



**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Building
615 Superior Avenue, NW.
Twelfth Floor
Cleveland, Ohio 44113-1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Lorain County Children and Families Council
Lorain County
42485 North Ridge Road
Elyria, Ohio 44035

To the Council Members:

We have audited the accompanying financial statements of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) as of and for the year ended December 31, 2001. The financial statement is the responsibility of the Council's management. Our responsibility is to express an opinion on the financial statement based on our audit.

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 statement is free of material misstatements. 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 provides a reasonable basis for our opinion.

As discussed in Note 2, the Council prepares its financial statement on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances of the Lorain County Children and Families Council, Lorain County, Ohio, as of December 31, 2001, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2002 on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the financial statement of the Council, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. We subjected this information to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of management, the Council Members, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

Jim Petro
Auditor of State

September 13, 2002

**LORAIN COUNTY CHILDREN AND FAMILIES FIRST COUNCIL
LORAIN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Special Revenue Funds	
<u>Receipts</u>			
State Government	\$35,523	\$627,650	\$663,173
Federal Government	29,406	786,237	815,643
Other	9,953	6,979	16,932
Total Receipts	<u>74,882</u>	<u>1,420,866</u>	<u>1,495,748</u>
<u>Disbursements</u>			
Salaries and Benefits	66,960	50,072	117,032
Conference and Training	-	113	113
Office Supplies and Postage	574	1,992	2,566
Contracted Services	1,217	1,124,185	1,125,402
Equipment	749	8,007	8,756
Loan Payments	-	149,117	149,117
Other Operating Expenditures	2,261	175,260	177,521
Total Disbursements	<u>71,761</u>	<u>1,508,746</u>	<u>1,580,507</u>
Excess of Receipts Over Disbursements Before Other Financing Sources/(Uses)	<u>3,121</u>	<u>(87,880)</u>	<u>(84,759)</u>
Other Financing Sources/(Uses)			
Transfer In	29,963	3,607	33,570
Transfer Out	(3,607)	(29,963)	(33,570)
Loan Proceeds	44,627	-	44,627
Total Other Financing Sources/(Uses)	<u>70,983</u>	<u>(26,356)</u>	<u>44,627</u>
Total Receipts Over (Under) Disbursements	74,104	(114,236)	(40,132)
Beginning Fund Balances, January 1, 2001	<u>-</u>	<u>312,122</u>	<u>312,122</u>
Ending Fund Balances, December 31, 2001	<u><u>\$74,104</u></u>	<u><u>\$197,886</u></u>	<u><u>\$271,990</u></u>

The notes to the financial statement are an integral part of this statement.

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**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2001**

1. DESCRIPTION OF THE ENTITY

A. General

Section 121.37, Revised Code, created the Ohio Family and Children First Cabinet Council and permitted counties to establish county family and children first councils. Statutory membership of a county council consists of the following individuals:

1. The director of the board of alcohol, drug addiction and mental health services that serve the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
2. The health commissioner of the board of health of each city or general health district in the county, or their designees;
3. The director of the county department of human services;
4. The executive director of the county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
5. The superintendent of the county board of mental retardation and developmental disabilities;
6. The county's juvenile court judge senior in service;
7. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
8. A school superintendent representing all other school district with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the largest city in the county;
10. The chair of the board of county commissioners, or an individual designated by the board;
11. A representative of the regional office of the department of youth services;
12. A representative of the county's head start agencies, as defined in Section 3301.31 of the Revised Code;
13. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986";
14. At least three individuals representing the interest of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2001**

1. DESCRIPTION OF THE ENTITY (Continued)

A county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

A county council's statutory responsibilities include the following:

1. Refer to the cabinet council those children for whom the council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;
4. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
5. Maintain an accountability system to monitor the council's progress in achieving its purposes;
6. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving service within the county system.

B. Council Board

The Family Cluster was established in 1991. This organization served as a county council, however, lacked council membership as required by Ohio Revised Code Section 121.37. In April, 1993, the Cluster determined that a formal Children and Families Council was needed. The Cluster hired an Executive Director and established the Children and Families Council and added the necessary membership to become a county Children and Families Council as established by Ohio Revised Code 121.37.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Ohio Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Ohio Auditor of State.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2001**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

The Council maintains its accounting records in accordance with the principles of fund accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions are reflected in a self-balancing group of accounts.

General Fund – This fund is the general operating fund of the Council. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds – These funds are used to account for proceeds from specific sources that are legally restricted to expenditures for specific purposes.

The Council maintains a separate special revenue fund for each program which is awarded to the Council that is either entirely or partially funded from federal sources. During 2001, the Council had the following programs: Ohio Early Start, Ohio Wellness Block Grant, TANF, HUB, Ohio Children's Trust Fund, PRC, Welcome Home, Early Intervention and Violence Prevention.

C. Fiscal Agent

Effective July 1, 2001, the Council appointed the Lorain County Auditor as the fiscal agent. The Council's fund is maintained in a separate special revenue fund at the County.

