

**LAKE COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**LAKE COUNTY**  
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**LAKE COUNTY**

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

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U. S. Department of Agriculture</u></b>						
<i>Passed Through the Ohio Department of Education:</i>						
<b>Nutrition Cluster:</b>						
Food Distribution	N/A	10.550	\$0	\$2,511	\$0	\$2,511
School Breakfast Program	N/A	10.553	17,219	0	17,219	0
National School Lunch	N/A	10.555	25,277	0	25,277	0
Total U. S. Department of Agriculture - Nutrition Cluster			<u>42,496</u>	<u>2,511</u>	<u>42,496</u>	<u>2,511</u>
<b><u>U. S. Department of Education</u></b>						
<i>Passed Through the Ohio Department of MRDD:</i>						
<b>Special Education Cluster:</b>						
Title VI-B Flow Through	070037-6B-SF-2001-P	84.027	104,781	0	104,781	0
Preschool Grant	070037-PG-S1-2001-P	84.173	16,216	0	16,216	0
Total Special Education Cluster			<u>120,997</u>	<u>0</u>	<u>120,997</u>	<u>0</u>
Title VI	070037-C2-S1-01-P	84.298	5,113	0	5,113	0
Total U. S. Department of Education			<u>126,110</u>	<u>0</u>	<u>126,110</u>	<u>0</u>
<b><u>Federal Emergency Management Agency</u></b>						
<i>Passed Through the Ohio Disaster Services Agency:</i>						
Emergency Management Performance Grant	H418	83.552	66,645	0	66,645	0
Ohio Domestic Preparedness Program	H536	83.552	17,500	0	17,500	0
Terrorism Planning Funding	H536	83.552	2,000	0	2,000	0
Total Federal Emergency Management Agency			<u>86,145</u>	<u>0</u>	<u>86,145</u>	<u>0</u>
<b><u>U. S. Department of Housing and Urban Development</u></b>						
Direct Programs:						
CDBG	B-97-UC390007	14.218	0	0	7,401	0
CDBG	B-98-UC390007	14.218	0	0	64,664	0
CDBG	B-99-UC390007	14.218	822,318	0	440,483	0
CDBG	B-00-UC390007	14.218	806,263	0	1,141,734	0
Total Direct CDBG			<u>1,628,581</u>	<u>0</u>	<u>1,654,282</u>	<u>0</u>
Home Improvement Partnership Program	M-97-UC-390201	14.239	18,000	0	18,000	0
	M-99-UC-390201	14.239	60,918	0	60,918	0
	M-00-UC-390201	14.239	397,770	0	397,770	0
Subtotal CFDA 14.239			<u>476,688</u>	<u>0</u>	<u>476,688</u>	<u>0</u>
Total Department of Housing and Urban Development			<u>2,105,269</u>	<u>0</u>	<u>2,130,970</u>	<u>0</u>
<b><u>U. S. Department of Labor</u></b>						
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act	N/A	17.255	748,657	0	751,497	0

The notes to the schedule of federal awards expenditures are an integral part of this schedule.

**LAKE COUNTY**

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

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Non-Cash Disbursements	Non-Cash Disbursements
<b>U. S. Department of Justice</b>						
<i>Passed Through the Office of Criminal Justice Services:</i>						
Ohio Statewide Consortium DNA Grant	97-DN-VX-00090	16.560	1,062	0	22,462	0
Violence Against Women Act	97-WF-VA3-8211	16.588	24,654	0	13,072	0
Violence Against Women Act	98-WF-VA3-8211	16.588	0	0	0	0
Violence Against Women Act	00-WF-VA5-8211	16.588	35,767	0	35,209	0
Subtotal CFDA 16.588			60,421		48,281	
Criminal Justice Services-Byrne Memorial	98-DG-A01-7117	16.579	0	0	0	0
Criminal Justice Services-Byrne Memorial	99-DG-A01-7117	16.579	20	0	20	0
Criminal Justice Services-Byrne Memorial	2000-DG-A01-7117	16.579	83,105		83,125	
Subtotal CFDA 16.579			83,125	0	83,145	0
Direct Program:						
Cops Fast/Universal Hiring	2000SHWX0338	16.710	89,890	0	91,000	0
Total Office of Criminal Justice Services			234,498	0	244,888	0
<i>Passed Through the Ohio Attorney General's Office:</i>						
Victims of Crime Act	2001VAGENE039	16.575	69,405	0	78,575	0
Victims of Crime Act	2001VAGENE488	16.575	19,941	0	19,932	0
Subtotal CFDA 16.575			89,346	0	98,507	0
Local Law Enforcement Block Grant	2000-LB-VX-1299	16.592	0	0	400	0
Local Law Enforcement Block Grant	2000-LB-BX-2466	16.592	7,765	0	8,498	0
Local Law Enforcement Block Grant	2001-LB-BX-4218	16.592	6,832	0	3,786	0
			14,597	0	12,684	0
Total Attorney General's Office			103,943	0	111,191	0
<b>U. S. Department of Health and Human Services</b>						
<i>Passed Through the Ohio Department of Alcohol &amp; Drug Addiction Services:</i>						
ADA Per Capita	BG43	93.959	697,982	0	697,982	0
ADA Women's Set Aside	43-43993-03-WFS-T-98-9013	93.959	84,088	0	84,088	0
ADA Prevention - Youth Mentoring	43-43993-02-DFS-P-98-9841	93.959	37,217		37,217	
Subtotal CFDA 93.959			819,287	0	819,287	0
ADA Medicaid	N/A	93.778	136,668	0	155,777	0
Total ADA			955,955	0	975,064	0
<i>Passed Through the Ohio Department of Mental Health:</i>						
MH Homeless Options PATH Grant	25-PATH-98-01-A	93.150	52,240	0	52,240	0
MH Community Plan Block Grant	98-B1-08-CMHS-03	93.958	144,604	0	144,604	0
MH Child / Adolescent Core	98-B1-08-CMHS-03	93.958	8,741	0	8,741	0
Recovery Project Award	25-OCS2-BG-02-014	93.958	60,682	0	60,682	0
Subtotal CFDA 93.958			214,027	0	214,027	0
MH Social Services Block Grant	N/A	93.667	118,044	0	118,044	0
MH Medicaid	N/A	93.778	2,112,914	0	2,135,938	0
OBRA/PASSAR	N/A	93.778	12,211	0	12,211	0
Subtotal CFDA 93.778			2,125,125	0	2,148,149	0
Total Mental Health			2,509,436	0	2,532,460	0
<i>Passed Through the Ohio Department of MRDD:</i>						
Title XX	N/A	93.667	151,103	0	151,103	0
Medicaid (CAFS)	N/A	93.778	2,929,632	0	2,929,632	0
Medicaid (TCM)	N/A	93.778	447,667	0	447,667	0
Subtotal CFDA 93.778			3,377,299	0	3,377,299	0
Total MRDD			3,528,402	0	3,528,402	0
Total U.S. Department of Health and Human Services			6,993,793	0	7,035,926	0
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$10,440,911</b>	<b>\$2,511</b>	<b>\$10,529,223</b>	<b>\$2,511</b>

The notes to the schedule of federal awards expenditures are an integral part of this schedule.

## LAKE COUNTY

### NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2001

CFDA = Catalog of Federal Domestic Assistance.

1. The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Bureau of Employment Services Job Training Partnership Programs are presented on an accrual basis. Also, activity for the Workforce Investment Grant, CFDA #17.255, reflects six months of activity for the period July 1, 2001 through December 31, 2001. The activity from January 1, 2001 through June 30, 2001 was previously audited by other auditors.
2. Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.
3. Lake County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development under the Community Development Block Grant Program. The purpose of this program is to assist existing and new business and industry to expand in Lake County and to provide job opportunities for low and moderate income residents of the County. As of December 31, 2001 the total amount of loans outstanding are \$124,471.
4. Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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

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

Lake County  
105 Main Street  
Painesville, Ohio 44077

To the Board of Commissioners:

We have audited the financial statements of Lake County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 27, 2002, in which report we noted the County adopted Governmental Accounting Standards Board Statement No. 33. 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 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*. However, we noted immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 27, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

June 27, 2002



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

Lake County  
105 Main Street  
Painesville, Ohio 44077

To the Board of Commissioners:

**Compliance**

We have audited the compliance of Lake County, Ohio, (the 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 its major federal programs for the year ended December 31, 2001. The 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 the County's management. Our responsibility is to express an opinion on the 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 the 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 legal determination on the County's compliance with those requirements.

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

**Internal Control Over Compliance**

The management of the 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 the 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.

**Internal Control Over Compliance  
(Continued)**

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 County in a separate letter dated June 27, 2002.

**Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 27, 2002, in which report we noted the County adopted Governmental Accounting Standards Board Statement No. 33. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

June 27, 2002



LAKE COUNTY  
 DECEMBER 31, 2001  
 SCHEDULE OF FINDINGS  
 OMB CIRCULAR A-133 Section .505

**1. SUMMARY OF AUDITOR'S RESULTS**

A-133 §.505

(d)(1)(i)	<b>Type of Financial Statement Opinion</b>	Unqualified
(d)(1)(ii)	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
(d)(1)(ii)	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
(d)(1)(iii)	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
(d)(1)(iv)	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
(d)(1)(iv)	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
(d)(1)(v)	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
(d)(1)(vi)	<b>Are there any reportable findings under Sec. .510?</b>	No
(d)(1)(vii)	<b>Major Programs (list)</b>	CFDA #93.778 - Medical Assistance Program, CFDA #14.218 - Community Development Block Grant, CFDA #17.255 - Workforce Investment Act, CFDA #93.959 - Adolescent Family Life Demonstration Projects, CFDA #14.239 - Home Improvement Partnership Program
(d)(1)(viii)	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	<b>Low Risk Auditee?</b>	No

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None



# LAKE COUNTY, OHIO

**Comprehensive  
Annual  
Financial  
Report  
for the  
year ended  
December 31,  
2001**

**Edward H. Zupancic, Lake County Auditor**



**Lake County, Ohio**

**Comprehensive Annual  
Financial Report**

**for the year ended  
December 31, 2001  
Edward H. Zupancic  
Lake County Auditor**

**Joseph C. Dowd  
Chief Deputy Auditor /  
Manager Financial Reporting**

**Prepared by the  
Lake County Auditor's Office**

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# **INTRODUCTORY SECTION**

**Lake County, Ohio  
Comprehensive Annual  
Financial Report**

# **2001**

**Prepared by the  
Lake County Auditor's Office**

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# **LAKE COUNTY, OHIO**

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

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# LAKE COUNTY, OHIO

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# LAKE COUNTY, OHIO

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# **LAKE COUNTY, OHIO**

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

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# COUNTY OF LAKE

**EDWARD H. ZUPANCIC**  
COUNTY AUDITOR

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

350-2532 - 298-3334

OR

946-2829

Fax: 350-2667

**LAKE COUNTY ADMINISTRATION CENTER**

105 MAIN ST.

P.O. BOX 490

PAINESVILLE, OHIO 44077-0490

June 27, 2002

To the Board of County Commissioners and  
the Citizens of Lake County:

As the Auditor of Lake County, I am pleased to present the 2001 Comprehensive Annual Financial Report for Lake County. I believe that this report provides a full and complete disclosure of the financial position and operations for the year ended December 31, 2001. My office believes that the data herein is accurate in all respects and includes all disclosures necessary to enable the reader to gain a maximum understanding of the financial affairs of Lake County.

This report demonstrates the commitment of the Auditor's Office and the management of Lake County to provide Lake County citizens and other interested parties with the most complete and accurate financial statements and disclosures.

The preparation of this report could not have been accomplished without the efforts of Joseph Dowd, Chief Deputy Auditor and Manager of Financial Reporting in the Auditor's Office. I wish to thank Joe for his dedication to this project.

I also wish to thank the entire staff of the Lake County Auditor's Office, the accounting and financial personnel of all other County departments and the various elected and appointed officials of Lake County. This report is a product of all of their combined efforts and cooperation. I ask for their continued support and cooperation in future years.

Sincerely,

Edward H. Zupancic  
Lake County Auditor  
Lake County, Ohio



# COUNTY OF LAKE

**EDWARD H. ZUPANCIC**  
COUNTY AUDITOR

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

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**LAKE COUNTY ADMINISTRATION CENTER**

105 MAIN ST.

P.O. BOX 490

PAINESVILLE, OHIO 44077-0490

June 27, 2002

Honorable Edward H. Zupancic  
Lake County Auditor

Honorable Robert E. Aufuldish  
Honorable Mildred M. Teuscher  
Honorable Daniel P. Troy  
Lake County Commissioners

Honorable John S. Crocker  
Lake County Treasurer

Citizens of Lake County:

I am pleased to present Lake County's Comprehensive Annual Financial Report for the year ended December 31, 2001. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the government.

Responsibility for the accuracy, completeness and fairness of the presentation, including all disclosures, lies with the management of Lake County and, in particular, the Lake 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.

This is the fifteenth consecutive Comprehensive Annual Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

The Comprehensive Annual Financial Report (CAFR) is presented in three sections, which are identified as follows:

The **Introductory Section** includes a table of contents, the transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting for 2000, a list of all elected county officials and organizational charts for Lake County and the Auditor's Office.

## TRANSMITTAL LETTER

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The **Financial Section** includes the General Purpose Financial Statements (GPFS). The GPFS include the combined financial statements of all fund types and account groups, the State Auditor's opinion letter and the notes to the financial statements. Additionally, this section contains the supplemental financial statements and schedules for each individual fund which are grouped according to fund type and account group.

The **Statistical Section** includes selected financial and demographic information which is generally on a multi-year basis.

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### **REPORTING ENTITY**

Lake County (the County), located in northeast Ohio along Lake Erie, encompasses 23 municipalities, villages and townships. The County was first organized in 1840 and includes 231 square miles and approximately 227,000 residents, based on the results of the 2000 Census. The County seat is located in the City of Painesville, Ohio.

The County's greatest asset is its location on the shores of Lake Erie. The County also boasts numerous cultural and recreational attractions including Headlands Beach State Park - the longest in Ohio, Chagrin River Harbor, North Chagrin Reservation and Squire's Castle, Holden Arboretum, Chalet Debonne Vineyard - the second largest vineyard in the State, the Indian Museum of Lake County, the Marine Museum and Lighthouse, Lake Farmpark, "Lawnfield" - the home of President James A. Garfield, Lake Erie College Equestrian Center and the Mentor Marsh. In addition, County residents and visitors can take advantage of over 5,800 acres of parkland operated by Lake Metroparks, the County's Park District. The Chagrin and Grand Rivers flow into Lake Erie at Lake County. Golf enthusiasts can be satisfied by the numerous golf courses located throughout the County.

The County is served by diversified transportation facilities, including immediate access to fifteen State and two U.S. highways and interstate highways 90 and 271. The County is served by Conrail, Amtrak and the Norfolk and Southern Railroads. County residents are also served by Laketrans, the County's regional transit authority, which provides both fixed line and on-demand bus service. Laketrans was ranked as the best transit system for less than one million riders by the American Public Transportation Association in 2000. The Willoughby Lost Nation Airport and Casement Airport in Painesville Township are located in the County to serve private aircraft. The Cuyahoga County Airport, which also serves private aircraft, is located along the western border of Lake County. The Cleveland Hopkins International Airport, located approximately 30 miles west of the County, serves the County with regularly scheduled carriers. The County is also served by over 100 trucking firms which distribute goods nationwide. Commercial and industrial businesses can also utilize the dock facilities of the Fairport Harbor Port Authority in the Village of Fairport Harbor.

## TRANSMITTAL LETTER

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The County is directly served by Lake Hospital System, Inc., an acute care hospital system with facilities located in the Cities of Painesville, Willoughby, Madison and Mentor. The hospital system boasts diagnostic, surgical and cancer research centers which have been constructed in recent years. Educational services are provided by the various school districts within the County, as well as Lakeland Community College and Lake Erie College, both located within the County. The County is home to two local radio stations and one daily newspaper with circulation extending beyond County borders.

The legislative, financial and judicial powers of the County are imposed by Ohio statutes. The legislative body of the County is comprised of a three member Board of County Commissioners who are elected at large for overlapping four year terms. The Board of Commissioners serve as the taxing authority, the contracting body and the chief administrators of public services for the County. The Board of Commissioners create and adopt the annual operating budget including all appropriation measures and approve all expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer perform the various financial functions of the County government.

The County Auditor, who is elected to a four year term, 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 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, including payroll, incurred by the County and its departments.

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 the collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, the Auditor serves as the secretary of the County Board of Revision and the County Budget Commission and is the administrator of, and secretary to, the County Data Processing Board.

The County Treasurer, also elected to a four year term, is the custodian of all County funds. The Treasurer is responsible for the investment of all 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 on a fund-by-fund basis are prepared monthly. The Treasurer, the Auditor and the County Prosecutor comprise the County Budget Commission. The Budget Commission plays an important function in the financial administration of the County government and all other local governments within the County. Other elected officials serving a four year term include the Prosecutor, the Engineer, the Recorder, the Sheriff, the Clerk of Courts, the Coroner and six Common Pleas Court Judges.



## **TRANSMITTAL LETTER**

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The County government offers a wide range of human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance services and other administrative support services. In addition, the County's Department of Utilities operates a water distribution system, a wastewater collection system, a solid waste disposal system and a solid waste recycling program.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions which comprise the "financial reporting entity" in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Note A of the combined financial statements provides a more detailed discussion of the County's financial reporting entity.

In accordance with GASB Statement No. 14, Deepwood Industries, Inc. (the Workshop) is included in the County's financial reporting entity as a component unit. The Workshop is a non-profit corporation established to provide employment for consumers of the Lake County Board of Mental Retardation and Developmental Disabilities (Board of MR & DD) enrolled in the Adult Services Workshop Program and CLEO Supported Employment Program. The Board of MR & DD provides the staff facilities and support services necessary for the implementation of the programs offered by the Workshop. The Workshop generates its revenue from the sale of goods.

### **ECONOMIC CONDITION AND OUTLOOK**

Lake County, the smallest geographical county in the State of Ohio, is located about 30 miles east of Cleveland, along the southern shore of Lake Erie, and is considered part of the Greater Cleveland metropolitan area. The County is in the Cleveland Primary Metropolitan Statistical Area (PMSA), along with Ashtabula, Cuyahoga, Geauga, Lorain and Medina counties, which was the sixteenth largest PMSA out of the total of seventy-four PMSA's in the United States, per the 2000 U.S. Census. The County's 2000 Census population of 227,511 placed it as the eleventh most populous of the State's eighty-eight counties.

Lake County is fortunate to have a very diversified economic base consisting of chemical manufacturing and research, wire and wire mesh products, plastic and plastic products, custom machinery, health care, nurseries and government. The County can be divided into several distinct industrial, commercial and residential areas. The western third of the County is highly developed with industrial and commercial corporations and contains some of the County's more "established" residential neighborhoods. The northeastern coastline is the home of the County's shipping industry and some of its finest recreational activities. The eastern and southeastern sections of the County have seen major increases in residential development but still have large rural areas within them. The central portion of the County, namely the Cities of Mentor and Painesville, boast the County's retail hub and government seat, respectively.

## TRANSMITTAL LETTER

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In recent years, Lake County has experienced significant retail growth, in terms of both retail sales and in new construction of retail establishments. Lake County had the highest retail occupancy rate (96.3 percent) of any county in the greater Cleveland area in 2000, according to a market analysis conducted by C. B. Richard Ellis Co. However, the effects of the national economic downturn dropped that mark down four percent in 2001. According to the same market analysis encompassing eight counties, retail vacancies for northeast Ohio reached a thirteen year high in 2001. However, the City of Mentor, Lake County's retail hub, is currently the seventh largest city in Ohio in terms of retail sales. The study included Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Stark and Summit counties, and was limited to retail outlets greater than 50,000 square feet.

Retail giants such as K-Mart, Walmart, Kohl's, Dick's, Best Buy, Circuit City, Target, Giant Eagle Supermarkets, Home Depot, Office Max, Walgreens, CVS, Regal Cinemas and B.J.'s Wholesale Club have built new stores or remodeled existing buildings within Lake County in recent years. Kaufmann's department store completed a 13,000 square foot expansion in 1999 at their Great Lakes Mall location in the City of Mentor. Although commercial establishments such as Big Boy Restaurants, Lone Star Steakhouse, Casa LaSalle Furniture, Ames and DIY Home Improvement Stores have closed their facilities in Lake County in recent years, new establishments such as Olive Garden Restaurants, Babies R Us, Lowe's, Bennigans and Max and Erma's have already replaced them or are in the process of moving into the County.

Several very large retail complexes have been constructed in Lake County in the last couple of years including Diamond Center in the City of Mentor and Willoughby Commons in the City of Willoughby. Several more retail developments are currently under construction or are on the planning table. One of those is the Shamrock Business Center on 300 acres overlapping the Cities of Mentor and Painesville, which includes 700,000 square feet of retail and 800,000 square feet of light industrial space, as well as a hotel/conference center. The whole complex could take an estimated ten years to complete construction.

Another huge retail development, which is in its infancy, is a 110 acre site in the City of Willoughby at the southeast corner of State Route 2 and Lost Nation Road - one of the last undeveloped parcels on the western end of that highway. Developers for this property, dubbed "Riverside Commons" in deference to its proximity to the Chagrin River in the City of Willoughby, plan to build a combination of four retail establishments totaling 500,000 square feet on sites of eleven to eighteen acres. They are also proposing to create a hotel or assisted living center near the interchange, and to develop seven one-acre parcels suited to restaurants and banks. Additionally, the site includes 108 acres which are zoned for industrial use and plans are to expand that southern portion of the site as such to connect to a similar industrial parkway bordering it in the City of Mentor. While excavation of the site is already underway, the entire development cycle may take up to ten years for this site.

## TRANSMITTAL LETTER

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Lowe's Home Improvement Stores recently opened a brand new store in the City of Mentor on the former site of a DIY Home Improvement store which closed in 2001. In addition, Lowe's has begun construction on another new structure in the City of Willoughby. Giant Eagle Supermarkets moved one of their stores in Painesville Township to a brand new 84,500 square foot store within the township and Tops Friendly Supermarkets recently opened a 49,000 square foot new store in Madison Township. Other new retail establishments built in the County within the last year include a Gander Mountain hunting, fishing and camping equipment store, a Gordon Food Service bulk grocery store and construction has begun on a new Barnes and Noble Bookstore on the grounds of the Great Lakes Mall.

Since 1990, when the County, as a whole, became an enterprise zone, the County and its municipalities have been utilizing tax abatement incentives in attracting new businesses to relocate to the County or expand existing facilities within the County. Those businesses granted abatements have not only increased the tax base of the County for future years but they have also provided additional jobs, thereby generating additional income tax revenue for the local municipalities and some school districts. The largest expansion to date that resulted from the granting of tax abatements was for the Lubrizol Corporation of Wickliffe, one of the County's largest employers, which received a 90% real property tax abatement on it's \$70 million expansion to it's headquarters.

While the number of real property tax abatements granted in the last couple of years has dwindled, several significant ones have been approved in the County in recent years including: APSCO, Inc. in Perry Township (\$4.8 million in expansions), Mackenzie Nursery Supply in Perry Township (\$.3 million new construction), Woodline Products, Inc. in Painesville Township (\$2.5 million new construction), Libra Industries in the City of Mentor (\$1.9 million new construction), Buyers Products in the City of Mentor (\$6.0 million new construction and expansion), Kennedy Group in the City of Willoughby (\$4.0 million new construction), Lake Erie Design Co. in the City of Wickliffe (\$2.0 million new construction), Gould Electronic, Inc. in the City of Eastlake (\$1.2 million addition), Winter Equipment Co. in the City of Willoughby (\$1.2 million new construction), and Pressure Technology in Concord Township (\$2.2 million in new construction).

In addition to real property tax abatement incentives, businesses have also received abatements on personal property taxes. These personal property tax abatements have allowed businesses to expand their machinery, furniture, fixtures and other equipment resources. The benefit to the County and its subdivisions with tax abatements is an increase in tax revenue which, although collected at less than 100% of actual valuation initially, is still revenue that probably would not have been generated without the abatement program. In recent years, Lake County municipalities have been working with their local school district boards to direct some of the new income tax dollars generated by the abatement agreements to fund the school districts. The tax abatement program continues to be a viable source of retaining industrial, commercial and retail businesses in the County and encouraging new development.

## TRANSMITTAL LETTER

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Industry is a vital source of income and jobs to the County. The majority of the County's industrial facilities are in the western half of the County. However, Perry Township in the northeast area of the County is developing it's own industrial park. The growth of this park received a tremendous boost with the announcement in 1999 that Falkenroth, Inc., the U.S. unit of a German-owned forging company, not only plans to build an \$8 million plant, but also will move it's company headquarters to the Township. The company, which produces forklift and tractor parts, initially will employ 75 people but the company projects that the number will swell to 175 within three years. Falkenroth's headquarters, now at a distribution center in Memphis, Tennessee, will be relocated to Perry upon completion of the new 54,000 square foot plant. The Perry facility will allow the company to produce steel parts that it currently imports from Germany, thereby reducing transportation costs. The company would be the first tenant in the 375 acre second phase of the Perry Industrial Park.

Several additional industrial businesses have either already constructed new facilities in the County in the last few years or are planning to do so in the near future. Eaton Corporation is planning to reopen it's campus in the City of Willoughby Hills with plans for a 71,000 square foot renovation and expansion project. The company plans to add \$6.0 million in property, furniture, fixtures and equipment improvements. The City of Painesville is currently progressing in their development of their Painesville Renaissance Business Park on 42 acres in the City. Cintas Corporation has already signed on to be the first tenant in the industrial park as they will be constructing a 45,000 square foot structure on 7.5 acres of the park. Cintas will initially bring 70 new employees to this facility and, once fully operational, that number could swell to 150. Core Systems, LLC also plans to move to the new business park. Core's facility, a 94,000 square foot complex, will be built on 11.2 acres at a cost of \$5.9 million and they hope to employ around 130 workers.

In recent years, the County has benefitted from real estate development in recreational-type complexes. Little Mountain Golf Course, an \$8.5 million new course on a 248 acre piece of property in Concord Township, opened in 2000. In addition to the golf course, the complex will also feature eighty-one single family homes on one to four acre lots valued around \$500,000 each. Perry Village purchased 25.5 acres of property on Call Road in 2000 with the hopes of developing it into a park and recreational complex.

The County is very proud of it's own park district, Lake Metroparks. As previously mentioned, the park district is serving the County well in providing the residents with a quality park system which is expanding annually while continuing to furnish superior recreational programs and activities. In recent years the park system has purchased or acquired additional land in a continuing effort to expand and improve the County's recreational facilities. In 2001, Lake Metroparks completed construction on the Greenway Bike Trail. This 4.4 mile bike trail stretches from it's northerly point on Jackson Street in Painesville Township down to the Lake County/Geauga County line in Concord Township. The bike trail, built along the former B & O railroad lines, was partially funded by federal monies and the hope is that eventually Lake Metroparks will be able to tie their bike trail into Geauga County's trail.

## TRANSMITTAL LETTER

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In addition to the attractiveness of the Lake Metroparks system, the County also boasts that it is home to the Holden Arboretum, the largest arboretum in the United States. The Arboretum, which purchased an additional forty-one acres of property in the last couple of years, is a symbol of the beauty of Lake County and the "western reserve" region. In 2000, Madison Township purchased the long standing Rabbit Run Theater. Founded in 1946, the Rabbit Run has long served as a summer stock theater for professional companies out of New York. The Theater has merged with the Western Reserve Theater Association of Madison to continue the tradition of providing quality theatrical entertainment to the area. During 2001, the County Commissioners created the Lake County Arts and Cultural Task Force. The mission of the Task Force is to determine how arts and cultural programs affect the community and if the public is willing to financially support them.

One of the more exciting developments occurring in the County in recent years will apparently come to fruition in April of 2003. Within the last few months, it has been announced that the City of Eastlake has entered into an agreement with the Columbus Red Stixx, a Class A minor league baseball team in Georgia, to move their team to Eastlake in 2003. Groundbreaking for a brand new, \$13 million stadium took place in March of 2002. The stadium will be built along the southern boundary of the City on thirty acres along State Routes 91 and 2. The stadium will feature 20 loges and will have 4,500 permanent seats and a total capacity of 6,500. Financing for construction of the stadium is still being finalized but it is hoped that the State of Ohio will provide 15 percent of the cost. Naming rights to the stadium are also being considered as part of the financing package. The team recently committed to a twenty-five year lease to stay in Eastlake and they will become the Class A affiliate of the Cleveland Indians, who play just 30 miles west of the City of Eastlake. In addition to the entertainment value for the area, this venture is expected to bring approximately 200 new jobs to the County. This exciting development is considered to be the catalyst to a \$50 to \$60 million revitalization of Vine Street, a major commercial market in the City of Eastlake.

Residential development during 2001 added an additional \$142.4 million to the real estate tax base in the County. While down from the previous year's all-time high of \$166.8 million, the 2001 mark is still the second highest amount of residential new construction ever in the County. The municipalities experiencing continued residential growth include Concord Township (\$30 million), the City of Mentor (\$21 million), the City of Willoughby (\$16 million), Painesville Township (\$12 million) and the City of Kirtland (\$12 million). Over the last decade, Concord Township, Kirtland City, Kirtland Hills Village, Leroy Township, Madison Village, Perry Village and Perry Township all have experienced over a twenty percent increase in new homes in their communities. While overall new home starts were down in 2001, early forecasts for 2002 disclose an expected increase due to the continued low mortgage interest rates.

In the last decade, Lake County has seen almost 7,200 new homes being built, with the City of Mentor experiencing the largest increase over that time period. Some of the County's most recent and larger residential developments either started, completed or proposed in 2001 are as follows:

## TRANSMITTAL LETTER

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Blackbrook Golfview: As the name indicates, this subdivision overlooks a golf course in the City of Mentor with fifty-four available lots ranging from 1.0 to 1.3 acres.

Ellison Creek: Phase I of this single family home subdivision in Concord Township will include seventy-seven lots. Lot sizes vary from one-half acre to 1.3 acres.

Little Mountain Country Club: Located in Concord Township, this subdivision will feature eighty-two lots, one acre in size, with lots starting at \$125,000.

North Creek Villas: Nestled in Painesville Township, sale prices are averaging about \$120,000 for the twenty units in phase I of this development.

Players Club: This upscale multi-phase condominium complex next to the Quail Hollow Resort in Concord Township offers units ranging from \$285,000 to \$420,000.

Rocking Horse Farms: The City of Kirtland is home to this subdivision located across from Lake Farmpark. Nineteen lots ranging in size from 1.2 to 2.3 acres are available with initial lot sales around \$130,000.

Springbrook: Featuring lots situated on what was previously farmland with acreage ranging from one-half to one and one-half acre, this City of Mentor subdivision will house twenty-one single family homes with initial home sales around \$250,000.

Stonehaven: This Concord Township condominium complex is a multiphase development with units averaging \$250,000.

The Retreat at Chapel Cove: This condominium development in Madison Township, when completed, will include one hundred and sixty units ranging in price from \$130,000 to \$175,000. This development is being built in conjunction with the requirements of a Conservation Development Program. This program requires the preservation of the natural character of a site throughout the development process.

The Woodlands: This subdivision in the City of Willoughby will contain 124 single family homes within this forty-five acre subdivision. Appropriately named, deed restrictions require that this subdivision be developed under woodlands conservation guidelines. The initial phase of this development will contain thirty-eight lots with most at .3 acres in size.

Woodnorton: This huge, but still unapproved development on 380 acres in the City of Mentor, would feature over six hundred single family homes and condominiums. The unique residential and commercial development will consist of 160,000 square feet of office area and 110,000 square feet of commercial service area. Over fifty percent of the entire development will be undeveloped green space. Actual development at this site could span over ten years and it would be the largest single development ever in Lake County.

## TRANSMITTAL LETTER

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While the County has been benefitting from the tremendous residential, commercial and industrial growth in recent years, there has been a concerted effort taken to preserve and protect the County's natural waterways, parks and wetlands. Groups such as the Grand River Partners and the Chagrin River Watershed Partners, along with the Lake County Soil and Water Conservation District and the County Commissioners, are cognizant of the fact that the County is rich in natural beauty and they are constantly working to protect one of the County's greatest assets.

As has been the case for well over the last decade, retail sales in the County continued to perform well. Although the national and state economies took downturns during the year, Lake County actually experienced a slight increase in sales tax revenue in 2001 versus 2000, which generated almost \$14.4 million. Previous annual growth increases have reached as high as 14.0 percent. The addition of the retail superstores and the other developments previously mentioned have bolstered the retail sales in the County.

Tourism in Lake County is a very important part of the local economy. Over \$475 million in tourism dollars was injected into the Lake County economy in 2000. In addition, tourism in Lake County generates about 11,500 full-time jobs within the County. With the shores of Lake Erie as its northern boundary and its close proximity to the City of Cleveland, Lake County offers a great deal in terms of recreational, cultural and historical activities. Among such activities in the latter group is the home of James A. Garfield, or "Lawnfield" as it is more commonly known. The twenty-nine room home of the former president of the United States reopened in 1998 after a \$11.8 million renovation. Over \$35 million in hotel renovations have been completed in the past two years to attract local and out-of-the-area trade to Lake County, including a \$12 million renovation to the Quail Hollow Resort and Country Club in Concord Township. In addition, construction was completed in 2000 on the new Lawnfield Inn and Suites in the City of Mentor. This 40,000 square foot facility, named after the former President, has fifty rooms and cost \$4 million to complete. A second Holiday Inn Express is projected to be built in the City of Mentor by the same developer who built the first one a few years ago. This hotel will feature the City's first indoor hotel pool and sixty-eight rooms. It will be built on the current site of a Perkins Family Restaurant which will be razed for a new 6,000 square foot Perkins on the site.

Employment fields in Lake County are very diversified, with manufacturing and trades as the two largest. The service-oriented field is becoming a more popular field each year and is now the third largest employment field in the County. The County's 2001 average unemployment rate of 5.0 percent was a significant increase over the 2000 rate of 3.6 percent. This compares to the national and state 2001 average unemployment rates which were at 5.8 and 4.8 percent, respectively. The federal, state and County all experienced unemployment increases due to downturn in the national economy during 2001.

## **TRANSMITTAL LETTER**

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### **MAJOR INITIATIVES**

#### **CURRENT YEAR:**

As times change, the needs of the Lake County citizenry have changed and, as a result, the County government has had to adjust accordingly. About a decade ago, the County Commissioners commenced a very aggressive capital improvements program designed to expand and enhance county administration, court and office buildings. In recent years, among other projects, construction was completed on the new headquarters of the Lake County Narcotics Agency, the former Department of Human Services (now Job and Family Services) moved into their totally renovated facility, and portions of the County Administration Building and Nolan Building were renovated. Early into the new millennium, Lake County government is experiencing continued growth and expansion.

On February 6, 2001, the new Lake County Sheriff's Misdemeanant Facility on Blase Nemeth Road in Painesville Township became operational. This 76 bed facility houses inmates who are on a daily work release program for committing misdemeanor crimes. The State of Ohio Department of Rehabilitation and Corrections contributed over \$2.7 million of the total \$3.5 million in construction costs for this 15,300 square foot facility. The addition of the Narcotics Facility and the Misdemeanant Facility along with the County's Detention Facility and Forensic Crime Laboratory, both of which are fairly new facilities, will provide Lake County residents high-class law enforcement facilities which should serve them well for many years to come.

Due to the backlog of cases pending in the Lake County court system, the State previously ordered the County to create an additional common pleas court which commenced operations in January, 2001. As a result of this mandate, and in order to provide additional space for existing courts and other judicial departments which had been housed in cramped quarters, the County Commissioners purchased the old Painesville Post Office Building in 1996 for \$425,000. Renamed the "Lake County Courthouse West Annex" by the County Commissioners in March of 2001, this facility was completely renovated, at a cost of \$6.6 million, to house the Lake County Probate Court and the Lake County Clerk of Courts Office.

In May of 2001, Phase II renovations began for new courtrooms, classrooms, restrooms, support offices and elevators in the Lake County Juvenile Justice Center. In this phase of construction, the first area of the facility renovated was the lower level of the building which formerly housed the Clerk of Courts Title Bureau. This area was redesigned for additional classrooms, conference rooms, and offices for the attorneys assigned to Juvenile Court. The lower level area renovations were completed in February, 2002. The next step of this phase was the renovation of the former administrative area of the upper level of the Center. Three new courtrooms and upgrades to all interior finishes in the main courtroom and surrounding support offices were the primary improvements in this part of Phase II.



## TRANSMITTAL LETTER

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The total cost for Phase II was approximately \$3.0 million and followed a \$2.3 million Phase I renovation which was completed in March, 2000. This phase of the project consisted of construction of a 8,000 square foot addition to the front of the Juvenile Justice Center which provided additional courtrooms, more offices for administration and staff, and an enhanced security entranceway into the Justice Center.

The State of Ohio initiated a state-wide program during 2000 whereby they are creating "One Stop Shops" where residents can renew their annual auto license registration, renew their drivers license and make any auto title changes all at one location. In November of 2000, the County Commissioners awarded a bid for the lease of 7,400 square feet of office space in Long Meadow Square Shopping Plaza in Perry, Ohio to house the Lake County Clerk of Courts Title Division and the Ohio Bureau of Motor Vehicles License Bureau and Drivers Examination Station. The County is leasing this space at a cost of \$66,230 per year for the next five years. A sublease arrangement was also negotiated between the County and the State of Ohio Department of Public Safety for their portion of the office space. Near the end of the 2000 calendar year, construction began on the renovation of the interior of this office building. Tradesmen from the Lake County Buildings and Grounds Department performed the majority of the renovation work which was completed in June of 2001 for approximately \$83,000.

In July of 2001, installation began on the long awaited upgrade to the countywide 800 megahertz (MHz) radio system, which services all Lake County public safety agencies. Bids were received in November, 2000 and awarded to Motorola Radio Corporation in the amount of approximately \$7.9 million for the purchase of a digital 800 MHz radio backbone system with mobile and portable radio units for all police, fire, school buses, and other public safety agencies. Funding for the radio system upgrade came from The First Energy Company, owners of the Perry Nuclear Power Plant located in the County, and Laketrans, the County's public transit system who both contributed \$3 million towards the project. The remaining costs for the new system came from the County and the other local governmental entities who utilize the system. Motorola Corporation and the Lake County Telecommunications Department jointly completed the installation of the system which was completed in October of 2001 at a total cost of \$12 million.

With the creation of the new Job and Family Services Department, the former Department of Human Services and the Employment and Training Act (ETA) departments are merging into one department. As a result, a portion of the Job and Family Services Center needed to be redesigned to house the former ETA department and its employees. In April of 2000, the County Commissioners contracted with an architectural firm for renovations of the Job and Family Services Center. This project was completed in November of 2001, at a cost of approximately \$2 million, and included new offices for the former ETA division as well as the construction of a new computer training lab for clients involved in job training programs. The lab can also be utilized by any County employees desiring to learn new software programs or enhance their skills on others.

## TRANSMITTAL LETTER

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In November of 1999, the Lake County Board of Commissioners hired an architectural firm to design an addition as well as a complete renovation of the 95 year old Lake County Courthouse. The entire year of 2000 was spent in meetings with the firm and various County officials to determine space allocations and needs. Design work actually commenced during 2001 with approval from the County Commissioners and the County Judges of the final design finally achieved toward the end of 2001. The project went out for bid in late 2001 and construction began in the spring of 2002. This massive project will be performed in phases with an estimated final completion in the spring of 2004. Once completed, the current courtrooms in the "new" Courthouse will have been totally refurbished and two totally new courtrooms will have been added. Additionally, new hearing rooms, conference rooms, public restrooms, elevators, security access, and mechanical systems will be included in this estimated \$11 million judicial project.

The County Commissioners purchased a vacant four-story office building located at 153 East Erie Street, just east of the Juvenile Justice Center in Painesville, in May of 2001 at a cost of \$450,000. Although nothing has been finalized as of yet, preliminary discussion has begun regarding the relocation of some departments to this building. A fair amount of renovation work will need to be performed before any County departments will be able to be housed in the facility and, due to the magnitude of other projects currently underway, remodeling of this building will be temporarily put on hold.

The County Commissioners, through the Lake County Department of Utilities, have been very active in water and wastewater repair projects and new installation projects. During 2001, twenty-five utility line projects were in progress at some point during the year. The largest project currently ongoing is the expansion of the Greater Mentor Wastewater Treatment Plant (GMWTP). This expansion is necessary to meet the growing needs of the County, as new construction continues to flourish, and also to meet more stringent requirements of the federal and state Environmental Protection agencies. Once completed, this expansion will increase the capacity of the facility from 14.2 to 20.0 million gallons per day. This capital venture, which is estimated to cost \$37 million, is being financed by a Ohio Water Development Authority loan. Effective in April of 2001, the County Commissioners raised the wastewater utility rate from \$46.20 to \$58.17 per quarter for approximately 36,000 customers the County services. In addition, the Commissioners also raised the sanitary sewer tap-in fees for customers utilizing the GMWTP from \$1.125 to \$5.705 per gallon, per day. These rate increases are to provide additional operating revenues and to assist in paying off the debt issued for the Mentor Treatment Plant.

In May of 1999, the County Commissioners approved the creation of the Geographic Information Services (GIS) Department. This department is responsible for the development and maintenance of a new, computerized digital mapping system which will utilize data from a variety of governmental departments and other agencies to produce a single map with multiple overlays displaying a wealth of information. The Commissioners, in May of 1999, hired a GIS Director to manage the new department, which is governed by the GIS Board comprised of a County Commissioner, the County Auditor and the County Engineer. Each of those three departments is funding the operation of the GIS Department on an equal basis.

