300,065	\$277,450	\$361,109
<i>Law Library</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,806	\$302,745	\$297,686	\$39,865
Liabilities				
Intergovernmental Payable	\$34,806	\$302,745	\$297,686	\$39,865
<i>Motel Levy</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,232	\$382,751	\$348,470	\$117,513
Liabilities				
Intergovernmental Payable	\$83,232	\$382,751	\$348,470	\$117,513

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Cigarette Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$520	\$12,962	\$13,174	\$308
Liabilities				
Intergovernmental Payable	\$520	\$12,962	\$13,174	\$308
 <i>Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,666,587	\$8,666,587	\$0
Liabilities				
Intergovernmental Payable	\$0	\$8,666,587	\$8,666,587	\$0
 <i>Forfeited Land Sale</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$214,075	\$23,167	\$2,890	\$234,352
Liabilities				
Undistributed Monies	\$214,075	\$23,167	\$2,890	\$234,352
 <i>Township Gas Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,204,780	\$1,204,780	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,204,780	\$1,204,780	\$0
 <i>Undivided Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,778,640	\$164,631,399	\$163,698,972	\$5,711,067
Receivables:				
Taxes	203,131,355	0	203,131,355	0
Special Assessments	8,272,037	0	8,272,037	0
Total Assets	\$216,182,032	\$164,631,399	\$375,102,364	\$5,711,067
Liabilities				
Intergovernmental Payable	\$216,182,032	\$164,631,399	\$375,102,364	\$5,711,067

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Undivided Sales Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$192,354	\$11,047,252	\$10,260,480	\$979,126
Liabilities				
Intergovernmental Payable	\$192,354	\$11,047,252	\$10,260,480	\$979,126
<i>Undivided Homestead and Rollback</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,644,437	\$3,644,437	\$0
Liabilities				
Intergovernmental Payable	\$0	\$3,644,437	\$3,644,437	\$0
<i>Undivided Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,782,489	\$10,782,489	\$0
Liabilities				
Intergovernmental Payable	\$0	\$10,782,489	\$10,782,489	\$0
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,999,521	\$6,427,591	\$7,168,345	\$1,258,767
Liabilities				
Intergovernmental Payable	\$1,999,521	\$6,427,591	\$7,168,345	\$1,258,767 (continued)
<i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$629,604	\$2,410,204	\$2,666,874	\$372,934
Liabilities				
Undistributed Monies	\$629,604	\$2,410,204	\$2,666,874	\$372,934
<i>Soil Conservation</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$61,000	\$247,579	\$302,248	\$6,331
Liabilities				
Undistributed Monies	\$61,000	\$247,579	\$302,248	\$6,331 (continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Metro Park District</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50,208	\$112,109	\$144,592	\$17,725
Liabilities				
Undistributed Monies	\$50,208	\$112,109	\$144,592	\$17,725
<i>Clarence Darrow Park</i>				
Assets				
Equity in Pooled 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				
Equity in Pooled Cash and Cash Equivalents	\$275	\$6,619	\$6,293	\$601
Liabilities				
Deposits Held and Due to Others	\$275	\$6,619	\$6,293	\$601
<i>Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,240	\$1,150	\$90
Liabilities				
Undistributed Monies	\$0	\$1,240	\$1,150	\$90
<i>Alimony/Support</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$539	\$0	\$539	\$0
Accounts Receivable	13,457,251	13,284,254	13,457,251	13,284,254
Total Assets	\$13,457,790	\$13,284,254	\$13,457,790	\$13,284,254
Liabilities				
Deposits Held and Due to Others	\$13,457,790	\$13,284,254	\$13,457,790	\$13,284,254

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,212,399	\$398,296	\$0	\$1,610,695
Investments in Segregated Accounts	99,999	289,899	99,999	289,899
<i>Total Assets</i>	<u>\$1,312,398</u>	<u>\$688,195</u>	<u>\$99,999</u>	<u>\$1,900,594</u>
Liabilities				
Undistributed Monies	<u>\$1,312,398</u>	<u>\$688,195</u>	<u>\$99,999</u>	<u>\$1,900,594</u>
 <i>Emergency Management Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$97,280</u>	<u>\$261,024</u>	<u>\$213,074</u>	<u>\$145,230</u>
Liabilities				
Undistributed Monies	<u>\$97,280</u>	<u>\$261,024</u>	<u>\$213,074</u>	<u>\$145,230</u>
 <i>Community-Based Correctional Facility</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$316,035</u>	<u>\$3,477,349</u>	<u>\$3,401,742</u>	<u>\$391,642</u>
Liabilities				
Intergovernmental Payable	\$55,392	\$0	\$55,392	\$0
Undistributed Monies	260,643	3,477,349	3,346,350	391,642
<i>Total Liabilities</i>	<u>\$316,035</u>	<u>\$3,477,349</u>	<u>\$3,401,742</u>	<u>\$391,642</u>
 <i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$732,340</u>	<u>\$2,053,871</u>	<u>\$2,203,220</u>	<u>\$582,991</u>
Liabilities				
Deposits Held and Due to Others	<u>\$732,340</u>	<u>\$2,053,871</u>	<u>\$2,203,220</u>	<u>\$582,991</u>
 <i>Stream Quality</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$44,366</u>	<u>\$3,399</u>	<u>\$22,227</u>	<u>\$25,538</u>
Liabilities				
Undistributed Monies	<u>\$44,366</u>	<u>\$3,399</u>	<u>\$22,227</u>	<u>\$25,538</u>

(continued)

Trumbull County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Public Defender - Indigent				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$400	\$550	\$475	\$475
Liabilities				
Undistributed Monies	\$400	\$550	\$475	\$475
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,626,234	\$349,398,104	\$348,726,449	\$10,297,889
Cash and Cash Equivalents in Segregated Accounts	1,212,938	398,296	539	1,610,695
Investments in Segregated Accounts	99,999	289,899	99,999	289,899
Receivables:				
Property and Other Taxes	203,131,355	0	203,131,355	0
Accounts	13,457,251	13,284,254	13,457,251	13,284,254
Special Assessments	8,272,037	0	8,272,037	0
Total Assets	\$235,799,814	\$363,370,553	\$573,687,630	\$25,482,737
Liabilities				
Intergovernmental Payable	\$218,547,857	\$207,102,993	\$417,544,204	\$8,106,646
Undistributed Monies	2,682,645	7,224,816	6,799,879	3,107,582
Deposits Held and Due to Others	14,569,312	149,042,744	149,343,547	14,268,509
Total Liabilities	\$235,799,814	\$363,370,553	\$573,687,630	\$25,482,737

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

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$5,961,676	\$6,562,300	\$6,641,844	\$79,544
Permissive Sales Tax	6,700,000	6,700,000	6,700,000	0
Intergovernmental	7,476,905	8,230,184	7,409,747	(820,437)
Interest	2,791,739	3,073,000	3,501,171	428,171
Fees, Licenses and Permits	4,006,502	4,410,147	4,609,709	199,562
Fines and Forfeitures	307,064	338,000	431,440	93,440
Rentals and Royalties	294,756	324,452	314,114	(10,338)
Charges for Services	2,964,234	3,262,873	3,204,758	(58,115)
Contributions and Donations	91	100	12,329	12,229
Other	63,139	69,500	76,594	7,094
<i>Total Revenues</i>	<u>30,566,106</u>	<u>32,970,556</u>	<u>32,901,706</u>	<u>(68,850)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	3,042,849	3,215,493	3,212,195	3,298
Materials and Supplies	500,396	498,591	492,772	5,819
Contractual Services	3,831,375	4,121,325	4,084,890	36,435
Capital Outlay	261,700	426,525	417,293	9,232
Other	71,095	48,776	11,247	37,529
Total Commissioners Office	<u>7,707,415</u>	<u>8,310,710</u>	<u>8,218,397</u>	<u>92,313</u>
County Auditor				
Personal Services	1,869,231	1,928,192	1,920,737	7,455
Materials and Supplies	78,640	81,984	79,379	2,605
Contractual Services	327,903	280,255	272,590	7,665
Capital Outlay	78,016	73,316	73,249	67
Other	2,050	2,800	1,179	1,621
Total County Auditor	<u>2,355,840</u>	<u>2,366,547</u>	<u>2,347,134</u>	<u>19,413</u>
Prosecuting Attorney				
Personal Services	1,808,935	2,022,009	1,930,405	91,604
Materials and Supplies	28,730	51,536	47,341	4,195
Contractual Services	82,178	91,579	89,610	1,969
Capital Outlay	0	129	129	0
Other	8,100	12,284	11,792	492
Total Prosecuting Attorney	<u>1,927,943</u>	<u>2,177,537</u>	<u>2,079,277</u>	<u>98,260</u>
Recorder				
Personal Services	703,725	727,635	722,704	4,931
Materials and Supplies	34,700	56,464	54,802	1,662
Contractual Services	22,444	26,507	23,428	3,079
Other	4,631	5,099	4,995	104
Total Recorder	<u>\$765,500</u>	<u>\$815,705</u>	<u>\$805,929</u>	<u>\$9,776</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Treasurer				
Personal Services	\$793,946	\$833,986	\$829,132	\$4,854
Materials and Supplies	53,500	40,276	38,093	2,183
Contractual Services	10,800	12,830	9,379	3,451
Other	1,300	1,300	1,082	218
Total Treasurer	<u>859,546</u>	<u>888,392</u>	<u>877,686</u>	<u>10,706</u>
Board of Elections				
Personal Services	\$1,084,965	\$1,140,326	\$1,135,806	\$4,520
Materials and Supplies	79,429	79,588	76,992	2,596
Contractual Services	96,740	108,282	107,497	785
Capital Outlay	0	1,045	788	257
Other	0	1,144	1,144	0
Total Board of Elections	<u>1,261,134</u>	<u>1,330,385</u>	<u>1,322,227</u>	<u>8,158</u>
Planning Commission				
Personal Services	404,410	672,861	671,750	1,111
Materials and Supplies	10,600	8,094	8,007	87
Contractual Services	22,468	35,208	34,933	275
Capital Outlay	0	11,480	11,480	0
Other	3,650	3,312	3,312	0
Total Planning Commission	<u>441,128</u>	<u>730,955</u>	<u>729,482</u>	<u>1,473</u>
Total Legislative and Executive	<u>15,318,506</u>	<u>16,620,231</u>	<u>16,380,132</u>	<u>240,099</u>
Judicial:				
Court of Appeals				
Personal Services	27,856	42,636	37,357	5,279
Materials and Supplies	126,238	80,934	74,697	6,237
Contractual Services	124,114	84,972	76,399	8,573
Capital Outlay	28,834	19,641	14,926	4,715
Other	3,500	500	0	500
Total Court of Appeals	<u>310,542</u>	<u>228,683</u>	<u>203,379</u>	<u>25,304</u>
Common Pleas Court				
Personal Services	1,473,265	1,503,024	1,433,515	69,509
Materials and Supplies	168,172	171,379	111,664	59,715
Contractual Services	193,328	210,567	128,227	82,340
Capital Outlay	0	81	81	0
Other	187,350	222,302	221,164	1,138
Total Common Pleas Court	<u>\$2,022,115</u>	<u>\$2,107,353</u>	<u>\$1,894,651</u>	<u>\$212,702</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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Jury Commission				
Materials and Supplies	\$9,325	\$8,586	\$8,442	\$144
Contractual Services	5,035	5,900	5,704	196
Other	0	2,065	2,065	0
Total Common Pleas Jury Commission	14,360	16,551	16,211	340
Juvenile Court				
Personal Services	2,932,799	2,988,343	2,959,500	28,843
Materials and Supplies	121,754	152,738	149,546	3,192
Contractual Services	146,971	181,429	173,010	8,419
Other	1,557	2,307	2,289	18
Total Juvenile Court	3,203,081	3,324,817	3,284,345	40,472
Probate Court				
Personal Services	1,243,537	1,276,047	1,275,031	1,016
Materials and Supplies	46,300	45,358	45,216	142
Contractual Services	45,300	51,235	51,178	57
Capital Outlay	0	1,178	1,178	0
Other	8,300	9,766	9,766	0
Total Probate Court	1,343,437	1,383,584	1,382,369	1,215
Clerk of Courts				
Personal Services	955,691	974,491	963,978	10,513
Materials and Supplies	42,120	69,709	69,614	95
Contractual Services	13,400	13,820	13,329	491
Capital Outlay	0	9,017	9,017	0
Total Clerk of Courts	1,011,211	1,067,037	1,055,938	11,099
Eastern County Court				
Personal Services	318,477	334,527	334,496	31
Materials and Supplies	12,550	13,290	12,270	1,020
Contractual Services	17,450	20,663	18,700	1,963
Other	53,700	56,100	55,452	648
Total Eastern County Court	402,177	424,580	420,918	3,662
Central County Court				
Personal Services	317,147	325,568	325,074	494
Materials and Supplies	11,115	11,307	10,965	342
Contractual Services	72,400	76,219	74,108	2,111
Other	1,150	1,150	480	670
Total Central County Court	\$401,812	\$414,244	\$410,627	\$3,617