D. Administrative Agent

The Lorain County Board of Commissioners serves as the Administrative Agent for the Council. This is in addition to any other duties performed by the Board of Commissioners.

E. Fixed Assets

Acquisitions of fixed assets are recorded as disbursements when paid and are not reflected as assets on the accompanying financial statement. No fixed assets were purchased during 2001.

F. Intersystem Administrator

The purpose of the Council is to identify ways in which Lorain County child serving systems can provide services to the community in the most efficient and effective manner. The Executive Director of the Council administers all of the Council's programs.

3. EQUITY IN POOLED CASH

The Lorain County Auditor maintains a cash pool used by all of the County's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash on deposit with the County at December 31, 2001 was \$282,600. The Lorain County Auditor, as the ultimate fiscal agent for the Council, is responsible for maintaining adequate depository collateral for all funds in Lorain County's pooled and deposit accounts.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2001**

4. LOANS

The Council receives interest free loans from Lorain County by resolution of the Lorain County Commissioners. Loan activity for the year ended 2001 is as follows:

Fund	Beginning Balance	Additions	Reductions	Ending Balance
General	\$44,113	\$44,627	\$0	\$88,740
Special Revenue				
Family Resource	8,152	0	0	8,152
PRC	150,000	0	(149,117)	883
Total Special Revenue	158,152	0	(149,117)	9,035
Grand Total	<u>\$202,265</u>	<u>\$44,627</u>	<u>(\$149,117)</u>	<u>\$97,775</u>

5. RETIREMENT SYSTEM

Employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. The Council contributed an amount equal to 13.55% of participants' gross salaries for 2001. The Council has paid 63% of required contributions through December 31, 2001.

6. POST EMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio (PERS) provides post retirement health care coverage for disability recipient and primary survivor receipts is also available. The health care coverage provided by the PERS is considered on other post employment benefit (OPEB). A portion of each employer's contribution to the PERS is set aside for funding post retirement health care based on authority granted by the Ohio Revised Code. Of the 2001 employee contribution rate, 4.30% was the portion used to fund post retirement health care.

7. RELATED PARTY TRANSACTIONS

The Council had related party transactions with other governmental agencies in which their members were on the Council's board. The total amount of related party transactions for the audit period amounted to \$580,680. A breakdown of the agencies and amounts are noted below:

Governmental Agency	Amount
Lorain City Health Department	\$245,609
Lorain County General Health District	99,827
City of Elyria Department of Health	186,800
Lorain City School District	30,575
Clearview Local School District	16,250
Lorain County Community Action Agency	<u>1,619</u>
Total	<u>\$580,680</u>

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

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

Federal Grantor Pass Through Grantor Program Title	Pass through Entity <u>Number</u>	Federal CFDA <u>Number</u>	<u>Disbursements</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Ohio Department of Jobs and Family Services			
Passed through the Lorain County Department of Jobs and Family Services			
Temporary Assistance for Needy Families	N/A	93.558	<u>\$559,550</u>
Total U.S. Department of Health and Human Services			<u>\$559,550</u>
Total Federal Awards Expenditures			<u>\$559,550</u>

The accompanying notes are an integral part of this schedule.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2001**

SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal grant activity of the Council and is presented on the basis of cash receipts and disbursements. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statement.

SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, the Council provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Temporary Assistance for Needy Families	93.558	\$514,086



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JIM PETRO, AUDITOR OF STATE

Lausche Building
615 Superior Avenue, NW.
Twelfth Floor
Cleveland, Ohio 44113-1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Lorain County Children and Families Council
Lorain County
42485 North Ridge Road
Elyria, Ohio 44035

To the Council Members:

We have audited the accompanying financial statement of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) as of and for the year ended December 31, 2001, and have issued our report thereon dated September 13, 2002. 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 the Council's financial statement is 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 audits 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Council in a separate letter dated September 13, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Council in a separate letter dated September 13, 2002.

This report is intended solely for the information and use of management and the Council Members, and is not intended to be and should not be used by anyone other than these specified parties.

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

Jim Petro
Auditor of State

September 13, 2002



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

Lausche Building
615 Superior Avenue, NW.
Twelfth Floor
Cleveland, Ohio 44113-1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

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

Lorain County Children and Families Council
Lorain County
42485 North Ridge Road
Elyria, Ohio 44035

To the Council Members:

Compliance

We have audited the compliance of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) 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 its major federal program for the year ended December 31, 2001. The Council's major federal program is 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 the major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council'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 the Council'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 the Council's compliance with those requirements.

In our opinion, the Lorain County Children and Families Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001. However, we noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the Council in a separate letter dated September 13, 2002.

Internal Control Over Compliance

The management of the Council 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 the Council'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.

Lorain County Children and Families Council
Lorain County
Report on Compliance with Requirements Applicable
to Its Major Federal Program and Internal Control Over
Compliance in Accordance with *OMB Circular A-133*
Page 2

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 the Council in a separate letter dated September 13, 2002.

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

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

Jim Petro
Auditor of State

September 13, 2002

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL
LORAIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families-CFDA 93.558
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL

LORAIN 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
NOVEMBER 7, 2002**