## TRANSMITTAL LETTER

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More than 80% of information used by government agencies today is geographically referenced, e.g. road facilities, fire hydrants, zoning districts, service districts, etc. As a result, the development of the highly accurate base map is critical to a GIS mapping system. Lake County's base map, which will be completed in 2002, includes parcel mapping, digital aerial photography, street networks, two-foot contours, building footprints, bridges, streams, lakes and other layers. Once the base mapping is complete, additional information will be added such as appraisal records, voting precincts, utility lines, hazardous materials locations, emergency planning zones and much more. All of these mapping layers and their associated descriptive information will be available through the Internet, allowing government, citizens, and commercial interests uncomplicated access to information that traditionally was located in various offices across the County in incompatible formats.

### FUTURE PROJECTS:

As shown in the expenditures table and graph further on in this letter, the criminal justice system and public safety in Lake County consumes a large portion of the General Fund budget. As previously disclosed, a majority of the recent capital improvement projects are for improvements and/or additions to court buildings and other judicial system offices. Due to the magnitude and cost of the County Courthouse renovation project, there are no major renovation projects planned until that project is near completion. However, that does not mean that some smaller renovation projects and office relocations might not take place. As the year 2002 progresses, some of the proposed departmental expansions and/or relocations will become clearer and decisions will be made by the Commissioners in an ongoing effort to improve County services to its residents.

However, already planned for 2002 is the relocation of the Lake County Department of Utilities Billing Center from their current office in Perry Township into one of two possible facilities in downtown Painesville. It is also anticipated that the Lake County Educational Services Center will be moving out of the County Administration Building at some point during 2002. Therefore, their current space would be available for the expansion of the Veterans Services Office and the County Auditor's real estate appraisal division. Additionally, re-roofing of the County Administration Building, the County Home, and the Caley Home are planned for the summer of 2002. Construction will begin in 2002 on a new State Route 2 maintenance garage for the County Engineer's Office.

In 1996, local officials signed a cost-sharing agreement with the State of Ohio for construction of a \$15 million highway interchange at Interstate 90 and State Route 615 in Mentor, near Kirtland Hills. This interchange would provide an alternate route for traffic on I-90 and is expected to ease traffic problems in the southern half of Mentor and other communities to the south and the east. In 1999, the State of Ohio gave the approval for this project and construction began in 2000 with the repositioning of certain overhead utility lines and the widening of a couple of intersections nearby the future interchange. Ground breaking for the construction of the interchange itself took place in June of 2002 with an estimated completion date sometime in late 2003 or early 2004.

## TRANSMITTAL LETTER

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Lake County was recently approved for \$100,000 funding for a State Route 2 Planning Study. The average daily traffic on this important County corridor has increased from about 29,000 in 1955 to approximately 79,000 on the east end portion and 93,000 on the western half of the highway. Pavement overlays were last performed in the mid 1980's and additional overlays will be applied between 2002 and 2004. However, the original design life will be reaching its limit in the next few years and the highway could be facing significant deterioration if this is not addressed. As a result, the Major Investment Study (MIS) will be conducted as the first step towards rebuilding the highway. The study, which will review potential widening of lanes, interchange reconfiguration, and light and median barriers, will cost about \$500,000.

Per Ohio law, the County Auditor is required to reappraise all real estate property in the County every six years. In between each six year appraisal, the County Auditor is required to "update" real estate valuations based upon sales that transpired during the three years subsequent to the last reappraisal. The last reappraisal for Lake County was conducted for tax year 2000, which was effective for taxes billed during calendar year 2001. The next required update will be for tax year 2003 and the Auditor's Office will be commencing work on that project during the second half of 2002. The results of that project will be submitted to the State of Ohio Department of Tax Equalization for their approval during 2003.

Government security has become a priority at all levels throughout the United States in light of the events of the last year and Lake County is addressing that particular issue with each of the improvement projects it is undertaking. As evident by the magnitude of some of the projects taken on in recent years, it is apparent that the County is taking a pro-active approach in keeping up with the changing times. The ultimate goal of any and all changes is to better serve and protect the citizens of the County.

## TRANSMITTAL LETTER

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### **DEPARTMENTAL HIGHLIGHT: THE LAKE COUNTY TELECOMMUNICATIONS DEPARTMENT**

In the mid 1980's, the County was about to venture into several significant communication projects which would require ongoing technical support and service. In 1985, the County had opened their Emergency Operations Center (EOC) which was equipped with a County-wide, state-of-the-art, 800 MHz radio system serving all of the public safety agencies in Lake County, as well as over 450 school buses throughout the County's school systems. At that time, the County needed someone to provide support for this system as well as the County government phone system. In 1985, the Board of County Commissioners at that time created the Lake County Telecommunications Department which was designated to be a high-tech maintenance department for these systems as well as others which were on the horizon including an emergency 9-1-1 police and fire dispatching system and a County-wide emergency siren system.

Initially in 1985, the Telecommunications Department consisted of two radio technicians, one telephone technician, a secretary and a director, all of whom were responsible for the equipment at the EOC. Since its inception, the Telecommunications Department has expanded in its responsibilities where today there are now eleven technicians, two office personnel, an assistant director and a director. Today, responsibilities for this Department not only include several times the amount of equipment originally assigned, but also includes 24 hours/7 days a week "on-call" support for all essential equipment.

The Department is currently organized into three divisions consisting of telephone, radio and jail. The telephone division has four technicians and maintains nearly 3,000 telephones, fax machines, and PBX equipment. In addition, this division also provides all cable installations throughout the County offices/buildings. The radio division has three technicians and an assistant director and is responsible for the maintenance and administration of the new 800 MHz radio system. Additionally, the radio technicians maintain over 450 school bus radios, a 450 MHz paging system, eight new dispatch consoles, five digital microwave sites, over three hundred 800 MHz radios, fifty evacuation sirens, and all other electronic equipment housed at the EOC. The jail division has four technicians, all of which are electricians. Their responsibilities include all cameras, monitors, intercoms, door locks, 365 card readers, metal detectors, and all other electrical equipment at the Lake County Detention Center, the Misdemeanant Detention Facility and the Juvenile Detention Center.

In 2001, the Telecommunications Department was extremely active in a variety of projects. The Department was involved in the many construction projects which were ongoing during the year in regards to cable and equipment installations. In addition, the Department assisted in the installation of the new radio system and also various security enhancements at the Job and Family Services Center, the EOC, and the Juvenile Justice Center. All of these improvements were over and above the Department's daily maintenance and support services that they provide the various County departments.

## TRANSMITTAL LETTER

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### **DEPARTMENTAL HIGHLIGHT: THE LAKE COUNTY TELECOMMUNICATIONS DEPARTMENT (Continued)**

In the near future, the Department will be involved in several new projects, the largest of which will be the construction of a new 300 foot radio tower in Madison Township as part of the County-wide radio system. In addition, fifty alert sirens will be replaced in the west-end of the County. Also, the Department will be heavily involved in the construction of the "State-of-the Art Courtroom" for the Common Pleas Courts as well as a new video security system for the County Courthouse including over fifty security cameras, seventeen monitors, five digital video recorders and a multitude of duress alarm buttons.

The Lake County Telecommunications Department has been providing, and continues to provide, quality technical support and maintenance for all County agencies and departments and their communication systems. By providing twenty-four hour support for integral existing systems, installing new equipment upgrades, and researching cost-saving technologies, the Department is providing a valuable function not only for the County government but for all political subdivisions of the County and, most importantly, the citizens of Lake County.

## **TRANSMITTAL LETTER**

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### **FINANCIAL INFORMATION**

#### **ACCOUNTING SYSTEM AND BUDGETARY CONTROLS**

The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. For financial purposes, the accounting records are converted to the modified accrual basis for all governmental and fiduciary funds and the accrual basis for proprietary funds. A further discussion of the two basis of accounting can be found in Note B to the financial statements and their reconciliation can be found in Note D.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. Budgetary control is facilitated through the maintenance of an encumbrance system for purchase orders and through the use of the County's financial accounting system.

The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations. Administrative control is maintained through the establishment of object code line item budgets. Funds appropriated may not be expended for purposes other than those designated in the appropriation resolution. For most budgeted funds, appropriations are made by department and object with the exceptions of hospitalization, employer's share of pension payments and insurance of the General Fund. For those items, the Board of Commissioners appropriates separate line items outside of the various departments.

The budgetary process does not include annual budgeting for certain grant funds because appropriations are made on a multi-year basis. The budgetary controls are on a project basis and, therefore, comparisons with annual appropriated funds do not provide meaningful data and are not presented.

## TRANSMITTAL LETTER

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### INTERNAL CONTROLS

The County's internal controls are reviewed annually as a part of an independent audit. In developing and revising the County's accounting and reporting control system, consideration is given to the adequacy of internal controls to provide reasonable but not absolute assurance regarding:

- The safeguarding of assets against loss from unauthorized use or disposition, and
- The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived, and
- The evaluation of costs and benefits requires estimates and judgements by management.

County management believes that internal controls adequately meet the above objectives.

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### GENERAL GOVERNMENT REVIEW

The following schedule presents a summary of General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds revenues for the fiscal year ended December 31, 2001, and the amount and percentage of increases (decreases) in relation to prior year revenues.

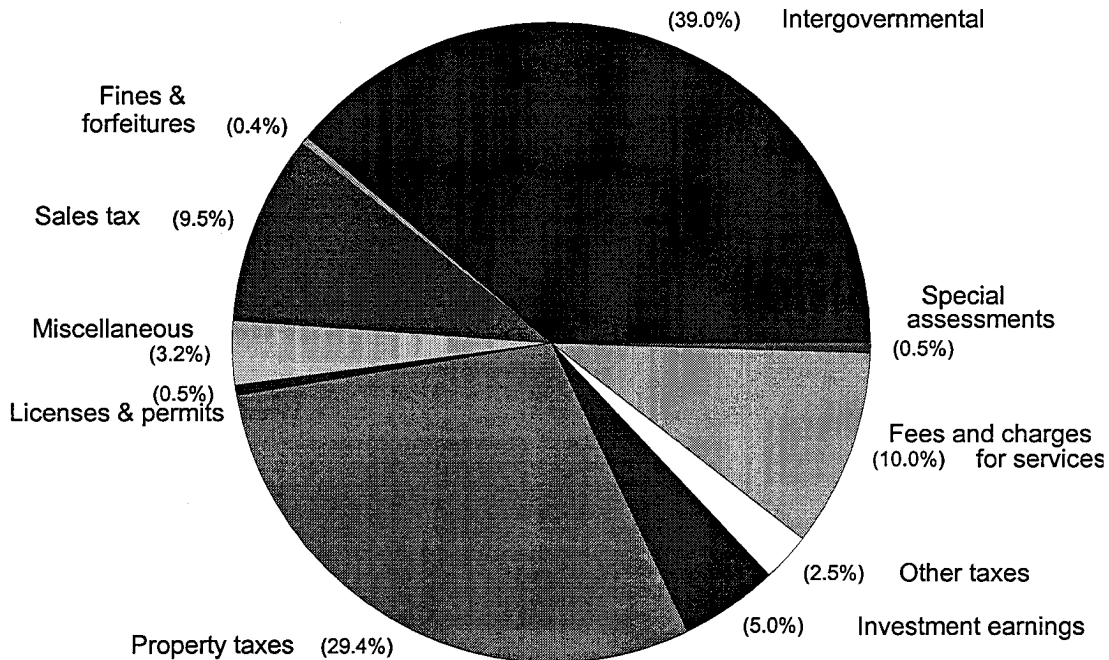
<u>Revenue Source</u>	<u>2001</u>	<u>2000</u>	<u>Increase (Decrease)</u>		<u>Percent of Total 2001</u>
			<u>Dollars</u>	<u>Percent</u>	
Property tax	\$44,297,531	\$ 44,409,144	\$ (111,613)	(0.3)%	29.4%
Sales tax	14,359,797	14,271,275	88,522	0.6	9.5
Other taxes	3,706,164	3,295,135	411,029	12.5	2.5
Fees and charges for services	15,086,538	10,788,813	4,297,725	39.8	10.0
License and permits	753,230	623,501	129,729	20.8	0.5
Fines and forfeitures	606,364	646,158	(39,794)	(6.2)	0.4
Intergovernmental	58,654,722	55,511,102	3,143,620	5.7	39.0
Special assessments	771,156	642,675	128,481	20.0	0.5
Investment income	7,452,949	10,078,522	(2,625,573)	(26.1)	4.9
Miscellaneous	<u>4,885,033</u>	<u>4,202,667</u>	<u>682,366</u>	16.2	<u>3.2</u>
Total Revenues	<u>\$150,573,484</u>	<u>\$144,468,992</u>	<u>\$ 6,104,492</u>	4.2%	<u>100.0%</u>



## TRANSMITTAL LETTER

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### DISTRIBUTION OF 2001 REVENUE



As illustrated in the table on the previous page and in the pie chart above, the two major sources of revenue for governmental funds are intergovernmental revenues and property tax revenues, which account for 68.4 percent of all revenue of governmental funds. Property tax revenue decreased slightly in 2001 because in 2000 the County reached a settlement with the owners of the Eastlake Electric Coal Plant over the real estate property valuation dispute. This settlement resulted in the payment of prior delinquent taxes in 2000. Intergovernmental revenues increased by 5.7 percent in 2001 primarily due to additional federal and state funding for the Board of Mental Retardation and Developmental Disabilities, and the Board of Alcohol, Drug Addiction and Mental Health Services. A corresponding increase in the human services and health expenditure functions is shown in the expenditures table which follows.

The largest revenue source increase was in charges for services. This 39.8% increase for this source is attributed to: a) an increase in fees from the County Sheriff due to the opening of the new Misdemeanant Detention Center, b) an increase in Recorder's fees due to an increase in the volume of documents filed, and c) a \$1.8 million in fees collected in the 800 MHZ Communications System Fund which partially funded the County's new radio system.

The \$0.4 million increase in the other taxes revenue source is solely due to an increase in conveyance taxes collected in 2001 which are charged on each transfer of real estate property in the County, which could be attributed to mortgage interest rates dropping to their lowest point in many years. In contrast, those same decreases in interest rates resulted in 26.1 percent decrease in investment income as compared to the \$10.1 million earned in 2000.

## TRANSMITTAL LETTER

The 0.6 percent increase in sales tax revenue discloses a continuing trend in the Lake County economy. Sales tax revenue has increased every year for well over a decade. It is worth noting that while the majority of the country was suffering through a recession in the economy in 2001, especially after the September terrorist attacks, Lake County actually showed an increase in sales taxes collections, albeit a modest increase. Licenses and permits increased by 20.8 percent in 2001 versus 2000 due to an increase in permit fees issued by the County Building Department. Miscellaneous revenue, which accounts for a variety of types of collections, increased by 16.2 percent and is attributed, in part, to reimbursements received by the Board of Alcohol, Drug Addiction and Mental Health Services and the Job Training and Partnership Act program.

The increase in special assessment revenue is due to collections on new assessments which correspond to additional special assessment debt issued within the last two years. This revenue increase is offset by corresponding increases in principal and interest expenditures. The decrease in the fines and forfeitures revenue source is due to a reduction in fine collections credited to the Narcotics Agency and the County Engineer's Auto License and Gasoline Tax fund. Overall, total revenue for governmental funds rose 4.2 percent in 2001.

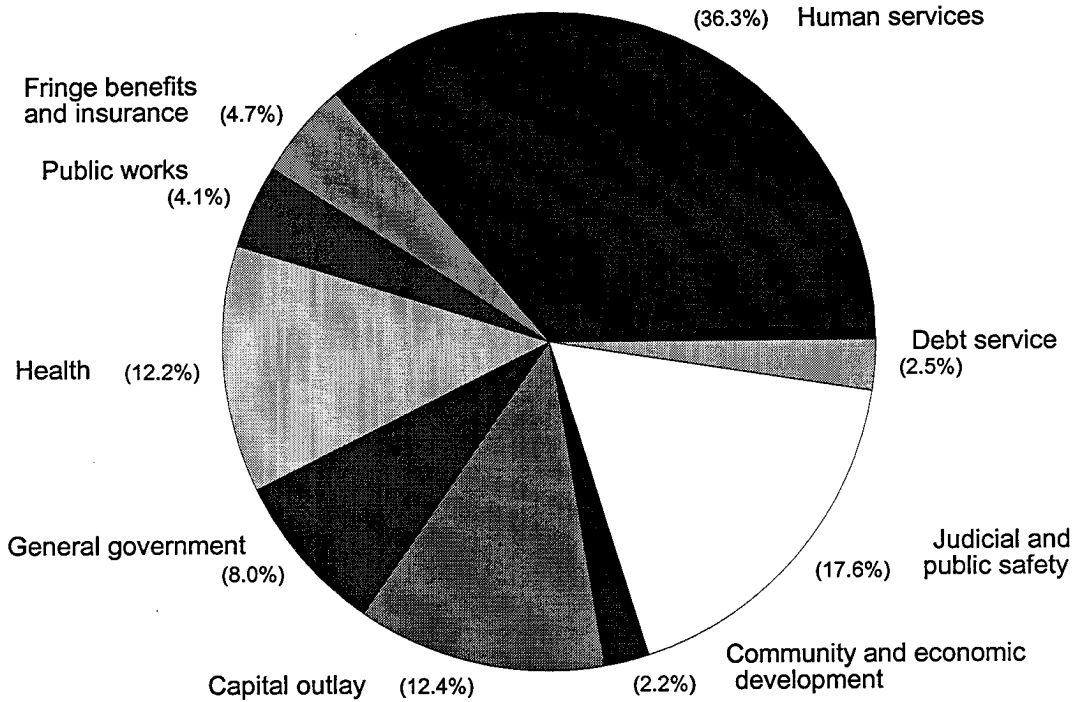
The following schedule presents a summary of General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds expenditures for the fiscal year ended December 31, 2001 and the amount and percentage of increases (decreases) in relation to prior year expenditures:

<u>Function</u>	<u>2001</u>	<u>2000</u>	<u>Increase (Decrease)</u>		<u>Percent of Total 2001</u>
			<u>Dollars</u>	<u>Percent</u>	
Current:					
General government	\$ 12,052,921	\$ 11,929,295	\$ 123,626	1.0%	8.0%
Judicial and public safety	26,528,951	23,783,107	2,745,844	11.5	17.6
Public works	6,182,537	6,208,664	(26,127)	(0.4)	4.1
Human services	54,796,519	48,237,843	6,558,676	13.6	36.3
Health	18,361,515	15,911,633	2,449,882	15.4	12.2
Community and economic development	3,344,179	3,545,111	(200,932)	(5.7)	2.2
Fringe benefits and insurance	7,186,988	5,851,094	1,335,894	22.8	4.7
Debt Service:					
Principal	2,306,450	1,707,350	599,100	35.1	1.5
Interest	1,429,357	1,417,741	11,616	0.8	1.0
Capital outlay	<u>18,651,709</u>	<u>18,986,304</u>	<u>(334,595)</u>	(1.8)	<u>12.4</u>
<b>Total Expenditures</b>	<b><u>\$150,841,126</u></b>	<b><u>\$137,578,142</u></b>	<b><u>\$13,262,984</u></b>	<b>9.6%</b>	<b><u>100.0%</u></b>

## TRANSMITTAL LETTER

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### DISTRIBUTION OF 2001 EXPENDITURES



Total expenditures for all governmental funds increased 9.6 percent in 2001 as compared to 2000. The human services function, by far the largest governmental funds expenditure function, accounted for 36.3 percent of total governmental fund expenditures in 2001. Expenditures for this function, as well as the health function, increased by 13.6 percent and 15.4 percent, respectively, as a result of the corresponding increase in certain federal and state grant programs, as previously discussed in the revenue analysis.

The judicial and public safety function which is the second largest expenditure function increased by \$2.7 million primarily due to: a) the operating costs for Misdemeanant Detention Facility which opened in 2001, b) the creation of a fourth general common pleas court for the County which commenced operations in January, 2001, and c) increased operational costs in the County Prosecutor's Office and the overall County court system.

The increase of 22.8 percent in 2001 expenditures relating to fringe benefits and insurance are due to an increase in health care coverage for the County's employees and a temporary reduction in the employer's share of the Public Employees Retirement System (PERS) pension obligations for the 2000 fiscal year. The temporary reduction by PERS resulted in reduced pension costs in 2000 and, when the reduction was eliminated in 2001, employer rates returned to the previous year's rates.

## TRANSMITTAL LETTER

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Community and economic development expenditures decreased by \$0.2 million in 2001 due to a reduction in Community Development Block Grant expenditures. Capital outlay was the third largest function during 2001 and reflects the significant infrastructure improvements previously discussed. The general government and public works functions both experienced minor fluctuations in expenditures as compared to 2000. The increase in debt service expenditures is the result of additional special assessment bonds and the first payment on the new Juvenile Justice Center and Courthouse Annex general obligation issue.

The County's General Fund balance at December 31, 2001 was \$25.2 million, representing an increase of \$2.9 million over the December 31, 2000 balance of \$22.3 million. Overall, governmental fund balances increased \$10.2 million to \$93.6 million at December 31, 2001.

### PROPRIETARY REVIEW

Lake County's enterprise operations consist of a water distribution system, a wastewater collection system, a solid waste disposal system and a solid waste recycling program. Total operating revenues were \$34.3 million, which represents an increase of 8.5 percent as compared to 2000. A portion of this increase is attributed to an increase in sewer rates, effective in April of 2001, which was passed by the County Commissioners. Total operating expenses were \$27.6 million, which represents an increase of 1.2 percent as compared to 2000. This activity resulted in a \$6.7 million gain in operating income for 2001, as compared to a \$4.3 gain in operating income in 2000. After transfers and non-operating revenues and expenses, the enterprise operations suffered a \$1.1 million net income loss. Interest and fiscal charges amounted to \$7.9 million and \$6.4 million in long-term debt principal was retired during the year. Long-term debt represents 86.3 percent of total liabilities for the Enterprise Funds. Total fund equity for the Enterprise Funds was \$111.5 million including retained earnings of \$22.1 million.

Internal Service Funds operations consist of the Central Purchasing, Mailroom and Garage departments and the Prescription Self-Insurance Fund. Total operating revenues for these funds were \$3.5 million and total operating expenses were \$3.9 million, which represent increases of 31.2 percent and 17.5 percent, respectively, as compared to 2000, due to increased activity in the Central Purchasing Department and the Prescription Self-Insurance Fund. After transfers, the Internal Service Funds realized net income of \$175,745.

### DEBT ADMINISTRATION

At December 31, 2001, the County's outstanding long-term debt issues are as follows:

General obligation bonds	\$23,938,300
General obligation loans	465,000
Special assessment bonds	5,246,700
Ohio Water Development Authority (OWDA) loans	51,280,869
Other long-term obligations	32,299,824

## TRANSMITTAL LETTER

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The other long-term obligations consist of debt issued by municipalities which the County became responsible for when the Lake County Water District was established. In these instances, principal retirement and interest payments are made directly to the municipalities. In addition, \$32.2 million of the other long-term obligations is for an OWDA loan for the expansion of the Mentor Wasterwater Treatment Plant which has yet to be amortized.

In addition to the above debt, the County also had short-term debt of \$1,024,427 in notes payable from water enterprise fund revenues and \$5,454,000 in notes payable from sewer enterprise fund revenues at December 31, 2001. The County bond rating, as determined by Moody's Investor Services, was upgraded to an Aa2 in 2000. Citing the County's "strong financial position with ample reserves, growing valuation base and moderate amount of rapidly retired debt", Moody's upgrade from the previous rating of Aa3 means a potential significant savings in interest charges on future debt issues. Moody's also cited that they expect "the County's financial operations to remain strong as a result of management's conservative budgeting practices and strong revenue growth".

Under current state statutes, 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. At December 31, 2001, the County had an unvoted debt margin of \$44.8 million and a direct debt margin of \$128.5 million.

### CASH MANAGEMENT

The County Treasurer utilizes cash management and forecasting techniques and procedures to provide for efficient and optimal use of the County's cash resources as permitted by applicable State of Ohio law. Among the County's many investments, Lake County participates in the State Treasurer's Investment Pool of Ohio (STAROHIO). The state-wide investment pool was established in January, 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAROHIO, the Treasurer invests in short-term certificates of deposit, U.S. government backed obligations and high grade commercial paper.

Cash resources of a majority of individual funds are combined to form a pool of cash and investments to maximize possible returns and are managed by the County Treasurer. Certain monies of the County's agency funds are deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds as prescribed by Ohio law. Investment income for all County funds during 2001 was approximately \$7.6 million.

## **TRANSMITTAL LETTER**

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### **RISK MANAGEMENT**

The County maintains all comprehensive coverage from private carriers. Coverage is maintained for property, general liability and elected officials. Insurance premiums paid to private carriers for property and liability coverage during 2001 amounted to \$0.7 million. Coverage is also purchased from private carriers for health benefits for all County employees. In 2000, the County Commissioners implemented a new self-insurance program for medical prescription coverage for all County employees. The employees pay a minimal variable co-payment, depending on the type of prescription, and the County pays the remainder of the prescription charge. It is expected that this self-insurance program will save the County money as compared to the traditional coverage from private carriers which the County has always had.

### **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's financial operations as well as its assets and liabilities at year-end 2001 by our independent auditors, the Auditor of the State of Ohio. County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of this CAFR. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

### **OTHER INFORMATION**

Lake County participates in the Federal "Single-Audit" program which consists of a single audit of all federal and federal flow-through funded programs administered by the County. The Single Audit is conducted under the guidelines established by the Single Audit Act of 1984, as amended by the Single Audit Act amendments of July, 1996, and U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments.

As a requirement for continued federal funding eligibility, congressional legislation has made participation in the single audit program mandatory for a majority of local governments, including Lake County. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations and the auditor's reports on the internal control structure and compliance with applicable laws and regulations, are included in the single audit section of the State Auditor's report.

### **GFOA CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lake County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000.

## TRANSMITTAL LETTER

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In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Lake County has received a Certificate of Achievement for the last thirteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting it to the GFOA.

### ACKNOWLEDGEMENTS

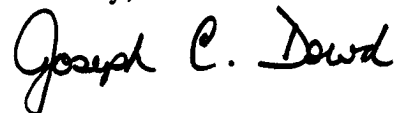
The preparation of a financial document of this magnitude is the result of the combined efforts of a number of dedicated individuals who deserve recognition for their efforts. Two individuals who contributed mightily to the preparation of this report are Linda Sandberg, Administrative Secretary to the Auditor and Marie Vanjo, Fiscal Controller of the Department of Utilities. Linda's responsibilities on this project included word processing of the report, technical review of the report, collection of certain data for the statistical section and preparation of interdepartmental correspondence. The operations of the Department of Utilities comprise the financial data presented in the Enterprise Funds statements of this report. Marie is responsible for the collection and compilation of much of the data that comprises those statements. I sincerely appreciate the individual contributions of Linda and Marie and their dedication to this project.

In addition, I would like to acknowledge the efforts of the entire staff of the Auditor's office for their contributions to this report. Special thanks are extended to Linda Beck, Diane Heintz and Barb Hogle of the Auditor's Office and Kim Myers of the Lake County Data Processing Center for their periodic assistance and their contributions to this project.

I would also like to recognize Lake County Treasurer John Crocker and his staff for their cooperation and continued assistance. Special thanks are also due County Administrator Kenneth Gauntner and Paul Stefanko, Director of the Lake County Telecommunications Department, for their contributions to this transmittal letter.

Lastly, I would also like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation in this project. On behalf of the County Auditor, I ask for their continued support in this project and in the Auditor's efforts towards continuing sound financial management for Lake County.

Sincerely,



Joseph C. Dowd  
Chief Deputy Auditor/  
Manager of Financial Reporting  
Lake County Auditor's Office

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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lake County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Thomas A. Druce*  
President

*Jeffrey L. Essler*  
Executive Director

# **LAKE COUNTY, OHIO**

## **ELECTED OFFICIALS AT DECEMBER 31, 2001**

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### **BOARD OF COUNTY COMMISSIONERS**

Robert E. Afuldish	President
Daniel P. Troy	Commissioner
Mildred M. Teuscher	Commissioner

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### **OTHER ELECTED OFFICIALS**

Edward H. Zupancic	Auditor
Lynne L. Mazeika	Clerk of Courts
Dr. Salvatore Rizzo	Coroner
James R. Gills	Engineer
Charles E. Coulson	Prosecutor
Frank A. Saponic	Recorder
Daniel A. Dunlap	Sheriff
John S. Crocker	Treasurer

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### **COMMON PLEAS COURT JUDGES**

#### GENERAL DIVISION

Honorable James W. Jackson	Judge
Honorable Paul H. Mitrovich	Judge
Honorable Martin O. Parks	Judge
Honorable Eugene A. Lucci	Judge

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#### DOMESTIC RELATIONS DIVISION

Honorable Francine M. Bruening	Judge
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#### JUVENILE DIVISION

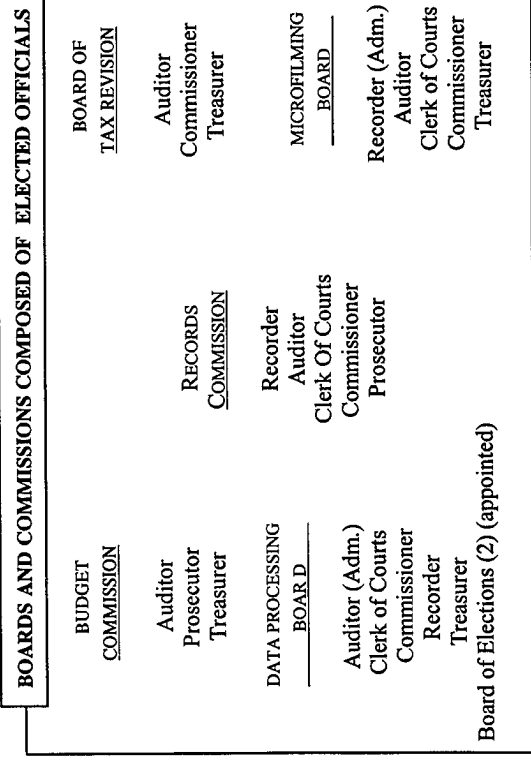
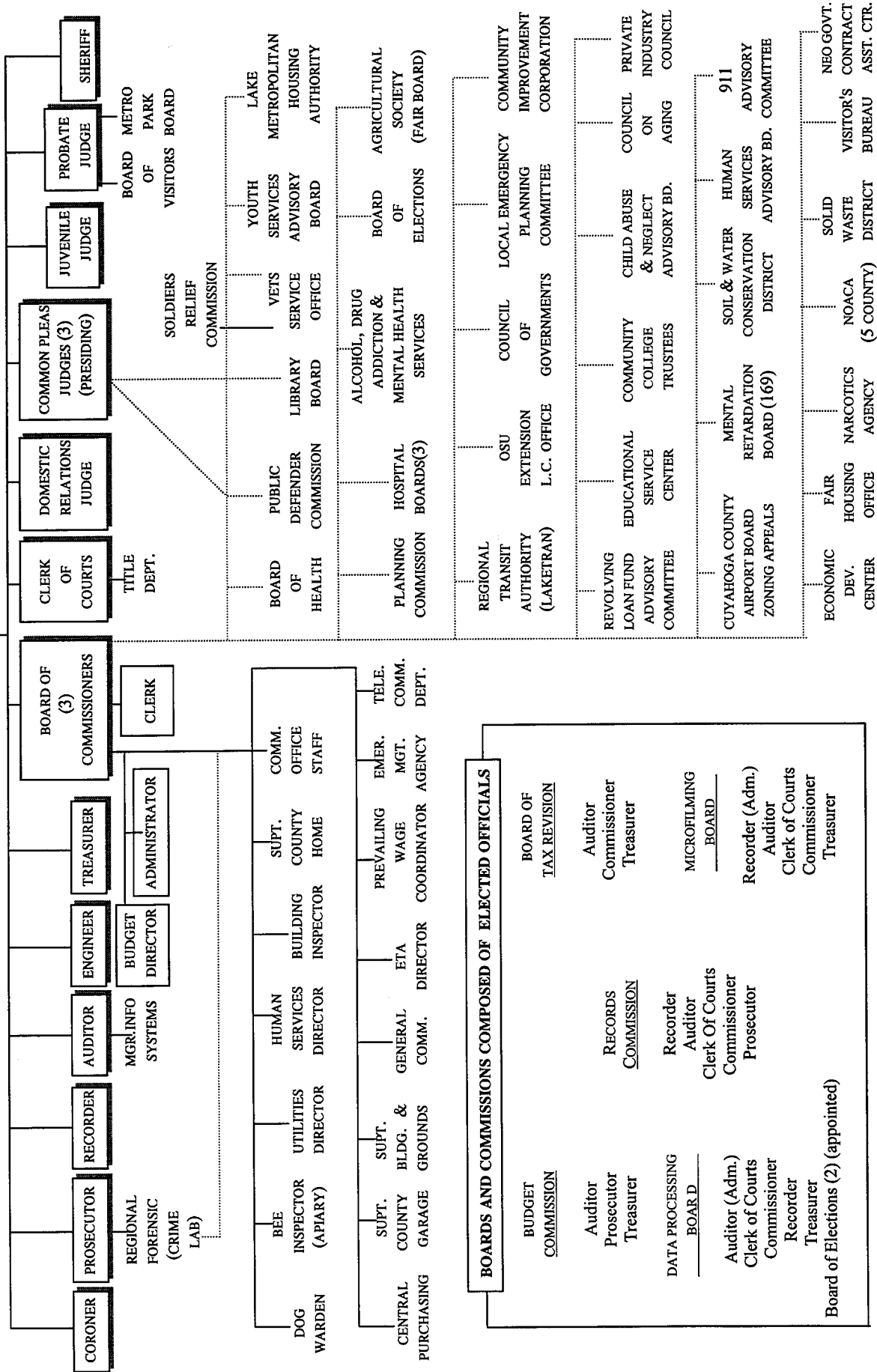
Honorable William W. Weaver	Judge
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#### PROBATE DIVISION

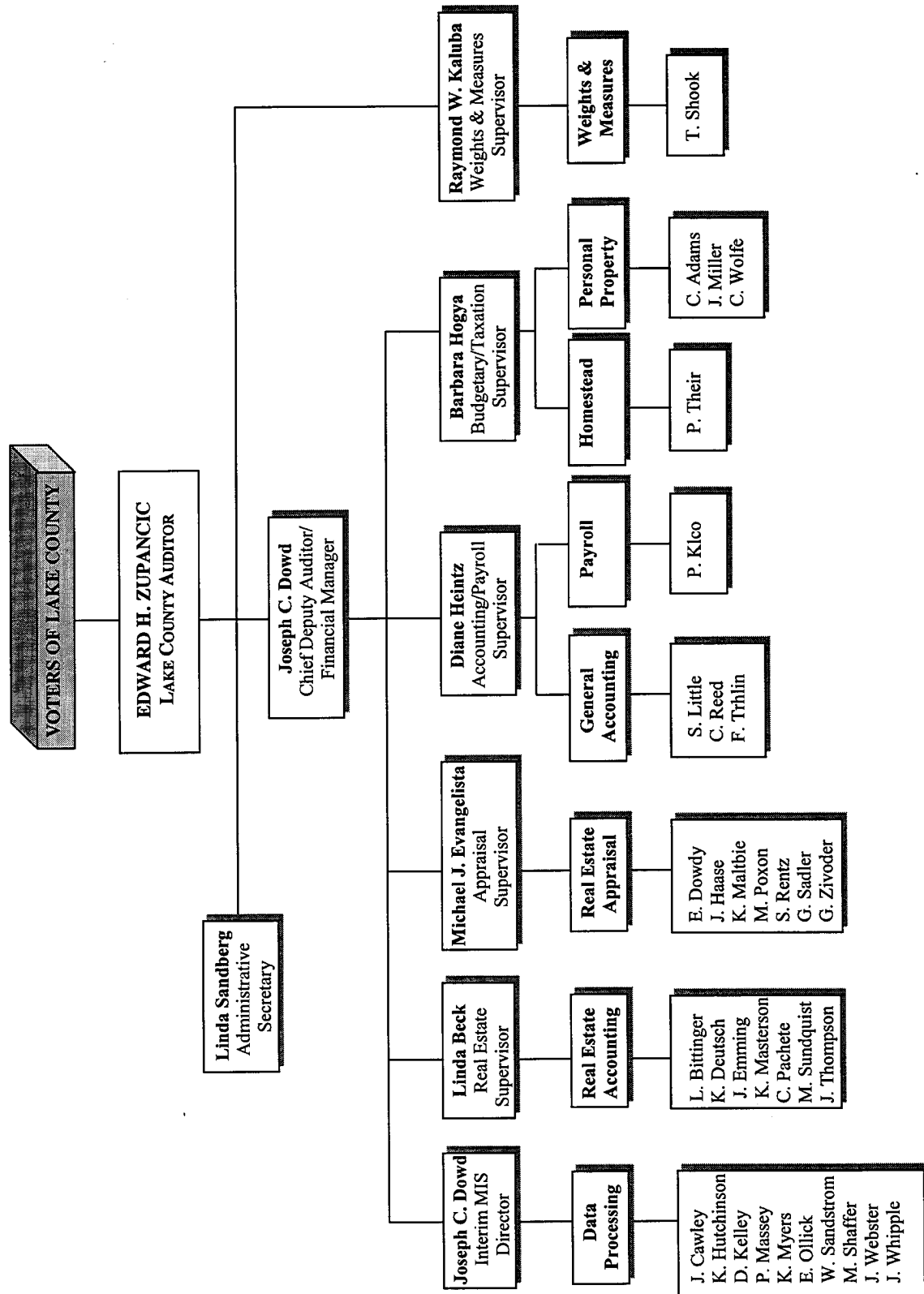
Honorable Fred V. Skok	Judge
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# VOTERS OF LAKE COUNTY



**LEGEND:**  Elected to Office      \_\_\_\_\_ Appointed      ..... Appoints all or some members, provides space or gives financial support

**ORGANIZATIONAL CHART  
LAKE COUNTY AUDITOR'S OFFICE**





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

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Lake County  
105 Main Street  
Painesville, Ohio 44077

To the Board of Commissioners:

We have audited the accompanying general-purpose financial statements of Lake County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements 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 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 provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Lake County, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note C, during the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statement No. 33.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro  
Auditor of State

June 27, 2002

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# LAKE COUNTY, OHIO

## COMBINED BALANCE SHEET ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

DECEMBER 31, 2001

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
<b>ASSETS AND OTHER DEBITS:</b>					
<b>ASSETS:</b>					
Equity in pooled cash and cash equivalents	\$ 8,995,074	\$ 55,785,526	\$ 1,643,627	\$ 9,524,285	\$ 16,937,643
Cash and cash equivalents - segregated accounts		320,061			
Receivables:					
Taxes	14,487,968	37,899,798			
Accounts	254,148	145,459		975	4,729,867
Unbilled accounts					3,501,105
Other receivables					628,053
Special assessments			7,404,154		
Accrued interest	833,163	2,409			
Loans		142,677			
Due from other funds	11,191,294	172,663		163,081	994,177
Due from other governments	1,042,224	7,837,637			
Materials and supplies inventory		505,371			761,943
Advances to other funds	3,343,881				
Prepaid items	185,701	79,833			55,708
Unamortized bond issuance costs					212,880
Fixed Assets in Service:					
Land and land improvements					3,903,781
Utility plant in service					270,532,702
Buildings, structures and improvements					
Furniture, fixtures and equipment					7,116,299
Less: Accumulated depreciation					(127,698,363)
Construction-in-progress					46,459,115
OTHER DEBITS:					
Amount available in debt service fund					
Amount to be provided for long-term debt					
<b>TOTAL ASSETS</b>	<b>\$ 40,333,453</b>	<b>\$ 102,891,434</b>	<b>\$ 9,047,781</b>	<b>\$ 9,688,341</b>	<b>\$ 228,134,910</b>

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



(Continued)

FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT	COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
INTERNAL SERVICE	AGENCY					
\$ 591,009	\$ 29,430,202	\$	\$	\$ 122,907,366	\$	\$ 122,907,366
	5,619,848			5,939,909	157,958	6,097,867
	230,332,646			282,720,412		282,720,412
				5,130,449	48,450	5,178,899
				3,501,105		3,501,105
				628,053		628,053
	4,538,127			11,942,281		11,942,281
				835,572		835,572
				142,677		142,677
60,783				12,581,998		12,581,998
8,860	2,047,699			10,936,420		10,936,420
81,888				1,349,202	26,626	1,375,828
				3,343,881		3,343,881
124				321,366	17,289	338,655
				212,880		212,880
		4,651,164		8,554,945		8,554,945
				270,532,702		270,532,702
		74,850,441		74,850,441	11,393	74,861,834
194,843		32,751,492		40,062,634	174,715	40,237,349
(103,308)				(127,801,671)	(131,836)	(127,933,507)
		18,852,503		65,311,618		65,311,618
			1,737,601	1,737,601		1,737,601
			31,048,139	31,048,139		31,048,139
<u>\$ 834,199</u>	<u>\$ 271,968,522</u>	<u>\$ 131,105,600</u>	<u>\$ 32,785,740</u>	<u>\$ 826,789,980</u>	<u>\$ 304,595</u>	<u>\$ 827,094,575</u>