(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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Warren Municipal Court				
Personal Services	\$135,344	\$149,894	\$149,554	\$340
Contractual Services	32,000	49,499	45,898	3,601
Total Warren Municipal Court	167,344	199,393	195,452	3,941
Niles Municipal Court				
Personal Services	\$72,912	\$73,147	\$71,695	\$1,452
Contractual Services	1,200	10,682	10,549	133
Total Niles Municipal Court	74,112	83,829	82,244	1,585
Girard Municipal Court				
Personal Services	101,484	105,326	101,116	4,210
Contractual Services	200	4,500	4,350	150
Total Girard Municipal Court	101,684	109,826	105,466	4,360
Newton Falls Municipal Court				
Personal Services	68,910	72,675	72,262	413
Contractual Services	2,000	29,721	29,685	36
Total Newton Falls Municipal Court	70,910	102,396	101,947	449
Total Judicial	9,122,785	9,462,293	9,153,547	308,746
Public Safety:				
Sheriff				
Personal Services	7,319,823	7,897,320	7,855,878	41,442
Materials and Supplies	676,890	778,648	763,474	15,174
Contractual Services	411,358	473,210	466,059	7,151
Capital Outlay	9,500	8,925	4,042	4,883
Other	47,977	47,983	46,552	1,431
Total Sheriff	8,465,548	9,206,086	9,136,005	70,081
Coroner				
Personal Services	500,897	514,917	513,745	1,172
Materials and Supplies	2,152	2,046	2,038	8
Contractual Services	128,153	139,003	138,380	623
Total Coroner	631,202	655,966	654,163	1,803
Adult Probation				
Personal Services	511,109	530,762	530,227	535
Materials and Supplies	1,700	8,121	4,921	3,200
Contractual Services	11,500	11,715	8,769	2,946
Total Adult Probation	524,309	550,598	543,917	6,681
Total Public Safety	\$9,621,059	\$10,412,650	\$10,334,085	\$78,565

(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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human Services				
Veterans Service Commission				
Personal Services	\$363,360	\$388,175	\$375,740	\$12,435
Materials and Supplies	5,575	5,595	4,856	739
Contractual Services	409,650	334,686	312,552	22,134
Other	2,500	2,537	2,537	0
Total Human Services	<u>781,085</u>	<u>730,993</u>	<u>695,685</u>	<u>35,308</u>
Other				
Unclaimed Monies				
Other	703,552	756,286	230,333	525,953
<i>Total Expenditures</i>	<u>35,546,987</u>	<u>37,982,453</u>	<u>36,793,782</u>	<u>1,188,671</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,980,881)</u>	<u>(5,011,897)</u>	<u>(3,892,076)</u>	<u>1,119,821</u>
Other Financing Sources (Uses)				
Transfers In	5,910,000	5,910,747	5,911,365	618
Transfers Out	(3,854,513)	(4,005,947)	(3,740,381)	265,566
<i>Total Other Financing Sources (Uses)</i>	<u>2,055,487</u>	<u>1,904,800</u>	<u>2,170,984</u>	<u>266,184</u>
<i>Net Change in Fund Balance</i>	(2,925,394)	(3,107,097)	(1,721,092)	1,386,005
<i>Fund Balance Beginning of Year</i>	3,217,456	3,217,456	3,217,456	0
Prior Year Encumbrances Appropriated	670,533	670,533	670,533	0
<i>Fund Balance End of Year</i>	<u>\$962,595</u>	<u>\$780,892</u>	<u>\$2,166,897</u>	<u>\$1,386,005</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$25,080,004	\$27,422,851	\$25,675,794	(\$1,747,057)
Charges for Services	46,643	51,000	52,456	1,456
Contributions and Donations	0	0	7,500	7,500
<i>Total Revenues</i>	<u>25,126,647</u>	<u>27,473,851</u>	<u>25,735,750</u>	<u>(1,738,101)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance				
Personal Services	9,585,800	9,315,038	9,000,447	314,591
Materials and Supplies	349,446	377,715	319,456	58,259
Contractual Services	16,106,741	18,797,326	16,729,441	2,067,885
Capital Outlay	180,000	423,912	367,617	56,295
Other	41,000	51,697	20,210	31,487
Total Public Assistance	26,262,987	28,965,688	26,437,171	2,528,517
Food Stamp Prosecution				
Personal Services	52,568	52,796	51,917	879
<i>Total Expenditures</i>	<u>26,315,555</u>	<u>29,018,484</u>	<u>26,489,088</u>	<u>2,529,396</u>
<i>Excess of Revenues Under Expenditures</i>	(1,188,908)	(1,544,633)	(753,338)	791,295
Other Financing Sources				
Transfers In	1,064,620	1,064,620	1,064,620	0
<i>Net Change in Fund Balance</i>	(124,288)	(480,013)	311,282	791,295
<i>Fund Balance Beginning of Year</i>	128,325	128,325	128,325	0
Prior Year Encumbrances Appropriated	581,830	581,830	581,830	0
<i>Fund Balance End of Year</i>	<u>\$585,867</u>	<u>\$230,142</u>	<u>\$1,021,437</u>	<u>\$791,295</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$10,438,371	\$10,940,000	\$10,659,704	(\$280,296)
Intergovernmental	8,206,666	8,601,048	9,209,146	608,098
Rentals and Royalties	57,249	60,000	12,486	(47,514)
Charges for Services	16,221	17,000	31,186	14,186
Contributions and Donations	9,541	10,000	2,913	(7,087)
Other	0	0	131	131
<i>Total Revenues</i>	<u>18,728,048</u>	<u>19,628,048</u>	<u>19,915,566</u>	<u>287,518</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board				
Personal Services	13,588,825	13,613,875	13,330,948	282,927
Materials and Supplies	383,493	417,310	407,917	9,393
Contractual Services	3,308,612	3,653,325	3,205,008	448,317
Capital Outlay	42,044	42,321	42,234	87
Other	4,000	9,000	5,661	3,339
<i>Total Mental Retardation Board</i>	<u>17,326,974</u>	<u>17,735,831</u>	<u>16,991,768</u>	<u>744,063</u>
Supported Living				
Contractual Services	126,222	1,743,854	1,707,639	36,215
Donation Fund				
Materials and Supplies	40,060	717	717	0
Contractual Services	9,772	33,749	33,749	0
Capital Outlay	20,296	2,319	2,319	0
<i>Total Donation Fund</i>	<u>70,128</u>	<u>36,785</u>	<u>36,785</u>	<u>0</u>
<i>Total Expenditures</i>	<u>17,523,324</u>	<u>19,516,470</u>	<u>18,736,192</u>	<u>780,278</u>
<i>Excess of Revenues Over Expenditures</i>	1,204,724	111,578	1,179,374	1,067,796
Other Financing Uses				
Transfers Out	(96,912)	0	0	0
<i>Net Change in Fund Balance</i>	<u>1,107,812</u>	<u>111,578</u>	<u>1,179,374</u>	<u>1,067,796</u>
<i>Fund Balance Beginning of Year</i>	3,515,067	3,515,067	3,515,067	0
Prior Year Encumbrances Appropriated	579,214	579,214	579,214	0
<i>Fund Balance End of Year</i>	<u>\$5,202,093</u>	<u>\$4,205,859</u>	<u>\$5,273,655</u>	<u>\$1,067,796</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$2,079,350	\$2,208,550	\$2,161,746	(\$46,804)
Intergovernmental	10,956,505	11,637,285	13,303,508	1,666,223
Rentals and Royalties	188	200	278	78
Other	142	150	0	(150)
<i>Total Revenues</i>	13,036,185	13,846,185	15,465,532	1,619,347
Expenditures				
Current:				
Health:				
Community Mental Health Board				
Personal Services	612,250	612,250	528,857	83,393
Materials and Supplies	76,000	81,387	46,915	34,472
Contractual Services	11,375,000	13,966,717	13,907,132	59,585
Capital Outlay	50,000	10,000	2,837	7,163
Other	236,500	21,150	20,468	682
Total Community Mental Health Board	12,349,750	14,691,504	14,506,209	185,295
Alcohol and Drug				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	205,000	205,000	125,000	80,000
Total Alcohol and Drug	206,000	206,000	125,000	81,000
Community Service				
Materials and Supplies	25,000	26,494	26,357	137
Contractual Services	143,000	183,658	142,323	41,335
Capital Outlay	60,000	60,673	673	60,000
Other	260,000	260,000	673	259,327
Total Community Service	488,000	530,825	170,026	360,799
<i>Total Expenditures</i>	13,043,750	15,428,329	14,801,235	627,094
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,565)	(1,582,144)	664,297	2,246,441
Other Financing Uses				
Transfers Out	(210,000)	0	0	0
<i>Net Change in Fund Balance</i>	(217,565)	(1,582,144)	664,297	2,246,441
<i>Fund Balance Beginning of Year</i>	264,894	264,894	264,894	0
Prior Year Encumbrances Appropriated	1,572,414	1,572,414	1,572,414	0
<i>Fund Balance End of Year</i>	\$1,619,743	\$255,164	\$2,501,605	\$2,246,441

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$5,722,000	\$5,722,000	\$5,603,759	(\$118,241)
Intergovernmental	5,642,000	5,642,000	6,649,995	1,007,995
Charges for Services	554,364	554,364	818,678	264,314
Other	0	0	491	491
<i>Total Revenues</i>	<u>11,918,364</u>	<u>11,918,364</u>	<u>13,072,923</u>	<u>1,154,559</u>
Expenditures				
Current:				
Human Services:				
Children Services Board				
Personal Services	8,138,980	8,681,927	8,561,940	119,987
Materials and Supplies	311,528	332,310	307,275	25,035
Contractual Services	3,435,973	3,662,325	3,204,580	457,745
Capital Outlay	131,983	140,787	50,523	90,264
Other	324,906	346,580	66,171	280,409
<i>Total Expenditures</i>	<u>12,343,370</u>	<u>13,163,929</u>	<u>12,190,489</u>	<u>973,440</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(425,006)	(1,245,565)	882,434	2,127,999
Other Financing Uses				
Transfers Out	(127,990)	0	0	0
<i>Net Change in Fund Balance</i>	(552,996)	(1,245,565)	882,434	2,127,999
<i>Fund Balance Beginning of Year</i>	10,335,806	10,335,806	10,335,806	0
Prior Year Encumbrances Appropriated	294,880	294,880	294,880	0
<i>Fund Balance End of Year</i>	<u>\$10,077,690</u>	<u>\$9,385,121</u>	<u>\$11,513,120</u>	<u>\$2,127,999</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$3,503,022	\$3,503,022	\$3,502,980	(\$42)
Intergovernmental	377,529	401,926	346,447	(55,479)
Special Assessments	845,369	900,000	776,450	(123,550)
Interest	15,029	16,000	8,423	(7,577)
<i>Total Revenues</i>	<u>4,740,949</u>	<u>4,820,948</u>	<u>4,634,300</u>	<u>(186,648)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	36,000	36,000	8,460	27,540
Debt Service:				
Principal Retirement	10,602,000	9,983,400	9,690,301	293,099
Interest and Fiscal Charges	982,532	3,105,931	2,487,923	618,008
<i>Total Debt Service</i>	<u>11,584,532</u>	<u>13,089,331</u>	<u>12,178,224</u>	<u>911,107</u>
<i>Total Expenditures</i>	<u>11,620,532</u>	<u>13,125,331</u>	<u>12,186,684</u>	<u>938,647</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,879,583)</u>	<u>(8,304,383)</u>	<u>(7,552,384)</u>	<u>751,999</u>
Other Financing Sources				
General Obligation Notes Issued	6,475,000	6,575,000	6,475,000	(100,000)
Transfers In	1,141,528	1,061,528	1,071,146	9,618
<i>Total Other Financing Sources</i>	<u>7,616,528</u>	<u>7,636,528</u>	<u>7,546,146</u>	<u>(90,382)</u>
<i>Net Change in Fund Balance</i>	736,945	(667,855)	(6,238)	661,617
<i>Fund Balance Beginning of Year</i>	<u>1,011,998</u>	<u>1,011,998</u>	<u>1,011,998</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,748,943</u></u>	<u><u>\$344,143</u></u>	<u><u>\$1,005,760</u></u>	<u><u>\$661,617</u></u>

Trumbull County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,230,731	\$4,243,649	\$3,536,975	(\$706,674)
Tap-In Fees	94,168	94,500	115,642	21,142
Special Assessments	64,772	65,000	39,421	(25,579)
Intergovernmental	376,040	376,040	376,040	0
Interest	180,863	181,500	0	(181,500)
Other	7,175	7,200	10,652	3,452
<i>Total Revenues</i>	<u>4,953,749</u>	<u>4,967,889</u>	<u>4,078,730</u>	<u>(889,159)</u>
Expenses				
Personal Services	482,385	491,891	468,192	23,699
Materials and Supplies	404,268	486,448	214,142	272,306
Contractual Services	3,484,169	3,656,278	3,178,022	478,256
Capital Outlay	463,377	460,487	219,119	241,368
Other	125,186	163,035	42,637	120,398
Debt Service:				
Principal Retirement	23,664	37,482	33,059	4,423
Interest and Fiscal Charges	13,200	13,200	13,200	0
<i>Total Expenses</i>	<u>4,996,249</u>	<u>5,308,821</u>	<u>4,168,371</u>	<u>1,140,450</u>
<i>Excess of Revenues Under Expenses</i>	(42,500)	(340,932)	(89,641)	251,291
Transfers In	252,020	252,020	486,131	234,111
Transfers Out	(1,867,089)	(2,083,012)	(1,131,639)	951,373
<i>Net Change in Fund Equity</i>	(1,657,569)	(2,171,924)	(735,149)	1,436,775
<i>Fund Equity Beginning of Year</i>	3,955,030	3,955,030	3,955,030	0
Prior Year Encumbrances Appropriated	324,489	324,489	324,489	0
<i>Fund Equity End of Year</i>	<u>\$2,621,950</u>	<u>\$2,107,595</u>	<u>\$3,544,370</u>	<u>\$1,436,775</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, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$7,944,327	\$8,109,475	\$6,936,899	(\$1,172,576)
Tap-In Fees	646,769	602,500	637,798	35,298
Special Assessments	311,308	290,000	331,420	41,420
Intergovernmental	1,879,086	1,879,086	1,879,086	0
Interest	181,095	168,700	0	(168,700)
Other	4,616	4,300	4,210	(90)
OPWC Loans Issued	60,397	60,397	60,397	0
<i>Total Revenues</i>	<u>11,027,598</u>	<u>11,114,458</u>	<u>9,849,810</u>	<u>(1,264,648)</u>
Expenses				
Personal Services	2,151,090	2,209,484	2,063,897	145,587
Materials and Supplies	426,312	466,094	345,618	120,476
Contractual Services	1,968,613	3,162,675	1,419,127	1,743,548
Capital Outlay	4,587,007	4,536,927	4,396,651	140,276
Other	160,938	177,434	62,542	114,892
Debt Service:				
Principal Retirement	825,754	824,053	782,132	41,921
Interest and Fiscal Charges	714,735	714,835	710,376	4,459
<i>Total Expenses</i>	<u>10,834,449</u>	<u>12,091,502</u>	<u>9,780,343</u>	<u>2,311,159</u>
<i>Excess of Revenues Over (Under) Expenses</i>	193,149	(977,044)	69,467	1,046,511
Transfers In	1,049,499	1,049,499	1,049,499	0
Transfers Out	(1,524,369)	(1,524,369)	(1,524,369)	0
<i>Net Change in Fund Equity</i>	(281,721)	(1,451,914)	(405,403)	1,046,511
<i>Fund Equity Beginning of Year</i>	3,117,491	3,117,491	3,117,491	0
Prior Year Encumbrances Appropriated	610,797	610,797	610,797	0
<i>Fund Equity End of Year</i>	<u>\$3,446,567</u>	<u>\$2,276,374</u>	<u>\$3,322,885</u>	<u>\$1,046,511</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,038,255	\$8,038,255	\$7,467,741	(\$570,514)
Interest	105,000	105,000	111,780	6,780
Fees, Licenses and Permits	1,000	1,000	1,580	580
Fines and Forfeitures	73,000	73,000	96,383	23,383
Rentals and Royalties	5,000	5,000	2,464	(2,536)
Charges for Services	6,625	6,625	7,049	424
Other	435,000	435,000	24,319	(410,681)
<i>Total Revenues</i>	8,663,880	8,663,880	7,711,316	(952,564)
Expenditures				
Current:				
Public Works:				
Engineer				
Personal Services	86,819	86,819	86,819	0
Materials and Supplies	38,000	38,384	9,978	28,406
Contractual Services	30,000	30,916	28,188	2,728
Capital Outlay	17,000	21,000	18,238	2,762
Other	241,196	132,196	6,645	125,551
<i>Total Engineer</i>	413,015	309,315	149,868	159,447
Roads				
Personal Services	4,603,000	4,752,000	4,507,137	244,863
Materials and Supplies	1,975,000	2,157,547	2,040,741	116,806
Contractual Services	1,980,597	2,693,430	1,588,179	1,105,251
Capital Outlay	599,403	602,123	547,959	54,164
Other	116,000	117,000	25,732	91,268
<i>Total Roads</i>	9,274,000	10,322,100	8,709,748	1,612,352
Bridges and Culverts				
Materials and Supplies	13,500	13,500	3,498	10,002
Contractual Services	330,000	230,786	118,141	112,645
Capital Outlay	812,976	684,910	91,504	593,406
Other	3,000	3,000	90	2,910
<i>Total Bridges and Culverts</i>	1,159,476	932,196	213,233	718,963
<i>Total Public Works</i>	10,846,491	11,563,611	9,072,849	2,490,762
Debt Service:				
Principal Retirement	10,000	10,000	10,000	0
<i>Total Expenditures</i>	10,856,491	11,573,611	9,082,849	2,490,762
<i>Excess of Revenues Under Expenditures</i>	(2,192,611)	(2,909,731)	(1,371,533)	1,538,198
Other Financing Sources				
OPWC Loans Issued	1,057,245	1,057,245	400,000	(657,245)
Sale of Capital Assets	3,000	3,000	0	(3,000)
<i>Total Other Financing Sources</i>	1,060,245	1,060,245	400,000	(660,245)
<i>Net Change in Fund Balance</i>	(1,132,366)	(1,849,486)	(971,533)	877,953
<i>Fund Balance Beginning of Year</i>	1,132,532	1,132,532	1,132,532	0
Prior Year Encumbrances Appropriated	872,471	872,471	872,471	0
<i>Fund Balance End of Year</i>	\$872,637	\$155,517	\$1,033,470	\$877,953