# LAKE COUNTY, OHIO

## COMBINED BALANCE SHEET ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

DECEMBER 31, 2001

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
<b>LIABILITIES, EQUITY AND OTHER CREDITS:</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ 1,241,480	\$ 3,906,117	\$	\$ 200,356	\$ 1,495,526
Accrued wages and benefits	1,336,847	1,871,430			422,581
Deferred revenue	12,040,565	37,899,797	7,306,223		1,129,022
Accrued interest payable					70,325
Advances from other funds					3,343,881
Due to other funds	86,145	230,342		457	2,239,472
Due to other governments	449,135	1,802,531			658,332
Matured interest payable			3,957		4,349
Other liabilities					
Claims payable					6,478,427
Notes payable					146,272
Customer deposits					10,367,136
Landfill closure and postclosure costs					28,094
Capital leases payable					51,280,869
OWDA loans payable					5,308,300
General obligation bonds payable					32,299,824
Other long term debt payable					
Special assessment bonds with governmental commitment					1,356,265
Compensated absences payable					116,628,675
<b>TOTAL LIABILITIES</b>	<u>15,154,172</u>	<u>45,710,217</u>	<u>7,310,180</u>	<u>200,813</u>	<u>116,628,675</u>
<b>EQUITY AND OTHER CREDITS:</b>					
Investment in general fixed assets					138,814,818
Contributed capital					(49,438,259)
Less: Accumulated depreciation on contributed capital					22,129,676
Retained earnings:					
Unreserved					22,129,676
Fund balances:					
Reserved for encumbrances	103,141	860,655		1,152,651	
Reserved for inventory		505,371			
Reserved for prepaid expenditures	185,701	79,833			
Reserved for debt service			1,737,601		
Reserved for central communications	3,003,469				
Reserved for advances	3,343,881				
Reserved for loans		142,677			
Unreserved:					
Designated for claimants	177,783				
Undesignated	18,365,306	55,592,681		8,334,877	
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<u>25,179,281</u>	<u>57,181,217</u>	<u>1,737,601</u>	<u>9,487,528</u>	<u>111,506,235</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$ 40,333,453</u>	<u>\$ 102,891,434</u>	<u>\$ 9,047,781</u>	<u>\$ 9,688,341</u>	<u>\$ 228,134,910</u>

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

FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT	COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
INTERNAL SERVICE	AGENCY					
\$ 133,776	\$	\$	\$	\$ 6,977,255	\$ 9,654	\$ 6,986,909
35,723				3,666,581	14,880	3,681,461
				58,375,607		58,375,607
				70,325		70,325
				3,343,881		3,343,881
23,540	10,002,042			12,581,998		12,581,998
6,804	249,031,248			251,948,050		251,948,050
				8,306		8,306
	12,935,232			12,935,232		12,935,232
33,371				33,371		33,371
				6,478,427		6,478,427
				146,272		146,272
				10,367,136		10,367,136
			692,623	720,717		720,717
				51,280,869		51,280,869
			19,095,000	24,403,300		24,403,300
				32,299,824		32,299,824
			5,246,700	5,246,700		5,246,700
117,754			7,751,417	9,225,436		9,225,436
350,968	271,968,522	0	32,785,740	490,109,287	24,534	490,133,821
		131,105,600		131,105,600		131,105,600
				138,814,818		138,814,818
				(49,438,259)		(49,438,259)
483,231				22,612,907	280,061	22,892,968
				2,116,447		2,116,447
				505,371		505,371
				265,534		265,534
				1,737,601		1,737,601
				3,003,469		3,003,469
				3,343,881		3,343,881
				142,677		142,677
				177,783		177,783
				82,292,864		82,292,864
483,231	0	131,105,600	0	336,680,693	280,061	336,960,754
\$ 834,199	\$ 271,968,522	\$ 131,105,600	\$ 32,785,740	\$ 826,789,980	\$ 304,595	\$ 827,094,575

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2001

	GOVERNMENTAL	
	GENERAL	SPECIAL REVENUE
<b>REVENUES:</b>		
Property taxes	\$ 10,503,294	\$ 33,794,237
Sales tax	14,359,797	
Other taxes	3,285,677	420,487
Fees and charges for services	7,722,888	7,265,950
Licenses and permits	433,515	319,715
Fines and forfeitures	195,434	410,930
Intergovernmental	4,256,927	53,288,472
Special assessments		3,243
Investment earnings	6,929,780	523,169
Miscellaneous	1,352,679	3,496,612
<b>TOTAL REVENUES</b>	<b>49,039,991</b>	<b>99,522,815</b>
<b>EXPENDITURES:</b>		
<b>CURRENT:</b>		
General government	9,221,718	2,831,203
Judicial and public safety	22,132,617	4,396,334
Public works	236,269	5,946,268
Human services	847,604	53,948,915
Health	150,269	18,211,246
Community and economic development	124,250	3,219,929
Fringe benefits and insurance	7,186,988	
Capital outlay	819,862	11,904,694
Debt service:		
Principal retirement		430,000
Interest and fiscal charges		73,662
<b>TOTAL EXPENDITURES</b>	<b>40,719,577</b>	<b>100,962,251</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>8,320,414</b>	<b>(1,439,436)</b>
<b>OTHER FINANCING SOURCES AND USES:</b>		
Sale of fixed assets	15,956	13,321
Proceeds of bonds		82,500
Inception of capital lease		4,324,813
Operating transfers - in	1,700,000	(5,109,671)
Operating transfers - out	(9,003,311)	(689,037)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(7,287,355)</b>	<b>(689,037)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,033,059</b>	<b>(2,128,473)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>22,504,673</b>	<b>59,767,456</b>
RESIDUAL EQUITY TRANSFERS IN	1,645,999	4,450
RESIDUAL EQUITY TRANSFERS OUT	(4,450)	
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>		<b>(462,216)</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 25,179,281</b>	<b>\$ 57,181,217</b>

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

FUND TYPES		TOTALS
DEBT SERVICE	CAPITAL PROJECTS	(MEMORANDUM ONLY)
\$	\$	\$
		44,297,531
		14,359,797
		3,706,164
	97,700	15,086,538
		753,230
		606,364
767,913	1,109,323	58,654,722
		771,156
		7,452,949
	35,742	4,885,033
<u>767,913</u>	<u>1,242,765</u>	<u>150,573,484</u>
		12,052,921
		26,528,951
		6,182,537
		54,796,519
		18,361,515
		3,344,179
		7,186,988
	5,927,153	18,651,709
1,876,450		2,306,450
1,269,993	85,702	1,429,357
<u>3,146,443</u>	<u>6,012,855</u>	<u>150,841,126</u>
(2,378,530)	(4,770,090)	(267,642)
		29,277
	8,180,000	8,180,000
		82,500
2,524,036	6,069,351	14,618,200
	(1,131,468)	(15,244,450)
<u>2,524,036</u>	<u>13,117,883</u>	<u>7,665,527</u>
145,506	8,347,793	7,397,885
1,592,095	2,785,734	86,649,958
		1,650,449
	(1,645,999)	(1,650,449)
		(462,216)
<u>\$ 1,737,601</u>	<u>\$ 9,487,528</u>	<u>\$ 93,585,627</u>

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ALL GOVERNMENTAL FUND TYPES (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 10,486,014	\$ 10,503,294	\$ 17,280
Sales tax	13,800,000	14,253,453	453,453
Other taxes	2,818,097	3,280,015	461,918
Fees and charges for services	8,039,638	7,273,622	(766,016)
Licenses and permits	367,000	430,153	63,153
Fines and forfeitures	179,000	191,332	12,332
Intergovernmental	4,127,839	4,341,299	213,460
Special assessments			0
Investment earnings	6,201,520	7,337,310	1,135,790
Miscellaneous	1,162,042	1,265,536	103,494
<b>TOTAL REVENUES</b>	<b>47,181,150</b>	<b>48,876,014</b>	<b>1,694,864</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
General government	9,676,192	9,232,404	443,788
Judicial and public safety	22,278,745	21,957,517	321,228
Public works	241,609	239,484	2,125
Human services	853,990	852,439	1,551
Health	254,000	155,704	98,296
Community and economic development	124,250	124,250	0
Fringe benefits and insurance	7,149,867	6,738,244	411,623
Capital outlay	863,777	823,824	39,953
<b>Debt service:</b>			
Principal retirement			0
Interest and fiscal charges			0
<b>TOTAL EXPENDITURES</b>	<b>41,442,430</b>	<b>40,123,866</b>	<b>1,318,564</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,738,720</b>	<b>8,752,148</b>	<b>3,013,428</b>
<b>OTHER FINANCING SOURCES AND USES:</b>			
Sale of fixed assets	20,000	15,956	(4,044)
Proceeds of notes			0
Advances-out to other funds	(1,925,000)	(1,925,000)	0
Operating transfers - in	1,096,150	1,700,000	603,850
Operating transfers - out	(9,003,311)	(9,003,311)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(9,812,161)</b>	<b>(9,212,355)</b>	<b>599,806</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(4,073,441)</b>	<b>(460,207)</b>	<b>3,613,234</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>6,696,563</b>	<b>6,696,563</b>	<b>0</b>
<b>RESIDUAL EQUITY TRANSFERS IN</b>	<b>1,645,999</b>	<b>1,645,999</b>	<b>0</b>
<b>RESIDUAL EQUITY TRANSFERS OUT</b>	<b>(4,450)</b>	<b>(4,450)</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 4,264,671</b>	<b>\$ 7,877,905</b>	<b>\$ 3,613,234</b>

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

(Continued)

BUDGETED SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 33,713,506	\$ 33,794,237	\$ 80,731	\$	\$	\$ 0
		0			0
422,722	422,660	(62)			0
7,202,643	7,466,066	263,423			0
328,000	308,034	(19,966)			0
485,902	442,812	(43,090)			0
52,177,561	49,970,488	(2,207,073)			0
3,200	3,243	43	661,635	650,884	(10,751)
570,000	526,452	(43,548)			0
2,584,230	3,175,115	590,885			0
<u>97,487,764</u>	<u>96,109,107</u>	<u>(1,378,657)</u>	<u>661,635</u>	<u>650,884</u>	<u>(10,751)</u>
3,910,418	3,283,548	626,870			0
5,105,547	4,345,807	759,740			0
6,956,302	6,125,526	830,776			0
58,830,141	53,010,956	5,819,185			0
19,001,484	17,897,308	1,104,176			0
532,262	477,037	55,225			0
		0			0
20,167,166	13,897,883	6,269,283			0
		0	1,876,450	1,876,450	0
		0	1,269,995	1,269,993	2
<u>114,503,320</u>	<u>99,038,065</u>	<u>15,465,255</u>	<u>3,146,445</u>	<u>3,146,443</u>	<u>2</u>
(17,015,556)	(2,928,958)	14,086,598	(2,484,810)	(2,495,559)	(10,749)
12,965	13,321	356			0
		0			0
		0			0
4,714,433	4,324,813	(389,620)	2,524,036	2,524,036	0
(6,068,776)	(5,109,671)	959,105			0
<u>(1,341,378)</u>	<u>(771,537)</u>	<u>569,841</u>	<u>2,524,036</u>	<u>2,524,036</u>	<u>0</u>
(18,356,934)	(3,700,495)	14,656,439	39,226	28,477	(10,749)
58,143,058	58,143,058	0	1,615,150	1,615,150	0
4,450	4,450	0			0
		0			0
<u>\$ 39,790,574</u>	<u>\$ 54,447,013</u>	<u>\$ 14,656,439</u>	<u>\$ 1,654,376</u>	<u>\$ 1,643,627</u>	<u>\$ (10,749)</u>

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ALL GOVERNMENTAL FUND TYPES (CONTINUED) (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	CAPITAL PROJECTS FUNDS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$	\$	\$ 0
Sales tax			0
Other taxes			0
Fees and charges for services	80,000	97,700	17,700
Licenses and permits			0
Fines and forfeitures			0
Intergovernmental	1,300,000	1,234,323	(65,677)
Special assessments			0
Investment earnings			0
Miscellaneous	48,802	35,742	(13,060)
<b>TOTAL REVENUES</b>	<u>1,428,802</u>	<u>1,367,765</u>	<u>(61,037)</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
General government			0
Judicial and public safety			0
Public works			0
Human services			0
Health			0
Community and economic development			0
Fringe benefits and insurance			0
Capital outlay	9,847,752	7,221,418	2,626,334
Debt service:			
Principal retirement	7,000,000	7,000,000	0
Interest and fiscal charges	269,063	269,063	0
<b>TOTAL EXPENDITURES</b>	<u>17,116,815</u>	<u>14,490,481</u>	<u>2,626,334</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(15,688,013)</b>	<b>(13,122,716)</b>	<b>2,565,297</b>
<b>OTHER FINANCING SOURCES AND USES:</b>			
Sale of fixed assets			0
Proceeds of notes	8,180,000	8,180,000	0
Advances-out to other funds			0
Operating transfers - in	4,907,721	6,069,351	1,161,630
Operating transfers - out	(1,131,468)	(1,131,468)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>11,956,253</u>	<u>13,117,883</u>	<u>1,161,630</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(3,731,760)</b>	<b>(4,833)</b>	<b>3,726,927</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>10,637,241</b>	<b>10,637,241</b>	<b>0</b>
<b>RESIDUAL EQUITY TRANSFERS IN</b>			<b>0</b>
<b>RESIDUAL EQUITY TRANSFERS OUT</b>	<u>(1,645,999)</u>	<u>(1,645,999)</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 5,259,482</b>	<b>\$ 8,986,409</b>	<b>\$ 3,726,927</b>

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



<b>TOTALS - (MEMORANDUM ONLY)</b>		
<b>REVISED BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 44,199,520	\$ 44,297,531	\$ 98,011
13,800,000	14,253,453	453,453
3,240,819	3,702,675	461,856
15,322,281	14,837,388	(484,893)
695,000	738,187	43,187
664,902	634,144	(30,758)
57,605,400	55,546,110	(2,059,290)
664,835	654,127	(10,708)
6,771,520	7,863,762	1,092,242
3,795,074	4,476,393	681,319
<u>146,759,351</u>	<u>147,003,770</u>	<u>244,419</u>
13,586,610	12,515,952	1,070,658
27,384,292	26,303,324	1,080,968
7,197,911	6,365,010	832,901
59,684,131	53,863,395	5,820,736
19,255,484	18,053,012	1,202,472
656,512	601,287	55,225
7,149,867	6,738,244	411,623
30,878,695	21,943,125	8,935,570
8,876,450	8,876,450	0
1,539,058	1,539,056	2
<u>176,209,010</u>	<u>156,798,855</u>	<u>19,410,155</u>
(29,449,659)	(9,795,085)	19,654,574
32,965	29,277	(3,688)
8,180,000	8,180,000	0
(1,925,000)	(1,925,000)	0
13,242,340	14,618,200	1,375,860
(16,203,555)	(15,244,450)	959,105
<u>3,326,750</u>	<u>5,658,027</u>	<u>2,331,277</u>
(26,122,909)	(4,137,058)	21,985,851
77,092,012	77,092,012	0
1,650,449	1,650,449	0
<u>(1,650,449)</u>	<u>(1,650,449)</u>	<u>0</u>
<u>\$ 50,969,103</u>	<u>\$ 72,954,954</u>	<u>\$ 21,985,851</u>

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 2001

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
<b>OPERATING REVENUES:</b>			
Water sales	\$ 14,289,407	\$	\$ 14,289,407
Sewer charges	11,030,622		11,030,622
Fees, permits and tap-ins	2,266,633		2,266,633
Charges for services	6,354,509	3,435,244	9,789,753
Other operating revenues	319,711	30,879	350,590
<b>TOTAL OPERATING REVENUES</b>	<b>34,260,882</b>	<b>3,466,123</b>	<b>37,727,005</b>
<b>OPERATING EXPENSES:</b>			
Personal services	7,156,337	583,846	7,740,183
Contractual services	5,533,559	119,908	5,653,467
Materials and supplies	1,646,135	1,308,406	2,954,541
Insurance claims		1,358,759	1,358,759
Other operating expenses	5,604,728	529,617	6,134,345
Depreciation expense	7,618,144	21,353	7,639,497
<b>TOTAL OPERATING EXPENSES</b>	<b>27,558,903</b>	<b>3,921,889</b>	<b>31,480,792</b>
<b>OPERATING INCOME (LOSS)</b>	<b>6,701,979</b>	<b>(455,766)</b>	<b>6,246,213</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Investment earnings	114,426		114,426
Sale of fixed assets	5,451	5,261	10,712
Interest and fiscal charges	(7,926,341)		(7,926,341)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(7,806,464)</b>	<b>5,261</b>	<b>(7,801,203)</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(1,104,485)</b>	<b>(450,505)</b>	<b>(1,554,990)</b>
Operating transfers-in		626,250	626,250
<b>NET INCOME (LOSS)</b>	<b>(1,104,485)</b>	<b>175,745</b>	<b>(928,740)</b>
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL</b>	<b>3,223,525</b>		<b>3,223,525</b>
<b>RETAINED EARNINGS AT THE BEGINNING OF THE YEAR</b>	<b>20,010,636</b>	<b>307,486</b>	<b>20,318,122</b>
<b>RETAINED EARNINGS AT THE END OF THE YEAR</b>	<b>\$ 22,129,676</b>	<b>\$ 483,231</b>	<b>\$ 22,612,907</b>

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

COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
\$	\$ 14,289,407
	11,030,622
	2,266,633
445,725	10,235,478
39,099	389,689
<u>484,824</u>	<u>38,211,829</u>
374,176	8,114,359
	5,653,467
19,669	2,974,210
	1,358,759
82,947	6,217,292
15,046	7,654,543
<u>491,838</u>	<u>31,972,630</u>
(7,014)	6,239,199
	114,426
	10,712
	<u>(7,926,341)</u>
<u>0</u>	<u>(7,801,203)</u>
(7,014)	(1,562,004)
	<u>626,250</u>
(7,014)	(935,754)
	3,223,525
<u>287,075</u>	<u>20,605,197</u>
\$ <u>280,061</u>	\$ <u>22,892,968</u>

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL ALL PROPRIETARY FUND TYPES

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	ENTERPRISE		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES:</b>			
Water sales	\$ 16,163,856	\$ 14,344,323	\$ (1,819,533)
Sewer charges	11,487,645	10,446,771	(1,040,874)
Fees, permits and tap-ins	3,320,323	2,266,633	(1,053,690)
Charges for services	6,678,036	6,307,762	(370,274)
Other operating revenues	573,367	467,116	(106,251)
<b>TOTAL OPERATING REVENUES</b>	<b>38,223,227</b>	<b>33,832,605</b>	<b>(4,390,622)</b>
<b>OPERATING EXPENSES:</b>			
Personal services	7,176,200	7,138,446	37,754
Contractual services	6,732,971	5,216,619	1,516,352
Materials and supplies	1,797,572	1,532,057	265,515
Insurance claims			0
Other operating expenses	5,915,987	5,398,326	517,661
Capital outlay	10,250,768	10,225,120	25,648
<b>TOTAL OPERATING EXPENSES</b>	<b>31,873,498</b>	<b>29,510,568</b>	<b>2,362,930</b>
<b>OPERATING INCOME (LOSS)</b>	<b>6,349,729</b>	<b>4,322,037</b>	<b>(2,027,692)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Grants and contributed capital	149,076	56,576	(92,500)
Contributions from customers	573,011	573,051	40
Advances-in from other funds	1,925,000	1,925,000	0
Investment earnings	207,489	232,642	25,153
Proceeds of bonds	1,936,781	1,942,127	5,346
Proceeds of notes	725,000	6,455,000	5,730,000
Sale of fixed assets	5,500	5,451	(49)
Note principal retirement	(6,090,000)	(6,090,000)	0
Bond principal retirement	(6,473,894)	(6,418,767)	55,127
Interest and fiscal charges	(8,321,403)	(8,198,143)	123,260
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(15,363,440)</b>	<b>(9,517,063)</b>	<b>5,846,377</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(9,013,711)</b>	<b>(5,195,026)</b>	<b>3,818,685</b>
Operating transfers-in	3,943,767		(3,943,767)
Operating transfers-out	(612,006)		612,006
<b>NET INCOME (LOSS)</b>	<b>(5,681,950)</b>	<b>(5,195,026)</b>	<b>486,924</b>
<b>RETAINED EARNINGS AT THE BEGINNING OF THE YEAR</b>	<b>22,081,100</b>	<b>22,081,100</b>	<b>0</b>
<b>RETAINED EARNINGS AT THE END OF THE YEAR</b>	<b>\$ 16,399,150</b>	<b>\$ 16,886,074</b>	<b>\$ 486,924</b>

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

INTERNAL SERVICE			TOTALS - (MEMORANDUM ONLY)		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$ 0	\$ 16,163,856	\$ 14,344,323	\$ (1,819,533)
		0	11,487,645	10,446,771	(1,040,874)
		0	3,320,323	2,266,633	(1,053,690)
3,077,750	3,438,182	360,432	9,755,786	9,745,944	(9,842)
32,510	32,680	170	605,877	499,796	(106,081)
<u>3,110,260</u>	<u>3,470,862</u>	<u>360,602</u>	<u>41,333,487</u>	<u>37,303,467</u>	<u>(4,030,020)</u>
593,500	582,406	11,094	7,769,700	7,720,852	48,848
119,601	115,090	4,511	6,852,572	5,331,709	1,520,863
1,409,498	1,320,509	88,989	3,207,070	2,852,566	354,504
1,421,729	1,402,006	19,723	1,421,729	1,402,006	19,723
531,785	488,882	42,903	6,447,772	5,887,208	560,564
47,267	47,267	0	10,298,035	10,272,387	25,648
<u>4,123,380</u>	<u>3,956,160</u>	<u>167,220</u>	<u>35,996,878</u>	<u>33,466,728</u>	<u>2,530,150</u>
(1,013,120)	(485,298)	527,822	5,336,609	3,836,739	(1,499,870)
		0	149,076	56,576	(92,500)
		0	573,011	573,051	40
		0	1,925,000	1,925,000	0
		0	207,489	232,642	25,153
		0	1,936,781	1,942,127	5,346
		0	725,000	6,455,000	5,730,000
5,250	5,261	11	10,750	10,712	(38)
		0	(6,090,000)	(6,090,000)	0
		0	(6,473,894)	(6,418,767)	55,127
		0	(8,321,403)	(8,198,143)	123,260
<u>5,250</u>	<u>5,261</u>	<u>11</u>	<u>(15,358,190)</u>	<u>(9,511,802)</u>	<u>5,846,388</u>
(1,007,870)	(480,037)	527,833	(10,021,581)	(5,675,063)	4,346,518
626,240	626,250	10	4,570,007	626,250	(3,943,757)
		0	(612,006)	0	612,006
(381,630)	146,213	527,843	(6,063,580)	(5,048,813)	1,014,767
444,199	444,199	0	22,525,299	22,525,299	0
<u>\$ 62,569</u>	<u>\$ 590,412</u>	<u>\$ 527,843</u>	<u>\$ 16,461,719</u>	<u>\$ 17,476,486</u>	<u>\$ 1,014,767</u>

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 2001

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
<u>Cash flows from operating activities:</u>			
Cash received from customers	\$ 33,365,489	\$ 3,438,182	\$ 36,803,671
Cash paid to suppliers / contractors	(12,106,960)	(1,923,884)	(14,030,844)
Cash paid to employees	(7,138,446)	(582,406)	(7,720,852)
Cash paid for claims		(1,402,006)	(1,402,006)
Other operating revenues	467,116	32,680	499,796
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>14,587,199</b>	<b>(437,434)</b>	<b>14,149,765</b>
<u>Cash flows from noncapital financing activities:</u>			
Operating transfers/advances in from other funds	1,925,000	626,250	2,551,250
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>1,925,000</b>	<b>626,250</b>	<b>2,551,250</b>
<u>Cash flows from capital and related financing activities:</u>			
Proceeds from the sale of general obligation notes	6,455,000		6,455,000
Proceeds from the sale of general obligation bonds	1,942,127		1,942,127
Acquisition and construction of capital assets	(10,176,280)	(47,267)	(10,223,547)
Principal paid on general obligation debt	(12,508,767)		(12,508,767)
Interest paid on general obligation debt	(8,198,143)		(8,198,143)
Principal paid on capital leases	(34,414)		(34,414)
Interest paid on capital leases	(2,899)		(2,899)
Capital contributed by grants	56,576		56,576
Contributions from customers	573,051		573,051
Proceeds from the sale of fixed assets	5,451	5,261	10,712
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(21,888,298)</b>	<b>(42,006)</b>	<b>(21,930,304)</b>
<u>Cash flows from investing activities:</u>			
Cash provided for the purchase of property			0
Interest on investments	232,642		232,642
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>232,642</b>	<b>0</b>	<b>232,642</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(5,143,457)</b>	<b>146,810</b>	<b>(4,996,647)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>22,081,100</b>	<b>444,199</b>	<b>22,525,299</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 16,937,643</b>	<b>\$ 591,009</b>	<b>\$ 17,528,652</b>

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

(Continued)	
COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
\$ 481,210	\$ 37,284,881
(122,396)	(14,153,240)
(374,176)	(8,095,028)
<u>334</u>	<u>(1,402,006)</u>
(15,028)	500,130
	<u>14,134,737</u>
	<u>2,551,250</u>
0	2,551,250
	6,455,000
	1,942,127
	(10,223,547)
	(12,508,767)
	(8,198,143)
	(34,414)
	(2,899)
	56,576
	573,051
	<u>10,712</u>
0	(21,930,304)
(4,909)	(4,909)
	<u>232,642</u>
(4,909)	<u>227,733</u>
(19,937)	(5,016,584)
<u>177,895</u>	<u>22,703,194</u>
<u>\$ 157,958</u>	<u>\$ 17,686,610</u>

# LAKE COUNTY, OHIO

## COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
<u>Capital and related financing activities not affecting cash:</u>			
Acquisition of capital assets through contributed capital	\$ 3,625,386	\$	\$ 3,625,386
Acquisition of assets capitalized from prior year's construction-in-progress	<u>1,563,237</u>		<u>1,563,237</u>
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	<u>\$ 5,188,623</u>	<u>\$ 0</u>	<u>\$ 5,188,623</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
OPERATING INCOME (LOSS)	\$ 6,701,979	\$ (455,766)	\$ 6,246,213
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	7,618,144	21,353	7,639,497
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(635,222)	(27,015)	(662,237)
(Increase) decrease in other receivables	35,438		35,438
(Increase) decrease in due from other funds		35,187	35,187
(Increase) decrease in due from other governments		4,724	4,724
(Increase) decrease in inventory	157,017	(13,215)	143,802
(Increase) decrease in prepaid expenses	(9,390)		(9,390)
Increase (decrease) in accounts payable	62,784	(8,330)	54,454
Increase (decrease) in accrued wages	17,891	2,592	20,483
Increase (decrease) in due to other funds	(14,657)	2,400	(12,257)
Increase (decrease) in due to other governments	(63,242)	4,005	(59,237)
Increase (decrease) in claims payable		(21,602)	(21,602)
Increase (decrease) in current portion of compensated absences	95,448	18,233	113,681
Increase (decrease) in customer deposits	24,102		24,102
Increase (decrease) in landfill closure and postclosure costs	<u>596,907</u>		<u>596,907</u>
Total adjustments	<u>7,885,220</u>	<u>18,332</u>	<u>7,903,552</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 14,587,199</u>	<u>\$ (437,434)</u>	<u>\$ 14,149,765</u>

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



COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
\$	\$ 3,625,386
<hr/>	<hr/> 1,563,237
<u>\$ 0</u>	<u>\$ 5,188,623</u>

\$ (7,014)      \$ 6,239,199

15,046	7,654,543
(3,280)	(665,517)
	35,438
	35,187
	4,724
1,667	145,469
(3,680)	(13,070)
(16,103)	38,351
(1,664)	18,819
	(12,257)
	(59,237)
	(21,602)
	113,681
	24,102
<hr/>	<hr/> 596,907
<hr/> (8,014)	<hr/> 7,895,538
<u>\$ (15,028)</u>	<u>\$ 14,134,737</u>

# **LAKE COUNTY, OHIO**

## **NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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### **NOTE A - DESCRIPTION OF LAKE COUNTY**

Lake County was established in March, 1840, by an act of the Ohio General Assembly. Situated on Lake Erie in the extreme northeastern part of Ohio, the County operates as a political subdivision of the State of Ohio, exercising only those powers and powers incidental thereto, conferred by the Ohio Legislature. A total of eleven legislative and administrative county officials are elected by Lake County voters. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor. The County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, and Sheriff. The judicial branch of the County is comprised of three Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, one Probate Court Judge and two Court of Appeals Judges. In 1978, the Board of Commissioners established the office of Budget Director. The Budget Director is appointed by the Board of Commissioners and serves in an advisory capacity with respect to financial matters.

Lake County provides a myriad of services to its approximately 220,000 residents. The County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Lake County operates a water distribution, a wastewater collection system, a solid waste disposal system and a solid waste recycling program.

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### **REPORTING ENTITY**

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lake County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Board, and all departments and activities that are directly operated by the elected County officials.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)**

**REPORTING ENTITY (Continued)**

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.

**Related Organizations**

The following component units are considered related organizations to the reporting entity. This decision was based on the fact that although the Board of Commissioners appoints the majority of the board members of each of these entities, the County is not fiscally accountable for any of these organizations. The Board of County Commissioners cannot impose its will on any of these entities in any manner, nor does there exist any financial benefit or burden relationship between any of these entities and the County. These potential component units which were determined to be related organizations are:

**LAKE METROPARKS**

The three Park District Commissioners are appointed by the Probate Judge of the County. 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 does not receive any funding from the County.

**LAKELAND COMMUNITY COLLEGE**

Lakeland Community College is designated as a distinct political subdivision and corporate body which provides higher education opportunities to the residents of Lake County. No financial relationship exists between the County and the College. Although the Board of County Commissioners appoints the majority of Lakeland's board members, the College has complete control of its fiscal officers and operations.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE COMBINED FINANCIAL STATEMENTS***

### **NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)**

#### **REPORTING ENTITY (Continued)**

#### **Related Organizations (Continued)**

#### **LAKETRAN**

Laketrans provides bus transportation services to the residents of Lake County. Laketrans is a distinct political subdivision of the State and a separate corporate body. Although all board members are appointed by the Board of County Commissioners, the Laketrans Board has the separate governing authority to levy and collect taxes, adopt its own budget, issue bonds and control its own operations.

#### **LAKE COUNTY LIBRARY DISTRICT**

The Library District provides library services to residents living in the City of Painesville, Grand River Village, Concord Township, Leroy Township and Painesville Township. Although the Board of County Commissioners appoints a majority of the Library District's board members, the County cannot impose its will on the Library District nor is there a financial benefit received by, or burden placed on, the County with respect to the Library District.

#### **Jointly Governed Organizations**

The County is a participant in the following Jointly Governed Organization:

#### **NORTHEAST OHIO COMMUNITY ALTERNATIVE PROGRAM FACILITY (NEOCAP)**

The Northeast Ohio Community Alternative Program Facility 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 is provided by the State of Ohio.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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### **NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)**

#### **REPORTING ENTITY (Continued)**

##### **Discretely Presented Component Unit**

The component unit column in the combined financial statements identifies the financial data of the county's component unit, Deepwood Industries, Inc. It is reported separately to emphasize that it is legally separate from the County.

##### **DEEPWOOD INDUSTRIES, INC. (the Workshop)**

Deepwood Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lake County Board of Mental Retardation and Developmental Disabilities (Board of MR & DD), provides a comprehensive program of services, including employment, for mentally retarded and developmentally disabled citizens of Lake County. The Lake Board of MR & DD provides the Workshop with expenses and personnel for operation of the Workshop, including staff salaries and benefits, equipment and other support services necessary for the implementation of the programs offered by the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of provided assistance to the mentally retarded and handicapped citizens of Lake County, Deepwood Industries, Inc. is reflected as a component unit of Lake County. Separately issued financial statements can be obtained from Deepwood Industries, Inc., 8121 Deepwood Blvd., Mentor, Ohio 44060.

Information in the following notes to the general purpose financial statements is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

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### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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### BASIS OF PRESENTATION - FUND ACCOUNTING

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

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

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

#### Governmental Funds:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

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

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)**

**Governmental Funds (continued):**

**Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds:** These funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

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

**Proprietary Funds:**

Proprietary Funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The following are the County's proprietary fund types:

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

**Internal Service Funds:** These funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)**

**Fiduciary Funds:**

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

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

**Account Groups:**

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

**General Fixed Assets Account Group:** This account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the Proprietary Funds.

**General Long-Term Obligations Account Group:** This account group is used to account for all long-term obligations of the County, except those accounted for in the Proprietary Funds.

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**BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. Agency funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations.



**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF ACCOUNTING (Continued)**

All proprietary funds are accounted for on a cost of services or capital maintenance focus. All assets and liabilities whether current or long-term are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings and operating statements present increases and decreases in net total assets.

The accrual basis of accounting is utilized by proprietary funds and by the Workshop. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized at the time liabilities are incurred. Unbilled service revenue is accrued within the proprietary funds.

The modified accrual basis of accounting is followed by governmental funds and agency funds. Under this basis of accounting, revenues are recorded when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current year. The available period is sixty days after year end. Revenues not considered available are recorded as deferred revenues.

Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant moneys are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Other revenues which are accrued include earnings on investments, sales and use tax, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits and fines and forfeitures, which are not considered measurable until received in cash.

Property taxes measurable as of December 31, 2001, and delinquent property taxes, whose availability is undeterminable and which are intended to finance 2002 operations, have been recorded as deferred revenue. Property taxes are further discussed in Note K.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions: general long-term obligation principal and interest are reported only when due and costs of accumulated unpaid vacation and sick leave are reported as expenditures in the period in which they will be liquidated with current available financial resources rather than in the period earned by the employee. The non-current portion of accrued vacation and sick leave is recorded in the General Long-term Debt Account Group.

## **NOTES TO THE COMBINED FINANCIAL STATEMENTS**

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BUDGETARY ACCOUNTING AND CONTROL**

The County is required by State law to adopt temporary or annual budgets by January 1, for all funds, except agency funds specifically exempted by statute and grant funds. As such, the County adopts annual budgets for proprietary funds. Listed below are the major steps of the budget preparation process:

1. Budget preparation materials are distributed to departments and agencies in the beginning of April.
2. Completed budgets are returned to the Budget Office by mid-May.
3. County-wide tax budgets are completed and approved by mid-July.
4. Budget negotiations with departments and agencies are conducted during September through November.
5. Budget Director presents the proposed annual budget to the Board of Commissioners by mid-December.
6. Annual appropriation resolution is passed on or before the first business meeting in January. The primary level of budgetary control is at the object level within each department with the exceptions of hospitalization, employers share of pension payments, and insurance in the General Fund. For these items the Board of Commissioners appropriates separate line items outside of the various departments.
7. The appropriation resolution may be amended or supplemented during the year by resolution of the Board of Commissioners as new information becomes available.
8. The annual appropriations may not exceed estimated revenues. During 2001 various transfers and supplements of appropriations were legally enacted. Amounts shown in the financial statements represent the original appropriated amounts and all supplemental appropriations.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGETARY ACCOUNTING AND CONTROL (Continued)**

Funds appropriated may not be expended for purposes other than those designated in the appropriation resolution. Expenditures plus encumbrances may not legally exceed budgeted appropriations adopted by the Board of Commissioners.

The budgetary process does not include annual budgeting for the Job Training Partnership Act (JTPA) Fund and the Community Development Block Grant (CDBG) Fund. Appropriations are made on a multi-year basis. The budgetary control is on a project basis and therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, budgetary information for the Workshop is not reported because the Workshop is not included in the entity for which the "appropriated budget" is adopted and it does not adopt a separate budget.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary control. Outstanding encumbrances at year-end are reported as a reservation of fund balance on the GAAP basis for governmental funds and as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine legal compliance. Outstanding year-end encumbrances are legally reappropriated each year by the Board of Commissioners. All departments, except Human Services, JTPA and CDBG incorporate encumbrance accounting.

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is legally reappropriated.

Estimated revenues are computed by individual departments and agencies, the Auditor's Office, and the Budget Office. Total estimated revenues are reflected on the Amended Official Certificate of Estimated Resources.

The County's budgetary process accounts for certain transactions on a budgetary basis of accounting instead of a GAAP basis. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

## **NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BUDGETARY ACCOUNTING AND CONTROL (Continued)**

2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance (GAAP basis) for governmental funds and not recorded for proprietary funds (GAAP basis).
4. The proceeds from, and principal payments on, short-term note obligations are reported on the operating statement (budget basis) rather than balance sheet transactions (GAAP basis).

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#### **POOLED CASH AND CASH EQUIVALENTS**

The County Treasurer invests all active and inactive County funds. Active County funds are invested in federal agency obligations and commercial paper. Inactive funds are invested in certificates of deposit and the State Treasurer's Investment Pool. The County pools its cash for investment purposes to capture the highest return. Investment income is distributed to various funds based upon their average daily cash balances. Investments are reported at fair value which is based on quoted market prices. Interest income earned in 2001 totaled \$7,567,375. For purposes of reporting cash flows, cash and cash equivalents include all cash items, investments and deposits which can readily be converted into cash. Certificates of deposit are included regardless of initial maturity as they meet the criteria for ready conversion.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2001. 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 same as the fair value of the underlying investment.

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#### **INVENTORY OF SUPPLIES**

Inventory is valued at cost, which approximates market, using the first-in first-out (FIFO) method. The costs of inventory items are recognized as expenditures in governmental funds when purchased and as expenses in the enterprise funds when consumed. Recorded inventories in the governmental fund types are equally offset by a fund balance reserve, which indicates that they do not constitute available spendable resources, even though they are a component of net current assets.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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#### **LOANS RECEIVABLE**

The Community Development Block Grant program (CDBG) provides loans to small and medium sized businesses and to certain qualified home owners. The maximum loan term is twenty years and as loans are paid back they are available for future loans. Revenues are recorded when measurable and available.

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#### **SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables".

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#### **ADVANCES TO OTHER FUNDS**

Non-current portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account. This indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

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#### **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond December 31, 2001 are recorded as prepaid items.

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#### **FIXED ASSETS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where historical records do not exist. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### FIXED ASSETS (Continued)

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized. These assets are immovable and of value only to the government.

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary funds and for the Workshop is computed using the straight-line method. If a fixed asset acquisition is made prior to July 1, a full year of depreciation is taken. Depreciation recognized on assets acquired or constructed through capital grants has been applied to the appropriate contributed capital account. The estimated useful life of the various fixed asset classes are as follows:

<u>CLASS</u>	<u>ESTIMATED USEFUL LIFE</u>
Utility plant in service	50 years
Buildings and improvements	20 - 40 years
Furniture, fixtures and equipment	3 - 20 years

#### CAPITALIZATION OF INTEREST

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalization interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated life of the asset. Total interest capitalized in 2001 and included in construction-in-progress for the Enterprise Funds was \$40,940.

#### CONTRIBUTED CAPITAL

Contributed capital is not subject to repayment and represents primarily assets contributed to proprietary funds by residential and commercial developers and subdividers. It also includes federal grants externally restricted for capital acquisitions. The County does close depreciation of grant-funded assets to the contributed capital account. Accordingly, all depreciation on contributed assets is included in the determination of net income and subsequently closed to retained earnings.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining resources are reported in the General Long-term Debt Account Group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

#### COMPENSATED ABSENCES

Non-current vacation and sick leave for governmental funds are recorded in the General Long-term Debt Account Group. Proprietary funds record unused vacation and sick leave as an expense and liability when earned. The County records accumulated unpaid sick leave and vacation as accrued wages and benefits when earned by employees. Employees earn vacation time at varying rates depending on the duration of their employment. There is no requirement that annual leave be taken, but Ohio law requires vacation not be accumulated more than three (3) years.

Employees earn 15 sick days per year. Upon retirement or termination of employment, all employees with the exception of Veteran's Services employees, who receive payment for their entire accrued balance, are paid sick leave according to the following schedule:

<u>Years of Employment (Inclusive)</u>	<u>Percentage of Accrued Unused Sick Hours Paid</u>	<u>Not to Exceed (Hours)</u>
5 thru 9	25%	240
10 thru 14	50%	480
15 thru 19	60%	576
20 thru 24	70%	672
25 thru 29	80%	768
30 thru 34	90%	864
35 and over	100%	960

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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**INTERGOVERNMENTAL REVENUES**

Intergovernmental revenues, such as Local Government Fund revenues, are recorded as receivables and revenue when measurable and available. Other federal and state grants and assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement type grants for the acquisition or construction of fixed assets in proprietary funds are recorded as receivables and contributed capital when related expenses occur. All other federal and state reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

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**INTERFUND TRANSACTIONS**

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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**SPECIAL ASSESSMENTS**

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the General Long-Term Debt Account Group as Special Assessment Bonds with Governmental Commitment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service funds. All capital improvements financed by special assessments affect the Enterprise Funds and, therefore, the cost of all such improvements are capitalized on the appropriate Enterprise Fund balance sheet and is offset by contributed capital. Special assessments which are measurable at December 31, 2001, but are not intended to finance 2001 activities, are recorded as deferred revenue because they do not meet the availability criteria.



# **LAKE COUNTY, OHIO**

## **NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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#### **FUND EQUITY**

The County records reservations for portions of fund equity, which are legally segregated for specific future uses or which do not represent available spendable resources and, therefore, are not available for appropriations for expenditures. Designations of fund equity are amounts that have been designated by management for a specific future use, which are not legally segregated. Unreserved/undesignated fund equity indicates that portion of fund equity which is available for appropriations in future periods.

The balance sheet reservation of General Fund equity for Central Communications is the portion of General Fund equity which has been legally segregated for future equipment upgrades of the County's Central Communications Department and Emergency Operations Center.