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,350,049	\$4,350,049	\$3,989,349	(\$360,700)
Interest	0	0	49	49
Charges for Services	25,000	25,000	378,861	353,861
Other	23,520	23,520	23	(23,497)
<i>Total Revenues</i>	<u>4,398,569</u>	<u>4,398,569</u>	<u>4,368,282</u>	<u>(30,287)</u>
Expenditures				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,760,233	3,736,662	3,665,954	70,708
Materials and Supplies	50,000	56,595	50,142	6,453
Contractual Services	950,220	1,064,632	1,061,584	3,048
Capital Outlay	7,500	2,899	2,899	0
Other	5,800	8,070	5,285	2,785
<i>Total Expenditures</i>	<u>4,773,753</u>	<u>4,868,858</u>	<u>4,785,864</u>	<u>82,994</u>
<i>Excess of Revenues Under Expenditures</i>	(375,184)	(470,289)	(417,582)	52,707
Other Financing Sources				
Transfers In	368,175	368,175	368,175	0
<i>Net Change in Fund Balance</i>	(7,009)	(102,114)	(49,407)	52,707
<i>Fund Balance Beginning of Year</i>	7,010	7,010	7,010	0
Prior Year Encumbrances Appropriated	115,658	115,658	115,658	0
<i>Fund Balance End of Year</i>	<u>\$115,659</u>	<u>\$20,554</u>	<u>\$73,261</u>	<u>\$52,707</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,403,500	\$1,403,500	\$1,432,765	\$29,265
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	788,400	788,400	587,602	200,798
Materials and Supplies	40,000	40,000	10,776	29,224
Contractual Services	1,378,400	1,414,581	239,047	1,175,534
Capital Outlay	220,000	220,558	1,422	219,136
Other	6,700	6,700	33	6,667
<i>Total Expenditures</i>	<u>2,433,500</u>	<u>2,470,239</u>	<u>838,880</u>	<u>1,631,359</u>
<i>Net Change in Fund Balance</i>	(1,030,000)	(1,066,739)	593,885	1,660,624
<i>Fund Balance Beginning of Year</i>	2,579,895	2,579,895	2,579,895	0
Prior Year Encumbrances Appropriated	<u>40,828</u>	<u>40,828</u>	<u>40,828</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,590,723</u>	<u>\$1,553,984</u>	<u>\$3,214,608</u>	<u>\$1,660,624</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$32,000	\$32,000	\$29,467	(\$2,533)
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	15,700	29,400	23,082	6,318
Materials and Supplies	1,500	1,500	1,010	490
Contractual Services	74,910	68,672	49,133	19,539
<i>Total Expenditures</i>	92,110	99,572	73,225	26,347
<i>Excess of Revenues Under Expenditures</i>	(60,110)	(67,572)	(43,758)	23,814
Other Financing Uses				
Transfers Out	(14,926)	(39,093)	0	39,093
<i>Net Change in Fund Balance</i>	(75,036)	(106,665)	(43,758)	62,907
<i>Fund Balance Beginning of Year</i>	107,036	107,036	107,036	0
Prior Year Encumbrances Appropriated	3,175	3,175	3,175	0
<i>Fund Balance End of Year</i>	\$35,175	\$3,546	\$66,453	\$62,907

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$0	\$57,500	\$57,500	\$0
Fees, Licenses and Permits	109,500	172,000	170,509	(1,491)
<i>Total Revenues</i>	<u>109,500</u>	<u>229,500</u>	<u>228,009</u>	<u>(1,491)</u>
Expenditures				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	174,000	242,309	242,186	123
Materials and Supplies	15,700	15,968	15,968	0
Contractual Services	14,700	9,425	9,425	0
Other	2,600	2,259	2,259	0
<i>Total Expenditures</i>	<u>207,000</u>	<u>269,961</u>	<u>269,838</u>	<u>123</u>
<i>Excess of Revenues Under Expenditures</i>	(97,500)	(40,461)	(41,829)	(1,368)
Other Financing Sources				
Transfers In	97,500	40,000	40,000	0
<i>Net Change in Fund Balance</i>	0	(461)	(1,829)	(1,368)
<i>Fund Balance Beginning of Year</i>	1,902	1,902	1,902	0
Prior Year Encumbrances Appropriated	1,783	1,783	1,783	0
<i>Fund Balance End of Year</i>	<u>\$3,685</u>	<u>\$3,224</u>	<u>\$1,856</u>	<u>(\$1,368)</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,187,325	\$5,187,325	\$3,419,496	(\$1,767,829)
Charges for Services	0	0	2,541	2,541
<i>Total Revenues</i>	5,187,325	5,187,325	3,422,037	(1,765,288)
Expenditures				
Intergovernmental:				
Community Based Correctional Facility				
Capital Outlay	5,187,325	5,187,325	3,422,037	1,765,288
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$53,000	\$53,000	\$57,227	\$4,227
Fines and Forfeitures	39,200	39,200	31,081	(8,119)
Charges for Services	350,625	350,625	292,202	(58,423)
<i>Total Revenues</i>	442,825	442,825	380,510	(62,315)
Expenditures				
Current:				
General Government:				
Judicial:				
Probate Court				
Personal Services	281,877	281,877	261,700	20,177
Materials and Supplies	116,365	148,881	14,697	134,184
Contractual Services	146,803	153,244	84,467	68,777
Capital Outlay	45,670	51,367	15,939	35,428
Other	0	275	275	0
<i>Total Expenditures</i>	590,715	635,644	377,078	258,566
<i>Excess of Revenues Over (Under) Expenditures</i>	(147,890)	(192,819)	3,432	196,251
Other Financing Uses				
Transfers Out	(950)	(22,198)	(1,365)	20,833
<i>Net Change in Fund Balance</i>	(148,840)	(215,017)	2,067	217,084
<i>Fund Balance Beginning of Year</i>	244,750	244,750	244,750	0
Prior Year Encumbrances Appropriated	30,117	30,117	30,117	0
<i>Fund Balance End of Year</i>	\$126,027	\$59,850	\$276,934	\$217,084

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$67,000	\$67,000	\$57,258	(\$9,742)
Expenditures				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	32,150	89,408	57,879	31,529
<i>Net Change in Fund Balance</i>	34,850	(22,408)	(621)	21,787
<i>Fund Balance Beginning of Year</i>	32,150	32,150	32,150	0
<i>Fund Balance End of Year</i>	<u>\$67,000</u>	<u>\$9,742</u>	<u>\$31,529</u>	<u>\$21,787</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$2,045	\$2,045
Fines and Forfeitures	33,000	33,000	44,647	11,647
<i>Total Revenues</i>	<u>33,000</u>	<u>33,000</u>	<u>46,692</u>	<u>13,692</u>
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement				
Materials and Supplies	6,000	6,000	1,169	4,831
Contractual Services	25,141	30,466	13,795	16,671
Capital Outlay	1,000	1,135	919	216
<i>Total Expenditures</i>	<u>32,141</u>	<u>37,601</u>	<u>15,883</u>	<u>21,718</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>859</u>	<u>(4,601)</u>	<u>30,809</u>	<u>35,410</u>
Other Financing Sources (Uses)				
Transfers In	0	5,325	5,325	0
Transfers Out	(9,044)	(20,418)	(9,053)	11,365
<i>Total Other Financing Sources (Uses)</i>	<u>(9,044)</u>	<u>(15,093)</u>	<u>(3,728)</u>	<u>11,365</u>
<i>Net Change in Fund Balance</i>	(8,185)	(19,694)	27,081	46,775
<i>Fund Balance Beginning of Year</i>	<u>28,674</u>	<u>28,674</u>	<u>28,674</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,489</u></u>	<u><u>\$8,980</u></u>	<u><u>\$55,755</u></u>	<u><u>\$46,775</u></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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$270,000	\$270,000	\$438,312	\$168,312
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	309,035	321,035	254,952	66,083
Materials and Supplies	22,850	11,330	2,512	8,818
Contractual Services	106,000	111,301	94,962	16,339
Capital Outlay	19,000	19,000	0	19,000
Other	160,740	161,658	340	161,318
<i>Total Expenditures</i>	617,625	624,324	352,766	271,558
<i>Net Change in Fund Balance</i>	(347,625)	(354,324)	85,546	439,870
<i>Fund Balance Beginning of Year</i>	430,749	430,749	430,749	0
Prior Year Encumbrances Appropriated	11,539	11,539	11,539	0
<i>Fund Balance End of Year</i>	\$94,663	\$87,964	\$527,834	\$439,870

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$775,000	\$812,000	\$804,963	(\$7,037)
Expenditures				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	786,988	840,037	840,036	1
Materials and Supplies	25,500	21,400	21,351	49
Contractual Services	5,400	5,926	5,583	343
Capital Outlay	0	515	515	0
Other	1,000	13,000	11,906	1,094
<i>Total Expenditures</i>	818,888	880,878	879,391	1,487
<i>Excess of Revenues Under Expenditures</i>	(43,888)	(68,878)	(74,428)	(5,550)
Other Financing Sources				
Transfers In	0	30,000	30,000	0
<i>Net Change in Fund Balance</i>	(43,888)	(38,878)	(44,428)	(5,550)
<i>Fund Balance Beginning of Year</i>	44,206	44,206	44,206	0
Prior Year Encumbrances Appropriated	618	618	618	0
<i>Fund Balance End of Year</i>	\$936	\$5,946	\$396	(\$5,550)

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$160,000	\$160,000	\$161,098	\$1,098
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	55,000	55,000	9,227	45,773
Contractual Services	105,000	106,011	34,426	71,585
Capital Outlay	80,000	84,357	67,569	16,788
<i>Total Expenditures</i>	240,000	245,368	111,222	134,146
<i>Net Change in Fund Balance</i>	(80,000)	(85,368)	49,876	135,244
<i>Fund Balance Beginning of Year</i>	188,568	188,568	188,568	0
Prior Year Encumbrances Appropriated	22,379	22,379	22,379	0
<i>Fund Balance End of Year</i>	\$130,947	\$125,579	\$260,823	\$135,244

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$446,084	\$446,084	\$379,856	(\$66,228)
Expenditures				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,883,706	1,912,556	1,782,773	129,783
Materials and Supplies	38,190	13,540	12,075	1,465
Contractual Services	455,899	449,269	440,059	9,210
Capital Outlay	62,616	68,616	68,538	78
<i>Total Expenditures</i>	2,440,411	2,443,981	2,303,445	140,536
<i>Excess of Revenues Under Expenditures</i>	(1,994,327)	(1,997,897)	(1,923,589)	74,308
Other Financing Sources				
Transfers In	2,000,000	2,000,000	2,000,000	0
<i>Net Change in Fund Balance</i>	5,673	2,103	76,411	74,308
<i>Fund Balance Beginning of Year</i>	10	10	10	0
Prior Year Encumbrances Appropriated	5,672	5,672	5,672	0
<i>Fund Balance End of Year</i>	\$11,355	\$7,785	\$82,093	\$74,308