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#### **BOND ISSUANCE COSTS**

In governmental fund types, bond issuance costs are recognized in the current period. Bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method.

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#### **MEMORANDUM ONLY - TOTAL COLUMNS**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with Generally Accepted Accounting Principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes the activity and operations of the County's legally separate discretely presented component unit (see Note A). The total column on statements which do not include a component unit have no additional caption.

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE C - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND RETAINED EARNINGS

For 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues". Statement No. 33 established accounting and financial reporting standards to report the results of nonexchange transactions in which a government gives (or receives) value without directly receiving (or giving) equal value in return. Statement No. 36 provides symmetrical accounting treatment for certain shared revenues by superseding paragraph 28 of Statement 33. As a result of the implementation of GASB Statements No. 33 and 36, the fund balance of the General Fund increased by \$241,121 to \$22,504,673 and the combined fund balances of the Special Revenue Funds increased by \$4,964,765 to \$59,767,456.

### NOTE D - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- (b) Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- (c) Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance (GAAP basis) for governmental funds and not recorded for proprietary funds (GAAP basis).
- (d) The County maintains two non-budgeted grant funds. The activity of the JTPA and CDBG funds have no effect on the reconciliation since the revenues equal expenditures.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE D - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS (CONTINUED)

A reconciliation of the results of operations for the year ended December 31, 2001 on the GAAP basis to the budget basis as follows:

<u>DESCRIPTION</u>	<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>
GAAP basis for annually budgeted funds	\$ 1,033,059	\$ (2,128,473)	\$ 145,506	\$ 8,347,793
Increase (decrease):				
Due to revenues:				
Sales tax	(106,344)			
Other taxes	(5,662)	2,173		
Fees and charges for services	(449,266)	200,116		
Licenses and permits	(3,362)	(11,681)		
Fines and forfeitures	(4,102)	31,882		
Intergovernmental	84,372	(3,317,984)		125,000
Special assessments			(117,029)	
Investment earnings	407,530	3,283		
Miscellaneous	(87,143)	(321,497)		
Due to expenditures:				
Current:				
General government	(10,686)	(452,345)		
Judicial and public safety	175,100	50,527		
Public works	(3,215)	(179,258)		
Human services	(4,835)	937,959		
Health	(5,435)	313,938		
Community & econ. development		2,742,892		
Fringe benefits and insurance	448,744			
Capital outlay	(3,962)	(1,993,189)		(1,294,265)
Debt service:				
Principal retirement		430,000		(7,000,000)
Interest and fiscal charges		73,662		(183,361)
Due to other financing sources and uses:				
Proceeds of notes				
Advances-out to other funds	(1,925,000)			
Inception of capital lease		(82,500)		
Transfers-in				
Transfers-out				
Budgetary basis	<u>\$ ( 460,207)</u>	<u>\$ (3,700,495)</u>	<u>\$ 28,477</u>	<u>\$ (4,833)</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE D - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS (CONTINUED)

A reconciliation of the results of operations for proprietary funds, including the component unit, for the year ended December 31, 2001 on the GAAP basis to the budget basis follows:

<u>DESCRIPTION</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>COMPONENT UNIT</u>
Net income (loss) on the GAAP basis	\$ (1,104,485)	\$ 175,745	\$ (7,014)
Increase (decrease):			
Due to operating revenues:			
Water sales	54,916		
Sewer charges	(583,851)		
Charges for services	(46,747)	2,938	
Other operating revenue	147,405	1,801	
Due to operating expenditures:			
Personal services	17,891	1,440	
Contractual services	316,940	4,818	
Materials and supplies	114,078	(12,103)	
Insurance claims		(43,247)	
Other operating expenses	206,402	40,735	
Capital outlay	(10,225,120)	(47,267)	
Depreciation expense	7,618,144	21,353	
Due to non-operating revenues and expenses:			
Grants and contributed capital	56,576		
Contributions from customers	573,051		
Advances-in from other funds	1,925,000		
Investment earnings	118,216		
Proceeds of bonds	1,942,127		
Proceeds of notes	6,455,000		
Note principal retirement	(6,090,000)		
Bond principal retirement	(6,418,767)		
Interest and fiscal charges	(271,802)		
Excess - Non-budgeted fund	_____	_____	7,014
Net income (loss) on the budgetary basis	<u>\$ (5,195,026)</u>	<u>\$ 146,213</u>	<u>\$ 0</u>

**NOTES TO THE COMBINED FINANCIAL STATEMENTS****NOTE E - CASH AND INVESTMENTS****PRIMARY GOVERNMENT**

Monies held by the County are classified by State Statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies 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.

Monies held by the County which are not considered active are classified as inactive. Ohio Statute restricts the County investments to the following types of investments:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or 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. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits 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 divisions (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE E - CASH AND INVESTMENTS (CONTINUED)

#### PRIMARY GOVERNMENT (Continued)

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.

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 monies deposited with the institution.

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.

#### DEPOSITS

At December 31, 2001, the County's bank balance was \$43,629,578, with a carrying value of \$32,964,635. Of the bank balance, \$1,442,848 was covered by federal depository insurance. The remaining \$42,186,730 was collateralized with securities held by the pledging institution, but not in the County's name. This amount was uninsured and uncollateralized as defined by the GASB. Ohio law requires that deposits be placed in eligible banks or building and loan associations located in Ohio. County policy is to utilize federally insured banks and savings institutions located in the State.



# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE E - CASH AND INVESTMENTS (CONTINUED)

#### INVESTMENTS

The Governmental Accounting Standards Board Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements" requires the County to categorize its investments into one of three credit risk categories. 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. Risk Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent but not in the County's name.

GASB Statement No. 9 requires that a statement of cash flows be included for proprietary and nonexpendable trust funds and governmental entities that use proprietary fund accounting. A statement of cash flows should explain the change during the period in cash and cash equivalents regardless of whether there are restrictions on their use. For purposes of this statement, cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under this definition.

The County's investment with the State Treasurer's Investment Pool is not categorized because it is not evidenced by securities that exist in physical or book entry form. At December 31, 2001, the County's investments were as follows:

	<u>CATEGORY 2</u>	<u>CARRYING VALUE</u>	<u>FAIR VALUE</u>
Federal Agency Obligations	\$ 29,793,805	\$ 29,793,805	\$ 29,793,805
State Treasurer's Investment Pool	<u>0</u>	<u>66,088,835</u>	<u>66,088,835</u>
Totals	<u>\$ 29,793,805</u>	<u>\$ 95,882,640</u>	<u>\$ 95,882,640</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE E - CASH AND INVESTMENTS (CONTINUED)

#### COMPONENT UNIT

At December 31, 2001 the carrying amount of Deepwood Industries, Inc. Workshop's deposits was \$157,958 and the bank balance was \$166,060. Of the bank balance, \$64,989 was covered by federal depository insurance. The remaining \$101,071 was collateralized with securities held by the pledging institution, but not in the Workshop's name. This amount was uninsured and uncollateralized as defined by the GASB. The Workshop did not have any investments at year end. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

### NOTE F - FIXED ASSETS

The following is a summary of changes in general fixed assets:

<u>ASSET CLASS</u>	<u>BALANCE JANUARY 1, 2001</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31 2001</u>
Land and land improvements	\$ 4,641,114	\$ 10,050	\$ 0	\$ 4,651,164
Building, structures and improvements	68,656,695	6,193,746	0	74,850,441
Furniture, fixtures and improvements	30,651,147	4,140,944	2,040,599	32,751,492
Construction-in- progress	<u>15,187,164</u>	<u>9,302,466</u>	<u>5,637,127</u>	<u>18,852,503</u>
Total General Fixed Assets	<u>\$ 119,136,120</u>	<u>\$ 19,647,206</u>	<u>\$ 7,677,726</u>	<u>\$ 131,105,600</u>

At December 31, 2001, general fixed assets include \$3,185,656 of equipment under capitalized leases.



# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE G - INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables as of December 31, 2001, are as follows:

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>General Fund</u>	\$11,191,294	\$ 86,145
 <u>Special Revenue Funds:</u>		
Mental Retardation Board		60,455
Public Assistance	3,145	73,783
Children's Services		1,369
Child Support Enforcement		42,758
County Home		247
Youth Services Grant	3,606	536
Felony Delinquent Custody & Care	1,868	1,986
Family and Children First	60,697	9
Auto License and Gasoline Tax		55
Municipal Street Improvement and Construction	687	
Additional Motor Vehicle Tax	310	
ADAMHS Board	563	394
Dog and Kennel		3,394
Narcotics Agency		15,013
Pharmacy Diversion Grant	672	
Forensic Crime Laboratory	129	3,019
Emergency Management Agency		2,136
Emergency Response Equipment		120
Prosecutor's 4-D	25,434	57
Prosecutor's Delinquent Tax	219	
Prosecutor's Victim/Witness Assistance	189	
Sheriff's Marine Patrol		450
Pilot Probation Grant	387	
800 MHZ Communications System		2,428
Emergency Planning		29
Domestic Relations 4-D	12,993	117
Sheriff's Drug/Alcohol Treatment Program	2,344	
Telecommunications	57,364	3,267
Real Estate Assessment		2,810
Treasurer's Delinquent Tax	375	44
Hotel/Motel	25	14
Geographic Information System	258	
Community Development Block Grant		12,948
JTPA	<u>1,398</u>	<u>2,904</u>
Total Special Revenue Funds	\$ 172,663	\$ 230,342

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE G - INTERFUND RECEIVABLES/PAYABLES (CONTINUED)

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Capital Project Funds:</u>		
Permanent Improvement	163,081	
One Stop Title Bureau Renovations		457
Total Capital Project Funds	163,081	457
<u>Enterprise Funds:</u>		
Water		2,193,006
Sewer	675,000	40,685
Solid Waste	319,177	5,781
Total Enterprise Funds	994,177	2,239,472
<u>Internal Service Funds:</u>		
Central Purchasing	2,256	615
Mailroom	25,416	41
Garage	33,111	108
Prescription Self-Insurance		22,776
Total Internal Service Funds	60,783	23,540
<u>Agency Funds:</u>		
Payroll Agency Funds		8,633,014
Other Agency Funds		1,369,028
Total Agency Funds		10,002,042
TOTAL - ALL FUNDS	<u>\$12,581,998</u>	<u>\$12,581,998</u>
	<u>ADVANCES TO OTHER FUNDS RECEIVABLES</u>	<u>ADVANCES FROM OTHER FUNDS PAYABLES</u>
General Fund	\$3,343,881	
<u>Enterprise Funds:</u>		
Water		3,343,881
Total Enterprise Funds		3,343,881
TOTAL - ALL FUNDS	<u>\$3,343,881</u>	<u>\$3,343,881</u>

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE H - LONG-TERM DEBT**

The County's long-term debt at year-end consists of general obligation bonds, special assessment bonds, Ohio Water Development Authority loans, obligations to other municipalities, compensated absences and capital lease obligations.

**COMPENSATED ABSENCES:** Employees earn 15 days of sick leave per year. Upon retirement or resignation, employees with 5 years of service are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. Vacation time is vested for employees after a minimum of one year of service. According to state law, vacation time may be accumulated up to 3 years. Unused vacation time, unpaid overtime and unused compensatory time are payable upon termination of employment. All sick, vacation and overtime payments are made at the employee's current wage rate.

The changes in compensated absences are itemized below:

<u>General Long-Term Debt Account Group</u>			
	<u>January 1, 2001</u>	<u>Additions (Reductions)</u>	<u>December 31, 2001</u>
Sick leave	\$ 4,624,871	\$ (12,655)	\$ 4,612,216
Vacation	2,770,031	279,959	3,049,990
Overtime	<u>88,794</u>	<u>417</u>	<u>89,211</u>
	<u>\$ 7,483,696</u>	<u>\$ 267,721</u>	<u>\$ 7,751,417</u>
<u>Enterprise Funds</u>			
	<u>January 1, 2001</u>	<u>Additions (Reductions)</u>	<u>December 31, 2001</u>
Sick leave	\$ 781,542	\$ 53,382	\$ 834,924
Vacation	458,928	38,388	497,316
Overtime	<u>28,301</u>	<u>(4,276)</u>	<u>24,025</u>
	<u>\$ 1,268,771</u>	<u>\$ 87,494</u>	<u>\$ 1,356,265</u>
<u>Internal Service Funds</u>			
	<u>January 1, 2001</u>	<u>Additions (Reductions)</u>	<u>December 31, 2001</u>
Sick leave	\$ 58,765	\$ 13,366	\$ 72,131
Vacation	40,586	4,372	44,958
Overtime	<u>170</u>	<u>495</u>	<u>665</u>
	<u>\$ 99,521</u>	<u>\$ 18,233</u>	<u>\$ 117,754</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

**CAPITAL LEASE OBLIGATIONS:** The County has entered into agreements to lease office equipment, vehicles, machinery, buildings and communication equipment. These agreements, in substance, are capital purchases and the related obligations are classified as such in the financial statements. The following is a schedule of the future minimum lease payments for the above capital leases and the present values of minimum lease payments at December 31, 2001:

<u>YEAR</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>ENTERPRISE FUNDS</u>
2002	\$ 196,472	\$ 13,162
2003	196,473	13,162
2004	196,472	4,387
2005	167,673	
Less Amount Representing Interest	<u>64,467</u>	<u>2,617</u>
Present Value of Future Minimum Lease Payments	<u>\$ 692,623</u>	<u>\$ 28,094</u>

During the year ended December 31, 2001, the following capital lease changes occurred in the General Long-Term Debt Account Group:

	<u>January 1, 2001</u>	<u>Net Additions (Reductions)</u>	<u>December 31, 2001</u>
Capital Leases	<u>\$ 753,586</u>	<u>\$ (60,963)</u>	<u>\$ 692,623</u>

During the year ended December 31, 2001, the following capital lease changes occurred in the Enterprise Funds:

	<u>January 1, 2001</u>	<u>Net Additions (Reductions)</u>	<u>December 31, 2001</u>
Capital Leases	<u>\$ 66,122</u>	<u>\$ (38,028)</u>	<u>\$ 28,094</u>

**OPERATING LEASES:** At December 31, 2001, the County had entered into various operating leases with terms ranging in length from one to twenty two years. The total future rental payments for these leases is \$5,789,737. Of this amount, \$5,446,634 represents future rental payments for the occupation of buildings. Operating lease payments are recorded in the period they are paid.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

The following is a summary of bond and other long-term obligations of the County as of December 31, 2001:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2001	Additions (Reductions)	Balance December 31, 2001
<u>General Obligation Bonds - Unvoted</u>						
1986	Detention Facility	6.75%	2011	\$ 7,205,000	\$ (655,000)	\$ 6,550,000
1991	Forensic Crime Laboratory	6.46%	2010	905,000	(65,000)	840,000
1995	Human Services Center	3.70 - 5.70%	2015	2,075,000	(95,000)	1,980,000
1999	Voting Machines	4.80 - 5.30%	2009	1,800,000	(200,000)	1,600,000
2001	Juvenile Justice Center & Courthouse Annex	3.35 - 4.25%	2010	<u>0</u>	<u>7,660,000</u>	<u>7,660,000</u>
Total General Obligation Bonds - Unvoted				<u>\$ 11,985,000</u>	<u>\$ 6,645,000</u>	<u>\$ 18,630,000</u>
<u>General Obligation Loans</u>						
1995	Human Services Ctr. HUD Loan	6.84 - 8.24%	2002	<u>895,000</u>	<u>(430,000)</u>	<u>465,000</u>
Total General Obligation Loans - Unvoted				<u>\$ 895,000</u>	<u>\$ (430,000)</u>	<u>\$ 465,000</u>
<u>Self-Supporting General Obligation Bonds Payable from Enterprise Funds</u>						
<u>Payable From Water Revenues:</u>						
1982	River Rd., Turney Rd. Sandy Acres 130W	12.00%	2002	12,000	(6,000)	6,000
1992	State Route 91 130W, 126W, 151W, 157W	3.20 - 6.60%	2010	<u>5,590,000</u>	<u>(420,000)</u>	<u>5,170,000</u>
Total Payable From Water Revenues				<u>\$ 5,602,000</u>	<u>\$ (426,000)</u>	<u>\$ 5,176,000</u>
<u>Payable From Wastewater Revenues:</u>						
1978	Glyco Sewer I 92S	5.88%	2003	155,400	(51,800)	103,600
1981	Stark & Links Rd 123S	12.38%	2001	11,400	(11,400)	0
1983	Hubbard Rd., Demshar 81S, 147S, 130WK	9.375%	2003	<u>43,050</u>	<u>(14,350)</u>	<u>28,700</u>
Total Payable From Wastewater Revenues				<u>\$ 209,850</u>	<u>\$ (77,550)</u>	<u>\$ 132,300</u>
TOTAL SELF-SUPPORTING GENERAL OBLIGATION BONDS				<u>\$ 5,811,850</u>	<u>\$ (503,550)</u>	<u>\$ 5,308,300</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2001	Additions (Reductions)	Balance December 31, 2001
<u>Special Assessment Bonds With Government Commitment</u>						
1982	River, Turney Rd., Sandy Acres 130W	12.00%	2002	\$ 38,000	\$ (19,000)	\$ 19,000
1991	Blackmore, Birch, Iowa, 167W, 169W, 170W	6.46%	2010	240,000	(20,000)	220,000
1994	Proj. 176W, 178W, 180W, 183W, 187W, 193W, 195W, 199W 182S, 186S	5.60 - 7.75%	2014	950,000	(65,000)	885,000
1978	Glyco I Sewer 92S	5.88%	2003	54,600	(18,200)	36,400
1981	Stark & Links Rd 123S	12.38%	2001	18,600	(18,600)	0
1983	Hubbard Rd., Demshar 81S, 147S, 130WK	9.375%	2003	61,950	(20,650)	41,300
1987	Hubbard Rd., Cedar Glen 81S, 152S	7.875%	2006	210,000	(35,000)	175,000
1996	Perry Area 166S	4.95 - 6.75%	2016	785,000	(45,000)	740,000
1999	Projects 194W, 200S, 201W, 202W, 203W, 208W, 209W, 217W, 225W	5.80%	2019	805,000	(45,000)	760,000
2000	Girdled, Wood, Timberlane 206W, 220W, 227W	5.60%	2020	1,145,000	(55,000)	1,090,000
2001	Pinecrest Area, Beechersbrook Lane, Imperial Woods 216W, 231W, 221S	5.60%	2020	<u>0</u>	<u>1,280,000</u>	<u>1,280,000</u>
TOTAL SPECIAL ASSESSMENT BONDS				<u>\$ 4,308,150</u>	<u>\$ 938,550</u>	<u>\$ 5,246,700</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2001	Additions (Reductions)	Balance December 31, 2001
<u>Ohio Water Development Authority (OWDA) Loans</u>						
<u>Payable From Water:</u>						
1977	Willoughby-original	7.58%	2002	\$ 68,013	\$ (44,895)	\$ 23,118
1980	Willoughby-supplement	8.38%	2005	264,596	(50,946)	213,650
1982	Project 124W	10.26%	2007	403,481	(51,957)	351,524
1983	Project 130W - A-D	9.72%	2008	5,883,133	(570,142)	5,312,991
1983	Project 130W - A-O	12.00%	2008	2,555,722	(229,588)	2,326,134
1983	Project 130W - W-G	11.35%	2008	2,454,683	(225,337)	2,229,346
1984	Project 124W 8 - 10	12.00%	2009	23,625,916	(1,754,289)	21,871,627
1984	Project 124W3-1/6-1/7	9.88%	2009	580,073	(46,785)	533,288
1985	Willoughby, Eastlake Wickliffe	10.84%	2010	1,924,444	(126,059)	1,798,385
1985	Project 124W 11 & 12	9.86%	2010	2,706,946	(200,512)	2,506,434
1985	Project 124W 1 - 7	9.99%	2010	2,720,981	(200,447)	2,520,534
1988	Willowick 0976	8.28%	2009	652,142	(60,696)	591,446
1988	Willoughby 1005	8.05%	2009	1,481,084	(138,987)	1,342,097
1989	Wickliffe 1043	7.59%	2010	794,173	(64,696)	729,477
1990	Willowick 1044	7.59%	2010	68,237	(5,559)	62,678
Total Payable From Water				\$ 46,183,624	\$ (3,770,895)	\$ 42,412,729
<u>Payable From Wastewater:</u>						
1976	Project 1S	6.75%	2001	45,106	(45,106)	0
1977	Project 70S	6.75%	2002	126,755	(83,731)	43,024
1978	Project 7S	6.75%	2003	141,983	(54,275)	87,708
1985	Project 140S	9.98%	2010	8,390,760	(577,544)	7,813,216
1986	Project 140S-6	7.86%	2010	998,936	(74,744)	924,192
Total Payable From Wastewater				\$ 9,703,540	\$ (835,400)	\$ 8,868,140
TOTAL OWDA LOANS				\$ 55,887,164	\$ (4,606,295)	\$ 51,280,869

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

Year Issued	Purpose/ Description	Interest Rate	Final Maturity	Balance January 1, 2001	Additions (Reductions)	Balance December 31, 2001
<u>Other Long-Term Liabilities</u>						
<u>Payable From Water Funds:</u>						
	City of Eastlake		2001	\$ 50,000	\$ (50,000)	\$ 0
	City of Willowick		2006	130,000	(20,000)	110,000
	City of Wickliffe		2003	<u>41,932</u>	<u>(13,978)</u>	<u>27,954</u>
Total Other Long-Term Liabilities						
Payable From Water Revenues				<u>\$ 221,932</u>	<u>\$ (83,978)</u>	<u>\$ 137,954</u>



# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

FUTURE LONG-TERM DEBT: A summary of the County's future long-term debt funding requirements as of December 31, 2001 follows:

Year Ended Dec 31	General Obligation Bonds		General Obligation HUD Loan		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2002	\$ 2,272,150	\$ 1,335,611	\$ 465,000	\$ 38,316	\$ 4,967,027	\$ 5,554,746
2003	2,331,150	1,205,644	0	0	5,395,392	5,023,264
2004	2,330,000	1,081,953	0	0	5,945,522	4,441,183
2005	2,400,000	957,898	0	0	6,552,441	3,797,683
2006	2,475,000	827,560	0	0	7,226,883	3,086,658
2007- 2011	11,410,000	2,023,488	0	0	21,193,604	4,418,242
2012- 2016	<u>720,000</u>	<u>105,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 23,938,300</u>	<u>\$ 7,537,604</u>	<u>\$ 465,000</u>	<u>\$ 38,316</u>	<u>\$ 51,280,869</u>	<u>\$ 26,321,776</u>

Year Ended Dec 31	Other Long- Term Liabilities		Totals	
	Principal	Interest	Principal	Interest
2002	\$ 33,977	\$ 10,805	\$ 7,738,154	\$ 6,939,478
2003	33,977	7,940	7,760,519	6,236,848
2004	20,000	5,075	8,295,522	5,528,211
2005	25,000	3,625	8,977,441	4,759,206
2006	25,000	1,813	9,726,883	3,916,031
2007- 2011	0	0	32,603,604	6,441,730
2012- 2016	<u>0</u>	<u>0</u>	<u>720,000</u>	<u>105,450</u>
	<u>\$ 137,954</u>	<u>\$ 29,258</u>	<u>\$ 75,822,123</u>	<u>\$ 33,926,954</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE H - LONG-TERM DEBT (CONTINUED)

Special assessment bond debt service requirements to maturity including \$2,582,800 interest are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2002	\$ 716,210
2003	655,083
2004	596,824
2005	577,193
2006	562,396
thereafter	<u>4,721,794</u>
	<u>\$ 7,829,500</u>

LONG-TERM BONDS: Unvoted general obligation bonds issued for governmental purposes of the County will be retired from the debt service fund using unvoted general property tax revenue. General obligation bonds issued for proprietary revenues are reported in the proprietary funds. Special assessment debt 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.

In 2001, the County issued Special Assessment Bonds in the amount of \$1,280,000 to retire note debt issued to finance improvements to the County's water and wastewater systems. Also in 2001, the County issued General Obligation Bonds in the amount of \$8,180,000 to retire note debt issued to finance improvements to various governmental buildings including the Courthouse and the Juvenile Justice Center (\$520,000 in principal retired in 2001). In 1992, the County defeased \$7.5 million dollars in State Route 91 Water System Bonds by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2001, \$4,845,000 of the SR91 bonds outstanding are considered defeased.

Ohio Water Development Authority (OWDA) loans are direct obligations of the proprietary funds. Administration of principal and interest is conducted directly by the Department of Utilities. The loans are secured by the assets to which they are related. The OWDA loans are retired primarily from user fees, although special assessments from customers retire some OWDA loans.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE H - LONG-TERM DEBT (CONTINUED)**

Other long-term obligations consist of two different liabilities. The first relates to agreements with the cities of Willoughby, Wickliffe, Willowick, and Eastlake. The County has acquired various land and plant facilities from the cities. In exchange, the County has agreed to pay directly to the cities, when due, amounts sufficient to service the cities' long-term debt funding requirements relating to the assets acquired. These obligations, amounting to \$137,954 as of the balance sheet date, are to be financed from water revenues. The agreements further provide for the reconveyance of the assets and the responsibility for servicing the related indebtedness to the cities in the event disposition of such by the County is desired or found necessary.

An additional long-term obligation of \$32,161,870 exists in the Enterprise Wastewater Fund. This liability is a loan received from OWDA for expanding the Mentor Wastewater Treatment Plant. This loan is not reported with the other OWDA loans because OWDA had not determined the repayment amortization for it as of the issuance of this report and construction is still in progress on this project.

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.

At December 31, 2001, the County had an unvoted debt margin of \$44.8 million and a direct debt margin of \$128.5 million.

**Conduit Debt Obligations**

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2001, there were thirteen series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$86,886,125.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE I - NOTES PAYABLE

A summary of note transactions for the year ended December 31, 2001 follows:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2001	Principal Issued In 2001	Principal Retired in 2001	Balance December 31, 2001
<b>GENERAL OBLIGATION NOTES PAYABLE</b>							
2000	Juvenile Justice Center Renovation	5.125%	2001	\$1,000,000	\$ 0	\$(1,000,000)	\$ 0
2000	Juvenile Justice Center Addition	5.125%	2001	750,000	0	(750,000)	0
2000	Courthouse Annex Renovations	5.125%	2001	3,250,000	0	(3,250,000)	0
2000	County Courthouse Renovations	5.125%	2001	<u>2,000,000</u>	<u>0</u>	<u>(2,000,000)</u>	<u>0</u>
<b>TOTAL GENERAL OBLIGATION NOTES</b>				<b><u>\$7,000,000</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(7,000,000)</u></b>	<b><u>\$ 0</u></b>

### NOTES PAYABLE FROM ENTERPRISE FUNDS

#### Payable From Water Funds:

1991	Ohio Water & Sewer Rotary Commission		2011	\$ 23,427	\$ 0	\$ 0	\$ 23,427
2000	Water District Improvement Note 231W	4.45%	2001	30,000	0	(30,000)	0
2000	Water District Improvement Note 216W	4.45%	2001	1,196,000	0	(1,196,000)	0
2001	Water District Improvement Note 212W	3.125%	2002	0	545,000	0	545,000
2001	Water District Improvement Note 240W	2.75%	2002	0	95,000	0	95,000
2001	Water District Improvement Note 243W	2.75%	2002	<u>0</u>	<u>361,000</u>	<u>0</u>	<u>361,000</u>
<b>Total Notes Payable From Water Funds</b>				<b><u>\$1,249,427</u></b>	<b><u>\$1,001,000</u></b>	<b><u>\$(1,226,000)</u></b>	<b><u>\$1,024,427</u></b>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE I - NOTES PAYABLE (CONTINUED)

Year Issued	Purpose/ Description	Interest Rate	Final Maturity	Balance January 1, 2001	Principal Issued in 2001	Principal Retired in 2001	Balance December 31, 2001
<u>NOTES PAYABLE FROM ENTERPRISE FUNDS (Continued)</u>							
<u>Payable From Wastewater Funds:</u>							
2000	Sewer District Improvement Note 221S	4.45%	2001	\$ 394,000	\$ 0	\$ (394,000)	\$ 0
2000	Sewer District Improvement Note 234S	4.75%	2001	4,450,000	0	(4,450,000)	0
2001	Sewer District Improvement Note 234S	2.75%	2002	0	4,450,000	0	4,450,000
2001	Sewer District Improvement Note 242S	2.75%	2002	0	824,000	0	824,000
2001	Sewer District Improvement Note 244S	3.50%	2002	<u>0</u>	<u>180,000</u>	<u>0</u>	<u>180,000</u>
Total Notes Payable from Wastewater Revenues				<u>\$4,844,000</u>	<u>\$5,454,000</u>	<u>\$(4,844,000)</u>	<u>\$5,454,000</u>
TOTAL NOTES PAYABLE FROM ENTERPRISE FUNDS				<u>\$ 6,093,427</u>	<u>\$ 6,455,000</u>	<u>\$(6,070,000)</u>	<u>\$ 6,478,427</u>

**NOTES TO THE COMBINED FINANCIAL STATEMENTS****NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS****PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)****Pension Benefits**

All full-time employees of the County, except teachers working for the Board of Mental Retardation and Developmental Disabilities (MR & DD Board), participate in the Public Employees Retirement System of Ohio (PERS), a statewide cost-sharing, multiple-employer, defined benefit public employee retirement system administered and controlled by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. The employer contribution rate for 2001 was 13.55 percent of covered payroll; 9.25 percent was the portion to fund pension obligations. The law enforcement employer rate was 16.70 percent of covered payroll; 12.40 percent was the portion used to fund pension obligations for 2001. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$11,154,624, \$9,485,867 and \$10,571,513 respectively; each of which were equal to the required contributions for each year. PERS instituted a temporary employer rate rollback during 2000 for state and local governments, which is the reason for the reduced contributions for that year.

**Other Postemployment Benefits (OPEB)**

The PERS also provides post-retirement health care coverage to age and service retirants 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 (OPEB) as defined in Statement No. 12 of the Government Accounting Standards Board, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers" (GASB Statement No. 12).

**NOTES TO THE COMBINED FINANCIAL STATEMENTS****NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS****PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) - (Continued)****Other Postemployment Benefits (OPEB) (Continued)**

OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on the authority granted by State Statute. The 2001 employer contribution rate for employees other than law enforcement was 13.55 percent for covered payroll; 4.30 percent was the portion that was used to fund health care. The law enforcement employer rate for 2001 was 16.70 percent and 4.30 percent was used to fund health care. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$3,493,905, which were equal to the required contribution.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 annually.

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

The number of active contributing participants was 411,076. PERS's net assets available for payment of benefits at December 31, 2000 (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

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

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

#### STATE TEACHERS RETIREMENT SYSTEM (STRS)

##### Pension Benefits

All teachers working for the MR & DD Board, who are certified by the State Board of Education, participate in the State Teachers Retirement System of Ohio (STRS). The STRS is a statewide cost-sharing, multiple-employer, public employee retirement system administered and controlled by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor and health care benefits based upon eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a stand-alone financial report which may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

Plan members are required to contribute 9.30 percent of the annual covered salary and the County is required to contribute 14.00 percent; 9.5 percent was the portion used to fund retirement obligations. Contribution rates are established by the STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10.00 percent for members and 14.00 for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2001, 2000, and 1999 were \$174,571, \$138,939, and \$185,051 respectively, which were equal to the required contributions for each year.

##### Other Postemployment Benefits (OPEB)

The STRS also provides other postemployment retirement benefits (OPEB). The qualifications to receive benefits replicate those of the PERS, except that benefits are determined on a pay-as-you-go basis. The employer contribution requirement for 2001 was \$41,785 which was equal to 4.5 percent of total covered payroll. The number of eligible benefit recipients at June 30, 2001 (latest information available) was 102,132. The STRS has set aside in a separate trust fund \$3.256 billion to fund health care benefit payments. For the year ended June 30, 2001, the net health care costs paid by STRS were \$300,772,000.



**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**NOTE K - PROPERTY TAX REVENUES**

Property taxes include amounts levied against all real, public utility and tangible (used business) property located in the County. Real property taxes and public utility taxes are levied after October 1, on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 50% of cost). Tangible personal property taxes attach as a lien and are levied on January 1, of the current year. Tangible personal property assessments are 25% of true value. The assessed value upon which the 2001 taxes were collected was \$5,684,393,889. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2001, was \$10.20 per \$1,000 of assessed value.

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Property taxes which are measurable at December 31, 2001, but are not intended to finance 2001 activities, are recorded as deferred revenue because they do not meet the availability criteria.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE L - INTERGOVERNMENTAL REVENUES

A summary of the principal items of intergovernmental revenues are as follows:

#### GENERAL FUND

Ohio Local Government Fund Distribution	\$ 2,297,708
State Property Tax Reimbursement	1,058,998
State Public Defender Reimbursement	701,350
Property Tax Administration Reimbursements	121,829
Juvenile Group/Detention Home Subsidies	45,551
Educational Service Center Reimbursements	16,102
Sheriffs Salary Reimbursement	10,117
Other	2,749
Planning Commission Grant	<u>2,523</u>
Total - General Fund	<u>4,256,927</u>

#### SPECIAL REVENUE FUNDS

Federal and State Mental Retardation Grants	12,556,695
Federal and State Mental Health Grants	9,715,469
State Transportation Taxes	7,645,626
Federal and State Public Assistance Grants and Reimbursements	7,564,810
Community and Economic Development Grants	3,306,802
State Property Tax Reimbursement	3,274,518
Communication System Subsidies	3,053,479
Child Support Enforcement Incentives	1,957,295
Federal and State Children's Services Grants and Reimbursements	1,620,742
Public Safety Grants and Reimbursement	654,289
State Probation Grants	532,592
Community Corrections Grant	412,012
Youth Services Grant	361,184
Family and Children First Grant	351,429
Prosecutor's Victims Assistance Grant	147,360
Sheriffs Drug/Alcohol Grant	<u>134,170</u>
Total - Special Revenue Funds	<u>53,288,472</u>

Court and Detention Facility Construction Grants	<u>1,109,323</u>
Total - Capital Project Funds	<u>1,109,323</u>

TOTAL INTERGOVERNMENTAL REVENUES \$58,654,722

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE M - INTERFUND TRANSACTIONS

During the normal course of operations, the County has numerous transactions between funds which include operating and residual equity transfers. Operating transfers are transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Residual equity transfers are non-routine, non-recurring transfers of equity between funds.

Operating transfers in (out) are recorded as other financing sources (uses) in Governmental Funds as nonoperating revenues (expenses) in Proprietary Funds. Residual equity transfers are recorded separately as an adjustment to beginning fund balance in Governmental Funds and as an adjustment to contributed capital or retained earnings, as appropriate, for Proprietary Funds.

A summary of operating transfers by fund type follows:

TRANSFERS FROM	TRANSFERS TO					TOTALS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	
General	\$ 0	\$ 1,667,369	\$ 1,347,923	\$ 5,361,769	\$ 626,250	\$ 9,003,311
Special Revenue	1,700,000	2,657,444	124,645	627,582		5,109,671
Capital Projects	_____	_____	<u>1,051,468</u>	<u>80,000</u>	_____	<u>1,131,468</u>
<b>Totals</b>	<u>\$ 1,700,000</u>	<u>\$ 4,324,813</u>	<u>\$ 2,524,036</u>	<u>\$ 6,069,351</u>	<u>\$ 626,250</u>	<u>\$ 15,244,450</u>

A summary of residual equity transfers by fund type follows:

TRANSFERS FROM	TRANSFERS TO		
	GENERAL	SPECIAL REVENUE	TOTALS
General	\$ 0	\$ 4,450	\$ 4,450
Capital Projects	<u>1,645,999</u>	_____	<u>1,645,999</u>
<b>Totals</b>	<u>\$ 1,645,999</u>	<u>\$ 4,450</u>	<u>\$ 1,650,449</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE N - ENCUMBRANCES

Encumbrance accounting is employed in all County funds except Human Services, CDBG and JTPA. Encumbrances outstanding at year-end are closed to unreserved fund balance/retained earnings and are reappropriated at the beginning of the succeeding year.

At December 31, 2001, encumbrances outstanding in governmental funds and proprietary funds which were reappropriated in the 2002 budget were:

General Fund	\$ 214,715
Special Revenue Funds	1,338,518
Capital Projects Funds	1,272,420
Enterprise Funds	51,569
Internal Service Funds	<u>597</u>
Total	<u>\$ 2,877,819</u>

On the GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 2001, encumbrances less these accrued liabilities were:

General Fund	\$ 103,141
Special Revenue Funds	860,655
Capital Projects Funds	1,152,651
Enterprise Funds	25,507
Internal Service Fund	<u>536</u>
Total	<u>\$ 2,142,490</u>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE O - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four enterprise funds to account for the operations of the County's water, wastewater and solid waste systems and operations of a solid waste management/recycling program. Deepwood Industries, the Component Unit, provides employment for clients of the Lake County Board of Mental Retardation and Developmental Disabilities enrolled in the Adult Services Program. Segment information for the year ended December 31, 2001, was as follows:

	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTAL PRIMARY GOVERNMENT</u>	<u>COM- PONENT UNIT</u>	<u>TOTAL REPORTING ENTITY</u>
Operating revenue	\$14,997,332	\$13,150,162	\$ 6,113,388	\$ 34,260,882	\$ 484,824	\$ 34,745,706
Operating expenses before depreciation	6,461,923	8,186,574	5,292,262	19,940,759	476,792	20,417,551
Depreciation	3,406,885	3,783,298	427,961	7,618,144	15,046	7,633,190
Operating income (loss)	5,128,524	1,180,290	393,165	6,701,979	(7,014)	6,694,965
Operating transfers-in	0	0	0	0	0	0
Operating transfers-out	0	0	0	0	0	0
Net income (loss)	(338,375)	(1,244,737)	478,627	(1,104,485)	( 7,014)	(1,111,499)
Increase in current capital contributions	3,092,645	2,460,410	0	5,553,055	0	5,553,055
Property, plant & equipment Additions	3,283,214	2,354,076	2,954	5,640,244	4,909	5,645,153
Disposals	1,422	65,420	0	66,842	0	66,842
Net working capital	(268,576)	3,582,187	8,519,578	11,833,189	225,789	12,058,978
<b>TOTAL ASSETS</b>	<b>70,272,473</b>	<b>132,518,309</b>	<b>25,344,128</b>	<b>228,134,910</b>	<b>304,595</b>	<b>228,439,505</b>
Bonds and other long-term obligations payable from operating revenues	48,334,613	41,912,137	10,393,738	100,640,488	0	100,640,488
<b>TOTAL EQUITY</b>	<b>\$13,518,385</b>	<b>\$83,826,382</b>	<b>\$14,161,468</b>	<b>\$111,506,235</b>	<b>\$ 280,061</b>	<b>\$111,786,296</b>

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### NOTE P - CONTRIBUTED CAPITAL

During the year, contributed capital increased by the following amounts:

<u>SOURCE</u>	<u>ENTERPRISE FUNDS</u>	
	<u>WATER</u>	<u>WASTEWATER</u>
Developers	\$ 1,788,673	\$ 1,836,712
Special Assessments	1,303,972	549,080
Other Governments	<u>0</u>	<u>74,618</u>
Total Additions	3,092,645	2,460,410
Disposals	0	0
Contributed capital January 1, 2001	<u>29,117,923</u>	<u>104,143,840</u>
Contributed capital December 31, 2001	<u>\$ 32,210,568</u>	<u>\$106,604,250</u>

### NOTE Q - CONTINGENCIES, JUDGEMENTS AND CLAIMS

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits in which the County believes the amounts claimed to be overstated and the chance of losing these cases nominal. In the opinion of the County Prosecutor no material liability is anticipated.

The County participates in several federal and state assisted grants and programs that are subject to financial and compliance audits by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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**NOTE R - DEFICIT FUND BALANCES/RETAINED EARNINGS**

At December 31, 2001, the Local Law Enforcement Block Grant Fund had a deficit fund balance of \$760. This deficit fund balance is due to the recognition, on the modified accrual basis of accounting, of a liability amount applicable to accounts payable. This deficit balance was eliminated in January 2002 with an operating transfer from the General Fund.

At December 31, 2001 the Mailroom Fund had a deficit retained earnings of \$17,871. This deficit retained earnings is due to the recognition, on the accrual basis of accounting, of a liability amount applicable to compensated absences payable. This deficit retained earnings was eliminated in January 2002 with an operating transfer from the General Fund.

At December 31, 2001, the Water Fund had a deficit retained earnings balance of \$13,353,581, which resulted from the conversion to Generally Accepted Accounting Principles (GAAP). The Lake County Board of Commissioners increased water rates in 2002 as a means to reduce the deficit. Effective February 1, 2002 water rates were increased from \$2.60 per one hundred cubic feet of water to \$3.33 per one hundred cubic feet.

There were no other material violations of finance-related legal or contractual provisions.

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**NOTE S - LANDFILL CLOSURE AND POSTCLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of balance sheet date. The \$10.4 million reported as landfill closure and postclosure care liability at December 31, 2001, represents the cumulative amount reported to date based on the use of 66% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$6.2 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. The County expects to close the landfill in the year 2017. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

# LAKE COUNTY, OHIO

## NOTES TO THE COMBINED FINANCIAL STATEMENT

### NOTE T - 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. The County maintains all comprehensive coverage, including health-care benefit programs, from private carriers. Coverage is maintained for property, elected officials and general liability. There were no significant reductions in coverage in 2001 as compared to the previous year. Insurance premiums paid to private carriers during 2001 were approximately \$550,000. The amount of settlements did not exceed the coverage for each of the past three years. The County pays the State Workers Compensation System a premium based on a rate per \$100 of salaries. This rate is based on accident history and administrative costs.

In July of 1999, the County Commissioners initiated a self-insurance program for medical prescription coverage only. The maintenance of these benefits are accounted for in the Prescription Self-Insurance Fund, an Internal Service fund. Incurred but not reported claims of \$33,371 have been accrued as a liability based on a review of the January 2002 billings provided by the County Commissioner's Office.

The claims liability of \$33,371 reported in the internal service fund at December 31, 2001, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the funds claims liability amounts for the last three fiscal years were:

	Balance at Beginning Of Year	Current Year Claims	Claim Payments	Balance at End of Year
1999	\$ 0	\$ 389,369	\$ 355,486	\$ 33,883
2000	33,883	1,039,773	1,018,683	54,973
2001	54,973	1,348,503	1,370,105	33,371

### NOTE U - RELATED PARTY TRANSACTIONS

During 2001, Lake County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Deepwood Industries, Inc., (the "Workshop"), a discretely presented component unit of Lake County. The Workshop reported \$32,936 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the Workshop.



# **LAKE COUNTY, OHIO**

## **GENERAL FUND**

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The General Fund accounts for all financial resources and activities of the County not accounted for in other specific funds. The major sources of revenue are sales tax, property tax and investment earnings. This is the County's operating fund.

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 10,486,014	\$ 10,503,294	\$ 17,280
Sales tax	13,800,000	14,253,453	453,453
Other taxes	2,818,097	3,280,015	461,918
Fees and charges for services	8,039,638	7,273,622	(766,016)
Licenses and permits	367,000	430,153	63,153
Fines and forfeitures	179,000	191,332	12,332
Intergovernmental	4,127,839	4,341,299	213,460
Investment earnings	6,201,520	7,337,310	1,135,790
Miscellaneous	1,162,042	1,265,536	103,494
<b>TOTAL REVENUES</b>	<b>47,181,150</b>	<b>48,876,014</b>	<b>1,694,864</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>GENERAL GOVERNMENT:</b>			
<b>BOARD OF COMMISSIONERS</b>			
Personal services	865,152	864,356	796
Materials and supplies	26,686	19,039	7,647
Contractual services	31,500	17,355	14,145
Operating expenditures	38,866	28,272	10,594
Other expenditures	24,000	23,163	837
<b>TOTAL BOARD OF COMMISSIONERS</b>	<b>986,204</b>	<b>952,185</b>	<b>34,019</b>
<b>AUDITOR</b>			
Personal services	608,599	559,367	49,232
Materials and supplies	10,088	9,620	468
Contractual services	5,700	5,284	416
Operating expenditures	99,275	96,205	3,070
Other expenditures	7,780	7,359	421
<b>TOTAL AUDITOR</b>	<b>731,442</b>	<b>677,835</b>	<b>53,607</b>
<b>TREASURER</b>			
Personal services	218,435	213,389	5,046
Materials and supplies	10,000	8,970	1,030
Contractual services	44,000	43,669	331
Operating expenditures	53,250	52,997	253
Other expenditures	2,600	2,487	113
<b>TOTAL TREASURER</b>	<b>328,285</b>	<b>321,512</b>	<b>6,773</b>
<b>RECORDER</b>			
Personal services	340,694	336,716	3,978
Materials and supplies	18,000	17,795	205
Contractual services	7,000	3,836	3,164
Operating expenditures	5,000	4,388	612
Other expenditures	3,000	2,702	298
<b>TOTAL RECORDER</b>	<b>373,694</b>	<b>365,437</b>	<b>8,257</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT (Continued):			
PLANNING COMMISSION			
Personal services	\$ 253,301	\$ 253,301	\$ 0
Materials and supplies	8,245	8,036	209
Contractual services	3,765	3,196	569
Operating expenditures	15,433	14,030	1,403
Other expenditures	6,175	6,174	1
TOTAL PLANNING COMMISSION	286,919	284,737	2,182
MICROFILM			
Personal services	132,184	131,460	724
Materials and supplies	10,400	10,227	173
Contractual services	3,500	1,423	2,077
Other expenditures	100		100
TOTAL MICROFILM	146,184	143,110	3,074
DATA PROCESSING			
Personal services	427,200	426,822	378
Materials and supplies	18,340	17,154	1,186
Contractual services	166,561	119,676	46,885
Operating expenditures	12,839	8,159	4,680
Other expenditures	4,000	1,238	2,762
TOTAL DATA PROCESSING	628,940	573,049	55,891
BOARD OF ELECTIONS			
Personal services	457,014	449,407	7,607
Materials and supplies	25,740	25,048	692
Contractual services	131,770	131,011	759
Operating expenditures	255,758	247,414	8,344
Other expenditures	605	490	115
TOTAL BOARD OF ELECTIONS	870,887	853,370	17,517
BUILDINGS AND GROUNDS			
Personal services	1,973,000	1,947,672	25,328
Materials and supplies	305,017	294,545	10,472
Contractual services	134,440	128,581	5,859
Operating expenditures	29,366	26,043	3,323
Other expenditures	1,300	1,139	161
TOTAL BUILDINGS AND GROUNDS	2,443,123	2,397,980	45,143
BUILDING REGULATIONS			
Personal services	326,000	325,836	164
Materials and supplies	15,000	13,799	1,201
Contractual services	12,400	11,557	843
Operating expenditures	10,057	8,158	1,899
Other expenditures	2,500	1,344	1,156
TOTAL BUILDING REGULATIONS	365,957	360,694	5,263

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT (Continued):			
NON-DEPARTMENTAL			
Contractual services	\$ 313,920	\$ 261,829	\$ 52,091
Operating expenditures	1,668,800	1,556,792	112,008
Other expenditures	531,837	483,874	47,963
TOTAL NON-DEPARTMENTAL	<u>2,514,557</u>	<u>2,302,495</u>	<u>212,062</u>
TOTAL GENERAL GOVERNMENT	9,676,192	9,232,404	443,788
JUDICIAL AND PUBLIC SAFETY:			
PROSECUTING ATTORNEY			
Personal services	1,945,990	1,923,787	22,203
Materials and supplies	35,240	34,245	995
Contractual services	84,239	82,226	2,013
Operating expenditures	265,136	258,493	6,643
Other expenditures	2,000	1,922	78
TOTAL PROSECUTING ATTORNEY	<u>2,332,605</u>	<u>2,300,673</u>	<u>31,932</u>
COMMON PLEAS COURT I			
Personal services	239,243	238,097	1,146
Materials and supplies	1,800	1,652	148
Contractual services	23,087	22,558	529
Operating expenditures	52,732	50,397	2,335
Other expenditures	1,797	1,541	256
TOTAL COMMON PLEAS COURT I	<u>318,659</u>	<u>314,245</u>	<u>4,414</u>
COMMON PLEAS COURT II			
Personal services	221,100	221,042	58
Materials and supplies	3,100	2,924	176
Contractual services	20,800	18,754	2,046
Operating expenditures	52,991	49,529	3,462
Other expenditures	1,800	1,603	197
TOTAL COMMON PLEAS COURT II	<u>299,791</u>	<u>293,852</u>	<u>5,939</u>
COMMON PLEAS COURT IV			
Personal services	166,000	162,208	3,792
Materials and supplies	10,000	8,836	1,164
Contractual services	33,040	28,630	4,410
Operating expenditures	38,050	30,355	7,695
Other expenditures	6,460	2,673	3,787
TOTAL COMMON PLEAS COURT IV	<u>253,550</u>	<u>232,702</u>	<u>20,848</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
COMMON PLEAS COURT V			
Personal services	226,300	225,170	1,130
Materials and supplies	2,500	2,500	0
Contractual services	27,000	22,641	4,359
Operating expenditures	75,250	67,581	7,669
Other expenditures	1,615	1,105	510
TOTAL COMMON PLEAS COURT V	332,665	318,997	13,668
ADULT PROBATION			
Personal services	\$ 481,800	\$ 481,784	\$ 16
Materials and supplies	5,971	5,924	47
Contractual services	31,479	11,944	19,535
Operating expenditures	2,575	2,256	319
Other expenditures	2,000	1,941	59
TOTAL ADULT PROBATION	523,825	503,849	19,976
SHERIFF			
Personal services	7,300,764	7,269,938	30,826
Materials and supplies	875,075	833,523	41,552
Contractual services	361,963	351,886	10,077
Operating expenditures	582,734	568,770	13,964
Other expenditures	76,093	69,644	6,449
TOTAL SHERIFF	9,196,629	9,093,761	102,868
CENTRAL COMMUNICATIONS			
Personal services	952,200	949,625	2,575
Materials and supplies	11,447	9,212	2,235
Contractual services	141,399	130,059	11,340
Operating expenditures	95,807	91,685	4,122
Other expenditures	3,500	581	2,919
TOTAL CENTRAL COMMUNICATIONS	1,204,353	1,181,162	23,191
CLERK OF COURTS			
Personal services	1,332,534	1,332,484	50
Materials and supplies	43,185	41,625	1,560
Contractual services	20,550	19,903	647
Operating expenditures	103,950	101,396	2,554
Other expenditures	1,456	1,456	0
TOTAL CLERK OF COURTS	1,501,675	1,496,864	4,811
CORONER			
Personal services	232,590	230,715	1,875
Materials and supplies	500	494	6
Contractual services	58,652	58,060	592
Operating expenditures	1,000	310	690
Other expenditures	13,900	12,625	1,275
TOTAL CORONER	306,642	302,204	4,438

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
DOMESTIC RELATIONS COURT			
Personal services	751,800	750,185	1,615
Materials and supplies	9,100	7,230	1,870
Contractual services	17,350	16,979	371
Operating expenditures	39,077	35,917	3,160
TOTAL DOMESTIC RELATIONS COURT	817,327	810,311	7,016
PUBLIC DEFENDER			
Personal services	\$ 800,000	\$ 798,370	\$ 1,630
Materials and supplies	9,200	9,087	113
Contractual services	56,507	51,675	4,832
Operating expenditures	70,424	61,226	9,198
Other expenditures	4,850	4,280	570
TOTAL PUBLIC DEFENDER	940,981	924,638	16,343
MUNICIPAL COURTS			
Personal services	312,035	299,177	12,858
Contractual services	54,000	54,500	(500)
Operating expenditures	46,200	38,865	7,335
TOTALS MUNICIPAL COURTS	412,235	392,542	19,693
JUVENILE COURT			
Personal services	737,150	737,141	9
Materials and supplies	36,465	32,030	4,435
Contractual services	67,479	63,124	4,355
Operating expenditures	389,933	379,975	9,958
Other expenditures	82,162	75,046	7,116
TOTAL JUVENILE COURT	1,313,189	1,287,316	25,873
JUVENILE PROBATION COURT			
Personal services	319,922	319,825	97
Materials and supplies	2,464	1,847	617
Operating expenditures	3,713	1,931	1,782
TOTAL JUVENILE PROBATION COURT	326,099	323,603	2,496
DETENTION CENTER			
Personal services	1,222,352	1,222,290	62
Materials and supplies	99,269	91,499	7,770
Contractual services	46,618	43,492	3,126
Operating expenditures	6,744	4,842	1,902
TOTAL DETENTION CENTER	1,374,983	1,362,123	12,860
JURY COMMISSION			
Personal services	10,783	10,782	1
Materials and supplies	4,800	4,793	7
Operating expenditures	2,400	1,263	1,137
Other expenditures	2,000	1,026	974
TOTAL JURY COMMISSION	19,983	17,864	2,119

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
LAW LIBRARY			
Personal services	62,540	62,539	1
TOTAL LAW LIBRARY	62,540	62,539	1
COURT OF APPEALS			
Operating expenditures	\$ 15,200	\$ 15,158	\$ 42
Other expenditures	127,817	127,813	4
TOTAL COURT OF APPEALS	143,017	142,971	46
PROBATE COURT			
Personal services	447,600	447,569	31
Materials and supplies	27,681	27,191	490
Contractual services	56,796	56,644	152
Operating expenditures	26,823	24,996	1,827
Other expenditures	1,200	1,077	123
TOTAL PROBATE COURT	560,100	557,477	2,623
MUNICIPAL CRIMINAL PROSECUTIONS			
Personal services	2,720	2,720	0
TOTAL CIVIL DEFENSE	2,720	2,720	0
COMMUNITY CORRECTIONS PLANNING			
Personal services	34,377	34,377	0
Materials and supplies	800	727	73
TOTAL PSYCHIATRIC CLINIC	35,177	35,104	73
TOTAL JUDICIAL AND PUBLIC SAFETY	22,278,745	21,957,517	321,228
PUBLIC WORKS:			
ENGINEER			
Personal services	227,604	227,569	35
Materials and supplies	8,956	8,392	564
Contractual services	1,515	827	688
Operating expenditures	3,384	2,696	688
Other expenditures	150		150
TOTAL ENGINEER	241,609	239,484	2,125
TOTAL PUBLIC WORKS	241,609	239,484	2,125

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HUMAN SERVICES:			
SOLDIERS RELIEF COMMISSION			
Operating expenditures	\$ 591,765	\$ 591,762	\$ 3
TOTAL SOLDIERS RELIEF COMMISSION	591,765	591,762	3
VETERANS SERVICES			
Personal services	194,747	193,514	1,233
Materials and supplies	3,179	3,100	79
Contractual services	2,283	2,283	0
Operating expenditures	61,831	61,595	236
Other expenditures	185	185	0
TOTAL VETERANS SERVICES	262,225	260,677	1,548
TOTAL HUMAN SERVICES	853,990	852,439	1,551
HEALTH:			
BOARD OF HEALTH			
Personal services	2,500	2,101	399
Materials and supplies	10,000	8,472	1,528
Contractual services	200,000	125,123	74,877
Operating expenditures	11,500	11,500	0
Other expenditures	30,000	8,508	21,492
TOTAL BOARD OF HEALTH	254,000	155,704	98,296
TOTAL HEALTH	254,000	155,704	98,296
COMMUNITY AND ECONOMIC DEVELOPMENT:			
SOIL AND WATER CONSERVATION			
Operating expenditures	124,250	124,250	0
TOTAL SOIL AND WATER CONSERVATION	124,250	124,250	0
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	124,250	124,250	0



# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FRINGE BENEFITS AND INSURANCE			
Other expenditures	<u>7,149,867</u>	<u>6,738,244</u>	<u>411,623</u>
TOTAL FRINGE BENEFITS AND INSURANCE	7,149,867	6,738,244	411,623
CAPITAL OUTLAY			
Capital outlay	<u>863,777</u>	<u>823,824</u>	<u>39,953</u>
TOTAL CAPITAL OUTLAY	<u>863,777</u>	<u>823,824</u>	<u>39,953</u>
TOTAL EXPENDITURES	<u>41,442,430</u>	<u>40,123,866</u>	<u>1,318,564</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,738,720	8,752,148	3,013,428
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	\$ 20,000	\$ 15,956	\$ (4,044)
Advances-out	(1,925,000)	(1,925,000)	0
Operating transfers - in	1,096,150	1,700,000	603,850
Operating transfers - out	(9,003,311)	(9,003,311)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,812,161)</u>	<u>(9,212,355)</u>	<u>599,806</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,073,441)	(460,207)	3,613,234
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	6,696,563	6,696,563	0
RESIDUAL EQUITY TRANSFERS IN	1,645,999	1,645,999	0
RESIDUAL EQUITY TRANSFERS OUT	<u>(4,450)</u>	<u>(4,450)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,264,671</u>	<u>\$ 7,877,905</u>	<u>\$ 3,613,234</u>

# **LAKE COUNTY, OHIO**

## **SPECIAL REVENUE FUNDS**

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The Special Revenue Funds are used to account for specific revenue sources (other than Capital Projects or Debt Service) that require separate accounting because of legal provisions, regulatory provisions or administrative action.

**BOARD OF MENTAL RETARDATION/DEVELOPMENTAL DISABILITIES (MR & DD BOARD):**

A county-wide tax levy is the primary source of revenue for the MR/DD Board. This board provides training, habilitation and assistance for individuals with mental and/or developmental disabilities.

**PUBLIC ASSISTANCE:** Administered by the Human Service Department, this fund accounts for various State and Federal grants to provide public assistance to general relief recipients, pay their medical assistance providers and certain public social services. This fund includes Income Maintenance and Social Services.

**CHILDRENS SERVICES:** Children's Services includes Child Welfare and the Caley Home. Administered by the Department of Human Services, this fund accounts for programs including foster care and clinical services.

**CHILD SUPPORT ENFORCEMENT:** Also administered by the Human Services Department, this fund accounts for all child support payments and distributions.

**COUNTY HOME:** This facility provides shelter and care for ambulatory residents who are unable to take care of themselves due to financial hardship.

**YOUTH SERVICES GRANT:** Revenue for Youth Services is received from a grant and funds youth employment projects, group homes and juvenile delinquency prevention programs.

**FELONY DELINQUENT CUSTODY AND CARE:** This fund accounts for expenses incurred from a probation program, administered by the Juvenile Court, that assists juvenile felon offenders. Funding is provided by a state grant.

**CHILD ABUSE AND NEGLECT:** Revenue for this fund is provided by a grant from the state and is used to combat abuse/neglect of juveniles.

**SENIOR CITIZENS SERVICES:** Funding generated by a county-wide tax levy provides operating monies for the County's Council on Aging and the various senior citizens centers located in the County.

# LAKE COUNTY, OHIO

## SPECIAL REVENUE FUNDS (CONTINUED)

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**FAMILY AND CHILDREN FIRST:** The purpose of this fund is to educate the public, particularly teenagers, on the risks of teenage pregnancy. This program is funded through a state grant.

**AUTO LICENSE AND GASOLINE TAX (AL & GT):** This fund accounts for revenue received from motor vehicle licenses, gasoline tax and investment income. Monies are used for the operation of the County Engineer's department.

**MUNICIPAL STREET IMPROVEMENTS AND CONSTRUCTION:** A portion of the Motor Vehicle License Tax is used for the improvement of state routes within the subdivisions of the County.

**ADDITIONAL MOTOR VEHICLE TAX:** Per the authority of the Ohio Revised Code and approved by the County Commissioners, revenue derived from this tax is used by the County Engineer to maintain roads throughout the County.

**STURBRIDGE DITCH:** Per the authority of the Ohio Revised Code, this fund accounts for the maintenance of the drainage ditch for the Sturbridge subdivision. Revenue is generated from special assessments charged to property owners.

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICE (ADAMHS BOARD):** Previously known as the Board of Mental Health, the major sources of revenue for this fund are a property tax levy, grants and subsidies. This agency provides mental health, drug addiction and alcohol dependency services to Lake County residents.

**DOG AND KENNEL:** The Dog and Kennel Fund accounts for monies from the sale of dog licenses and animals at the pound. The Dog and Kennel Fund also receives revenue from fines collected in the municipal courts. The shelter provides animal control and protection.

**MARRIAGE LICENSE:** A portion of the \$17 marriage license fee charged by Probate Court provides financial assistance for the victims of domestic violence.

**INDIGENT DRIVER DRUG TREATMENT:** Funded by fees collected by the State and remitted to the County for driver's license reinstatements, this fund is used to account for expenditures for drug treatment services for indigent juvenile drivers.

**NARCOTICS AGENCY:** A property tax levy is the major source of funding for the Narcotics Agency. This agency combats the illegal trafficking of drugs and drug use in Lake County.

**PHARMACY DIVERSION GRANT:** Funded by a state grant, this fund is used to account for the expenditures incurred by the Narcotics Agency in combating the illegal use of pharmaceutical drugs.

# LAKE COUNTY, OHIO

## SPECIAL REVENUE FUNDS (CONTINUED)

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FORENSIC LABORATORY: Revenue for the Forensic Laboratory is generated through a property tax levy and charges for services provided to subdivisions in and out of the County. The Crime Lab provides forensic investigative services for local and state and federal law enforcement agencies.

EMERGENCY MANAGEMENT AGENCY: The EMA is funded by Federal government matching funds. This agency provides disaster services protection to the citizens of the County.

EMERGENCY RESPONSE EQUIPMENT: Funded by fines assessed to businesses and/or individuals responsible for hazardous materials spills or violations, this fund accounts for expenditures associated with emergency response equipment replacement. Periodic subsidies from the general fund will be accounted for in this fund as transfers-in.

PROSECUTOR'S 4-D: Subsidized by the County's Human Services Department, monies from this fund are used by the Prosecutor's Office for expenses incurred in the investigation and prosecution of individuals delinquent on their child support payments; and also for expenses incurred during the collection process of such accounts.

PROSECUTOR'S DELINQUENT TAX: Two and one-half percent of the delinquent tax collections of Lake County governmental entities is deposited into this fund. The revenue is used to defray any costs of the Prosecutor's department incurred during the collection of the delinquencies.

PROSECUTOR'S VICTIM/WITNESS ASSISTANCE: Funded by a state grant, this fund accounts for the expenses incurred by the Prosecutor's department in assisting victims of crimes and witnesses testifying for the Prosecutor's office.

SHERIFF'S MARINE PATROL: This fund accounts for a state grant which provides funding for a marine patrol division of the Sheriff's department. This division provides law enforcement along the waters of Lake Erie.

INDIGENT GUARDIANSHIP: This fund is to account for costs incurred in Probate Court cases involving guardianships of indigent individuals. Funding is provided by a \$30 fee applied to each indigent fiduciary fund.

PILOT PROBATION GRANT: Funded by a state grant, this fund accounts for certain expenses related to the Adult Probation Department.

# LAKE COUNTY, OHIO

## SPECIAL REVENUE FUNDS (CONTINUED)

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**800 MHZ COMMUNICATIONS SYSTEM:** Revenue for this fund is received from the various governmental subdivisions and the County Sheriff's Department for fees to defray the costs involved in the maintenance of the County's emergency warning system.

**450 MHZ PAGING SYSTEM:** The maintenance and future upgrades of the County's pager system is the purpose of this fund. Revenues are generated by charges for services to County departments and other governmental and commercial entities equipped with the system.

**EMERGENCY PLANNING:** Grant money from the State provides revenue for the Emergency Planning Fund. This grant is for the handling of hazardous material and is administered by the Local Planning Committee (LEPC).

**DOMESTIC RELATIONS 4-D:** Subsidized by the County's Human Services Department, monies from this fund are used to defray expenses incurred by the Domestic Relations Court during the judicial process of child support enforcement.

**DOMESTIC RELATIONS COURT COMPUTERIZATION:** Established by Ohio House Bill 405 this fund accounts for the collection of additional fines charged on certain Domestic Relations Court cases. The monies generated can only be used towards computerization of the Domestic Relations Court.

**BEYOND THE MIDDLE:** A state grant provides funding for this fund which accounts for expenditures incurred in the resolution of child custody and visitation disputes in the Domestic Relations Court.

**JUVENILE COURT RESEARCH:** Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Juvenile Court cases. Expenditures of this fund can only be used for computerized legal research services for the Juvenile Court.

**JUVENILE COURT COMPUTERIZATION:** Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Juvenile Court cases. The monies generated can only be used towards computerization of the Juvenile Court.

**JUVENILE COURT INCREASED ACCOUNTABILITY:** A State Grant provides funding to the County to provide medical assessments of incarcerated juveniles.

**CERTIFICATE OF TITLE ADMINISTRATION:** Established by Ohio House Bill 154, this fund accounts for the collection of a \$1 fee for each certificate of title issued by the Clerk of Courts office. Expenditure of these fees can only be used to pay the costs incurred by the Clerk of Courts in processing titles.

# LAKE COUNTY, OHIO

## SPECIAL REVENUE FUNDS (CONTINUED)

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CLERK OF COURTS COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Common Pleas Court cases. The monies generated can only be used towards computerization of the Clerk of Courts office.

LOCAL LAW ENFORCEMENT BLOCK GRANT: This grant, which is received by the Sheriff's Department, is used to fund crime prevention programs. The majority of the expenditures are equipment purchases for such programs.

SHERIFF'S DRUG/ALCOHOL TREATMENT PROGRAM: Funded jointly through state grants and county subsidies, expenditures for this fund are for medical treatment and rehabilitation services for inmates in the County's Detention Facility who have chemical dependencies.

COMMON PLEAS COURT COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Common Pleas Court cases. The monies generated can only be used towards computerization of the individual Common Pleas Courts.

PROBATE COURT COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Probate Court cases. The monies generated can only be used towards computerization of the Probate Court.

PROBATION SUPERVISION FEES: The fund accounts for the \$10.00 per month fee charged to offenders who are sentenced to probation under Senate Bill 2. These monies are used to fund the Adult Probation Department.

JAIL REDUCTION GRANT: Funded by a state grant, this fund accounts for the costs of the County's "house arrest" program. The house arrest program involves monitoring the location of the respective offenders through the use of electronic supervision equipment. One of the purposes of this program is to free up cells in the County's Detention Facility by having the offenders confined to their own residence. Only "non-threatening" offenders are considered for this program.

PROBATE COURT CONDUCT OF BUSINESS: As provided for by Ohio Revised Code Section 2101.19, this fund accounts for all monies received from the sale of merchandise to be used in connection with any license, order, or document issued by the Probate Court. The monies so received shall be used solely for the conduct of business of the Probate Court.

TELECOMMUNICATIONS: Revenue for this fund is generated from billing charges to departments for repairs, installation and travel time for services rendered. Monies provided are utilized to offset operational expenses of the Telecommunications Department, which is responsible for the installation, operation and maintenance of the County's various telecommunications systems.

# LAKE COUNTY, OHIO

## SPECIAL REVENUE FUNDS (CONTINUED)

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REAL ESTATE ASSESSMENT: This fund accounts for monies collected from tax settlements from political subdivisions to finance the appraisal of real property within the County.

TREASURER'S DELINQUENT TAX: Two and one-half percent of delinquent tax collections of Lake County governmental entities is deposited into this fund. The revenue is used to defray costs of the Treasurer's department incurred during the collection of the delinquencies.

COUNTY RECORDER'S EQUIPMENT: Established by Ohio House Bill 152, this fund accounts for the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditure of these fees can only be used for the purchase, lease, etc. of micrographic or other equipment for the Recorder.

HOTEL/MOTEL TAX ADMINISTRATION: This fund accounts for the collection and distribution of the County's hotel/motel tax to the County Visitor's Bureau.

GEOGRAPHIC INFORMATION SYSTEM: This fund accounts for the activity of the Geographic Information System (GIS) Department. This department was created by the Commissioners to develop and maintain a geographic mapping database which, when fully operational, can be utilized by virtually any county department, political subdivision and the public to produce a map outlining such items as municipal, school and voting precinct boundaries, utility connections, topography information, telecommunications data and lines, emergency personnel routes, etc. Funding, until the system is operational, is provided by transfers from the County General Fund, the Real Estate Assessment Fund and the Additional Motor Vehicle Tax Fund.

HOME PROGRAM: This program, funded by the U.S. Department of Housing and Urban Development, provides housing rehabilitation services for the elderly and low-income residents of the County.

COMMUNITY AND ECONOMIC DEVELOPMENT BLOCK GRANT: The Community Development Block Grant (CDBG) aids in the rehabilitation and new construction of underdeveloped areas on a County-wide basis.

JOB TRAINING PARTNERSHIP ACT: The Job Training Partnership Act (JTPA) is a federally funded program which trains and aids in the employment of dislocated workers and provides summer jobs for youths.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 2001

	MR & DD BOARD	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 19,746,217	\$ 1,946,139	\$ 5,493,941	\$ 623,163
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes	22,803,608		3,684,885	
Accounts	43,948	14,145	435	1,124
Accrued interest				
Loans				
Due from other funds		3,145		
Due from other governments	1,382,782	660,964	600,620	35,073
Materials and supplies inventory				
Prepaid items	30,254	2,538	338	
<b>TOTAL ASSETS</b>	<b><u>\$ 44,006,809</u></b>	<b><u>\$ 2,626,931</u></b>	<b><u>\$ 9,780,219</u></b>	<b><u>\$ 659,360</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 1,039,694	\$ 466,118	\$ 275,647	\$ 51,569
Accrued wages and benefits	1,115,201	218,915	33,144	68,769
Deferred revenue	22,803,608		3,684,884	
Due to other funds	60,455	73,783	1,369	42,758
Due to other governments	1,441,311	194,563	7,235	40,810
<b>TOTAL LIABILITIES</b>	<b><u>26,460,269</u></b>	<b><u>953,379</u></b>	<b><u>4,002,279</u></b>	<b><u>203,906</u></b>
<b>FUND EQUITY:</b>				
Fund balances:				
Reserved for encumbrances	188,287			
Reserved for inventories				
Reserved for prepaid expenditures	30,254	2,538	338	
Reserved for loans				
Unreserved/undesignated	17,327,999	1,671,014	5,777,602	455,454
<b>TOTAL FUND EQUITY</b>	<b><u>17,546,540</u></b>	<b><u>1,673,552</u></b>	<b><u>5,777,940</u></b>	<b><u>455,454</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 44,006,809</u></b>	<b><u>\$ 2,626,931</u></b>	<b><u>\$ 9,780,219</u></b>	<b><u>\$ 659,360</u></b>



(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$ 77,648	\$ 300,272	\$ 455,471	\$ 28,247	\$ 8,031	\$ 130,422	\$ 1,223,873
				1,423,785		365 803
	3,606	1,868 111,486			60,697	316,821 505,371
528	148	247				
<u>\$ 78,176</u>	<u>\$ 304,026</u>	<u>\$ 569,072</u>	<u>\$ 28,247</u>	<u>\$ 1,431,816</u>	<u>\$ 191,119</u>	<u>\$ 2,047,233</u>
\$ 9,294	\$ 11,178	\$ 10,528	\$	\$ 957	\$ 49,180	\$ 295,558
9,295	18,498	6,500			1,243	149,251
				1,423,785		
247	536	1,986			9	55
4,599	2,858	1,856		7,074	272	33,613
<u>23,435</u>	<u>33,070</u>	<u>20,870</u>	<u>0</u>	<u>1,431,816</u>	<u>50,704</u>	<u>478,477</u>
					12	21,989 505,371
528	148	247				
54,213	270,808	547,955	28,247		140,403	1,041,396
<u>54,741</u>	<u>270,956</u>	<u>548,202</u>	<u>28,247</u>	<u>0</u>	<u>140,415</u>	<u>1,568,756</u>
<u>\$ 78,176</u>	<u>\$ 304,026</u>	<u>\$ 569,072</u>	<u>\$ 28,247</u>	<u>\$ 1,431,816</u>	<u>\$ 191,119</u>	<u>\$ 2,047,233</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2001

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ADAMHS BOARD
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 1,275,488	\$ 11,324,388	\$ 17,336	\$ 3,528,641
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				7,120,667
Accounts	10,152			2,013
Accrued interest	803	803		
Loans				
Due from other funds	687	310		563
Due from other governments	54,635	124,891		3,924,791
Materials and supplies inventory				
Prepaid items				8,339
<b>TOTAL ASSETS</b>	<u>\$ 1,341,765</u>	<u>\$ 11,450,392</u>	<u>\$ 17,336</u>	<u>\$ 14,585,014</u>
<b>LIABILITIES:</b>				
Accounts payable	\$ 65,970	\$ 174,411	\$	\$ 571,068
Accrued wages and benefits	20,380	1,406		24,640
Deferred revenue				7,120,667
Due to other funds				394
Due to other governments	3,734	153		22,679
<b>TOTAL LIABILITIES</b>	<u>90,084</u>	<u>175,970</u>	<u>0</u>	<u>7,739,448</u>
<b>FUND EQUITY:</b>				
Fund balances:				
Reserved for encumbrances	508	27,283		
Reserved for inventories				
Reserved for prepaid expenditures				8,339
Reserved for loans				
Unreserved/undesignated	1,251,173	11,247,139	17,336	6,837,227
<b>TOTAL FUND EQUITY</b>	<u>1,251,681</u>	<u>11,274,422</u>	<u>17,336</u>	<u>6,845,566</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,341,765</u>	<u>\$ 11,450,392</u>	<u>\$ 17,336</u>	<u>\$ 14,585,014</u>

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY	EMERGENCY MANAGEMENT AGENCY
\$ 136,365	\$ 28,688	\$ 2,213	\$ 1,401,789	\$ 7,182	\$ 1,430,875	\$ 24,827
14,235	2,798		1,320,987 3,756		1,545,866	
575				672 80,469	129 50,595	35,040
963			7,348		976	9,225
<u>\$ 152,138</u>	<u>\$ 31,486</u>	<u>\$ 2,213</u>	<u>\$ 2,733,880</u>	<u>\$ 88,323</u>	<u>\$ 3,028,441</u>	<u>\$ 69,092</u>
\$ 6,676 10,366	\$ 28,688	\$	\$ 12,976 30,018 1,320,987	\$ 40 3,497	\$ 43,449 28,160 1,545,866	\$ 17,039 6,932
3,394 4,216			15,013 7,741	1,150	3,019 4,657	2,136 1,350
<u>24,652</u>	<u>28,688</u>	<u>0</u>	<u>1,386,735</u>	<u>4,687</u>	<u>1,625,151</u>	<u>27,457</u>
190					6,912	292
963			7,348		976	9,225
126,333 127,486	2,798 2,798	2,213 2,213	1,339,797 1,347,145	83,636 83,636	1,395,402 1,403,290	32,118 41,635
<u>\$ 152,138</u>	<u>\$ 31,486</u>	<u>\$ 2,213</u>	<u>\$ 2,733,880</u>	<u>\$ 88,323</u>	<u>\$ 3,028,441</u>	<u>\$ 69,092</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2001

	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 16,941	\$ 54,212	\$ 537,273	\$ 81,153
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts				
Accrued interest				
Loans				
Due from other funds		25,434	219	189
Due from other governments				100,029
Materials and supplies inventory				
Prepaid items				
<b>TOTAL ASSETS</b>	<u>\$ 16,941</u>	<u>\$ 79,646</u>	<u>\$ 537,492</u>	<u>\$ 181,371</u>
<b>LIABILITIES:</b>				
Accounts payable	\$ 568	\$ 11,643	\$ 2,900	\$ 5,538
Accrued wages and benefits		17,860	3,704	6,278
Deferred revenue				
Due to other funds	120	57		
Due to other governments		3,119	918	1,471
<b>TOTAL LIABILITIES</b>	<u>688</u>	<u>32,679</u>	<u>7,522</u>	<u>13,287</u>
<b>FUND EQUITY:</b>				
Fund balances:				
Reserved for encumbrances	8,389	407		134
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Unreserved/undesignated	7,864	46,560	529,970	167,950
<b>TOTAL FUND EQUITY</b>	<u>16,253</u>	<u>46,967</u>	<u>529,970</u>	<u>168,084</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 16,941</u>	<u>\$ 79,646</u>	<u>\$ 537,492</u>	<u>\$ 181,371</u>

(Continued)

SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D
\$ 52,001	\$ 30,845	\$ 130,489	\$ 1,966,337	\$ 103,604	\$ 42,152	\$ 31,492
	2,100					
		387				12,993
		176,331	3,037			
225			742			342
<u>\$ 52,226</u>	<u>\$ 32,945</u>	<u>\$ 307,207</u>	<u>\$ 1,970,116</u>	<u>\$ 103,604</u>	<u>\$ 42,152</u>	<u>\$ 44,827</u>
\$ 281	\$ 3,389	\$ 13,594	\$ 98,918	\$	\$ 482	\$ 5,028
374		11,479			429	8,592
450			2,428		29	117
233		2,139			124	1,375
<u>1,338</u>	<u>3,389</u>	<u>27,212</u>	<u>101,346</u>	<u>0</u>	<u>1,064</u>	<u>15,112</u>
			172,536			
225			742			342
50,663	29,556	279,995	1,695,492	103,604	41,088	29,373
<u>50,888</u>	<u>29,556</u>	<u>279,995</u>	<u>1,868,770</u>	<u>103,604</u>	<u>41,088</u>	<u>29,715</u>
<u>\$ 52,226</u>	<u>\$ 32,945</u>	<u>\$ 307,207</u>	<u>\$ 1,970,116</u>	<u>\$ 103,604</u>	<u>\$ 42,152</u>	<u>\$ 44,827</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2001

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT RESEARCH	JUVENILE COURT COMPUTER- IZATION	JUVENILE COURT INCREASED ACCOUNTABILITY
<b>ASSETS:</b>					
Equity in pooled cash and cash equivalents	\$ 2,347	\$ 85,233	\$ 63,620	\$ 200,647	\$ 22,507
Non-pooled cash and cash equivalents					
Net receivables:					
Taxes					
Accounts	287	328	466	1,557	
Accrued interest					
Loans					
Due from other funds					
Due from other governments					40,266
Materials and supplies inventory					
Prepaid items					
<b>TOTAL ASSETS</b>	<u>\$ 2,634</u>	<u>\$ 85,561</u>	<u>\$ 64,086</u>	<u>\$ 202,204</u>	<u>\$ 62,773</u>
<b>LIABILITIES:</b>					
Accounts payable	\$	\$	\$	\$	\$ 5,906
Accrued wages and benefits					
Deferred revenue					
Due to other funds					
Due to other governments					
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,906</u>
<b>FUND EQUITY:</b>					
Fund balances:					
Reserved for encumbrances					
Reserved for inventories					
Reserved for prepaid expenditures					
Reserved for loans					
Unreserved/undesignated	2,634	85,561	64,086	202,204	56,867
<b>TOTAL FUND EQUITY</b>	<u>2,634</u>	<u>85,561</u>	<u>64,086</u>	<u>202,204</u>	<u>56,867</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 2,634</u>	<u>\$ 85,561</u>	<u>\$ 64,086</u>	<u>\$ 202,204</u>	<u>\$ 62,773</u>

(Continued)

CERTIFICATE OF TITLE ADMINI- STRATION	CLERK OF COURTS COMPUTER- IZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COMPUTER- IZATION	PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES
\$ 202,515	\$ 89,779	\$ 3,265	\$ 85,002	\$ 12,700	\$ 445,970	\$ 41,884
11,091	3,737		2,344	495	5,195	
<u>\$ 213,606</u>	<u>\$ 93,516</u>	<u>\$ 3,265</u>	<u>\$ 87,346</u>	<u>\$ 13,195</u>	<u>\$ 451,165</u>	<u>\$ 41,884</u>
\$ 4,690	\$	\$ 4,025	\$ 3,789 3,788	\$	\$ 5,587	\$ 32
<u>4,690</u>	<u>0</u>	<u>4,025</u>	<u>887</u> <u>8,464</u>	<u>0</u>	<u>5,587</u>	<u>32</u>
1,810	3,024		115		213	
<u>207,106</u>	<u>90,492</u>	<u>(760)</u>	<u>78,767</u>	<u>13,195</u>	<u>445,365</u>	<u>41,852</u>
<u>208,916</u>	<u>93,516</u>	<u>(760)</u>	<u>78,882</u>	<u>13,195</u>	<u>445,578</u>	<u>41,852</u>
<u>\$ 213,606</u>	<u>\$ 93,516</u>	<u>\$ 3,265</u>	<u>\$ 87,346</u>	<u>\$ 13,195</u>	<u>\$ 451,165</u>	<u>\$ 41,884</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2001

	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 94,149	\$ 5,961	\$ 163,031	\$ 926,903
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts		63		
Accrued interest				
Loans				
Due from other funds			57,364	
Due from other governments	62,961		6,846	
Materials and supplies inventory				
Prepaid items			2,192	1,028
<b>TOTAL ASSETS</b>	<b>\$ 157,110</b>	<b>\$ 6,024</b>	<b>\$ 229,433</b>	<b>\$ 927,931</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 18,573	\$	\$ 37,784	\$ 62,463
Accrued wages and benefits	300		30,582	20,734
Deferred revenue				
Due to other funds			3,267	2,810
Due to other governments	36		5,667	3,767
<b>TOTAL LIABILITIES</b>	<b>18,909</b>	<b>0</b>	<b>77,300</b>	<b>89,774</b>
<b>FUND EQUITY:</b>				
Fund balances:				
Reserved for encumbrances			3,100	425,454
Reserved for inventories				
Reserved for prepaid expenditures			2,192	1,028
Reserved for loans				
Unreserved/undesignated	138,201	6,024	146,841	411,675
<b>TOTAL FUND EQUITY</b>	<b>138,201</b>	<b>6,024</b>	<b>152,133</b>	<b>838,157</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 157,110</b>	<b>\$ 6,024</b>	<b>\$ 229,433</b>	<b>\$ 927,931</b>



TREASURER'S DELINQUENT TAX	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$ 510,900	\$ 67,247	\$ 35,367	\$ 393,598	\$ 75,186	\$	\$	\$ 55,785,526
					64,130	255,931	320,061
							37,899,798
	1,716	25,453					145,459
					142,677		2,409
375		25	258			1,398	142,677
					69,425		172,663
							7,837,637
							505,371
	14,400						79,833
<u>\$ 511,275</u>	<u>\$ 83,363</u>	<u>\$ 60,845</u>	<u>\$ 393,856</u>	<u>\$ 75,186</u>	<u>\$ 276,232</u>	<u>\$ 257,329</u>	<u>\$ 102,891,434</u>
\$ 5,254	\$	\$ 769	\$ 87,107	\$ 28,671	\$ 120,607	\$ 248,479	\$ 3,906,117
8,148		926	6,075			5,946	1,871,430
							37,899,797
44		14			12,948	2,904	230,342
1,413		171	1,340				1,802,531
<u>14,859</u>	<u>0</u>	<u>1,880</u>	<u>94,522</u>	<u>28,671</u>	<u>133,555</u>	<u>257,329</u>	<u>45,710,217</u>
							860,655
							505,371
	14,400						79,833
					142,677		142,677
496,416	68,963	58,965	299,334	46,515			55,592,681
<u>496,416</u>	<u>83,363</u>	<u>58,965</u>	<u>299,334</u>	<u>46,515</u>	<u>142,677</u>	<u>0</u>	<u>57,181,217</u>
<u>\$ 511,275</u>	<u>\$ 83,363</u>	<u>\$ 60,845</u>	<u>\$ 393,856</u>	<u>\$ 75,186</u>	<u>\$ 276,232</u>	<u>\$ 257,329</u>	<u>\$ 102,891,434</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