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,548	\$6,758	\$1,231,768	\$1,225,010
Expenditures				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	292,930	866,317	547,995	318,322
Materials and Supplies	6,605	19,567	9,795	9,772
Contractual Services	83,434	403,567	196,064	207,503
Capital Outlay	970	2,620	1,255	1,365
Other	8,426	30,331	20,137	10,194
<i>Total Expenditures</i>	392,365	1,322,402	775,246	547,156
<i>Excess of Revenues Over (Under) Expenditures</i>	(385,817)	(1,315,644)	456,522	1,772,166
Other Financing Uses				
Transfers Out	0	(13,050)	(5,050)	8,000
<i>Net Change in Fund Balance</i>	(385,817)	(1,328,694)	451,472	1,780,166
<i>Fund Balance Beginning of Year</i>	1,624,455	1,624,455	1,624,455	0
Prior Year Encumbrances Appropriated	24,010	24,010	24,010	0
<i>Fund Balance End of Year</i>	<u>\$1,262,648</u>	<u>\$319,771</u>	<u>\$2,099,937</u>	<u>\$1,780,166</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$776,919	\$776,919	\$774,465	(\$2,454)
Charges for Services	15,846	15,846	36,346	20,500
Other	3,798	3,798	7,453	3,655
<i>Total Revenues</i>	<u>796,563</u>	<u>796,563</u>	<u>818,264</u>	<u>21,701</u>
Expenditures				
Current:				
Human Services:				
Nutrition				
Personal Services	272,997	270,947	251,875	19,072
Materials and Supplies	10,095	10,119	3,507	6,612
Contractual Services	572,177	607,111	514,978	92,133
Capital Outlay	1,000	3,050	2,657	393
Other	1,020	1,020	960	60
Total Nutrition	<u>857,289</u>	<u>892,247</u>	<u>773,977</u>	<u>118,270</u>
Transportation				
Personal Services	308,320	308,544	260,906	47,638
Materials and Supplies	28,538	27,568	19,993	7,575
Contractual Services	7,611	14,936	8,115	6,821
Capital Outlay	14,100	8,275	410	7,865
Other	2,752	2,337	1,372	965
Total Transportation	<u>361,321</u>	<u>361,660</u>	<u>290,796</u>	<u>70,864</u>
<i>Total Expenditures</i>	<u>1,218,610</u>	<u>1,253,907</u>	<u>1,064,773</u>	<u>189,134</u>
<i>Excess of Revenues Under Expenditures</i>	(422,047)	(457,344)	(246,509)	210,835
Other Financing Sources				
Transfers In	194,310	194,310	194,310	0
<i>Net Change in Fund Balance</i>	(227,737)	(263,034)	(52,199)	210,835
<i>Fund Balance Beginning of Year</i>	251,176	251,176	251,176	0
Prior Year Encumbrances Appropriated	41,943	41,943	41,943	0
<i>Fund Balance End of Year</i>	<u>\$65,382</u>	<u>\$30,085</u>	<u>\$240,920</u>	<u>\$210,835</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,038,759	\$7,038,759	\$2,922,036	(\$4,116,723)
Fees, Licenses and Permits	5,500	5,500	5,500	0
Other	47,000	47,000	44,158	(2,842)
<i>Total Revenues</i>	<u>7,091,259</u>	<u>7,091,259</u>	<u>2,971,694</u>	<u>(4,119,565)</u>
Expenditures				
Current:				
Public Works:				
Community Development				
Contractual Services	1,306,233	753,054	482,044	271,010
Capital Outlay	4,919,891	3,476,467	1,673,356	1,803,111
Other	305,570	517,707	301,394	216,313
Total Community Development	<u>6,531,694</u>	<u>4,747,228</u>	<u>2,456,794</u>	<u>2,290,434</u>
Planning Commission				
Contractual Services	614,308	1,720,054	539,017	1,181,037
Capital Outlay	157,577	478,409	476,731	1,678
Other	112,263	470,151	82,900	387,251
Total Planning Commission	<u>884,148</u>	<u>2,668,614</u>	<u>1,098,648</u>	<u>1,569,966</u>
<i>Total Expenditures</i>	<u>7,415,842</u>	<u>7,415,842</u>	<u>3,555,442</u>	<u>3,860,400</u>
<i>Excess of Revenues Under Expenditures</i>	(324,583)	(324,583)	(583,748)	(259,165)
Other Financing Sources				
Transfers In	93,910	93,910	93,910	0
<i>Net Change in Fund Balance</i>	(230,673)	(230,673)	(489,838)	(259,165)
<i>Fund Deficit Beginning of Year</i>	(121,230)	(121,230)	(121,230)	0
Prior Year Encumbrances Appropriated	523,272	523,272	523,272	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$171,369</u>	<u>\$171,369</u>	<u>(\$87,796)</u>	<u>(\$259,165)</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$260,672	\$329,328	\$195,620	(\$133,708)
Charges for Services	18,747	23,685	23,685	0
<i>Total Revenues</i>	<u>279,419</u>	<u>353,013</u>	<u>219,305</u>	<u>(133,708)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	625	188,452	188,452	0
Contractual Services	43,250	286,545	273,327	13,218
Other	0	2,750	2,750	0
<i>Total Expenditures</i>	<u>43,875</u>	<u>477,747</u>	<u>464,529</u>	<u>13,218</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>235,544</u>	<u>(124,734)</u>	<u>(245,224)</u>	<u>(120,490)</u>
Other Financing Sources (Uses)				
Transfers In	46,981	46,981	82,484	35,503
Transfers Out	(1,103)	(1,103)	0	1,103
<i>Total Other Financing Sources (Uses)</i>	<u>45,878</u>	<u>45,878</u>	<u>82,484</u>	<u>36,606</u>
<i>Net Change in Fund Balance</i>	<u>281,422</u>	<u>(78,856)</u>	<u>(162,740)</u>	<u>(83,884)</u>
<i>Fund Deficit Beginning of Year</i>	(30,305)	(30,305)	(30,305)	0
Prior Year Encumbrances Appropriated	113,365	113,365	113,365	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$364,482</u>	<u>\$4,204</u>	<u>(\$79,680)</u>	<u>(\$83,884)</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$615,981	\$856,320	\$363,454	(\$492,866)
Interest	23,019	32,000	11,188	(20,812)
<i>Total Revenues</i>	<u>639,000</u>	<u>888,320</u>	<u>374,642</u>	<u>(513,678)</u>
Expenditures				
Current:				
Economic Development and Assistance:				
Economic Development				
Contractual Services	42,323	320,128	65,619	254,509
Capital Outlay	250,735	623,164	144,609	478,555
<i>Total Expenditures</i>	<u>293,058</u>	<u>943,292</u>	<u>210,228</u>	<u>733,064</u>
<i>Net Change in Fund Balance</i>	345,942	(54,972)	164,414	219,386
<i>Fund Balance Beginning of Year</i>	86,058	86,058	86,058	0
Prior Year Encumbrances Appropriated	46,675	46,675	46,675	0
<i>Fund Balance End of Year</i>	<u>\$478,675</u>	<u>\$77,761</u>	<u>\$297,147</u>	<u>\$219,386</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Materials and Supplies	1,450	1,450	0	1,450
Contractual Services	16,719	16,719	0	16,719
<i>Total Expenditures</i>	18,169	18,169	0	18,169
<i>Net Change in Fund Balance</i>	(18,169)	(18,169)	0	18,169
<i>Fund Balance Beginning of Year</i>	18,169	18,169	18,169	0
<i>Fund Balance End of Year</i>	\$0	\$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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$40,200	\$40,200	\$24,311	(\$15,889)
Expenditures				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Contractual Services	200,732	225,043	0	225,043
<i>Excess of Revenues Over (Under) Expenditures</i>	(160,532)	(184,843)	24,311	209,154
Other Financing Uses				
Transfers Out	(25,000)	(25,000)	0	25,000
<i>Net Change in Fund Balance</i>	(185,532)	(209,843)	24,311	234,154
<i>Fund Balance Beginning of Year</i>	225,732	225,732	225,732	0
<i>Fund Balance End of Year</i>	\$40,200	\$15,889	\$250,043	\$234,154

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Health:				
Trumbull Area Coordinated Transportation				
Personal Services	1,000	1,465	466	999
Contractual Services	151,025	151,025	151,025	0
Other	0	100	33	67
<i>Total Expenditures</i>	<u>152,025</u>	<u>152,590</u>	<u>151,524</u>	<u>1,066</u>
<i>Excess of Revenues Under Expenditures</i>	(152,025)	(152,590)	(151,524)	1,066
Other Financing Uses				
Transfers Out	<u>(120,933)</u>	<u>(120,368)</u>	<u>0</u>	<u>120,368</u>
<i>Net Change in Fund Balance</i>	(272,958)	(272,958)	(151,524)	121,434
<i>Fund Balance Beginning of Year</i>	<u>272,958</u>	<u>272,958</u>	<u>272,958</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$121,434</u></u>	<u><u>\$121,434</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$100,000	\$100,000	\$0	(\$100,000)
Rentals and Royalties	12,000	12,000	12,000	0
Charges for Services	0	0	189,537	189,537
Other	5,000	5,000	11,305	6,305
<i>Total Revenues</i>	<u>117,000</u>	<u>117,000</u>	<u>212,842</u>	<u>95,842</u>
Expenditures				
Current:				
Health:				
Hillside Administration Fund				
Contractual Services	64,000	64,000	58,357	5,643
Other	62,000	7,000	1,190	5,810
<i>Total Expenditures</i>	<u>126,000</u>	<u>71,000</u>	<u>59,547</u>	<u>11,453</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,000)	46,000	153,295	107,295
Other Financing Uses				
Transfers Out	(6,616,989)	(6,671,997)	(6,354,227)	317,770
<i>Net Change in Fund Balance</i>	(6,625,989)	(6,625,997)	(6,200,932)	425,065
<i>Fund Balance Beginning of Year</i>	<u>6,742,997</u>	<u>6,742,997</u>	<u>6,742,997</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$117,008</u>	<u>\$117,000</u>	<u>\$542,065</u>	<u>\$425,065</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Trust Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$1,667	\$1,667
Expenditures				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	200	200	0	200
Contractual Services	500	500	0	500
Capital Outlay	800	800	0	800
<i>Total Expenditures</i>	1,500	1,500	0	1,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,500)	(1,500)	1,667	3,167
Other Financing Sources (Uses)				
Transfers In	10,000	65,000	50,064	(14,936)
Transfers Out	(52,413)	(52,413)	(50,064)	2,349
<i>Total Other Financing Sources (Uses)</i>	(42,413)	12,587	0	(12,587)
<i>Net Change in Fund Balance</i>	(43,913)	11,087	1,667	(9,420)
<i>Fund Balance Beginning of Year</i>	2,182	2,182	2,182	0
<i>Fund Balance (Deficit) End of Year</i>	(\$41,731)	\$13,269	\$3,849	(\$9,420)

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$40,000	\$60,000	\$51,032	(\$8,968)
Expenditures				
Current:				
Public Safety:				
Law Enforcement Agency				
Contractual Services	0	262	262	0
<i>Excess of Revenues Over Expenditures</i>	40,000	59,738	50,770	(8,968)
Other Financing Uses				
Transfers Out	(3,555)	(54,325)	(50,064)	4,261
<i>Net Change in Fund Balance</i>	36,445	5,413	706	(4,707)
<i>Fund Balance Beginning of Year</i>	3,556	3,556	3,556	0
<i>Fund Balance End of Year</i>	\$40,001	\$8,969	\$4,262	(\$4,707)

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$176,611	\$176,611	\$70,829	(\$105,782)
Expenditures				
Current:				
Public Safety:				
Community Oriented Policing Service				
Personal Services	4,573	68,626	53,435	15,191
Contractual Services	26	26	0	26
<i>Total Expenditures</i>	4,599	68,652	53,435	15,217
<i>Net Change in Fund Balance</i>	172,012	107,959	17,394	(90,565)
<i>Fund Balance Beginning of Year</i>	10,364	10,364	10,364	0
<i>Fund Balance End of Year</i>	\$182,376	\$118,323	\$27,758	(\$90,565)