	MR & DD BOARD	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
<b>REVENUES:</b>				
Property taxes	\$ 20,329,803	\$	\$ 3,248,293	\$
Other taxes	37,819		5,776	
Fees and charges for services			1,184,951	
Licenses and permits				
Fines and forfeitures				
Intergovernmental	14,521,777	7,564,810	1,947,579	1,957,295
Special assessments				
Investment earnings				
Miscellaneous	885,799	545,741	15,333	505,666
<b>TOTAL REVENUES</b>	<u>35,775,198</u>	<u>8,110,551</u>	<u>6,401,932</u>	<u>2,462,961</u>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government				
Judicial and public safety				
Public works				
Human services	32,832,861	11,566,558	3,878,823	2,864,673
Health				
Community and economic development				
Capital outlay	49,837	14,293	149,077	
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<u>32,882,698</u>	<u>11,580,851</u>	<u>4,027,900</u>	<u>2,864,673</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,892,500</b>	<b>(3,470,300)</b>	<b>2,374,032</b>	<b>(401,712)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets		400		
Inception of capital lease				
Operating transfers - in		2,523,575		489,857
Operating transfers - out			(1,600,000)	(428,435)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>2,523,975</u>	<u>(1,600,000)</u>	<u>61,422</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>2,892,500</b>	<b>(946,325)</b>	<b>774,032</b>	<b>(340,290)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>14,654,040</b>	<b>2,619,877</b>	<b>5,003,908</b>	<b>795,744</b>
<b>RESIDUAL EQUITY TRANSFERS-IN</b>				
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u><b>\$ 17,546,540</b></u>	<u><b>\$ 1,673,552</b></u>	<u><b>\$ 5,777,940</b></u>	<u><b>\$ 455,454</b></u>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$ 71,939	\$	\$	\$	\$ 1,266,213 2,339	\$	\$
	361,184	412,012	23,119	123,316	351,429	210,913 5,130,206
	3,606	1,868			35,671	12,474 214,809
<u>71,939</u>	<u>364,790</u>	<u>413,880</u>	<u>23,119</u>	<u>1,391,868</u>	<u>387,100</u>	<u>5,568,402</u>
281,554	414,910	267,376	1,124	1,391,868	449,168	4,910,122
		7,892				209,941
<u>281,554</u>	<u>414,910</u>	<u>275,268</u>	<u>1,124</u>	<u>1,391,868</u>	<u>449,168</u>	<u>5,120,063</u>
(209,615)	(50,120)	138,612	21,995	0	(62,068)	448,339
699						6,371
100,000						
<u>100,699</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,371</u>
(108,916)	(50,120)	138,612	21,995	0	(62,068)	454,710
163,657	321,076	409,590	6,252	0	202,483	1,576,262
						(462,216)
<u>\$ 54,741</u>	<u>\$ 270,956</u>	<u>\$ 548,202</u>	<u>\$ 28,247</u>	<u>\$ 0</u>	<u>\$ 140,415</u>	<u>\$ 1,568,756</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ADAMHS BOARD
<b>REVENUES:</b>				
Property taxes	\$	\$	\$	\$ 6,371,417
Other taxes				12,061
Fees and charges for services				
Licenses and permits				
Fines and forfeitures				
Intergovernmental	850,584	1,664,836		10,321,965
Special assessments			3,243	
Investment earnings	12,474	476,698		
Miscellaneous	152,091	310		748,618
<b>TOTAL REVENUES</b>	<b>1,015,149</b>	<b>2,141,844</b>	<b>3,243</b>	<b>17,454,061</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government				
Judicial and public safety				
Public works	833,727	202,419		
Human services				
Health				17,877,853
Community and economic development				
Capital outlay	319,383	2,304,073		153,294
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<b>1,153,110</b>	<b>2,506,492</b>	<b>0</b>	<b>18,031,147</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(137,961)</b>	<b>(364,648)</b>	<b>3,243</b>	<b>(577,086)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets				848
Inception of capital lease				
Operating transfers - in				
Operating transfers - out		(300,000)		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(300,000)</b>	<b>0</b>	<b>848</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(137,961)</b>	<b>(664,648)</b>	<b>3,243</b>	<b>(576,238)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,389,642</b>	<b>11,939,070</b>	<b>14,093</b>	<b>7,421,804</b>
<b>RESIDUAL EQUITY TRANSFERS-IN</b>				
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,251,681</b>	<b>\$ 11,274,422</b>	<b>\$ 17,336</b>	<b>\$ 6,845,566</b>

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY	EMERGENCY MANAGEMENT AGENCY
\$	\$	\$	\$ 1,182,823 2,249	\$	\$ 1,395,688 2,478	\$
25,139 293,939 10,902	26,226 25,776	313	6,108 112,212	76,525	301,926	122,881
18			6,935	672	129	10,141
<u>329,998</u>	<u>52,002</u>	<u>313</u>	<u>1,310,327</u>	<u>77,197</u>	<u>1,700,221</u>	<u>133,022</u>
			927,100	98,577	887,182	248,796
281,505	51,888		115,448	13,192	247,051	25,736
<u>281,505</u>	<u>51,888</u>	<u>0</u>	<u>1,042,548</u>	<u>111,769</u>	<u>1,134,233</u>	<u>274,532</u>
48,493	114	313	267,779	(34,572)	565,988	(141,510)
			4,903		63	37
(59,994)			(29,009)	29,009	(124,645)	175,000
<u>(59,994)</u>	<u>0</u>	<u>0</u>	<u>(24,106)</u>	<u>29,009</u>	<u>(124,582)</u>	<u>175,037</u>
(11,501)	114	313	243,673	(5,563)	441,406	33,527
138,987	2,684	1,900	1,103,472	89,199	961,884	8,108
<u>\$ 127,486</u>	<u>\$ 2,798</u>	<u>\$ 2,213</u>	<u>\$ 1,347,145</u>	<u>\$ 83,636</u>	<u>\$ 1,403,290</u>	<u>\$ 41,635</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
<b>REVENUES:</b>				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services		420,190	268,983	
Licenses and permits				
Fines and forfeitures				
Intergovernmental				147,360
Special assessments				
Investment earnings				
Miscellaneous	31,641	1,374	219	5,590
<b>TOTAL REVENUES</b>	<u>31,641</u>	<u>421,564</u>	<u>269,202</u>	<u>152,950</u>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government				
Judicial and public safety	39,425	421,017	114,289	194,763
Public works				
Human services				
Health				
Community and economic development				
Capital outlay	11,505	6,264	505	
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<u>50,930</u>	<u>427,281</u>	<u>114,794</u>	<u>194,763</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(19,289)</b>	<b>(5,717)</b>	<b>154,408</b>	<b>(41,813)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets				
Inception of capital lease				
Operating transfers - in	25,000			49,230
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>49,230</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>5,711</b>	<b>(5,717)</b>	<b>154,408</b>	<b>7,417</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>10,542</b>	<b>52,684</b>	<b>375,562</b>	<b>160,667</b>
<b>RESIDUAL EQUITY TRANSFERS-IN</b>				
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>16,253</u></b>	<b>\$ <u>46,967</u></b>	<b>\$ <u>529,970</u></b>	<b>\$ <u>168,084</u></b>

(Continued)

SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D
\$	\$	\$	\$	\$	\$	\$
	31,476		1,769,856			188,142
16,992		532,592	3,007,377	24,192	21,910	
<u>16,992</u>	<u>31,476</u>	<u>532,979</u>	<u>4,777,233</u>	<u>24,192</u>	<u>21,910</u>	<u>188,142</u>
38,781	19,203	385,856	259,926	5,984	19,928	191,729
			6,615,629	1,926		
<u>38,781</u>	<u>19,203</u>	<u>385,856</u>	<u>6,875,555</u>	<u>7,910</u>	<u>19,928</u>	<u>191,729</u>
(21,789)	12,273	147,123	(2,098,322)	16,282	1,982	(3,587)
25,000			(1,700,000)			
<u>25,000</u>	<u>0</u>	<u>0</u>	<u>(1,700,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,211	12,273	147,123	(3,798,322)	16,282	1,982	(3,587)
47,677	17,283	132,872	5,667,092	87,322	39,106	33,302
<u>\$ 50,888</u>	<u>\$ 29,556</u>	<u>\$ 279,995</u>	<u>\$ 1,868,770</u>	<u>\$ 103,604</u>	<u>\$ 41,088</u>	<u>\$ 29,715</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT RESEARCH	JUVENILE COURT COMPUTER- IZATION	JUVENILE COURT INCREASED ACCOUNTABILITY
<b>REVENUES:</b>					
Property taxes	\$	\$	\$	\$	\$
Other taxes					
Fees and charges for services					
Licenses and permits					
Fines and forfeitures	4,299	16,470	6,718	22,391	
Intergovernmental					120,354
Special assessments					
Investment earnings					
Miscellaneous					
<b>TOTAL REVENUES</b>	<u>4,299</u>	<u>16,470</u>	<u>6,718</u>	<u>22,391</u>	<u>120,354</u>
<b>EXPENDITURES:</b>					
<b>CURRENT:</b>					
General government					
Judicial and public safety	4,489	8,208			75,216
Public works					
Human services					
Health					
Community and economic development					
Capital outlay	7,214			12,776	
Debt Service:					
Principal retirement					
Interest and fiscal charges					
<b>TOTAL EXPENDITURES</b>	<u>11,703</u>	<u>8,208</u>	<u>0</u>	<u>12,776</u>	<u>75,216</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(7,404)</u>	<u>8,262</u>	<u>6,718</u>	<u>9,615</u>	<u>45,138</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of fixed assets					
Inception of capital lease					
Operating transfers - in					7,279
Operating transfers - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,279</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(7,404)</u>	<u>8,262</u>	<u>6,718</u>	<u>9,615</u>	<u>52,417</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	10,038	77,299	57,368	192,589	0
<b>RESIDUAL EQUITY TRANSFERS-IN</b>					4,450
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>					
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 2,634</u>	<u>\$ 85,561</u>	<u>\$ 64,086</u>	<u>\$ 202,204</u>	<u>\$ 56,867</u>



(Continued)

CERTIFICATE OF TITLE ADMINI- STRATION	CLERK OF COURTS COMPUTER- IZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COURT COMPUTER- IZATION	PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES
\$	\$	\$	\$	\$	\$	\$
157,808						23,522
	51,582			6,117	74,156	
		6,832	134,170			
<u>157,808</u>	<u>51,582</u>	<u>6,832</u>	<u>134,170</u>	<u>6,117</u>	<u>74,156</u>	<u>23,522</u>
91,792	29,924	400	131,557	1,955	13,323	32,668
15,614	6,176	16,309	1,946	3,174	126,464	
<u>107,406</u>	<u>36,100</u>	<u>16,709</u>	<u>133,503</u>	<u>5,129</u>	<u>139,787</u>	<u>32,668</u>
50,402	15,482	(9,877)	667	988	(65,631)	(9,146)
(567,588)		863				
<u>(567,588)</u>	<u>0</u>	<u>863</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(517,186)	15,482	(9,014)	667	988	(65,631)	(9,146)
726,102	78,034	8,254	78,215	12,207	511,209	50,998
<u>\$ 208,916</u>	<u>\$ 93,516</u>	<u>\$ (760)</u>	<u>\$ 78,882</u>	<u>\$ 13,195</u>	<u>\$ 445,578</u>	<u>\$ 41,852</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT
<b>REVENUES:</b>				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services		1,542	1,118,590	1,458,778
Licenses and permits				
Fines and forfeitures				
Intergovernmental	125,922			
Special assessments				
Investment earnings				
Miscellaneous			966	450
<b>TOTAL REVENUES</b>	<u>125,922</u>	<u>1,542</u>	<u>1,119,556</u>	<u>1,459,228</u>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government			1,053,839	984,106
Judicial and public safety	153,481	765		
Public works				
Human services				
Health				
Community and economic development				
Capital outlay			39,329	15,961
<b>Debt Service:</b>				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<u>153,481</u>	<u>765</u>	<u>1,093,168</u>	<u>1,000,067</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(27,559)</u>	<u>777</u>	<u>26,388</u>	<u>459,161</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets				
Inception of capital lease				
Operating transfers - in				
Operating transfers - out				(300,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(300,000)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(27,559)</u>	<u>777</u>	<u>26,388</u>	<u>159,161</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	165,760	5,247	125,745	678,996
<b>RESIDUAL EQUITY TRANSFERS-IN</b>				
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 138,201</u>	<u>\$ 6,024</u>	<u>\$ 152,133</u>	<u>\$ 838,157</u>

TREASURERS DELINQUENT TAX	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$	\$	\$	\$	\$	\$	\$	\$ 33,794,237
268,982	245,644	357,765	4,182				420,487
		1,274		486,343	1,360,452	1,460,007	7,265,950
							319,715
							410,930
							53,288,472
							3,243
							523,169
375		25	258		5,910	15,613	3,496,612
<u>269,357</u>	<u>245,644</u>	<u>359,064</u>	<u>4,440</u>	<u>486,343</u>	<u>3,638</u>	<u>324,282</u>	<u>99,522,815</u>
194,561	820	364,860	233,017				2,831,203
							4,396,334
							5,946,268
							53,948,915
							18,211,246
				503,211	916,816	1,799,902	3,219,929
1,576	240,900		1,170,062	2,147			11,904,694
					430,000		430,000
					73,662		73,662
<u>196,137</u>	<u>241,720</u>	<u>364,860</u>	<u>1,403,079</u>	<u>505,358</u>	<u>1,420,478</u>	<u>1,799,902</u>	<u>100,962,251</u>
73,220	3,924	(5,796)	(1,398,639)	(19,015)	(50,478)	0	(1,439,436)
	82,500		900,000				13,321
							82,500
							4,324,813
							(5,109,671)
<u>0</u>	<u>82,500</u>	<u>0</u>	<u>900,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(689,037)</u>
73,220	86,424	(5,796)	(498,639)	(19,015)	(50,478)	0	(2,128,473)
423,196	(3,061)	64,761	797,973	65,530	193,155	0	59,767,456
							4,450
							(462,216)
<u>\$ 496,416</u>	<u>\$ 83,363</u>	<u>\$ 58,965</u>	<u>\$ 299,334</u>	<u>\$ 46,515</u>	<u>\$ 142,677</u>	<u>\$ 0</u>	<u>\$ 57,181,217</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 20,279,121	\$ 20,329,803	\$ 50,682
Other taxes	37,819	37,819	0
Intergovernmental	14,340,560	14,617,013	276,453
Miscellaneous	789,556	854,208	64,652
<b>TOTAL REVENUES</b>	<b>35,447,056</b>	<b>35,838,843</b>	<b>391,787</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	21,013,639	20,191,897	821,742
Materials and supplies	953,354	845,554	107,800
Contractual services	4,061,915	3,614,432	447,483
Operating expenditures	346,258	324,555	21,703
Other expenditures	865,306	594,632	270,674
Fringe benefits and insurance	8,802,638	6,404,265	2,398,373
Capital outlay	76,892	53,414	23,478
<b>TOTAL EXPENDITURES</b>	<b>36,120,002</b>	<b>32,028,749</b>	<b>4,091,253</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(672,946)</b>	<b>3,810,094</b>	<b>4,483,040</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-out	(238,240)		238,240
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(238,240)</b>	<b>0</b>	<b>238,240</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(911,186)</b>	<b>3,810,094</b>	<b>4,721,280</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>15,583,572</b>	<b>15,583,572</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 14,672,386</b>	<b>\$ 19,393,666</b>	<b>\$ 4,721,280</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PUBLIC ASSISTANCE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 9,050,176	\$ 8,205,526	\$ (844,650)
Miscellaneous	<u>420,730</u>	<u>535,880</u>	<u>115,150</u>
TOTAL REVENUES	<u>9,470,906</u>	<u>8,741,406</u>	<u>(729,500)</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	4,501,630	4,117,814	383,816
Materials and supplies	71,500	70,027	1,473
Contractual services	4,745,857	4,468,992	276,865
Operating expenditures	1,373,453	1,310,962	62,491
Other expenditures	384,079	362,962	21,117
Fringe benefits and insurance	1,237,582	1,181,567	56,015
Capital outlay	<u>50,000</u>	<u>14,053</u>	<u>35,947</u>
TOTAL EXPENDITURES	<u>12,364,101</u>	<u>11,526,377</u>	<u>837,724</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,893,195)	(2,784,971)	108,224
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	400	400	0
Operating transfers-in	<u>2,913,195</u>	<u>2,523,575</u>	<u>(389,620)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,913,595</u>	<u>2,523,975</u>	<u>(389,620)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	20,400	(260,996)	(281,396)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,207,137</u>	<u>2,207,137</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,227,537</u>	<u>\$ 1,946,141</u>	<u>\$ (281,396)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

CHILDREN'S SERVICES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 3,231,402	\$ 3,248,293	\$ 16,891
Other taxes	5,776	5,776	0
Fees and charges for services	1,100,000	1,404,003	304,003
Intergovernmental	1,780,771	1,809,731	28,960
Miscellaneous	128,958	14,898	(114,060)
<b>TOTAL REVENUES</b>	<u>6,246,907</u>	<u>6,482,701</u>	<u>235,794</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	644,825	608,568	36,257
Materials and supplies	49,100	42,435	6,665
Contractual services	372,962	320,034	52,928
Operating expenditures	3,017,000	2,593,860	423,140
Other expenditures	236,000	178,090	57,910
Fringe benefits and insurance	185,779	176,336	9,443
Capital outlay	165,000	149,367	15,633
<b>TOTAL EXPENDITURES</b>	<u>4,670,666</u>	<u>4,068,690</u>	<u>601,976</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,576,241</u>	<u>2,414,011</u>	<u>837,770</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-out	(2,000,000)	(1,600,000)	400,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,000,000)</u>	<u>(1,600,000)</u>	<u>400,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(423,759)</u>	<u>814,011</u>	<u>1,237,770</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>4,679,929</u>	<u>4,679,929</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 4,256,170</u>	<u>\$ 5,493,940</u>	<u>\$ 1,237,770</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

CHILD SUPPORT ENFORCEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental	\$ 2,574,778	\$ 1,495,550	\$ (1,079,228)
Miscellaneous	457,102	507,806	50,704
<b>TOTAL REVENUES</b>	<b>3,031,880</b>	<b>2,003,356</b>	<b>(1,028,524)</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	1,409,926	1,334,969	74,957
Contractual services	801,244	759,546	41,698
Operating expenditures	215,540	194,187	21,353
Other expenditures	136,824	122,911	13,913
Fringe benefits and insurance	458,743	422,064	36,679
Capital outlay	5,000	825	4,175
<b>TOTAL EXPENDITURES</b>	<b>3,027,277</b>	<b>2,834,502</b>	<b>192,775</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>4,603</b>	<b>(831,146)</b>	<b>(835,749)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-in	489,857	489,857	0
Operating transfers-out	(494,460)	(428,435)	66,025
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,603)</b>	<b>61,422</b>	<b>66,025</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>(769,724)</b>	<b>(769,724)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,392,887</b>	<b>1,392,887</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,392,887</b>	<b>\$ 623,163</b>	<b>\$ (769,724)</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

COUNTY HOME	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 71,000	\$ 71,939	\$ 939
<b>TOTAL REVENUES</b>	71,000	71,939	939
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	165,900	165,785	115
Materials and supplies	22,638	22,084	554
Contractual services	6,200	4,674	1,526
Operating expenditures	28,444	24,132	4,312
Other expenditures	10,456	10,456	0
Fringe benefits and insurance	53,912	52,983	929
<b>TOTAL EXPENDITURES</b>	287,550	280,114	7,436
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(216,550)	(208,175)	8,375
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	700	699	(1)
Operating transfers-in	100,000	100,000	0
Operating transfers-out	(500)		500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	100,200	100,699	499
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	(116,350)	(107,476)	8,874
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	185,125	185,125	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	\$ 68,775	\$ 77,649	\$ 8,874



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

YOUTH SERVICES GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental	\$ 361,273	\$ 361,273	\$ 0
Miscellaneous	5,000	4,065	(935)
<b>TOTAL REVENUES</b>	<u>366,273</u>	<u>365,338</u>	<u>(935)</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	316,284	306,104	10,180
Materials and supplies	23,857	11,490	12,367
Contractual services	11,974	10,290	1,684
Operating expenditures	11,558	3,739	7,819
Other expenditures	8,495	7,566	929
Fringe benefits and insurance	87,298	70,866	16,432
Capital outlay	1,443		1,443
<b>TOTAL EXPENDITURES</b>	<u>460,909</u>	<u>410,055</u>	<u>50,854</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(94,636)</u>	<u>(44,717)</u>	<u>49,919</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(94,636)</u>	<u>(44,717)</u>	<u>49,919</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>344,989</u>	<u>344,989</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 250,353</u>	<u>\$ 300,272</u>	<u>\$ 49,919</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

FELONY DELINQUENT CARE AND CUSTODY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental	\$ 297,318	\$ 300,526	\$ 3,208
Miscellaneous	2,200	2,138	(62)
<b>TOTAL REVENUES</b>	<b>299,518</b>	<b>302,664</b>	<b>3,146</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	160,803	148,219	12,584
Materials and supplies	27,493	13,904	13,589
Contractual services	66,550	39,024	27,526
Operating expenditures	32,078	13,323	18,755
Other expenditures	9,315	9,102	213
Fringe benefits and insurance	54,576	34,996	19,580
Capital outlay	17,677	7,892	9,785
<b>TOTAL EXPENDITURES</b>	<b>368,492</b>	<b>266,460</b>	<b>102,032</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(68,974)</b>	<b>36,204</b>	<b>105,178</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(68,974)</b>	<b>36,204</b>	<b>105,178</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>419,267</b>	<b>419,267</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 350,293</b>	<b>\$ 455,471</b>	<b>\$ 105,178</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

CHILD ABUSE AND NEGLECT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 23,000	\$ 23,119	\$ 119
TOTAL REVENUES	<u>23,000</u>	<u>23,119</u>	<u>119</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Other expenditures	1,725	1,387	338
TOTAL EXPENDITURES	<u>1,725</u>	<u>1,387</u>	<u>338</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,275	21,732	457
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	21,275	21,732	457
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>6,514</u>	<u>6,514</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 27,789</u>	<u>\$ 28,246</u>	<u>\$ 457</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

SENIOR CITIZENS SERVICES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 1,263,587	\$ 1,266,213	\$ 2,626
Other taxes	2,339	2,339	0
Intergovernmental	<u>123,316</u>	<u>123,316</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>1,389,242</u>	<u>1,391,868</u>	<u>2,626</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Contractual services	1,395,269	1,395,269	0
Operating expenditures	<u>14,493</u>	<u>14,493</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>1,409,762</u>	<u>1,409,762</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(20,520)</b>	<b>(17,894)</b>	<b>2,626</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(20,520)</b>	<b>(17,894)</b>	<b>2,626</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>25,925</u>	<u>25,925</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 5,405</u>	<u>\$ 8,031</u>	<u>\$ 2,626</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

FAMILY AND CHILDREN FIRST	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental	\$ 471,890	\$ 290,911	\$ (180,979)
Miscellaneous	31,420	35,492	4,072
<b>TOTAL REVENUES</b>	<b>503,310</b>	<b>326,403</b>	<b>(176,907)</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HUMAN SERVICES</b>			
Personal services	27,500	27,211	289
Materials and supplies	750	532	218
Contractual services	359,547	338,702	20,845
Operating expenditures	5,300	4,571	729
Other expenditures	34,982	32,174	2,808
Fringe benefits and insurance	7,590	7,221	369
<b>TOTAL EXPENDITURES</b>	<b>435,669</b>	<b>410,411</b>	<b>25,258</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>67,641</b>	<b>(84,008)</b>	<b>(151,649)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>67,641</b>	<b>(84,008)</b>	<b>(151,649)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>214,304</b>	<b>214,304</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 281,945</b>	<b>\$ 130,296</b>	<b>\$ (151,649)</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

AUTO LICENSE AND GAS TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fines and forfeitures	\$ 240,000	\$ 210,225	\$ (29,775)
Intergovernmental	5,494,000	5,125,697	(368,303)
Investment earnings	40,000	13,046	(26,954)
Miscellaneous	240,000	228,691	(11,309)
<b>TOTAL REVENUES</b>	<u>6,014,000</u>	<u>5,577,659</u>	<u>(436,341)</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>PUBLIC WORKS</b>			
Personal services	2,816,322	2,656,976	159,346
Materials and supplies	705,691	511,709	193,982
Contractual services	435,922	311,177	124,745
Operating expenditures	20,500	16,190	4,310
Other expenditures	884,220	810,815	73,405
Fringe benefits and insurance	1,082,647	290,130	792,517
Capital outlay	770,050	687,727	82,323
<b>TOTAL EXPENDITURES</b>	<u>6,715,352</u>	<u>5,284,724</u>	<u>1,430,628</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(701,352)</u>	<u>292,935</u>	<u>994,287</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	6,000	6,371	371
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>6,000</u>	<u>6,371</u>	<u>371</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(695,352)</u>	<u>299,306</u>	<u>994,658</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>848,925</u>	<u>848,925</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 153,573</u>	<u>\$ 1,148,231</u>	<u>\$ 994,658</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

MUNICIPAL STREET IMPROVEMENT & CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 840,000	\$ 849,793	\$ 9,793
Investment earnings	30,000	13,046	(16,954)
Miscellaneous	150,000	160,376	10,376
TOTAL REVENUES	<u>1,020,000</u>	<u>1,023,215</u>	<u>3,215</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	382,435	368,601	13,834
Materials and supplies	400	50	350
Contractual services	426,358	388,493	37,865
Other expenditures	1,000		1,000
Fringe benefits and insurance	130,600	105,590	25,010
Capital outlay	443,982	319,383	124,599
TOTAL EXPENDITURES	<u>1,384,775</u>	<u>1,182,117</u>	<u>202,658</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(364,775)	(158,902)	205,873
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(364,775)	(158,902)	205,873
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,415,042</u>	<u>1,415,042</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,050,267</u>	<u>\$ 1,256,140</u>	<u>\$ 205,873</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

ADDITIONAL MOTOR VEHICLE TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,600,000	\$ 1,642,966	\$ 42,966
Investment earnings	500,000	500,360	360
TOTAL REVENUES	<u>2,100,000</u>	<u>2,143,326</u>	<u>43,326</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	40,000	15,257	24,743
Contractual services	323,304	244,788	78,516
Operating expenditures	5,000	2,984	2,016
Fringe benefits and insurance	12,500	5,169	7,331
Capital outlay	<u>6,497,067</u>	<u>2,302,339</u>	<u>4,194,728</u>
TOTAL EXPENDITURES	<u>6,877,871</u>	<u>2,570,537</u>	<u>4,307,334</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,777,871)	(427,211)	4,350,660
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	<u>(400,000)</u>	<u>(300,000)</u>	<u>(100,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(400,000)</u>	<u>(300,000)</u>	<u>(100,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,177,871)	(727,211)	4,250,660
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>11,898,675</u>	<u>11,898,675</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,720,804</u>	<u>\$ 11,171,464</u>	<u>\$ 4,250,660</u>



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

STURBRIDGE DITCH	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 3,200	\$ 3,243	\$ 43
TOTAL REVENUES	3,200	3,243	43
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	1,000		1,000
Contractual services	1,000		1,000
Capital outlay	1,000		1,000
TOTAL EXPENDITURES	3,000	0	3,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	200	3,243	3,043
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	200	3,243	3,043
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	14,093	14,093	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 14,293	\$ 17,336	\$ 3,043

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 6,367,455	\$ 6,371,417	\$ 3,962
Other taxes	12,061	12,061	0
Intergovernmental	10,058,091	10,091,819	33,728
Miscellaneous	328,058	800,283	472,225
<b>TOTAL REVENUES</b>	<b>16,765,665</b>	<b>17,275,580</b>	<b>509,915</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>HEALTH</b>			
Personal services	471,000	470,434	566
Materials and supplies	23,400	12,835	10,565
Contractual services	17,204,153	16,320,926	883,227
Operating expenditures	404,492	320,624	83,868
Other expenditures	372,508	307,110	65,398
Fringe benefits and insurance	151,900	128,160	23,740
Capital outlay	168,000	81,036	86,964
<b>TOTAL EXPENDITURES</b>	<b>18,795,453</b>	<b>17,641,125</b>	<b>1,154,328</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,029,788)</b>	<b>(365,545)</b>	<b>1,664,243</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	850	848	(2)
Operating transfers-out	(97,428)		97,428
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(96,578)</b>	<b>848</b>	<b>97,426</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(2,126,366)</b>	<b>(364,697)</b>	<b>1,761,669</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>3,893,340</b>	<b>3,893,340</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,766,974</b>	<b>\$ 3,528,643</b>	<b>\$ 1,761,669</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

DOG AND KENNEL	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 30,000	\$ 25,322	\$ (4,678)
Licenses and permits	300,000	282,309	(17,691)
Fines and forfeitures	10,000	10,927	927
Miscellaneous	50	18	(32)
TOTAL REVENUES	340,050	318,576	(21,474)
EXPENDITURES:			
CURRENT:			
HEALTH			
Personal services	156,500	155,057	1,443
Materials and supplies	32,100	25,115	6,985
Contractual services	6,150	4,650	1,500
Operating expenditures	43,367	35,112	8,255
Other expenditures	1,502	1,152	350
Fringe benefits and insurance	78,412	62,287	16,125
Capital outlay	3,300		3,300
TOTAL EXPENDITURES	321,331	283,373	37,958
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,719	35,203	16,484
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(60,000)	(59,994)	6
TOTAL OTHER FINANCING SOURCES (USES)	(60,000)	(59,994)	6
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(41,281)	(24,791)	16,490
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	160,786	160,786	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 119,505	\$ 135,995	\$ 16,490

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

MARRIAGE LICENSES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 27,000	\$ 26,163	\$ (837)
Licenses and permits	28,000	25,725	(2,275)
TOTAL REVENUES	55,000	51,888	(3,112)
EXPENDITURES:			
CURRENT:			
HEALTH			
Operating expenditures	56,000	53,846	2,154
TOTAL EXPENDITURES	56,000	53,846	2,154
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000)	(1,958)	(958)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,000)	(1,958)	(958)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	30,646	30,646	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 29,646	\$ 28,688	\$ (958)

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

INDIGENT DRIVER DRUG TREATMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 363	\$ 313	\$ (50)
TOTAL REVENUES	<u>363</u>	<u>313</u>	<u>(50)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	363	313	(50)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	363	313	(50)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,900</u>	<u>1,900</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,263</u>	<u>\$ 2,213</u>	<u>\$ (50)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

NARCOTICS AGENCY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 1,183,031	\$ 1,182,823	\$ (208)
Other taxes	2,249	2,249	0
Fines and forfeitures	5,000	5,242	242
Intergovernmental	112,212	112,212	0
Miscellaneous	5,350	5,045	(305)
<b>TOTAL REVENUES</b>	<u>1,307,842</u>	<u>1,307,571</u>	<u>(271)</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Personal services	635,566	567,947	67,619
Materials and supplies	56,500	39,957	16,543
Contractual services	35,000	24,502	10,498
Operating expenditures	155,000	133,436	21,564
Other expenditures	600	295	305
Fringe benefits and insurance	182,112	149,508	32,604
Capital outlay	119,100	115,626	3,474
<b>TOTAL EXPENDITURES</b>	<u>1,183,878</u>	<u>1,031,271</u>	<u>152,607</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>123,964</u>	<u>276,300</u>	<u>152,336</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	4,900	4,903	3
Operating transfers-out	(29,009)	(29,009)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(24,109)</u>	<u>(24,106)</u>	<u>3</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>99,855</u>	<u>252,194</u>	<u>152,339</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>1,149,595</u>	<u>1,149,595</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,249,450</u>	<u>\$ 1,401,789</u>	<u>\$ 152,339</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PHARMACY DIVERSION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 87,029	\$ 83,125	\$ (3,904)
Miscellaneous	500	509	9
TOTAL REVENUES	<u>87,529</u>	<u>83,634</u>	<u>(3,895)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	71,640	70,885	755
Materials and supplies	5,346	4,881	465
Contractual services	900	849	51
Operating expenditures	3,576	2,542	1,034
Other expenditures	95	94	1
Fringe benefits and insurance	21,332	18,530	2,802
Capital outlay	13,244	13,192	52
TOTAL EXPENDITURES	<u>116,133</u>	<u>110,973</u>	<u>5,160</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,604)	(27,339)	1,265
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	29,009	29,009	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>29,009</u>	<u>29,009</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	405	1,670	1,265
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,512</u>	<u>5,512</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,917</u>	<u>\$ 7,182</u>	<u>\$ 1,265</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

FORENSIC LABORATORY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 1,388,910	1,395,688	\$ 6,778
Other taxes	2,478	2,478	0
Intergovernmental	286,105	299,437	13,332
<b>TOTAL REVENUES</b>	<u>1,677,493</u>	<u>1,697,603</u>	<u>20,110</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Personal services	560,000	465,745	94,255
Materials and supplies	107,524	72,215	35,309
Contractual services	110,548	99,696	10,852
Operating expenditures	151,393	124,132	27,261
Other expenditures	20,289	10,431	9,858
Fringe benefits and insurance	135,165	108,310	26,855
Capital outlay	262,962	254,802	8,160
<b>TOTAL EXPENDITURES</b>	<u>1,347,881</u>	<u>1,135,331</u>	<u>212,550</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>329,612</b>	<b>562,272</b>	<b>232,660</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	65	63	(2)
Operating transfers-out	(124,645)	(124,645)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(124,580)</u>	<u>(124,582)</u>	<u>(2)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>205,032</b>	<b>437,690</b>	<b>232,658</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>971,224</u>	<u>971,224</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,176,256</u>	<u>\$ 1,408,914</u>	<u>\$ 232,658</u>



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

EMERGENCY MANAGEMENT AGENCY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 125,058	\$ 91,779	\$ (33,279)
Miscellaneous	7,062	7,140	78
TOTAL REVENUES	<u>132,120</u>	<u>98,919</u>	<u>(33,201)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	135,261	135,032	229
Materials and supplies	5,500	4,547	953
Contractual services	8,559	8,217	342
Operating expenditures	48,239	43,946	4,293
Other expenditures	15,200	11,589	3,611
Fringe benefits and insurance	53,545	44,086	9,459
Capital outlay	44,750	33,606	11,144
TOTAL EXPENDITURES	<u>311,054</u>	<u>281,023</u>	<u>30,031</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(178,934)	(182,104)	(3,170)
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	50	37	(13)
Operating transfers-in	175,000	175,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>175,050</u>	<u>175,037</u>	<u>(13)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,884)	(7,067)	(3,183)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>22,048</u>	<u>22,048</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 18,164</u>	<u>\$ 14,981</u>	<u>\$ (3,183)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

EMERGENCY RESPONSE EQUIPMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 31,700	\$ 31,672	\$ (28)
TOTAL REVENUES	<u>31,700</u>	<u>31,672</u>	<u>(28)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	13,733	13,486	247
Contractual services	794	794	0
Operating expenditures	800	550	250
Other expenditures	32,153	32,153	0
Capital outlay	<u>12,495</u>	<u>12,495</u>	<u>0</u>
TOTAL EXPENDITURES	<u>59,975</u>	<u>59,478</u>	<u>497</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(28,275)</u>	<u>(27,806)</u>	<u>469</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>25,000</u>	<u>25,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>25,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(3,275)</u>	<u>(2,806)</u>	<u>469</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>10,862</u>	<u>10,862</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,587</u>	<u>\$ 8,056</u>	<u>\$ 469</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PROSECUTOR'S 4-D	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 425,700	\$ 409,133	\$ (16,567)
Miscellaneous	3,500	3,546	46
TOTAL REVENUES	<u>429,200</u>	<u>412,679</u>	<u>(16,521)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	315,000	311,865	3,135
Materials and supplies	1,334	1,309	25
Contractual services	5,500	5,419	81
Operating expenditures	14,300	12,944	1,356
Other expenditures	7,000	6,520	480
Fringe benefits and insurance	84,450	76,275	8,175
Capital outlay	6,850	6,264	586
TOTAL EXPENDITURES	<u>434,434</u>	<u>420,596</u>	<u>13,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,234)	(7,917)	(2,683)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,234)	(7,917)	(2,683)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>61,722</u>	<u>61,722</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 56,488</u>	<u>\$ 53,805</u>	<u>\$ (2,683)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PROSECUTOR'S DELINQUENT TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 267,000	\$ 268,983	\$ 1,983
Miscellaneous	500	488	(12)
<b>TOTAL REVENUES</b>	<u>267,500</u>	<u>269,471</u>	<u>1,971</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Personal services	160,000	91,797	68,203
Contractual services	3,000		3,000
Operating expenditures	25,000	6,322	18,678
Other expenditures	3,000		3,000
Fringe benefits and insurance	34,000	14,874	19,126
Capital outlay	2,500	505	1,995
<b>TOTAL EXPENDITURES</b>	<u>227,500</u>	<u>113,498</u>	<u>114,002</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>40,000</b>	<b>155,973</b>	<b>115,973</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>40,000</b>	<b>155,973</b>	<b>115,973</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>381,300</u>	<u>381,300</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 421,300</u>	<u>\$ 537,273</u>	<u>\$ 115,973</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PROSECUTOR'S VICTIM/WITNESS ASSISTANCE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 158,194	\$ 173,726	\$ 15,532
Miscellaneous	1,806	1,828	22
TOTAL REVENUES	160,000	175,554	15,554
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	160,000	147,123	12,877
Operating expenditures	3,500	1,409	2,091
Other expenditures	5,079	4,132	947
Fringe benefits and insurance	51,250	38,491	12,759
TOTAL EXPENDITURES	219,829	191,155	28,674
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,829)	(15,601)	44,228
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	49,230	49,230	0
TOTAL OTHER FINANCING SOURCES (USES)	49,230	49,230	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(10,599)	33,629	44,228
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	47,237	47,237	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 36,638	\$ 80,866	\$ 44,228

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

SHERIFF'S MARINE PATROL	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 17,000	\$ 16,992	\$ (8)
TOTAL REVENUES	<u>17,000</u>	<u>16,992</u>	<u>(8)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	25,290	23,263	2,027
Materials and supplies	6,700	6,118	582
Operating expenditures	6,426	5,874	552
Fringe benefits and insurance	3,726	3,190	536
TOTAL EXPENDITURES	<u>42,142</u>	<u>38,445</u>	<u>3,697</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,142)	(21,453)	3,689
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	25,000	25,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>25,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(142)	3,547	3,689
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>48,454</u>	<u>48,454</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 48,312</u>	<u>\$ 52,001</u>	<u>\$ 3,689</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

INDIGENT GUARDIANSHIP	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 31,000	\$ 31,396	\$ 396
<b>TOTAL REVENUES</b>	<u>31,000</u>	<u>31,396</u>	<u>396</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Operating expenditures	23,500	16,089	7,411
<b>TOTAL EXPENDITURES</b>	<u>23,500</u>	<u>16,089</u>	<u>7,411</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>7,500</u>	<u>15,307</u>	<u>7,807</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>7,500</u>	<u>15,307</u>	<u>7,807</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>15,538</u>	<u>15,538</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 23,038</u>	<u>\$ 30,845</u>	<u>\$ 7,807</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PILOT PROBATION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 359,859	\$ 356,899	\$ (2,960)
TOTAL REVENUES	<u>359,859</u>	<u>356,899</u>	<u>(2,960)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	238,480	213,938	24,542
Operating expenditures	41,449	33,648	7,801
Other expenditures	67,124	67,124	0
Fringe benefits and insurance	<u>79,930</u>	<u>62,393</u>	<u>17,537</u>
TOTAL EXPENDITURES	<u>426,983</u>	<u>377,103</u>	<u>49,880</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(67,124)	(20,204)	46,920
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(67,124)	(20,204)	46,920
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>150,693</u>	<u>150,693</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 83,569</u>	<u>\$ 130,489</u>	<u>\$ 46,920</u>



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

800 MHZ COMMUNICATIONS SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 1,757,360	\$ 1,767,420	\$ 10,060
Intergovernmental	3,100,000	3,007,377	(92,623)
<b>TOTAL REVENUES</b>	<u>4,857,360</u>	<u>4,774,797</u>	<u>(82,563)</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Personal services	196,730	196,730	0
Materials and supplies	18,500	3,867	14,633
Contractual services	13,000	3,036	9,964
Operating expenditures	65,332	47,957	17,375
Other expenditures	8,010	5,733	2,277
Capital outlay	9,253,064	8,699,148	553,916
<b>TOTAL EXPENDITURES</b>	<u>9,554,636</u>	<u>8,956,471</u>	<u>598,165</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(4,697,276)</u>	<u>(4,181,674)</u>	<u>515,602</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-out	(1,700,000)	(1,700,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,700,000)</u>	<u>(1,700,000)</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(6,397,276)</u>	<u>(5,881,674)</u>	<u>515,602</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>7,602,176</u>	<u>7,602,176</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,204,900</u>	<u>\$ 1,720,502</u>	<u>\$ 515,602</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

450 MHZ PAGING SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental	\$ 23,900	\$ 24,192	\$ 292
<b>TOTAL REVENUES</b>	<u>23,900</u>	<u>24,192</u>	<u>292</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Personal services	4,000	4,000	0
Operating expenditures	3,250	1,926	1,324
Other expenditures	2,000	93	1,907
Capital outlay	3,500	1,926	1,574
<b>TOTAL EXPENDITURES</b>	<u>12,750</u>	<u>7,945</u>	<u>4,805</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>11,150</u>	<u>16,247</u>	<u>5,097</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>11,150</u>	<u>16,247</u>	<u>5,097</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>87,357</u>	<u>87,357</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 98,507</u>	<u>\$ 103,604</u>	<u>\$ 5,097</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

EMERGENCY PLANNING	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 25,000	\$ 21,910	\$ (3,090)
TOTAL REVENUES	25,000	21,910	(3,090)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	15,200	12,404	2,796
Materials and supplies	960	910	50
Contractual services	1,000	683	317
Operating expenditures	5,885	4,034	1,851
Other expenditures	100	60	40
Fringe benefits and insurance	1,870	1,481	389
TOTAL EXPENDITURES	25,015	19,572	5,443
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15)	2,338	2,353
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(15)	2,338	2,353
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	39,814	39,814	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 39,799	\$ 42,152	\$ 2,353

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

DOMESTIC RELATIONS COURT 4-D	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 172,004	\$ 175,715	\$ 3,711
TOTAL REVENUES	172,004	175,715	3,711
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	138,082	137,537	545
Materials and supplies	7,420	3,860	3,560
Operating expenditures	6,000	2,768	3,232
Other expenditures	2,704	1,340	1,364
Fringe benefits and insurance	47,475	41,982	5,493
TOTAL EXPENDITURES	201,681	187,487	14,194
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,677)	(11,772)	17,905
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(29,677)	(11,772)	17,905
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	43,264	43,264	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 13,587	\$ 31,492	\$ 17,905

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

DOMESTIC RELATIONS COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 4,413	\$ 4,311	\$ (102)
TOTAL REVENUES	<u>4,413</u>	<u>4,311</u>	<u>(102)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	2,300	2,209	91
Operating expenditures	500		500
Other expenditures	2,500	2,280	220
Capital outlay	8,113	7,214	899
TOTAL EXPENDITURES	<u>13,413</u>	<u>11,703</u>	<u>1,710</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,000)	(7,392)	1,608
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(9,000)	(7,392)	1,608
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,739</u>	<u>9,739</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 739</u>	<u>\$ 2,347</u>	<u>\$ 1,608</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

BEYOND THE MIDDLE PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 21,739	\$ 17,560	\$ (4,179)
TOTAL REVENUES	21,739	17,560	(4,179)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	23,813	8,208	15,605
TOTAL EXPENDITURES	23,813	8,208	15,605
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,074)	9,352	11,426
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,074)	9,352	11,426
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	75,881	75,881	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 73,807	\$ 85,233	\$ 11,426

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JUVENILE COURT RESEARCH	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 7,250	\$ 6,714	\$ (536)
TOTAL REVENUES	<u>7,250</u>	<u>6,714</u>	<u>(536)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,250	6,714	(536)
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(56,906)		56,906
TOTAL OTHER FINANCING SOURCES (USES)	<u>(56,906)</u>	<u>0</u>	<u>56,906</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(49,656)	6,714	56,370
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>56,906</u>	<u>56,906</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,250</u>	<u>\$ 63,620</u>	<u>\$ 56,370</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JUVENILE COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fines and forfeitures	\$ 24,000	\$ 22,379	\$ (1,621)
<b>TOTAL REVENUES</b>	<u>24,000</u>	<u>22,379</u>	<u>(1,621)</u>
<b>EXPENDITURES:</b>			
Materials and supplies	257		257
Capital outlay	25,115	12,776	12,339
<b>TOTAL EXPENDITURES</b>	<u>25,372</u>	<u>12,776</u>	<u>12,596</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,372)</u>	<u>9,603</u>	<u>10,975</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(1,372)</u>	<u>9,603</u>	<u>10,975</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>191,044</u>	<u>191,044</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 189,672</u>	<u>\$ 200,647</u>	<u>\$ 10,975</u>



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JUVENILE COURT INCREASED ACCOUNTABILITY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 80,138	\$ 80,088	\$ (50)
TOTAL REVENUES	80,138	80,088	(50)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	77,299	54,748	22,551
Other expenditures	14,562	14,562	0
TOTAL EXPENDITURES	91,861	69,310	22,551
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,723)	10,778	22,501
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	7,279	7,279	0
TOTAL OTHER FINANCING SOURCES (USES)	7,279	7,279	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,444)	18,057	22,501
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	4,450	4,450	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6	\$ 22,507	\$ 22,501

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

CERTIFICATE OF TITLE ADMINISTRATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 158,952	\$ 156,301	\$ (2,651)
<b>TOTAL REVENUES</b>	<u>158,952</u>	<u>156,301</u>	<u>(2,651)</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>JUDICIAL AND PUBLIC SAFETY</b>			
Materials and supplies	40,310	33,325	6,985
Contractual services	10,400	1,244	9,156
Operating expenditures	75,400	65,481	9,919
Other expenditures	5,200	2,268	2,932
Capital outlay	<u>179,565</u>	<u>15,614</u>	<u>163,951</u>
<b>TOTAL EXPENDITURES</b>	<u>310,875</u>	<u>117,932</u>	<u>192,943</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(151,923)</u>	<u>38,369</u>	<u>190,292</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-out	<u>(567,588)</u>	<u>(567,588)</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(567,588)</u>	<u>(567,588)</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(719,511)</u>	<u>(529,219)</u>	<u>190,292</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>725,234</u>	<u>725,234</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 5,723</u>	<u>\$ 196,015</u>	<u>\$ 190,292</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

CLERK OF COURTS COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fines and forfeitures	\$ 52,800	\$ 51,618	\$ (1,182)
<b>TOTAL REVENUES</b>	<u>52,800</u>	<u>51,618</u>	<u>(1,182)</u>
<b>EXPENDITURES:</b>			
Contractual services	44,000	29,924	14,076
Capital outlay	32,550	15,578	16,972
<b>TOTAL EXPENDITURES</b>	<u>76,550</u>	<u>45,502</u>	<u>31,048</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(23,750)</u>	<u>6,116</u>	<u>29,866</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(23,750)</u>	<u>6,116</u>	<u>29,866</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>80,639</u>	<u>80,639</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 56,889</u>	<u>\$ 86,755</u>	<u>\$ 29,866</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

LOCAL LAW ENFORCEMENT BLOCK GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 15,365	\$ 14,597	\$ (768)
TOTAL REVENUES	15,365	14,597	(768)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Other expenditures	489	400	89
Capital outlay	16,219	16,119	100
TOTAL EXPENDITURES	16,708	16,519	189
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,343)	(1,922)	(579)
OTHER FINANCING USES (USES):			
Operating transfers-in	863	863	0
TOTAL OTHER FINANCING USES (USES)	863	863	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(480)	(1,059)	(579)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	489	489	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 9	\$ (570)	\$ (579)

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 135,231	\$ 133,799	\$ (1,432)
TOTAL REVENUES	135,231	133,799	(1,432)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	89,532	88,653	879
Materials and supplies	3,350	2,504	846
Contractual services	5,050	4,538	512
Operating expenditures	750	487	263
Fringe benefits and insurance	37,128	33,404	3,724
Capital outlay	1,971	1,946	25
TOTAL EXPENDITURES	137,781	131,532	6,249
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,550)	2,267	4,817
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,550)	2,267	4,817
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	82,370	82,370	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 79,820	\$ 84,637	\$ 4,817

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

COMMON PLEAS COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 7,500	\$ 6,201	\$ (1,299)
TOTAL REVENUES	7,500	6,201	(1,299)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	4,890	1,955	2,935
Capital outlay	4,660	3,174	1,486
TOTAL EXPENDITURES	9,550	5,129	4,421
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,050)	1,072	3,122
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,050)	1,072	3,122
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	11,628	11,628	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 9,578	\$ 12,700	\$ 3,122

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PROBATE COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 80,000	\$ 74,801	\$ (5,199)
TOTAL REVENUES	80,000	74,801	(5,199)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	1,500	313	1,187
Contractual services	8,000	6,971	1,029
Operating expenditures	900	665	235
Capital outlay	184,313	126,464	57,849
TOTAL EXPENDITURES	194,713	134,413	60,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(114,713)	(59,612)	55,101
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(114,713)	(59,612)	55,101
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	505,369	505,369	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 390,656	\$ 445,757	\$ 55,101

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PROBATION SUPERVISION FEES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 23,000	\$ 24,442	\$ 1,442
TOTAL REVENUES	<u>23,000</u>	<u>24,442</u>	<u>1,442</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Operating expenditures	6,000	2,974	3,026
Other expenditures	<u>30,040</u>	<u>30,029</u>	<u>11</u>
TOTAL EXPENDITURES	<u>36,040</u>	<u>33,003</u>	<u>3,037</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,040)	(8,561)	4,479
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(13,040)	(8,561)	4,479
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>50,445</u>	<u>50,445</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 37,405</u>	<u>\$ 41,884</u>	<u>\$ 4,479</u>



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JAIL REDUCTION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 136,872	\$ 131,397	\$ (5,475)
TOTAL REVENUES	<u>136,872</u>	<u>131,397</u>	<u>(5,475)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	3,605	3,605	0
Contractual services	121,755	120,400	1,355
Other expenditures	561	492	69
Fringe benefits and insurance	<u>24,530</u>	<u>24,530</u>	<u>0</u>
TOTAL EXPENDITURES	<u>150,451</u>	<u>149,027</u>	<u>1,424</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,579)	(17,630)	(4,051)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(13,579)	(17,630)	(4,051)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>111,779</u>	<u>111,779</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 98,200</u>	<u>\$ 94,149</u>	<u>\$ (4,051)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PROBATE COURT CONDUCT OF BUSINESS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 1,500	\$ 1,539	\$ 39
TOTAL REVENUES	1,500	1,539	39
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Other expenditures	2,000	765	1,235
TOTAL EXPENDITURES	2,000	765	1,235
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(500)	774	1,274
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(500)	774	1,274
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,187	5,187	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,687	\$ 5,961	\$ 1,274

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

TELECOMMUNICATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 1,131,827	\$ 1,126,724	\$ (5,103)
Miscellaneous	1,000	966	(34)
TOTAL REVENUES	<u>1,132,827</u>	<u>1,127,690</u>	<u>(5,137)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	380,470	365,942	14,528
Materials and supplies	200,246	172,925	27,321
Contractual services	39,710	37,300	2,410
Operating expenditures	354,975	319,656	35,319
Other expenditures	12,663	10,269	2,394
Fringe benefits and insurance	187,100	162,046	25,054
Capital outlay	43,059	39,329	3,730
TOTAL EXPENDITURES	<u>1,218,223</u>	<u>1,107,467</u>	<u>110,756</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(85,396)	20,223	105,619
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(85,396)	20,223	105,619
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>132,631</u>	<u>132,631</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 47,235</u>	<u>\$ 152,854</u>	<u>\$ 105,619</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

REAL ESTATE ASSESSMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 1,500,000	\$ 1,458,778	\$ (41,222)
Miscellaneous	9,000	9,297	297
<b>TOTAL REVENUES</b>	<b>1,509,000</b>	<b>1,468,075</b>	<b>(40,925)</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>GENERAL GOVERNMENT</b>			
Personal services	479,000	421,691	57,309
Materials and supplies	32,000	22,677	9,323
Contractual services	923,478	756,247	167,231
Operating expenditures	49,357	33,942	15,415
Other expenditures	24,400	20,277	4,123
Fringe benefits and insurance	156,325	110,752	45,573
Capital outlay	50,000	16,881	33,119
<b>TOTAL EXPENDITURES</b>	<b>1,714,560</b>	<b>1,382,467</b>	<b>332,093</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(205,560)</b>	<b>85,608</b>	<b>291,168</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-out	(300,000)	(300,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(505,560)</b>	<b>(214,392)</b>	<b>291,168</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>715,076</b>	<b>715,076</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 209,516</b>	<b>\$ 500,684</b>	<b>\$ 291,168</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

TREASURER'S DELINQUENT TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 270,000	\$ 268,982	\$ (1,018)
Miscellaneous	500	470	(30)
TOTAL REVENUES	270,500	269,452	(1,048)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	185,000	141,257	43,743
Materials and supplies	11,500	10,873	627
Operating expenditures	22,424	5,427	16,997
Other expenditures	10,000	8,196	1,804
Fringe benefits and insurance	45,400	21,509	23,891
Capital outlay	1,576	1,576	0
TOTAL EXPENDITURES	275,900	188,838	87,062
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,400)	80,614	86,014
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,400)	80,614	86,014
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	430,285	430,285	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 424,885	\$ 510,899	\$ 86,014

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

COUNTY RECORDER'S EQUIPMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fees and charges for services	\$ 232,800	\$ 245,044	\$ 12,244
<b>TOTAL REVENUES</b>	<u>232,800</u>	<u>245,044</u>	<u>12,244</u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>GENERAL GOVERNMENT</b>			
Contractual services	13,000	8,195	4,805
Capital outlay	<u>187,269</u>	<u>187,200</u>	<u>69</u>
<b>TOTAL EXPENDITURES</b>	<u>200,269</u>	<u>195,395</u>	<u>4,874</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>32,531</u>	<u>49,649</u>	<u>17,118</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>32,531</u>	<u>49,649</u>	<u>17,118</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>17,598</u>	<u>17,598</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 50,129</u>	<u>\$ 67,247</u>	<u>\$ 17,118</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

HOTEL / MOTEL TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Other taxes	\$ 360,000	\$ 359,938	\$ (62)
Fines and forfeitures	1,500	1,162	(338)
TOTAL REVENUES	361,500	361,100	(400)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	18,000	17,103	897
Materials and supplies	100	45	55
Contractual services	3,650	3,605	45
Operating expenditures	750	584	166
Other expenditures	374,000	340,510	33,490
Fringe benefits and insurance	2,900	2,144	756
TOTAL EXPENDITURES	399,400	363,991	35,409
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,900)	(2,891)	35,009
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(37,900)	(2,891)	35,009
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	38,258	38,258	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 358	\$ 35,367	\$ 35,009

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

GEOGRAPHIC INFORMATION SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 3,500	\$ 4,182	\$ 682
Miscellaneous	1,000	1,033	33
TOTAL REVENUES	4,500	5,215	715
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	152,400	134,011	18,389
Materials and supplies	15,000	11,090	3,910
Contractual services	114,630	106,246	8,384
Operating expenditures	30,000	1,166	28,834
Other expenditures	20,000	577	19,423
Fringe benefits and insurance	51,940	37,286	14,654
Capital outlay	1,200,136	1,095,862	104,274
TOTAL EXPENDITURES	1,584,106	1,386,238	197,868
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,579,606)	(1,381,023)	198,583
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	900,000	900,000	0
TOTAL OTHER FINANCING SOURCES (USES)	900,000	900,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(679,606)	(481,023)	198,583
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	874,621	874,621	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 195,015	\$ 393,598	\$ 198,583



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

HOME PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental	\$ 501,000	\$ 486,343	\$ (14,657)
<b>TOTAL REVENUES</b>	<b>501,000</b>	<b>486,343</b>	<b>(14,657)</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>			
Contractual services	478,900	436,900	42,000
Operating expenditures	44,509	36,284	8,225
Other expenditures	11,000	6,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>534,409</b>	<b>479,184</b>	<b>55,225</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(33,409)</b>	<b>7,159</b>	<b>40,568</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(33,409)</b>	<b>7,159</b>	<b>40,568</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>68,027</b>	<b>68,027</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 34,618</b>	<b>\$ 75,186</b>	<b>\$ 40,568</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL SPECIAL REVENUE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	TOTAL		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 33,713,506	\$ 33,794,237	\$ 80,731
Other taxes	422,722	422,660	(62)
Fees and charges for services	7,202,643	7,466,066	263,423
Licenses and permits	328,000	308,034	(19,966)
Fines and forfeitures	485,902	442,812	(43,090)
Intergovernmental	52,177,561	49,970,488	(2,207,073)
Special assessments	3,200	3,243	43
Investment earnings	570,000	526,452	(43,548)
Miscellaneous	2,584,230	3,175,115	590,885
<b>TOTAL REVENUES</b>	<b>97,487,764</b>	<b>96,109,107</b>	<b>(1,378,657)</b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
General government	3,910,418	3,283,548	626,870
Judicial and public safety	5,105,547	4,345,807	759,740
Public works	6,956,302	6,125,526	830,776
Human services	58,830,141	53,010,956	5,819,185
Health	19,001,484	17,897,308	1,104,176
Community and economic development	532,262	477,037	55,225
Capital outlay	20,167,166	13,897,883	6,269,283
<b>TOTAL EXPENDITURES</b>	<b>114,503,320</b>	<b>99,038,065</b>	<b>15,465,255</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(17,015,556)</b>	<b>(2,928,958)</b>	<b>14,086,598</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	12,965	13,321	356
Operating transfers-in	4,714,433	4,324,813	(389,620)
Operating transfers-out	(6,068,776)	(5,109,671)	959,105
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,341,378)</b>	<b>(771,537)</b>	<b>569,841</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(18,356,934)</b>	<b>(3,700,495)</b>	<b>14,656,439</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>58,143,058</b>	<b>58,143,058</b>	<b>0</b>
<b>RESIDUAL EQUITY TRANSFERS-IN</b>	<b>4,450</b>	<b>4,450</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 39,790,574</b>	<b>\$ 54,447,013</b>	<b>\$ 14,656,439</b>

# LAKE COUNTY, OHIO

## DEBT SERVICE

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The debt service funds are used to account for the accumulation of resources and payment of general obligation and special assessment bond principal, interest, and related costs.

DEBT SERVICE: This fund is used to account for the retirement of debt related to the construction of public improvements such as wastewater and water systems. The retirement of this debt is funded through the collection of special assessments from property owners.

JAIL BOND RETIREMENT: This fund is used to account for the retirement of debt used to finance the construction of the County Detention Facility. The retirement of this debt is funded through operating transfers from the General Fund.

COUNTY FACILITIES BOND RETIREMENT: This fund is used to account for the retirement of debt used to finance the construction of County facilities. The retirement of this debt is funded through operating transfers from various County funds.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL DEBT SERVICE FUNDS

DECEMBER 31, 2001

	DEBT SERVICE	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 1,643,627	\$	\$	\$ 1,643,627
Net receivables:				
Special assessments	7,404,154			7,404,154
<b>TOTAL ASSETS</b>	<b><u>\$ 9,047,781</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 9,047,781</u></b>
<b>LIABILITIES:</b>				
Deferred revenue	\$ 7,306,223	\$	\$	\$ 7,306,223
Matured interest payable	3,957			3,957
<b>TOTAL LIABILITIES</b>	<b><u>7,310,180</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>7,310,180</u></b>
<b>FUND EQUITY:</b>				
Fund balances:				
Reserved for debt service	1,737,601			1,737,601
<b>TOTAL FUND EQUITY</b>	<b><u>1,737,601</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,737,601</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 9,047,781</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 9,047,781</u></b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL DEBT SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

	DEBT SERVICE	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
<b>REVENUES:</b>				
Special assessments	\$ 767,913	\$ 0	\$ 0	\$ 767,913
<b>TOTAL REVENUES</b>	<u>767,913</u>	<u>0</u>	<u>0</u>	<u>767,913</u>
<b>EXPENDITURES:</b>				
Debt service:				
Principal	341,450	655,000	880,000	1,876,450
Interest and fiscal charges	280,957	486,338	502,698	1,269,993
<b>TOTAL EXPENDITURES</b>	<u>622,407</u>	<u>1,141,338</u>	<u>1,382,698</u>	<u>3,146,443</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>145,506</b>	<b>(1,141,338)</b>	<b>(1,382,698)</b>	<b>(2,378,530)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers-in	0	1,141,338	1,382,698	2,524,036
<b>TOTAL OTHER FINANCING SOURCES USES</b>	<u>0</u>	<u>1,141,338</u>	<u>1,382,698</u>	<u>2,524,036</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>145,506</b>	<b>0</b>	<b>0</b>	<b>145,506</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>1,592,095</u>	<u>0</u>	<u>0</u>	<u>1,592,095</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,737,601</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,737,601</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL DEBT SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

DEBT SERVICE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 661,635	\$ 650,884	\$ (10,751)
TOTAL REVENUES	<u>661,635</u>	<u>650,884</u>	<u>(10,751)</u>
EXPENDITURES:			
Debt service:			
Principal	341,450	341,450	0
Interest and fiscal charges	<u>280,959</u>	<u>280,957</u>	<u>2</u>
TOTAL EXPENDITURES	<u>622,409</u>	<u>622,407</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,226	28,477	(10,749)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	39,226	28,477	(10,749)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,615,150</u>	<u>1,615,150</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,654,376</u>	<u>\$ 1,643,627</u>	<u>\$ (10,749)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL DEBT SERVICE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JAIL BOND RETIREMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	0	0	0
<hr/>			
EXPENDITURES:			
Debt service:			
Principal	655,000	655,000	0
Interest and fiscal charges	486,338	486,338	0
TOTAL EXPENDITURES	1,141,338	1,141,338	0
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,141,338)	(1,141,338)	0
<hr/>			
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	1,141,338	1,141,338	0
TOTAL OTHER FINANCING SOURCES (USES)	1,141,338	1,141,338	0
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0
<hr/>			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
<hr/>			
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ _____	\$ _____	\$ _____

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL DEBT SERVICE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001 (Continued)

COUNTY FACILITIES BOND RETIREMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	0	0	0
EXPENDITURES:			
Debt service:			
Principal	880,000	880,000	0
Interest and fiscal charges	502,698	502,698	0
TOTAL EXPENDITURES	1,382,698	1,382,698	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,382,698)	(1,382,698)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	1,382,698	1,382,698	0
TOTAL OTHER FINANCING SOURCES (USES)	1,382,698	1,382,698	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL DEBT SERVICE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 661,635	\$ 650,884	\$ (10,751)
TOTAL REVENUES	<u>661,635</u>	<u>650,884</u>	<u>(10,751)</u>
EXPENDITURES:			
Debt service:			
Principal	1,876,450	1,876,450	0
Interest and fiscal charges	<u>1,269,995</u>	<u>1,269,993</u>	<u>2</u>
TOTAL EXPENDITURES	<u>3,146,445</u>	<u>3,146,443</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,484,810)	(2,495,559)	(10,749)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>2,524,036</u>	<u>2,524,036</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,524,036</u>	<u>2,524,036</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	39,226	28,477	(10,749)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,615,150</u>	<u>1,615,150</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,654,376</u>	<u>\$ 1,643,627</u>	<u>\$ (10,749)</u>

**CAPITAL PROJECT FUNDS**

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The Capital Project Funds are used to account for financial resources to be used for the acquisition, construction or improvement of major capital facilities (other than those financed by the proprietary funds).

**PERMANENT IMPROVEMENT FUND:** This fund accounts for costs of major building, remodeling and rehabilitation projects. Its primary source of revenue is operating transfers from the General Fund.

**M.R. & D.D. BOARD CAPITAL IMPROVEMENT:** This fund accounts for all capital-related expenditures of the M.R. & D.D. Board. Financing is provided through transfers from the Board's special revenue operating fund.

**DOG SHELTER RENOVATION:** This fund will account for construction costs incurred in the renovation of the County's Dog Shelter or for the purchase of a new facility. Financing is currently provided by donations to the Dog Warden.

**SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION:** This fund accounts for the financing and costs associated with the construction of a new facility to house misdemeanor criminals for the Lake County Sheriff. Financing is provided by grants and proceeds of notes.

**POST OFFICE RENOVATION:** This fund accounts for construction costs incurred in the renovation of the old Post Office building purchased by the County several years ago. This facility will serve as an extension of the County Courthouse. Financing is currently provided by transfers from the General Fund and general obligation note proceeds.

**800 MHZ TOWER REPLACEMENT:** This fund accounts for the financing and costs associated with the construction of a replacement communications tower. Financing is provided by fees charged to telecommunications users who utilize the tower for transmission of their service to end users.

**RECORDER'S OFFICE RENOVATION:** This fund accounts for construction costs incurred in the renovation of the County Recorder's Office in the County Administration Building. Financing is currently provided by transfers from the General Fund and the County Recorder's Equipment Fund.

**JUVENILE JUSTICE CENTER RENOVATION:** This fund accounts for construction costs incurred in the renovation of the Juvenile Justice Center. Financing is currently provided by transfers from the General Fund and general obligation note proceeds.

# **LAKE COUNTY, OHIO**

## **CAPITAL PROJECT FUNDS (CONTINUED)**

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**COURTHOUSE SECURITY:** This fund accounts for construction costs incurred in improving the security system of the County Courthouse. Financing is currently provided by transfers from the General Fund.

**JUVENILE JUSTICE CENTER GENERATOR:** This fund accounts for construction costs incurred in the replacement of the Juvenile Justice Center generator. Financing is currently provided by transfers from the General Fund.

**ENGINEER'S OFFICE CONSTRUCTION:** This fund accounts for construction costs incurred in constructing a new facility for the County Engineer's Office. Financing is currently provided by transfers from the General Fund.

**JOB AND FAMILY SERVICES:** This fund accounts for construction costs incurred in the renovation of a portion of the Human Services Center which will house the Job and Family Services Division. Financing is currently provided by transfers from the General Fund.

**COURTHOUSE RENOVATION:** This fund accounts for construction costs incurred in the renovation of the Lake County Courthouse. Financing is currently provided by transfers from the General Fund.

**ONE STOP TITLE BUREAU:** This fund accounts for construction costs incurred in the renovation of a leased building which will house the Lake County Title Bureau. Financing is currently provided by transfers from the General Fund.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL CAPITAL PROJECTS FUNDS

DECEMBER 31, 2001

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION
<b>ASSETS:</b>			
Equity in pooled cash and cash equivalents	\$ 2,840,234	\$ 2,126,312	\$ 388,223
Receivables:			
Accounts			
Due from other funds	163,081		
<b>TOTAL ASSETS</b>	<u>3,003,315</u>	<u>2,126,312</u>	<u>388,223</u>
<b>LIABILITIES:</b>			
Accounts payable	24,919	6,667	
Due to other funds			
<b>TOTAL LIABILITIES</b>	<u>24,919</u>	<u>6,667</u>	<u>0</u>
<b>FUND EQUITY:</b>			
Fund balances:			
Reserved for encumbrances	7,809	589	
Unreserved/undesignated	2,970,587	2,119,056	388,223
<b>TOTAL FUND EQUITY</b>	<u>2,978,396</u>	<u>2,119,645</u>	<u>388,223</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 3,003,315</u>	<u>\$ 2,126,312</u>	<u>\$ 388,223</u>

(Continued)

SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION	POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	RECORDER'S OFFICE RENOVATION	JUVENILE JUSTICE CENTER RENOVATION
\$	\$ 377,677	\$ 369,215	\$	\$ 1,291,303
		975		
<u>0</u>	<u>377,677</u>	<u>370,190</u>	<u>0</u>	<u>1,291,303</u>
				53,095
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53,095</u>
				374,403
<u>0</u>	<u>377,677</u>	<u>370,190</u>	<u>0</u>	<u>863,805</u>
<u>0</u>	<u>377,677</u>	<u>370,190</u>	<u>0</u>	<u>1,238,208</u>
\$ <u>0</u>	\$ <u>377,677</u>	\$ <u>370,190</u>	\$ <u>0</u>	\$ <u>1,291,303</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL CAPITAL PROJECTS FUNDS (CONTINUED)

DECEMBER 31, 2001

	COURTHOUSE SECURITY	JUVENILE JUSTICE CENTER GENERATOR	ENGINEER'S CONSTRUCTION
<b>ASSETS:</b>			
Equity in pooled cash and cash equivalents	\$ 33,269	\$	\$ 40,250
Receivables:			
Accounts			
Due from other funds			
<b>TOTAL ASSETS</b>	<u>33,269</u>	<u>0</u>	<u>40,250</u>
<b>LIABILITIES:</b>			
Accounts payable			
Due to other funds			
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND EQUITY:</b>			
Fund balances:			
Reserved for encumbrances			40,250
Unreserved/undesignated	33,269		
<b>TOTAL FUND EQUITY</b>	<u>33,269</u>	<u>0</u>	<u>40,250</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 33,269</u>	<u>\$ 0</u>	<u>\$ 40,250</u>

JOB & FAMILY SERVICES RENOVATION	COURTHOUSE RENOVATION	ONE STOP TITLE BUREAU RENOVATION	TOTALS
\$ 128,375	\$ 1,840,728	\$ 88,699	\$ 9,524,285
			975
			163,081
<u>128,375</u>	<u>1,840,728</u>	<u>88,699</u>	<u>9,688,341</u>
7,537	21,848	86,290	200,356
		457	457
<u>7,537</u>	<u>21,848</u>	<u>86,747</u>	<u>200,813</u>
15,704	712,943	953	1,152,651
105,134	1,105,937	999	8,334,877
<u>120,838</u>	<u>1,818,880</u>	<u>1,952</u>	<u>9,487,528</u>
\$ <u>128,375</u>	\$ <u>1,840,728</u>	\$ <u>88,699</u>	\$ <u>9,688,341</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION
<b>REVENUES:</b>			
Charges for services	\$	\$	\$
Intergovernmental			
Miscellaneous	7,354	0	6,646
<b>TOTAL REVENUES</b>	7,354	0	6,646
<b>EXPENDITURES:</b>			
Capital outlay	670,705	903,849	
Debt service:			
Interest and fiscal charges			
<b>TOTAL EXPENDITURES</b>	670,705	903,849	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(663,351)	(903,849)	6,646
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of bonds			
Operating transfers-in	3,009,852		59,994
Operating transfers-out	(1,131,468)		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	1,878,384	0	59,994
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	1,215,033	(903,849)	66,640
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	1,763,363	3,023,494	321,583
<b>RESIDUAL EQUITY TRANSFERS-OUT</b>	_____	_____	_____
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	\$ 2,978,396	\$ 2,119,645	\$ 388,223



(Continued)

SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION	POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	RECORDER'S OFFICE RENOVATION	JUVENILE JUSTICE CENTER RENOVATION
\$ 1,109,323	\$	\$ 97,700	\$	\$
<u>1,109,323</u>	<u>240</u>	<u>97,700</u>	<u>0</u>	<u>0</u>
348,143	1,575,933			1,312,828
<u>348,143</u>	<u>64,276</u>	<u>0</u>	<u>0</u>	<u>21,426</u>
	1,640,209			1,334,254
761,180	(1,639,969)	97,700	0	(1,334,254)
6,199	5,368,125			2,811,875
<u>6,199</u>	<u>372,935</u>	<u>0</u>	<u>0</u>	<u>27,500</u>
	5,741,060			2,839,375
767,379	4,101,091	97,700	0	1,505,121
786,471	(3,723,414)	272,490	17,948	(266,913)
<u>(1,553,850)</u>			<u>(17,948)</u>	
\$ <u>0</u>	\$ <u>377,677</u>	\$ <u>370,190</u>	\$ <u>0</u>	\$ <u>1,238,208</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL CAPITAL PROJECTS FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	COURTHOUSE SECURITY	JUVENILE JUSTICE CENTER GENERATOR	ENGINEER'S CONSTRUCTION
<b>REVENUES:</b>			
Charges for services	\$	\$	\$
Intergovernmental			
Miscellaneous		14,670	
<b>TOTAL REVENUES</b>	0	14,670	0
<b>EXPENDITURES:</b>			
Capital outlay	6,120	2,465	
Debt service:			
Interest and fiscal charges			
<b>TOTAL EXPENDITURES</b>	6,120	2,465	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(6,120)	12,205	0
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of bonds			
Operating transfers-in		2,465	
Operating transfers-out			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0	2,465	0
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	(6,120)	14,670	0
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	39,389	59,531	40,250
<b>RESIDUAL EQUITY TRANSFERS-OUT</b>		(74,201)	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	\$ 33,269	\$ 0	\$ 40,250

JOB & FAMILY SERVICES RENOVATION	COURTHOUSE RENOVATION	ONE STOP TITLE BUREAU RENOVATION	TOTALS
\$	\$	\$	\$
			97,700
			1,109,323
		6,832	35,742
<u>0</u>	<u>0</u>	<u>6,832</u>	<u>1,242,765</u>
210,704	469,373	427,033	5,927,153
			85,702
<u>210,704</u>	<u>469,373</u>	<u>427,033</u>	<u>6,012,855</u>
(210,704)	(469,373)	(420,201)	(4,770,090)
			8,180,000
	2,288,253	302,153	6,069,351
			(1,131,468)
<u>0</u>	<u>2,288,253</u>	<u>302,153</u>	<u>13,117,883</u>
(210,704)	1,818,880	(118,048)	8,347,793
331,542	0	120,000	2,785,734
			(1,645,999)
<u>\$ 120,838</u>	<u>\$ 1,818,880</u>	<u>\$ 1,952</u>	<u>\$ 9,487,528</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

PERMANENT IMPROVEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Miscellaneous	\$ 7,500	\$ 7,354	\$ (146)
<b>TOTAL REVENUES</b>	<b>7,500</b>	<b>7,354</b>	<b>(146)</b>
<b>EXPENDITURES:</b>			
Capital outlay	1,220,334	671,115	549,219
<b>TOTAL EXPENDITURES</b>	<b>1,220,334</b>	<b>671,115</b>	<b>549,219</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,212,834)</b>	<b>(663,761)</b>	<b>549,073</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers-in	3,010,000	3,009,852	(148)
Operating transfers-out	(1,131,468)	(1,131,468)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,878,532</b>	<b>1,878,384</b>	<b>(148)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>665,698</b>	<b>1,214,623</b>	<b>548,925</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,614,132</b>	<b>1,614,132</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 2,279,830</b>	<b>\$ 2,828,755</b>	<b>\$ 548,925</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

BOARD OF MENTAL RETARDATION AND DEVELOP- MENTAL DISABILITIES CAPITAL IMPROVEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	2,482,911	1,343,946	1,138,965
TOTAL EXPENDITURES	2,482,911	1,343,946	1,138,965
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,482,911)	(1,343,946)	1,138,965
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,482,911)	(1,343,946)	1,138,965
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,463,002	3,463,002	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 980,091	\$ 2,119,056	\$ 1,138,965

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

DOG SHELTER RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 10,000	\$ 6,646	\$ (3,354)
TOTAL REVENUES	<u>10,000</u>	<u>6,646</u>	<u>(3,354)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,000	6,646	(3,354)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in		59,994	59,994
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>59,994</u>	<u>59,994</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	10,000	66,640	56,640
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>321,583</u>	<u>321,583</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 331,583</u>	<u>\$ 388,223</u>	<u>\$ 56,640</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

SHERIFF'S MULTIPURPOSE FACILITY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,150,000	\$ 1,109,323	\$ (40,677)
TOTAL REVENUES	<u>1,150,000</u>	<u>1,109,323</u>	<u>(40,677)</u>
EXPENDITURES:			
Capital outlay	648,680	632,271	16,409
TOTAL EXPENDITURES	<u>648,680</u>	<u>632,271</u>	<u>16,409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	501,320	477,052	(24,268)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	6,200	6,199	(1)
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,200</u>	<u>6,199</u>	<u>(1)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	507,520	483,251	(24,269)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,070,599	1,070,599	0
RESIDUAL EQUITY TRANSFERS-IN (OUT)	<u>(1,553,850)</u>	<u>(1,553,850)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 24,269</u>	<u>\$ 0</u>	<u>\$ (24,269)</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

POST OFFICE RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental revenue	\$ 150,000	\$ 125,000	\$ (25,000)
Miscellaneous	6,500	240	(6,260)
TOTAL REVENUES	<u>156,500</u>	<u>125,240</u>	<u>(31,260)</u>
EXPENDITURES:			
Capital outlay	1,803,584	1,737,762	65,822
Debt Service:			
Principal retirement	5,250,000	5,250,000	0
Interest and fiscal charges	201,797	201,797	0
TOTAL EXPENDITURES	<u>7,255,381</u>	<u>7,189,559</u>	<u>65,822</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,098,881)	(7,064,319)	34,562
OTHER FINANCING SOURCES (USES):			
Proceeds of bonds	5,368,125	5,368,125	0
Operating transfers-in	375,000	372,935	(2,065)
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,743,125</u>	<u>5,741,060</u>	<u>(2,065)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,355,756)	(1,323,259)	32,497
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,700,936</u>	<u>1,700,936</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 345,180</u>	<u>\$ 377,677</u>	<u>\$ 32,497</u>



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

800 MHZ TOWER REPLACEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Charges for services	\$ 80,000	\$ 97,700	\$ 17,700
TOTAL REVENUES	<u>80,000</u>	<u>97,700</u>	<u>17,700</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	80,000	97,700	17,700
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	80,000	97,700	17,700
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>271,515</u>	<u>271,515</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 351,515</u>	<u>\$ 369,215</u>	<u>\$ 17,700</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

RECORDER'S OFFICE RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
	\$	\$	\$
TOTAL REVENUES	0	0	0
EXPENDITURES:			
Capital outlay	4,934		4,934
TOTAL EXPENDITURES	4,934	0	4,934
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,934)	0	4,934
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,934)	0	4,934
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	17,948	17,948	0
RESIDUAL EQUITY TRANSFERS-IN (OUT)	(17,948)	(17,948)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (4,934)	\$ 0	\$ 4,934

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JUVENILE JUSTICE CENTER RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Miscellaneous	\$ 3,300	\$ 0	\$ (3,300)
<b>TOTAL REVENUES</b>	<b>3,300</b>	<b>0</b>	<b>(3,300)</b>
<b>EXPENDITURES:</b>			
Capital outlay	1,705,150	1,682,664	22,486
Debt service:			
Principal retirement	1,750,000	1,750,000	0
Interest and fiscal charges	67,266	67,266	0
<b>TOTAL EXPENDITURES</b>	<b>3,522,416</b>	<b>3,499,930</b>	<b>22,486</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,519,116)</b>	<b>(3,499,930)</b>	<b>19,186</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of bonds	2,811,875	2,811,875	0
Operating transfers-in	27,500	27,500	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,839,375</b>	<b>2,839,375</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(679,741)</b>	<b>(660,555)</b>	<b>19,186</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,575,913</b>	<b>1,575,913</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 896,172</b>	<b>\$ 915,358</b>	<b>\$ 19,186</b>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

COURTHOUSE SECURITY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	6,309	6,120	189
TOTAL EXPENDITURES	6,309	6,120	189
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,309)	(6,120)	189
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(6,309)	(6,120)	189
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	39,389	39,389	0
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 33,080</u>	<u>\$ 33,269</u>	<u>\$ 189</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JUVENILE JUSTICE CENTER GENERATOR	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 14,670	\$ 14,670	\$ 0
TOTAL REVENUES	<u>14,670</u>	<u>14,670</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	<u>5,229</u>	<u>2,465</u>	<u>2,764</u>
TOTAL EXPENDITURES	<u>5,229</u>	<u>2,465</u>	<u>2,764</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,441	12,205	2,764
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>2,465</u>	<u>2,465</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,465</u>	<u>2,465</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	11,906	14,670	2,764
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	59,531	59,531	0
RESIDUAL EQUITY TRANSFERS-IN (OUT)	<u>(74,201)</u>	<u>(74,201)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (2,764)</u>	<u>\$ 0</u>	<u>\$ 2,764</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

ENGINEER'S OFFICE CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:			
Capital outlay	<u>40,250</u>	<u>40,250</u>	<u>0</u>
TOTAL EXPENDITURES	<u>40,250</u>	<u>40,250</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(40,250)	(40,250)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(40,250)	(40,250)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>40,250</u>	<u>40,250</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

JOB AND FAMILY SERVICES REMODELING	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	320,284	229,772	90,512
TOTAL EXPENDITURES	320,284	229,772	90,512
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(320,284)	(229,772)	90,512
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(320,284)	(229,772)	90,512
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	342,443	342,443	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 22,159	\$ 112,671	\$ 90,512

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

COURTHOUSE RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	1,182,068	447,525	734,543
TOTAL EXPENDITURES	1,182,068	447,525	734,543
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,182,068)	(447,525)	734,543
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	1,184,403	2,288,253	1,103,850
TOTAL OTHER FINANCING SOURCES (USES)	1,184,403	2,288,253	1,103,850
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,335	1,840,728	1,838,393
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,335	\$ 1,840,728	\$ 1,838,393



# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

ONE STOP TITLE BUREAU RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 6,832	\$ 6,832	\$ 0
TOTAL REVENUES	<u>6,832</u>	<u>6,832</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	<u>428,019</u>	<u>427,528</u>	<u>491</u>
TOTAL EXPENDITURES	<u>428,019</u>	<u>427,528</u>	<u>491</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(421,187)	(420,696)	491
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>302,153</u>	<u>302,153</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>302,153</u>	<u>302,153</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(119,034)	(118,543)	491
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>120,000</u>	<u>120,000</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 966</u>	<u>\$ 1,457</u>	<u>\$ 491</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL CAPITAL PROJECTS FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Charges for services	\$ 80,000	\$ 97,700	\$ 17,700
Intergovernmental	1,300,000	1,234,323	(65,677)
Miscellaneous	48,802	35,742	(13,060)
<b>TOTAL REVENUES</b>	<b>1,428,802</b>	<b>1,367,765</b>	<b>(61,037)</b>
<b>EXPENDITURES:</b>			
Capital outlay	9,847,752	7,221,418	2,626,334
<b>Debt Service:</b>			
Principal retirement	7,000,000	7,000,000	0
Interest and fiscal charges	269,063	269,063	0
<b>TOTAL EXPENDITURES</b>	<b>17,116,815</b>	<b>14,490,481</b>	<b>2,626,334</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(15,688,013)</b>	<b>(13,122,716)</b>	<b>2,565,297</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of bonds	8,180,000	8,180,000	0
Operating transfers-in	4,907,721	6,069,351	1,161,630
Operating transfers-out	(1,131,468)	(1,131,468)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>11,956,253</b>	<b>13,117,883</b>	<b>1,161,630</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(3,731,760)</b>	<b>(4,833)</b>	<b>3,726,927</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>10,637,241</b>	<b>10,637,241</b>	<b>0</b>
<b>RESIDUAL EQUITY TRANSFERS-OUT</b>	<b>(1,645,999)</b>	<b>(1,645,999)</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 5,259,482</b>	<b>\$ 8,986,409</b>	<b>\$ 3,726,927</b>

**ENTERPRISE FUNDS**

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Enterprise Funds are used to account for the County's ongoing operations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. These funds account for the acquisition, operation, maintenance and improvement of County facilities which are operated by the Department of Utilities and are financed primarily by user charges.