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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$12,337	\$12,337	\$0	(\$12,337)
Expenditures				
Current:				
Public Safety:				
Traffic Enforcement Grant				
Personal Services	<u>9,467</u>	<u>9,467</u>	<u>42</u>	<u>9,425</u>
<i>Net Change in Fund Balance</i>	2,870	2,870	(42)	(2,912)
<i>Fund Balance Beginning of Year</i>	<u>6,066</u>	<u>6,066</u>	<u>6,066</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,936</u></u>	<u><u>\$8,936</u></u>	<u><u>\$6,024</u></u>	<u><u>(\$2,912)</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$247,662	\$301,078	\$151,300	(\$149,778)
Charges for Services	104,711	127,295	53,876	(73,419)
<i>Total Revenues</i>	<u>352,373</u>	<u>428,373</u>	<u>205,176</u>	<u>(223,197)</u>
Expenditures				
Current:				
Public Safety:				
Sheriff				
Personal Services	28,215	121,288	86,600	34,688
Materials and Supplies	3,266	12,255	8,153	4,102
Contractual Services	8,278	211,607	158,141	53,466
Capital Outlay	1,454	9,945	8,300	1,645
<i>Total Expenditures</i>	<u>41,213</u>	<u>355,095</u>	<u>261,194</u>	<u>93,901</u>
<i>Net Change in Fund Balance</i>	311,160	73,278	(56,018)	(129,296)
<i>Fund Deficit Beginning of Year</i>	(98,394)	(98,394)	(98,394)	0
Prior Year Encumbrances Appropriated	<u>25,116</u>	<u>25,116</u>	<u>25,116</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$237,882</u>	<u>\$0</u>	<u>(\$129,296)</u>	<u>(\$129,296)</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,915	\$7,915	\$7,915	\$0
Expenditures				
Current:				
Public Works:				
Engineer				
Personal Services	102	15,021	15,021	0
Materials and Supplies	0	304	304	0
Contractual Services	0	373	50	323
<i>Total Expenditures</i>	102	15,698	15,375	323
<i>Excess of Revenues Over (Under) Expenditures</i>	7,813	(7,783)	(7,460)	323
Other Financing Sources (Uses)				
Transfers In	7,681	7,681	7,681	0
Transfers Out	(30)	(30)	0	30
<i>Total Other Financing Sources (Uses)</i>	7,651	7,651	7,681	30
<i>Net Change in Fund Balance</i>	15,464	(132)	221	353
<i>Fund Balance Beginning of Year</i>	132	132	132	0
<i>Fund Balance End of Year</i>	\$15,596	\$0	\$353	\$353

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Able Grant:				
Contractual Services	4,580	4,580	4,580	0
<i>Net Change in Fund Balance</i>	(4,580)	(4,580)	(4,580)	0
<i>Fund Balance Beginning of Year</i>	4,580	4,580	4,580	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$9,653	\$9,653
Charges for Services	18,000	18,000	9,000	(9,000)
<i>Total Revenues</i>	18,000	18,000	18,653	653
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Vertical Prosecution Unit				
Personal Services	1,841	1,841	224	1,617
Contractual Services	2,289	2,289	0	2,289
<i>Total Expenditures</i>	4,130	4,130	224	3,906
<i>Net Change in Fund Balance</i>	13,870	13,870	18,429	4,559
<i>Fund Deficit Beginning of Year</i>	(10,405)	(10,405)	(10,405)	0
<i>Fund Balance End of Year</i>	\$3,465	\$3,465	\$8,024	\$4,559

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$14,000	\$14,000	\$7,242	(\$6,758)
Fees, Licenses and Permits	70,000	70,000	65,176	(4,824)
<i>Total Revenues</i>	84,000	84,000	72,418	(11,582)
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	84,000	84,000	72,418	(11,582)
Other Financing Uses				
Transfers Out	(69,515)	(69,515)	(66,618)	2,897
<i>Net Change in Fund Balance</i>	14,485	14,485	5,800	(8,685)
<i>Fund Balance Beginning of Year</i>	69,515	69,515	69,515	0
<i>Fund Balance End of Year</i>	<u>\$84,000</u>	<u>\$84,000</u>	<u>\$75,315</u>	<u>(\$8,685)</u>

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Law Enforcement Block Grant Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$88,374	\$88,374	\$87,130	(\$1,244)
Expenditures				
Current:				
Public Safety:				
Local Law Enforcement Block Grant				
Capital Outlay	87,889	87,889	72,322	15,567
<i>Excess of Revenues Over Expenditures</i>	485	485	14,808	14,323
Other Financing Sources (Uses)				
Transfers In	11,953	11,953	11,953	0
Transfers Out	(12,438)	(12,438)	0	12,438
<i>Total Other Financing Sources (Uses)</i>	(485)	(485)	11,953	12,438
<i>Net Change in Fund Balance</i>	0	0	26,761	26,761
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$26,761	\$26,761

Trumbull County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Gun Violence Block Grant Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$40,000	\$40,000	\$13,943	(\$26,057)
Expenditures				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	39,983	39,983	23,227	16,756
<i>Net Change in Fund Balance</i>	17	17	(9,284)	(9,301)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$17	\$17	(\$9,284)	(\$9,301)

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$305,000	\$305,000	\$291,201	(\$13,799)
Expenditures				
Capital Outlay:				
Court Computerization				
Materials and Supplies	377,654	563,076	40,801	522,275
Contractual Services	106,800	103,651	73,641	30,010
Capital Outlay	70,500	158,952	122,995	35,957
<i>Total Expenditures</i>	554,954	825,679	237,437	588,242
<i>Net Change in Fund Balance</i>	(249,954)	(520,679)	53,764	574,443
<i>Fund Balance Beginning of Year</i>	689,628	689,628	689,628	0
Prior Year Encumbrances Appropriated	83,635	83,635	83,635	0
<i>Fund Balance End of Year</i>	\$523,309	\$252,584	\$827,027	\$574,443

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$335,175	\$232,190	\$96,048	(\$136,142)
Interest	94,985	65,800	371,883	306,083
Other	9,212	6,382	0	(6,382)
<i>Total Revenues</i>	<u>439,372</u>	<u>304,372</u>	<u>467,931</u>	<u>163,559</u>
Expenditures				
Capital Outlay:				
Construction				
Contractual Services	906,530	1,120,107	621,837	498,270
Capital Outlay	4,176,026	5,661,900	3,851,747	1,810,153
<i>Total Expenditures</i>	<u>5,082,556</u>	<u>6,782,007</u>	<u>4,473,584</u>	<u>2,308,423</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,643,184)</u>	<u>(6,477,635)</u>	<u>(4,005,653)</u>	<u>2,471,982</u>
Other Financing Sources (Uses)				
General Obligation Notes Issued	915,000	915,000	2,515,000	1,600,000
Transfers In	1,197,000	982,000	200,000	(782,000)
Transfers Out	(564,012)	(590,203)	(84,150)	506,053
<i>Total Other Financing Sources (Uses)</i>	<u>1,547,988</u>	<u>1,306,797</u>	<u>2,630,850</u>	<u>1,324,053</u>
<i>Net Change in Fund Balance</i>	<u>(3,095,196)</u>	<u>(5,170,838)</u>	<u>(1,374,803)</u>	<u>3,796,035</u>
<i>Fund Balance Beginning of Year</i>	6,587,859	6,587,859	6,587,859	0
Prior Year Encumbrances Appropriated	701,347	701,347	701,347	0
<i>Fund Balance End of Year</i>	<u>\$4,194,010</u>	<u>\$2,118,368</u>	<u>\$5,914,403</u>	<u>\$3,796,035</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$12,442	\$12,442
Expenditures				
Capital Outlay:				
Permanent Improvement				
Contractual Services	127,969	157,953	40,995	116,958
Capital Outlay	575,093	596,012	187,694	408,318
<i>Total Expenditures</i>	703,062	753,965	228,689	525,276
<i>Excess of Revenues Under Expenditures</i>	(703,062)	(753,965)	(216,247)	537,718
Other Financing Uses				
Transfers Out	(483,000)	(483,000)	0	483,000
<i>Net Change in Fund Balance</i>	(1,186,062)	(1,236,965)	(216,247)	1,020,718
<i>Fund Balance Beginning of Year</i>	1,529,040	1,529,040	1,529,040	0
Prior Year Encumbrances Appropriated	43,373	43,373	43,373	0
<i>Fund Balance End of Year</i>	\$386,351	\$335,448	\$1,356,166	\$1,020,718

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
County Computerization				
Contractual Services	18,254	48,283	22,678	25,605
Capital Outlay	71,028	521,912	442,622	79,290
<i>Total Expenditures</i>	89,282	570,195	465,300	104,895
<i>Net Change in Fund Balance</i>	(89,282)	(570,195)	(465,300)	104,895
<i>Fund Balance Beginning of Year</i>	251,195	251,195	251,195	0
Prior Year Encumbrances Appropriated	420,413	420,413	420,413	0
<i>Fund Balance End of Year</i>	\$582,326	\$101,413	\$206,308	\$104,895

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$147,000	\$161,000	\$338,970	\$177,970
Expenditures				
Capital Outlay:				
Court Security				
Contractual Services	23,500	61,880	57,142	4,738
Capital Outlay	223,653	221,852	133,110	88,742
<i>Total Expenditures</i>	247,153	283,732	190,252	93,480
<i>Net Change in Fund Balance</i>	(100,153)	(122,732)	148,718	271,450
<i>Fund Balance Beginning of Year</i>	231,944	231,944	231,944	0
Prior Year Encumbrances Appropriated	80	80	80	0
<i>Fund Balance End of Year</i>	\$131,871	\$109,292	\$380,742	\$271,450

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$160,000	\$160,000	\$118,870	(\$41,130)
Expenses				
Materials and Supplies	2,811	126,682	124,180	2,502
<i>Net Change in Fund Equity</i>	157,189	33,318	(5,310)	(38,628)
<i>Fund Equity Beginning of Year</i>	2,812	2,812	2,812	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
<i>Fund Equity End of Year</i>	\$165,001	\$41,130	\$2,502	(\$38,628)

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, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues				
Charges for Services	\$9,249,683	\$9,249,683	\$8,115,463	(\$1,134,220)
Expenses				
Personal Services	130,270	130,270	124,567	5,703
Contractual Services	18,259	18,259	15,678	2,581
Materials and Supplies	7,893	7,893	6,419	1,474
Claims	8,619,855	8,619,855	8,553,003	66,852
<i>Total Expenses</i>	<u>8,776,277</u>	<u>8,776,277</u>	<u>8,699,667</u>	<u>76,610</u>
<i>Excess of Revenues Over (Under) Expenses</i>	473,406	473,406	(584,204)	(1,057,610)
Transfers In	<u>350,317</u>	<u>350,317</u>	<u>350,317</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	823,723	823,723	(233,887)	(1,057,610)
<i>Fund Equity Beginning of Year</i>	237,312	237,312	237,312	0
Prior Year Encumbrances Appropriated	<u>1,906</u>	<u>1,906</u>	<u>1,906</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,062,941</u>	<u>\$1,062,941</u>	<u>\$5,331</u>	<u>(\$1,057,610)</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$700,000	\$630,000	\$703,989	\$73,989
Interest	0	200,000	277,482	77,482
<i>Total Revenues</i>	<u>700,000</u>	<u>830,000</u>	<u>981,471</u>	<u>151,471</u>
Expenses				
Personal Services	40,200	44,925	37,855	7,070
Contractual Services	12,750	24,450	16,293	8,157
Materials and Supplies	2,500	2,500	0	2,500
Claims	5,944,764	6,648,753	286,501	6,362,252
<i>Total Expenses</i>	<u>6,000,214</u>	<u>6,720,628</u>	<u>340,649</u>	<u>6,379,979</u>
<i>Net Change in Fund Equity</i>	(5,300,214)	(5,890,628)	640,822	6,531,450
<i>Fund Equity Beginning of Year</i>	<u>6,000,214</u>	<u>6,000,214</u>	<u>6,000,214</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$700,000</u>	<u>\$109,586</u>	<u>\$6,641,036</u>	<u>\$6,531,450</u>

Statistical Section

The following statistical tables reflect social and economic data, financial trends and fiscal capacity of the County.

Trumbull County, Ohio
*Governmental Fund Revenues by Source
and Expenditures by Function (1) (2)*
Last Ten Years

	2002 (3)	2001 (3)	2000 (3)	1999 (3)
Revenues				
Property and Other Local Taxes	\$25,505,365	\$25,681,291	\$25,769,346	\$24,917,286
Permissive Sales Tax	9,641,585	9,108,095	11,332,767	13,737,898
Intergovernmental	83,906,792	74,806,452	79,246,717	65,528,665
Interest	2,421,361	3,284,337	7,810,482	3,044,152
Fees, Licenses and Permits	5,292,837	4,804,591	3,718,337	3,919,276
Fines and Forfeitures	2,253,703	1,753,838	1,813,574	8,779,316
Rentals and Royalties	335,306	250,855	279,051	218,531
Charges for Services	7,090,267	7,875,664	7,862,641	8,379,380
Contributions and Donations	22,742	13,187	2,983	0
Special Assessments	776,450	763,478	826,623	767,972
Other	164,474	134,211	45,785	661,079
Total Revenues	\$137,410,882	\$128,475,999	\$138,708,306	\$129,953,555
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$17,550,321	\$21,427,959	\$21,006,842	\$21,512,722
Judicial	10,241,481	7,990,898	7,002,799	6,787,711
Public Safety	13,605,659	10,827,413	9,883,441	16,668,299
Public Works	11,654,335	8,458,779	10,156,192	8,029,890
Health	32,499,640	33,024,952	34,276,363	31,614,077
Human Services	44,447,615	45,239,156	38,908,641	33,432,110
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	87,852	166,633	226,008	74,487
Other	209,635	405,996	86,091	0
Capital Outlay	6,416,719	5,009,915	8,561,592	8,383,279
Intergovernmental	3,422,037	3,213,946	3,766,220	2,136,330
Debt Service	11,776,975	12,736,030	12,249,591	4,801,478
Total Expenditures	\$151,912,269	\$148,501,677	\$146,123,780	\$133,440,383

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

(2) Information is based on modified accrual. Information for full accrual will be presented when there are enough years of information to make comparisons.

(3) 1994 through 2002 reported on a GAAP basis, 1993 reported on a cash basis.

Source: Trumbull County Auditor

1998 (3)	1997 (3)	1996 (3)	1995 (3)	1994 (3)	1993
\$21,072,839	\$20,536,242	\$19,697,353	\$19,639,228	\$19,468,138	\$23,455,408
14,117,054	13,158,714	12,954,064	10,185,889	10,530,142	0
59,523,528	58,917,194	58,772,382	44,786,798	46,044,033	37,220,143
3,805,365	3,485,381	3,341,193	3,872,980	2,400,723	1,332,137
3,948,854	3,447,493	3,310,266	3,297,531	2,144,588	29,973
4,570,376	5,162,955	3,382,612	4,259,249	3,244,883	366,022
236,062	251,740	255,396	274,755	276,995	0
6,714,410	6,229,684	6,193,687	6,989,851	6,837,477	6,808,902
0	0	0	3,594	9,216	0
506,888	791,427	833,850	1,087,837	2,961,476	630,703
432,677	199,318	222,468	217,262	71,468	1,243,250
<u>\$114,928,053</u>	<u>\$112,180,148</u>	<u>\$108,963,271</u>	<u>\$94,614,974</u>	<u>\$93,989,139</u>	<u>\$71,086,538</u>
\$18,913,938	\$16,487,956	\$15,246,344	\$14,221,741	\$12,522,177	\$7,290,173
6,234,265	6,569,779	5,627,512	4,941,147	5,587,301	4,113,648
11,500,305	11,524,052	7,953,067	8,714,463	9,630,205	4,236,824
9,534,637	8,700,949	8,243,298	6,844,785	8,047,973	5,700,066
28,625,938	25,366,900	23,284,978	20,647,578	19,739,905	17,869,404
30,039,450	29,622,211	28,601,785	26,889,446	24,755,703	24,262,030
0	0	0	0	4,200	2,707
349,589	297,704	223,232	569,136	301,805	0
6,945	0	20,039	89,076	133,682	6,070,718
4,953,661	7,893,187	18,957,692	18,625,123	5,248,492	6,379,890
1,525,665	3,030,875	909,709	0	0	0
8,467,637	10,792,223	10,314,581	3,602,469	2,758,665	5,288,001
<u>\$120,152,030</u>	<u>\$120,285,836</u>	<u>\$119,382,237</u>	<u>\$105,144,964</u>	<u>\$88,730,108</u>	<u>\$81,213,461</u>

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 of Current Collections to Tax Levy	Delinquent Tax Collections
2002	\$21,655,038	\$20,836,561	96.22%	\$725,420
2001	21,813,228	21,019,058	96.36	623,346
2000	21,466,475	20,667,893	96.28	625,779
1999	20,973,985	20,260,130	96.60	663,038
1998	17,693,363	17,282,750	97.68	538,713
1997	17,436,465	16,956,808	97.25	508,076
1996	16,870,835	16,911,922	100.24	453,169
1995	17,319,687	16,913,896	97.66	573,558
1994	16,891,293	16,314,171	96.58	528,352
1993	16,473,737	15,936,265	96.74	554,102

(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

<u>Total Tax Collections</u>	<u>Percent of Total Collections to Current Tax Levy</u>	<u>Outstanding Delinquent Taxes (2)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
\$21,561,981	99.57%	\$1,975,930	9.12%
21,642,404	99.22	2,076,458	9.52
21,293,672	99.20	1,885,156	8.78
20,923,168	99.76	1,389,725	6.63
17,821,463	100.72	1,426,367	8.06
17,464,884	100.16	1,678,239	9.62
17,365,091	102.92	1,405,841	8.33
17,487,454	100.97	1,561,925	9.02
16,842,523	99.71	1,691,693	10.02
16,490,367	100.10	1,639,144	9.95

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

Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2002	\$2,623,111,040	\$7,494,602,971	\$156,797,620	\$178,179,114
2001	2,577,091,650	7,363,119,000	206,755,010	234,948,875
2000	2,538,110,120	7,251,743,200	203,405,000	231,142,045
1999	2,162,909,340	6,179,740,971	221,488,060	251,690,977
1998	2,121,550,500	6,061,572,857	223,436,650	253,905,284
1997	2,080,930,570	5,945,515,914	224,041,810	254,592,966
1996	1,867,552,540	5,335,864,400	231,550,220	263,125,250
1995	1,833,401,010	5,238,288,600	258,070,230	293,261,625
1994	1,808,649,510	5,167,570,029	256,373,910	291,333,989
1993	1,604,429,250	4,584,083,571	240,214,640	272,971,182

Source: Trumbull County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 2002 were 35 percent for all real property, 88 percent for public utility property and 25 percent for tangible personal property capital assets and 24 percent for tangible personal property inventory.

Tangible Personal Property		Totals		
Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
\$472,846,523	\$1,891,386,092	\$3,252,755,183	\$9,564,168,177	34%
510,075,043	2,040,300,172	3,293,921,703	9,638,368,047	34
520,982,671	2,083,930,684	3,262,497,791	9,566,815,929	34
513,461,847	2,053,847,388	2,897,859,247	8,485,279,337	34
493,614,611	1,974,458,444	2,838,601,761	8,289,936,585	34
458,725,329	1,834,901,316	2,763,697,709	8,035,010,196	34
453,963,200	1,815,852,800	2,553,065,960	7,414,842,450	34
432,206,849	1,728,827,396	2,523,678,089	7,260,377,621	35
423,776,840	1,695,107,360	2,488,800,260	7,154,011,377	35
423,776,840	1,695,107,360	2,268,420,730	6,552,162,113	35

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
County Units										
General Fund	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
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	0.00	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	4.75	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	10.35	9.30	9.30	9.30	9.30	9.30	9.30
Townships										
Bazetta	17.20	15.40	15.40	15.40	13.90	13.90	14.10	13.10	13.60	13.60
Bloomfield	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	6.20	6.20
Braceville	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	7.00	7.50
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	13.90	12.30	12.30	12.30	10.80	10.80	10.80	10.80
Champion	11.90	11.90	11.90	11.90	11.90	12.90	12.90	12.40	11.20	11.20
Farmington	8.30	6.70	6.70	6.80	6.90	7.00	7.10	7.20	7.40	7.50
Fowler	9.80	9.80	9.80	12.80	12.80	12.80	12.80	9.80	9.80	9.80
Green	10.80	10.80	10.80	10.80	10.80	8.00	8.00	8.00	8.00	8.00
Gustavus	12.20	12.20	12.20	9.20	9.20	9.20	9.20	9.20	6.20	6.20
Hartford	5.80	5.80	5.80	5.80	5.80	5.80	5.80	7.80	7.80	7.80
Howland	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Hubbard	14.40	12.65	12.65	12.65	12.85	12.85	12.85	12.30	12.30	12.30
Johnston	9.50	9.50	9.50	9.50	9.50	9.50	8.00	8.00	8.00	8.00
Kinsman	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00
Liberty	23.60	23.60	23.60	22.10	20.50	20.50	20.50	20.50	20.50	20.50
Mecca	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15
Mesopotamia	10.50	7.50	7.50	7.50	5.50	5.50	5.50	5.50	5.50	5.50
Newton	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.00	6.00	6.00
Southington	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.00	6.00	6.00
Vernon	7.70	7.70	7.70	7.70	7.70	6.20	6.20	6.20	6.20	6.20
Vienna	4.70	4.70	4.70	6.45	6.45	4.70	4.70	8.45	4.70	4.70
Warren	11.50	11.50	11.50	11.50	10.50	10.50	10.50	10.50	10.00	9.00
Weathersfield	12.30	12.30	12.30	12.30	10.50	10.50	10.50	10.50	10.50	10.50
School Districts										
Bloomfield/Mesopotamia LSD	53.60	53.60	53.60	48.60	48.60	48.60	48.60	48.60	49.25	49.35
Bristol LSD	49.15	49.00	49.00	51.50	51.67	47.60	48.55	49.00	49.25	50.30
Brookfield LSD	45.10	45.10	45.10	45.10	45.10	45.10	52.60	45.10	45.10	45.10
Champion LSD	44.75	44.00	44.00	46.70	46.70	47.42	55.03	55.23	40.58	41.88
Howland LSD	38.75	37.80	37.80	38.90	39.22	39.55	40.58	40.80	40.92	42.40
Joseph Badger LSD	38.30	38.40	38.40	42.58	42.04	42.07	43.62	43.84	35.02	35.75
LaBrae LSD	57.10	51.20	51.20	51.20	51.20	51.20	51.20	51.20	52.60	52.60
Lakeview LSD	43.56	43.56	43.56	40.66	40.71	40.85	41.42	41.52	39.45	40.32
Liberty LSD	43.95	44.05	44.05	39.40	39.46	36.60	37.30	37.45	37.45	38.40
Lordstown LSD	44.30	37.90	37.90	38.49	38.49	38.31	38.38	38.55	38.55	38.10
Maplewood LSD	44.25	44.29	44.29	42.17	42.20	42.28	42.80	42.85	42.95	43.65
Mathews LSD	55.78	55.78	55.78	47.70	47.70	47.70	47.70	47.70	47.70	47.70
McDonald LSD	52.60	55.21	55.21	52.36	49.50	49.60	50.40	50.40	50.40	51.10
Southington LSD	49.10	49.10	49.10	47.14	47.46	47.60	49.60	50.05	50.25	51.30
Weathersfield LSD	50.60	50.27	50.27	49.25	42.75	50.10	50.70	46.10	46.10	46.10
Hubbard Exempted Village SD	48.26	48.22	48.22	49.60	49.70	49.67	50.50	51.10	51.10	52.30
Newton Falls Exempted Village SD	44.70	42.10	42.10	42.25	42.40	42.50	43.45	43.40	43.55	44.75
Girard CSD	45.60	45.69	45.69	42.75	42.75	42.95	43.75	43.85	41.90	42.38
Niles CSD	44.22	43.95	43.95	42.60	42.65	42.75	38.60	38.60	38.75	39.30
Warren CSD	52.55	52.38	52.38	52.64	53.35	53.45	54.15	54.25	44.30	49.15

(continued)

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
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	20.12	20.26	20.26	20.26	20.26	20.86	21.06	21.26	13.80	14.00
Girard	7.20	7.20	7.20	8.00	7.20	7.20	7.20	7.20	7.20	7.20
Hubbard	3.80	3.80	3.80	3.80	4.00	4.00	4.00	2.90	2.90	2.90
Newton Falls	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.65	2.50
Niles	4.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	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	1.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
McDonald	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.50
Orangeville	14.30	14.30	14.30	14.30	14.30	13.30	13.30	13.30	12.30	12.30
West Farmington	11.50	11.50	11.50	11.50	11.50	11.50	11.50	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
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collections	Outstanding Delinquent Taxes
2002	\$4,893,962	\$4,559,159	\$299,963	\$4,859,122	\$1,890,122
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

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)
2002	\$987,613	\$776,450	78.62%	\$189,780
2001	960,347	763,478	79.50	161,693
2000	983,212	826,623	84.07	153,065
1999	981,640	767,972	78.23	148,691
1998	944,589	506,888	53.66	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

(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
2002	223,518	\$3,252,755,183	\$18,174,159	\$245,828	\$17,928,331	0.55%	\$80.21
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	226,084	2,897,859,247	16,339,472	322,520	16,016,952	0.55	70.85
1998	227,247	2,838,601,761	18,413,244	344,744	18,068,500	0.64	79.51
1997	228,165	2,763,697,709	20,409,906	348,086	20,061,820	0.73	87.93
1996	228,902	2,553,065,960	21,494,906	1,050,854	20,444,052	0.80	89.31
1995	229,158	2,523,678,089	23,300,467	756,963	22,543,504	0.89	98.38
1994	229,857	2,488,800,260	21,173,736	1,039,222	20,134,514	0.81	87.60
1993	229,685	2,268,420,730	12,001,684	122,516	11,879,168	0.52	51.72

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

Source: Trumbull County Auditor

Trumbull County, Ohio
Computation of Legal Debt Margin
 December 31, 2002

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2002	\$3,252,755,183	\$3,252,755,183
Debt Limitation	87,243,880	32,527,552
Total Outstanding Debt:		
General Obligation Bonds	19,201,975	19,201,975
Special Assessment Bonds	3,755,184	3,755,184
OWDA Loans	8,817,303	8,817,303
OPWC Loan	1,199,868	1,199,868
Notes	8,490,000	8,490,000
Total	41,464,330	41,464,330
Exemptions:		
General Obligation Bonds - Enterprise	1,027,816	1,027,816
General Obligation Bonds - Correctional Facility (3)	7,449,906	7,449,906
Special Assessment Bonds	3,755,184	3,755,184
OWDA Loans	8,817,303	8,817,303
OPWC Loan	1,199,868	1,199,868
Amount Available in Debt Service Fund	245,828	245,828
Total	22,495,905	22,495,905
Net Debt	18,968,425	18,968,425
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$68,275,455	\$13,559,127
(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		81,243,880
		\$87,243,880

(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, 2002

<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>\$18,174,159</u>	100.00%	<u>\$18,174,159</u>
Overlapping:			
Cities Wholly Within County	20,136,933	100.00	20,136,933
Townships Wholly Within County	1,105,665	100.00	1,105,665
School Districts Wholly Within County	45,779,413	100.00	45,779,413
Hubbard Exempted Village S.D.	1,358,825	99.63	1,353,797
Weathersfield L.S.D.	1,924,999	92.40	1,778,699
Jackson-Milton L.S.D.	275,000	1.12	3,080
Cardinal L.S.D.	<u>12,104,929</u>	0.84	<u>101,681</u>
Total Overlapping	<u>82,685,764</u>		<u>70,259,268</u>
Totals	<u><u>\$100,859,923</u></u>		<u><u>\$88,433,427</u></u>

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

Source: Trumbull County Auditor

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

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures (1)	Ratio of Debt Service To Total Governmental Fund Expenditures
2002	\$2,777,969	\$963,839	\$3,741,808	\$151,912,269	2.46%
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

(1) 1994 through 2002 reported on a GAAP basis. 1993 was reported on a cash basis.

Source: Trumbull County Auditor

Trumbull County, Ohio
Demographic Statistics
 December 31, 2002

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
General Motors Corporation	Assembly and metal fabrication	6,986
Delphi Packard Electric Systems	Automatic vehicle wiring systems	6,400
WCI Steel, Incorporated	Steel products	2,200
MCI	Call Center	1,200
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	392
Lear Corporation	Automotive Seating	365

(continued)

Sources: Trumbull County Auditor
 Trumbull County Planning Commission

Trumbull County, Ohio
Demographic Statistics (continued)
 December 31, 2002

Total Population	223,518 (1)
Sex	
Male	108,435
Female	115,083
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	34,073
45 to 54 Years	33,200
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 Percent of Total Population	54,820 24.53%
65 Years and over Percent of Total Population	35,438 15.85%

Year	Population (2)	School Enrollment (3)	Unemployment Rate for Trumbull County (4)
2002	223,518	35,436	6.4%
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

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		
	Agricultural/ Residential	Commercial/ Industrial	Total Value
2002	\$2,070,907,690	\$552,203,350	\$2,623,111,040
2001	2,033,404,910	543,686,740	2,577,091,650
2000	1,999,693,690	538,416,430	2,538,110,120
1999	1,680,670,840	482,238,500	2,162,909,340
1998	1,651,684,550	469,865,950	2,121,550,500
1997	1,622,197,500	458,733,070	2,080,930,570
1996	1,427,969,320	439,583,220	1,867,552,540
1995	1,399,105,130	434,295,880	1,833,401,010
1994	1,380,129,040	428,520,470	1,808,649,510
1993	1,198,213,470	406,215,780	1,604,429,250

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

Agricultural/ Residential	New Construction		Bank Deposits (in thousands)
	Commercial/ Industrial	Total New Construction	
\$36,700,600	\$15,969,000	\$52,669,600	\$153,594,500
35,392,280	14,818,570	50,210,850	146,781,300
32,776,660	8,532,960	41,309,620	136,630,100
30,034,910	7,095,490	37,130,400	156,658,200
28,468,510	10,594,770	39,063,280	157,324,600
26,083,490	13,118,060	39,201,550	154,597,700
24,486,150	8,905,960	33,392,110	111,942,800
21,624,970	7,594,180	29,219,150	149,499,000
19,303,620	4,853,400	24,157,020	125,417,000
15,590,690	4,223,860	19,814,550	111,817,000

Trumbull County, Ohio
Principal Property Taxpayers
December 31, 2002

Taxpayers	Type of Business	Real Estate Assessed Valuation
Delphi Automotive Systems	Automotive vehicle wiring systems	\$13,290,820
WCI Steel, Incorporated	Steel products	7,104,260
General Motors Corporation	Assembly and metal fabrication	23,836,890
RMI Titanium	Titanium production	2,280,830
Thomas Steel Strip	Steel strip production	2,573,910
K Mart Corporation	Retail sales warehouse	7,211,910
Time Warner	Cable service	31,410
Alcan Aluminum Corporation	Aluminum products	968,410
AK Steel Corporation	Steel products	800,280
EASCO Inc.	Aluminum fabrication	1,014,070
Warren Fabricating	Steel products	<u>2,015,870</u>
	Totals	<u><u>\$61,128,660</u></u>

Total County Assessed Value

Source: Trumbull County Auditor

<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
\$63,824,770	\$77,115,590	2.37%
39,651,440	46,755,700	1.44
27,709,480	51,546,370	1.58
21,002,610	23,283,440	0.72
14,593,490	17,167,400	0.53
10,442,220	17,654,130	0.54
7,939,330	7,970,740	0.25
7,576,670	8,545,080	0.26
6,199,370	6,999,650	0.22
3,820,380	4,834,450	0.15
3,724,261	5,740,131	0.18
<u>\$206,484,021</u>	<u>\$267,612,681</u>	<u>8.24%</u>
	<u>\$3,252,755,183</u>	

Trumbull County, Ohio

Miscellaneous Statistics

December 31, 2002

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	32
State Highways	312
County Highways	462
Interstates	12
Township Roads	607.5
Bridges	479
Communications	
5 Radio Stations - WNIO-AM, WANR-AM, WKTU-AM, WNCN-FM, WRRO-AM	
1 Daily Newspaper - Warren Tribune Chronicle	
Voter Statistics, Election of November 2002	
Number of Registered Voters	132,957
Number of Voters, Last General Election	74,757
Percentage of Voters Voting	56.23%

Sources: USA Counties 2000
 Ohio Department of Transportation
 Trumbull County Board of Elections
 All other information obtained from County records
 Eastgate Regional Council of Governments



**Auditor of State
Betty Montgomery**

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TRUMBULL COUNTY FINANCIAL CONDITION

TRUMBULL COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 18, 2003**