WATER: The County provides water to residential, commercial and industrial customers.

Revenue generated through user charges is used for operation, maintenance and capital improvements of the water distribution system.

WASTEWATER: The County provides sanitary sewer service to residential, commercial and industrial customers. Wastewater charges are based on water usage and serve as the major revenue source for financing the operations and maintenance of the wastewater system.

SOLID WASTE: This fund is used to account for the financial operations of the County's solid waste removal and landfill activities. Revenues are generated primarily from user tipping fees.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL ENTERPRISE FUNDS

DECEMBER 31, 2001

	WATER	WASTEWATER
<b>ASSETS:</b>		
Equity in pooled cash and cash equivalents	\$ 2,830,896	\$ 5,901,207
Net receivables:		
Accounts	2,233,381	1,720,934
Unbilled accounts	1,742,409	1,758,696
Other receivables	628,053	
Due from other fund		675,000
Material and supplies inventory	480,445	277,775
Prepaid items	22,835	28,365
Unamortized bond issuance costs	212,880	
<b>TOTAL</b>	<b>8,150,899</b>	<b>10,361,977</b>
<b>FIXED ASSETS IN SERVICE:</b>		
Land and land improvements	484,293	1,596,964
Utility plant in service	111,650,250	146,484,391
Furniture, fixtures and equipment	2,326,681	4,480,275
Less: Accumulated depreciation	(53,058,908)	(70,765,918)
Construction-in-progress	719,258	40,360,620
<b>TOTAL NET FIXED ASSETS</b>	<b>62,121,574</b>	<b>122,156,332</b>
<b>TOTAL ASSETS</b>	<b>\$ 70,272,473</b>	<b>\$ 132,518,309</b>
<b>LIABILITIES:</b>		
Accounts payable	\$ 336,947	\$ 427,212
Accrued wages and benefits	175,132	236,297
Deferred revenue	664,528	464,494
Accrued interest payable	36,951	33,374
Advances from other funds	3,343,881	
Due to other funds	2,193,006	40,685
Due to other governments	575,090	42,620
Matured interest payable	216	4,133
Notes payable	1,024,427	5,454,000
Customer deposits	69,297	76,975
Landfill closure and postclosure costs		28,094
Capital leases payable		8,868,140
OWDA loans payable	42,412,729	132,300
General obligation bonds payable	5,176,000	32,161,870
Other long-term debt payable	137,954	721,733
Compensated absences payable	607,930	
<b>TOTAL LIABILITIES</b>	<b>56,754,088</b>	<b>48,691,927</b>
<b>CONTRIBUTED CAPITAL AND RETAINED EARNINGS:</b>		
Contributed capital	32,210,568	106,604,250
Less: Accumulated depreciation on contributed capital	(5,338,602)	(44,099,657)
Retained earnings:		
Unreserved (deficit)	(13,353,581)	21,321,789
<b>TOTAL FUND EQUITY</b>	<b>13,518,385</b>	<b>83,826,382</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 70,272,473</b>	<b>\$ 132,518,309</b>

SOLID WASTE	TOTALS
\$ 8,205,540	\$ 16,937,643
775,552	4,729,867
	3,501,105
	628,053
319,177	994,177
3,723	761,943
4,508	55,708
	212,880
<u>9,308,500</u>	<u>27,821,376</u>
1,822,524	3,903,781
12,398,061	270,532,702
309,343	7,116,299
(3,873,537)	(127,698,363)
5,379,237	46,459,115
<u>16,035,628</u>	<u>200,313,534</u>
<u>\$ 25,344,128</u>	<u>\$ 228,134,910</u>
\$ 731,367	\$ 1,495,526
11,152	422,581
	1,129,022
	70,325
	3,343,881
5,781	2,239,472
40,622	658,332
	4,349
	6,478,427
	146,272
10,367,136	10,367,136
	28,094
	51,280,869
	5,308,300
	32,299,824
26,602	1,356,265
<u>11,182,660</u>	<u>116,628,675</u>
	138,814,818
	(49,438,259)
14,161,468	22,129,676
<u>14,161,468</u>	<u>111,506,235</u>
<u>\$ 25,344,128</u>	<u>\$ 228,134,910</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS ALL ENTERPRISE FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2001

	WATER
<hr/>	
OPERATING REVENUES:	
Water sales	\$ 14,289,407
Sewer charges	
Fees, permits and tap-ins	580,919
Charges for services	49,288
Other operating revenues	77,718
TOTAL OPERATING REVENUES	<u>14,997,332</u>
<hr/>	
OPERATING EXPENSES:	
Personal services	2,826,836
Contractual services	295,126
Materials and supplies	889,470
Other operating expenses	2,450,491
Depreciation expense	3,406,885
TOTAL OPERATING EXPENSES	<u>9,868,808</u>
<hr/>	
OPERATING INCOME (LOSS)	5,128,524
<hr/>	
NON-OPERATING REVENUES (EXPENSES):	
Investment earnings	28,964
Sale of fixed assets	
Interest and fiscal charges	(5,495,863)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(5,466,899)</u>
<hr/>	
NET INCOME (LOSS)	(338,375)
<hr/>	
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	629,566
<hr/>	
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	(13,644,772)
<hr/>	
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ (13,353,581)</u>

<b>WASTEWATER</b>	<b>SOLID WASTE</b>	<b>TOTALS</b>
\$	\$	\$
11,030,622		14,289,407
1,685,714		11,030,622
367,067	5,938,154	2,266,633
66,759	175,234	6,354,509
<u>13,150,162</u>	<u>6,113,388</u>	<u>319,711</u>
		<u>34,260,882</u>
4,087,809	241,692	7,156,337
456,951	4,781,482	5,533,559
730,570	26,095	1,646,135
2,911,244	242,993	5,604,728
3,783,298	427,961	7,618,144
<u>11,969,872</u>	<u>5,720,223</u>	<u>27,558,903</u>
1,180,290	393,165	6,701,979
	85,462	114,426
5,451		5,451
(2,430,478)		(7,926,341)
<u>(2,425,027)</u>	<u>85,462</u>	<u>(7,806,464)</u>
(1,244,737)	478,627	(1,104,485)
2,593,959		3,223,525
19,972,567	13,682,841	20,010,636
<u>\$ 21,321,789</u>	<u>\$ 14,161,468</u>	<u>\$ 22,129,676</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	WATER		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES:</b>			
Water sales	\$ 16,163,856	\$ 14,344,323	\$ (1,819,533)
Sewer charges			0
Fees, permits and tap-ins	1,500,000	580,919	(919,081)
Charges for services	216,036	158,292	(57,744)
Other operating revenues	144,316	77,718	(66,598)
<b>TOTAL OPERATING REVENUES</b>	<b>18,024,208</b>	<b>15,161,252</b>	<b>(2,862,956)</b>
<b>OPERATING EXPENSES:</b>			
Personal services	2,844,200	2,824,384	19,816
Contractual services	423,322	319,382	103,940
Materials and supplies	955,767	789,497	166,270
Other operating expenses	2,471,795	2,304,254	167,541
Capital outlay	584,736	571,891	12,845
<b>TOTAL OPERATING EXPENSES</b>	<b>7,279,820</b>	<b>6,809,408</b>	<b>470,412</b>
<b>OPERATING INCOME (LOSS)</b>	<b>10,744,388</b>	<b>8,351,844</b>	<b>(2,392,544)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Grants and contributed capital			0
Contributions from customers	257,261	257,259	(2)
Advances-in from other funds	1,925,000	1,925,000	0
Investment earnings	28,964	28,964	0
Proceeds of bonds	1,046,712	1,046,713	1
Proceeds of notes	545,000	1,001,000	456,000
Sale of fixed assets			0
Note principal retirement	(1,246,000)	(1,246,000)	0
Bond principal retirement	(4,260,920)	(4,260,873)	47
Interest and fiscal charges	(5,539,728)	(5,539,687)	41
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(7,243,711)</b>	<b>(6,787,624)</b>	<b>456,087</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>3,500,677</b>	<b>1,564,220</b>	<b>(1,936,457)</b>
Operating transfers-in			0
Operating transfers-out	(592,673)		592,673
<b>NET INCOME (LOSS)</b>	<b>2,908,004</b>	<b>1,564,220</b>	<b>(1,343,784)</b>
<b>RETAINED EARNINGS AT THE BEGINNING OF THE YEAR</b>	<b>1,249,500</b>	<b>1,249,500</b>	<b>0</b>
<b>RETAINED EARNINGS AT THE END OF THE YEAR</b>	<b>\$ 4,157,504</b>	<b>\$ 2,813,720</b>	<b>\$ (1,343,784)</b>



(Continued)

WASTEWATER			SOLID WASTE		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$ 0	\$	\$	\$ 0
11,487,645	10,446,771	(1,040,874)			0
1,820,323	1,685,714	(134,609)			0
340,000	247,071	(92,929)	6,122,000	5,902,399	(219,601)
251,401	214,164	(37,237)	177,650	175,234	(2,416)
<u>13,899,369</u>	<u>12,593,720</u>	<u>(1,305,649)</u>	<u>6,299,650</u>	<u>6,077,633</u>	<u>(222,017)</u>
4,085,000	4,071,839	13,161	247,000	242,223	4,777
686,770	456,386	230,384	5,622,879	4,440,851	1,182,028
789,505	698,685	90,820	52,300	43,875	8,425
3,076,474	2,836,294	240,180	367,718	257,778	109,940
4,903,921	4,894,692	9,229	4,762,111	4,758,537	3,574
<u>13,541,670</u>	<u>12,957,896</u>	<u>583,774</u>	<u>11,052,008</u>	<u>9,743,264</u>	<u>1,308,744</u>
357,699	(364,176)	(721,875)	(4,752,358)	(3,665,631)	1,086,727
149,076	56,576	(92,500)			0
315,750	315,792	42			0
		0			0
115,025	118,216	3,191	63,500	85,462	21,962
890,069	895,414	5,345			0
180,000	5,454,000	5,274,000			0
5,500	5,451	(49)			0
(4,844,000)	(4,844,000)	0			0
(2,212,974)	(2,157,894)	55,080			0
(2,781,675)	(2,658,456)	123,219			0
<u>(8,183,229)</u>	<u>(2,814,901)</u>	<u>5,368,328</u>	<u>63,500</u>	<u>85,462</u>	<u>21,962</u>
(7,825,530)	(3,179,077)	4,646,453	(4,688,858)	(3,580,169)	1,108,689
3,943,767		(3,943,767)			0
<u>(19,333)</u>		<u>19,333</u>			<u>0</u>
(3,901,096)	(3,179,077)	722,019	(4,688,858)	(3,580,169)	1,108,689
9,072,235	9,072,235	0	11,759,365	11,759,365	0
<u>\$ 5,171,139</u>	<u>\$ 5,893,158</u>	<u>\$ 722,019</u>	<u>\$ 7,070,507</u>	<u>\$ 8,179,196</u>	<u>\$ 1,108,689</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES:</b>			
Water sales	\$ 16,163,856	\$ 14,344,323	\$ (1,819,533)
Sewer charges	11,487,645	10,446,771	(1,040,874)
Fees, permits and tap-ins	3,320,323	2,266,633	(1,053,690)
Charges for services	6,678,036	6,307,762	(370,274)
Other operating revenues	573,367	467,116	(106,251)
<b>TOTAL OPERATING REVENUES</b>	<b>38,223,227</b>	<b>33,832,605</b>	<b>(4,390,622)</b>
<b>OPERATING EXPENSES:</b>			
Personal services	7,176,200	7,138,446	37,754
Contractual services	6,732,971	5,216,619	1,516,352
Materials and supplies	1,797,572	1,532,057	265,515
Other operating expenses	5,915,987	5,398,326	517,661
Capital outlay	10,250,768	10,225,120	25,648
<b>TOTAL OPERATING EXPENSES</b>	<b>31,873,498</b>	<b>29,510,568</b>	<b>2,362,930</b>
<b>OPERATING INCOME (LOSS)</b>	<b>6,349,729</b>	<b>4,322,037</b>	<b>(2,027,692)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Grants and contributed capital	149,076	56,576	(92,500)
Contributions from customers	573,011	573,051	40
Advances-in from other funds	1,925,000	1,925,000	0
Investment earnings	207,489	232,642	25,153
Proceeds of bonds	1,936,781	1,942,127	5,346
Proceeds of notes	725,000	6,455,000	5,730,000
Sale of fixed assets	5,500	5,451	(49)
Note principal retirement	(6,090,000)	(6,090,000)	0
Bond principal retirement	(6,473,894)	(6,418,767)	55,127
Interest and fiscal charges	(8,321,403)	(8,198,143)	123,260
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(15,363,440)</b>	<b>(9,517,063)</b>	<b>5,846,377</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(9,013,711)</b>	<b>(5,195,026)</b>	<b>3,818,685</b>
Operating transfers-in	3,943,767	0	(3,943,767)
Operating transfers-out	(612,006)	0	612,006
<b>NET INCOME (LOSS)</b>	<b>(5,681,950)</b>	<b>(5,195,026)</b>	<b>486,924</b>
<b>RETAINED EARNINGS AT THE BEGINNING OF THE YEAR</b>	<b>22,081,100</b>	<b>22,081,100</b>	<b>0</b>
<b>RETAINED EARNINGS AT THE END OF THE YEAR</b>	<b>\$ 16,399,150</b>	<b>\$ 16,886,074</b>	<b>\$ 486,924</b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CASH FLOWS ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	WATER	WASTE- WATER	SOLID WASTE	TOTAL
<u>Cash flows from operating activities:</u>				
Cash received from customers	\$ 15,083,534	\$ 12,379,556	\$ 5,902,399	\$ 33,365,489
Cash paid to suppliers	(3,392,098)	(3,989,675)	(4,725,187)	(12,106,960)
Cash paid to employees	(2,824,384)	(4,071,839)	(242,223)	(7,138,446)
Other operating revenues	77,718	214,164	175,234	467,116
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>8,944,770</b>	<b>4,532,206</b>	<b>1,110,223</b>	<b>14,587,199</b>
<u>Cash flows from noncapital financing activities:</u>				
Operating advances in from other funds	1,925,000			1,925,000
<b>NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES</b>	<b>1,925,000</b>	<b>0</b>	<b>0</b>	<b>1,925,000</b>
<u>Cash flows from capital and related financing activities:</u>				
Proceeds from the sale of general obligation notes	1,001,000	5,454,000		6,455,000
Proceeds from the sale of general obligation bonds	1,046,713	895,414		1,942,127
Acquisition and construction of capital assets	(547,740)	(4,879,030)	(4,749,510)	(10,176,280)
Principal paid on general obligation debt	(5,506,873)	(7,001,894)		(12,508,767)
Interest paid on general obligation debt	(5,539,687)	(2,658,456)		(8,198,143)
Principal paid on capital leases	(23,729)	(10,685)		(34,414)
Interest paid on capital leases	(422)	(2,477)		(2,899)
Capital contributed by grants		56,576		56,576
Contributions from customers	257,259	315,792		573,051
Proceeds from the sale of fixed assets		5,451		5,451
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(9,313,479)</b>	<b>(7,825,309)</b>	<b>(4,749,510)</b>	<b>(21,888,298)</b>
<u>Cash flows from investing activities:</u>				
Interest on investments	28,964	118,216	85,462	232,642
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>28,964</b>	<b>118,216</b>	<b>85,462</b>	<b>232,642</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,585,255</b>	<b>(3,174,887)</b>	<b>(3,553,825)</b>	<b>(5,143,457)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>1,245,641</b>	<b>9,076,094</b>	<b>11,759,365</b>	<b>22,081,100</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 2,830,896</b>	<b>\$ 5,901,207</b>	<b>\$ 8,205,540</b>	<b>\$ 16,937,643</b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CASH FLOWS ALL ENTERPRISE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	WATER	WASTE- WATER	SOLID WASTE	TOTAL
<u>Capital and related financing activities</u>				
<u>not affecting cash:</u>				
Acquisition of capital assets through contributed capital	\$ 1,788,674	\$ 1,836,712	\$	\$ 3,625,386
Acquisition of assets capitalized from prior years's construction-in-progress	<u>1,356,730</u>	<u>206,507</u>	<u></u>	<u>1,563,237</u>
<b>NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH</b>	<b><u>\$ 3,145,404</u></b>	<b><u>\$ 2,043,219</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 5,188,623</u></b>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
OPERATING INCOME (LOSS)	\$ 5,128,524	\$ 1,180,290	\$ 393,165	\$ 6,701,979
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	3,406,885	3,783,298	427,961	7,618,144
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	112,819	(712,286)	(35,755)	(635,222)
(Increase) decrease in other receivable	35,438			35,438
(Increase) decrease in inventory	114,906	43,294	(1,183)	157,017
(Increase) decrease in prepaid items		(9,390)		(9,390)
Increase (decrease) in accounts payable	90,788	182,725	(210,729)	62,784
Increase (decrease) in accrued wages	2,452	15,970	(531)	17,891
Increase (decrease) in due to other funds	(9,713)	(2,559)	(2,385)	(14,657)
Increase (decrease) in due to other governments	(22,840)	1,543	(41,945)	(63,242)
Increase (decrease) in current portion of compensated absences	69,848	40,882	(15,282)	95,448
Increase (decrease) in customer deposits	15,663	8,439		24,102
Increase (decrease) in landfill closure and postclosure costs			<u>596,907</u>	<u>596,907</u>
Total adjustments	<u>3,816,246</u>	<u>3,351,916</u>	<u>717,058</u>	<u>7,885,220</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>\$ 8,944,770</u></b>	<b><u>\$ 4,532,206</u></b>	<b><u>\$ 1,110,223</u></b>	<b><u>\$ 14,587,199</u></b>

# LAKE COUNTY, OHIO

## INTERNAL SERVICE FUNDS

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Internal Service Funds are used to account for the financing of goods and services provided by one department to other County departments or other governments on a cost-reimbursement basis.

CENTRAL PURCHASING: This department operates a storeroom of consumable supplies to service all other county departments and other governmental agencies. Revenue is derived from user charges which are based on actual costs of item(s) purchased.

MAILROOM: This department provides centralized interoffice and outgoing mail services for all County departments. Charges are on a cost-reimbursement basis for postage used.

GARAGE: This department provides gasoline and repair/maintenance services for all County vehicles. Users are billed for costs incurred.

PRESCRIPTION SELF-INSURANCE: This fund accounts for a self-insurance program for medical prescription coverage for the employees of the County. The primary sources of revenue are monthly fees.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 2001

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
<b>ASSETS:</b>					
Equity in pooled cash and cash equivalents	\$ 223,229	\$ 21,339	\$ 24,218	\$ 322,223	\$ 591,009
Due from other funds	2,256	25,416	33,111		60,783
Due from other governments	5,440	674	2,746		8,860
Materials and supplies inventory	81,888				81,888
Prepaid items	124				124
<b>TOTAL</b>	<u>312,937</u>	<u>47,429</u>	<u>60,075</u>	<u>322,223</u>	<u>742,664</u>
<b>FIXED ASSETS IN SERVICE:</b>					
Furniture, fixtures and equipment	19,008	4,735	171,100		194,843
Less: Accumulated depreciation	<u>(11,407)</u>	<u>(1,801)</u>	<u>(90,100)</u>		<u>(103,308)</u>
<b>TOTAL NET FIXED ASSETS</b>	<u>7,601</u>	<u>2,934</u>	<u>81,000</u>	<u>0</u>	<u>91,535</u>
<b>TOTAL ASSETS</b>	<u>\$ 320,538</u>	<u>\$ 50,363</u>	<u>\$ 141,075</u>	<u>\$ 322,223</u>	<u>\$ 834,199</u>
<b>LIABILITIES:</b>					
Accounts payable	\$ 80,786	\$ 16,125	\$ 29,824	\$ 7,041	\$ 133,776
Accrued wages and benefits	6,991	10,564	18,168		35,723
Due to other funds	615	41	108	22,776	23,540
Due to other governments	1,447	1,650	2,739	968	6,804
Claims payable				33,371	33,371
Compensated absences payable	8,758	39,854	69,142		117,754
<b>TOTAL LIABILITIES</b>	<u>98,597</u>	<u>68,234</u>	<u>119,981</u>	<u>64,156</u>	<u>350,968</u>
<b>CONTRIBUTED CAPITAL AND RETAINED EARNINGS:</b>					
Retained earnings:					
Unreserved (deficit)	221,941	(17,871)	21,094	258,067	483,231
<b>TOTAL FUND EQUITY</b>	<u>221,941</u>	<u>(17,871)</u>	<u>21,094</u>	<u>258,067</u>	<u>483,231</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 320,538</u>	<u>\$ 50,363</u>	<u>\$ 141,075</u>	<u>\$ 322,223</u>	<u>\$ 834,199</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS ALL INTERNAL SERVICE FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2001

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 1,084,408	\$ 402,115	\$ 436,982	\$ 1,511,739	\$ 3,435,244
Other operating revenues	7,331		23,548		30,879
<b>TOTAL OPERATING REVENUES</b>	<u>1,091,739</u>	<u>402,115</u>	<u>460,530</u>	<u>1,511,739</u>	<u>3,466,123</u>
<b>OPERATING EXPENSES:</b>					
Personal services	145,503	165,889	272,454		583,846
Contractual services	1,766	8,909	75,455	33,778	119,908
Materials and supplies	1,047,905	1,509	258,992		1,308,406
Insurance claims				1,358,759	1,358,759
Other operating expenses	57,527	351,108	120,982		529,617
Depreciation expense	3,340	736	17,277		21,353
<b>TOTAL OPERATING EXPENSES</b>	<u>1,256,041</u>	<u>528,151</u>	<u>745,160</u>	<u>1,392,537</u>	<u>3,921,889</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(164,302)</u>	<u>(126,036)</u>	<u>(284,630)</u>	<u>119,202</u>	<u>(455,766)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Sale of fixed assets			5,261		5,261
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>0</u>	<u>0</u>	<u>5,261</u>	<u>0</u>	<u>5,261</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(164,302)</u>	<u>(126,036)</u>	<u>(279,369)</u>	<u>119,202</u>	<u>(450,505)</u>
Operating transfers-in	251,250	100,000	275,000		626,250
<b>NET INCOME (LOSS)</b>	<u>86,948</u>	<u>(26,036)</u>	<u>(4,369)</u>	<u>119,202</u>	<u>175,745</u>
<b>RETAINED EARNINGS AT THE BEGINNING OF THE YEAR</b>	<u>134,993</u>	<u>8,165</u>	<u>25,463</u>	<u>138,865</u>	<u>307,486</u>
<b>RETAINED EARNINGS AT THE END OF THE YEAR</b>	<u>\$ 221,941</u>	<u>\$ (17,871)</u>	<u>\$ 21,094</u>	<u>\$ 258,067</u>	<u>\$ 483,231</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL ALL INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	CENTRAL PURCHASING		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 960,500	\$ 1,096,256	\$ 135,756
Other operating revenues	7,510	7,723	213
<b>TOTAL OPERATING REVENUES</b>	<b>968,010</b>	<b>1,103,979</b>	<b>135,969</b>
<b>OPERATING EXPENSES:</b>			
Personal services	145,500	144,722	778
Contractual services	3,500	1,766	1,734
Materials and supplies	1,135,450	1,060,122	75,328
Insurance claims			0
Other operating expenses	62,810	53,459	9,351
Capital outlay	4,350	4,350	0
<b>TOTAL OPERATING EXPENSES</b>	<b>1,351,610</b>	<b>1,264,419</b>	<b>87,191</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(383,600)</b>	<b>(160,440)</b>	<b>223,160</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Sale of fixed assets			0
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(383,600)</b>	<b>(160,440)</b>	<b>223,160</b>
Operating transfers-in	251,240	251,250	10
<b>NET INCOME (LOSS)</b>	<b>(132,360)</b>	<b>90,810</b>	<b>223,170</b>
<b>RETAINED EARNINGS AT THE BEGINNING OF THE YEAR</b>	<b>132,419</b>	<b>132,419</b>	<b>0</b>
<b>RETAINED EARNINGS AT THE END OF THE YEAR</b>	<b>\$ 59</b>	<b>\$ 223,229</b>	<b>\$ 223,170</b>



(Continued)

MAILROOM			GARAGE		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 434,000	\$ 403,204	\$ (30,796)	\$ 433,250	\$ 435,140	\$ 1,890
		0	25,000	24,957	(43)
<u>434,000</u>	<u>403,204</u>	<u>(30,796)</u>	<u>458,250</u>	<u>460,097</u>	<u>1,847</u>
171,000	165,010	5,990	277,000	272,674	4,326
9,800	8,909	891	78,030	76,144	1,886
2,000	1,486	514	272,048	258,901	13,147
		0			0
364,020	332,332	31,688	104,955	103,091	1,864
		0	42,917	42,917	0
<u>546,820</u>	<u>507,737</u>	<u>39,083</u>	<u>774,950</u>	<u>753,727</u>	<u>21,223</u>
(112,820)	(104,533)	8,287	(316,700)	(293,630)	23,070
		0	5,250	5,261	11
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,250</u>	<u>5,261</u>	<u>11</u>
(112,820)	(104,533)	8,287	(311,450)	(288,369)	23,081
100,000	100,000	0	275,000	275,000	0
<u>(12,820)</u>	<u>(4,533)</u>	<u>8,287</u>	<u>(36,450)</u>	<u>(13,369)</u>	<u>23,081</u>
25,275	25,275	0	37,587	37,587	0
<u>\$ 12,455</u>	<u>\$ 20,742</u>	<u>\$ 8,287</u>	<u>\$ 1,137</u>	<u>\$ 24,218</u>	<u>\$ 23,081</u>

# LAKE COUNTY, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL ALL INTERNAL SERVICE FUNDS (CONTINUED)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

	PRESCRIPTION SELF-INSURANCE		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Charges for services	\$ 1,250,000	\$ 1,503,582	\$ 253,582
Other operating revenues			0
TOTAL OPERATING REVENUES	<u>1,250,000</u>	<u>1,503,582</u>	<u>253,582</u>
OPERATING EXPENSES:			
Personal services			0
Contractual services	28,271	28,271	0
Materials and supplies			0
Insurance claims	1,421,729	1,402,006	19,723
Other operating expenses			0
Capital outlay			0
TOTAL OPERATING EXPENSES	<u>1,450,000</u>	<u>1,430,277</u>	<u>19,723</u>
OPERATING INCOME (LOSS)	(200,000)	73,305	273,305
NON-OPERATING REVENUES (EXPENSES):			
Sale of fixed assets			0
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>	<u>0</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(200,000)	73,305	273,305
Operating transfers-in			0
NET INCOME (LOSS)	(200,000)	73,305	273,305
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>248,918</u>	<u>248,918</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 48,918</u>	<u>\$ 322,223</u>	<u>\$ 273,305</u>

<b>TOTALS</b>		
<b>REVISED BUDGET</b>	<b>BUDGETARY ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 3,077,750	\$ 3,438,182	\$ 360,432
<u>32,510</u>	<u>32,680</u>	<u>170</u>
3,110,260	3,470,862	360,602
593,500	582,406	11,094
119,601	115,090	4,511
1,409,498	1,320,509	88,989
1,421,729	1,402,006	19,723
531,785	488,882	42,903
<u>47,267</u>	<u>47,267</u>	<u>0</u>
4,123,380	3,956,160	167,220
(1,013,120)	(485,298)	527,822
<u>5,250</u>	<u>5,261</u>	<u>11</u>
5,250	5,261	11
(1,007,870)	(480,037)	527,833
<u>626,240</u>	<u>626,250</u>	<u>10</u>
(381,630)	146,213	527,843
<u>444,199</u>	<u>444,199</u>	<u>0</u>
<u>\$ 62,569</u>	<u>\$ 590,412</u>	<u>\$ 527,843</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTAL
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 1,096,256	\$ 403,204	\$ 435,140	\$ 1,503,582	\$ 3,438,182
Cash paid to suppliers / contractors	(1,115,347)	(342,130)	(438,136)	(28,271)	(1,923,884)
Cash paid to employees	(144,722)	(165,010)	(272,674)		(582,406)
Cash paid for claims				(1,402,006)	(1,402,006)
Other operating revenues	7,723		24,957		32,680
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(156,090)</b>	<b>(103,936)</b>	<b>(250,713)</b>	<b>73,305</b>	<b>(437,434)</b>
<u>Cash flows from noncapital financing activities:</u>					
Operating transfers in from other funds	251,250	100,000	275,000		626,250
<b>NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES</b>	<b>251,250</b>	<b>100,000</b>	<b>275,000</b>	<b>0</b>	<b>626,250</b>
<u>Cash flows from capital and related financing activities:</u>					
Acquisition and construction of capital assets	(4,350)		(42,917)		(47,267)
Proceeds from the sale of fixed assets			5,261		5,261
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(4,350)</b>	<b>0</b>	<b>(37,656)</b>	<b>0</b>	<b>(42,006)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>90,810</b>	<b>(3,936)</b>	<b>(13,369)</b>	<b>73,305</b>	<b>146,810</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>132,419</b>	<b>25,275</b>	<b>37,587</b>	<b>248,918</b>	<b>444,199</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 223,229</b>	<b>\$ 21,339</b>	<b>\$ 24,218</b>	<b>\$ 322,223</b>	<b>\$ 591,009</b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>CENTRAL PURCHASING</u>	<u>MAILROOM</u>	<u>GARAGE</u>	<u>PRESCRIPTION SELF- INSURANCE</u>	<u>TOTAL</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
OPERATING INCOME (LOSS)	\$ (164,302)	\$ (126,036)	\$ (284,630)	\$ 119,202	\$ (455,766)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	3,340	736	17,277		21,353
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	392		(27,407)		(27,015)
(Increase) decrease in due from other funds	11,822	(2,169)	25,534		35,187
(Increase) decrease in due from other governments	26	3,258	1,440		4,724
(Increase) decrease in materials and supplies inventory	(13,215)				(13,215)
Increase (decrease) in accounts payable	3,181	12,456	3,065	(27,032)	(8,330)
Increase (decrease) in accrued wages	875	879	838		2,592
Increase (decrease) in due to other funds	(5)	528	108	1,769	2,400
Increase (decrease) in due to other governments	754	856	1,427	968	4,005
Increase (decrease) in claims payable				(21,602)	(21,602)
Increase (decrease) in current portion of compensated absences	1,042	5,556	11,635		18,233
Total adjustments	<u>8,212</u>	<u>22,100</u>	<u>33,917</u>	<u>(45,897)</u>	<u>18,332</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (156,090)</u>	<u>\$ (103,936)</u>	<u>\$ (250,713)</u>	<u>\$ 73,305</u>	<u>\$ (437,434)</u>

# LAKE COUNTY, OHIO

## AGENCY FUNDS

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Agency Funds are established to account for assets received and held by the County acting in the capacity of a custodian. They do not purport to present the financial position or results of operations of the related entities.

PAYROLL AGENCY FUNDS: These funds include payroll control which are ministerial in nature. (i.e. Federal Withholding Tax, Workers' Compensation)

UNDIVIDED TAX FUNDS: The Undivided Tax Funds account for all undivided taxes collected by the County and their distribution to the proper beneficiaries.

OTHER AGENCY FUNDS: The Other Agency Funds account for all other monies held by the County as custodian.

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	ALL AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 29,615,541	\$ 382,370,826	\$ 382,556,165	\$ 29,430,202
Cash and cash equivalents - non-pooled cash	4,023,596	47,702,596	46,106,344	5,619,848
Receivables:				
Taxes	221,154,047	230,332,646	221,154,047	230,332,646
Special assessments	4,982,884	4,538,127	4,982,884	4,538,127
Due from other governments	<u>2,056,897</u>	<u>2,047,699</u>	<u>2,056,897</u>	<u>2,047,699</u>
TOTAL ASSETS	<u>\$ 261,832,965</u>	<u>\$ 666,991,894</u>	<u>\$ 656,856,337</u>	<u>\$ 271,968,522</u>
LIABILITIES:				
Due to other funds	\$ 10,033,542	\$ 2,968,500	\$ 3,000,000	\$ 10,002,042
Due to other governments	240,399,211	580,875,419	572,243,382	249,031,248
Other liabilities	<u>11,400,212</u>	<u>83,147,975</u>	<u>81,612,955</u>	<u>12,935,232</u>
TOTAL LIABILITIES	<u>\$ 261,832,965</u>	<u>\$ 666,991,894</u>	<u>\$ 656,856,337</u>	<u>\$ 271,968,522</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	PAYROLL AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 16,197,065	\$ 38,213,021	\$ 38,478,514	\$ 15,931,572
TOTAL ASSETS	<u>\$ 16,197,065</u>	<u>\$ 38,213,021</u>	<u>\$ 38,478,514</u>	<u>\$ 15,931,572</u>
LIABILITIES:				
Due to other funds	\$ 8,833,699	\$ 2,799,315	\$ 3,000,000	\$ 8,633,014
Other liabilities	<u>7,363,366</u>	<u>35,413,706</u>	<u>35,478,514</u>	<u>7,298,558</u>
TOTAL LIABILITIES	<u>\$ 16,197,065</u>	<u>\$ 38,213,021</u>	<u>\$ 38,478,514</u>	<u>\$ 15,931,572</u>



# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2001

(Continued)

	UNDIVIDED TAX AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 10,556,953	\$ 338,215,790	\$ 338,505,140	\$ 10,267,603
Receivables:				
Taxes	221,154,047	230,332,646	221,154,047	230,332,646
Special assessments	4,982,884	4,538,127	4,982,884	4,538,127
Due from other governments	2,056,897	2,047,699	2,056,897	2,047,699
TOTAL ASSETS	<u>\$ 238,750,781</u>	<u>\$ 575,134,262</u>	<u>\$ 566,698,968</u>	<u>\$ 247,186,075</u>
LIABILITIES:				
Due to other governments	<u>\$ 238,750,781</u>	<u>\$ 575,134,262</u>	<u>\$ 566,698,968</u>	<u>\$ 247,186,075</u>
TOTAL LIABILITIES	<u>\$ 238,750,781</u>	<u>\$ 575,134,262</u>	<u>\$ 566,698,968</u>	<u>\$ 247,186,075</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2001

	OTHER AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 2,861,523	\$ 5,942,015	\$ 5,572,511	\$ 3,231,027
Cash and cash equivalents - non-pooled cash	<u>4,023,596</u>	<u>47,702,596</u>	<u>46,106,344</u>	<u>5,619,848</u>
TOTAL ASSETS	<u>\$ 6,885,119</u>	<u>\$ 53,644,611</u>	<u>\$ 51,678,855</u>	<u>\$ 8,850,875</u>
LIABILITIES:				
Due to other funds	\$ 1,199,843	\$ 169,185	\$	\$ 1,369,028
Due to other governments	1,648,430	5,741,157	5,544,414	1,845,173
Other liabilities	<u>4,036,846</u>	<u>47,734,269</u>	<u>46,134,441</u>	<u>5,636,674</u>
TOTAL LIABILITIES	<u>\$ 6,885,119</u>	<u>\$ 53,644,611</u>	<u>\$ 51,678,855</u>	<u>\$ 8,850,875</u>

**GENERAL FIXED ASSETS ACCOUNT GROUP**

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The General Fixed Assets Account Group summarizes those fixed assets used in performance of general governmental functions and excludes the fixed assets of the Enterprise Funds. Only assets which cost \$1,000 or more and which have a useful life of one year or more are considered fixed assets; major improvements which are of value to the County such as roads, storm sewers, curbs and sidewalks and road right-of-way are not included.

The County performs an annual physical inventory of fixed assets utilizing an automated, on-line fixed asset accounting and control system which is maintained in the County Auditor's office.

Depreciation is not recorded in the General Fixed Assets Account Group. As a result, the cost of equipment shown is greater than the current fair market value and the cost of land and buildings shown is significantly less than the current fair market value.

# LAKE COUNTY, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

AS OF DECEMBER 31, 2001

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GENERAL FIXED ASSETS:

Land and land improvements	\$ 4,651,164
Buildings, structures and improvements	74,850,441
Furniture, fixtures and equipment	32,751,492
Construction - in - progress	<u>18,852,503</u>

TOTAL GENERAL FIXED ASSETS \$ 131,105,600

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund revenues	\$ 32,024,940
Special Revenue Funds revenues	37,280,967
Capital Project Funds revenues	57,754,733
Grant revenues	80,459
Donations	<u>3,964,501</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS \$ 131,105,600

# LAKE COUNTY, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

AS OF DECEMBER 31, 2001

FUNCTIONS AND ACTIVITIES	LAND AND LAND IMPROVEMENTS	BUILDINGS, STRUCTURES, IMPROVEMENTS	FURNITURE, FIXTURES, EQUIPMENT	TOTALS
<b>GENERAL GOVERNMENT:</b>				
Auditor	\$	\$	\$ 93,550	\$ 93,550
Board of Elections			3,483,463	3,483,463
Building Regulations			127,920	127,920
Buildings and Grounds	135,423	141,938	531,575	808,936
Central Purchasing			14,320	14,320
Commissioners	3,338,041	28,245,028	242,452	31,825,521
Data Processing			847,526	847,526
Garage	38,876	357,251	184,062	580,189
Geographic Information System			108,428	108,428
Microfilm			137,277	137,277
Planning Commission			98,413	98,413
Real Estate Assessment			188,381	188,381
Recorder			421,695	421,695
Telecommunications		131,540	6,842,314	6,973,854
Treasurer			62,349	62,349
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>3,512,340</b>	<b>28,875,757</b>	<b>13,383,725</b>	<b>45,771,822</b>
<b>JUDICIAL AND PUBLIC SAFETY:</b>				
Adult Probation			86,260	86,260
Clerk of Courts			516,330	516,330
Common Pleas Court I			49,367	49,367
Common Pleas Court II			41,240	41,240
Common Pleas Court IV			20,972	20,972
Common Pleas Court V			37,871	37,871
Coroner			12,141	12,141
Domestic Relations			120,793	120,793
Emergency Management Agency	8,700	2,062,219	865,446	2,936,365
Emergency Planning Commission			31,180	31,180
Forensic Crime Laboratory		1,629,206	1,423,753	3,052,959
Juvenile Court	36,604	697,255	431,510	1,165,369
Juvenile Probation			10,220	10,220
Narcotics Agency		1,666,485	591,275	2,257,760
Probate Court			300,565	300,565
Prosecutor			438,139	438,139
Psychiatric Clinic			4,624	4,624
Public Defender			110,659	110,659
Sheriff	276,501	30,202,080	2,708,498	33,187,079
Sheriff - Central Communications		8,150	623,030	631,180
<b>TOTAL - JUDICIAL AND PUBLIC SAFETY</b>	<b>321,805</b>	<b>36,265,395</b>	<b>8,423,873</b>	<b>45,011,073</b>
<b>PUBLIC WORKS:</b>				
County Engineer	33,703	1,300,695	4,055,934	5,390,332
<b>TOTAL - PUBLIC WORKS</b>	<b>33,703</b>	<b>1,300,695</b>	<b>4,055,934</b>	<b>5,390,332</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (CONTINUED)

AS OF DECEMBER 31, 2001

FUNCTIONS AND ACTIVITIES	LAND AND LAND IMPROVEMENTS	BUILDINGS, STRUCTURES, IMPROVEMENTS	FURNITURE, FIXTURES, EQUIPMENT	TOTALS
<u>HEALTH:</u>				
ADAMHS Board			128,255	128,255
Dog and Kennel	1,015	6,832	103,883	111,730
TOTAL - HEALTH	1,015	6,832	232,138	239,985
<u>HUMAN SERVICES:</u>				
Board of MR & DD	737,967	8,221,379	5,180,918	14,140,264
Children and Family First			1,046	1,046
Child Support Enforcement			108,070	108,070
Child Welfare	2,801	70,740	457,966	531,507
County Home	41,533	91,289	59,860	192,682
Public Assistance		18,354	819,175	837,529
Veterans Services			28,787	28,787
TOTAL - HUMAN SERVICES	782,301	8,401,762	6,655,822	15,839,885
<u>CONSTRUCTION-IN-PROGRESS</u>				
		18,852,503		18,852,503
TOTAL GENERAL FIXED ASSETS	\$ 4,651,164	\$ 93,702,944	\$ 32,751,492	\$ 131,105,600

# LAKE COUNTY, OHIO

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED DECEMBER 31, 2001

FUNCTIONS AND ACTIVITIES	BALANCE JANUARY 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2001
<b>GENERAL GOVERNMENT:</b>				
Auditor	\$ 99,922	\$ 3,038	\$ 9,410	\$ 93,550
Board of Elections	3,377,007	106,456		3,483,463
Building Regulations	123,800	21,513	17,393	127,920
Buildings and Grounds	761,709	83,645	36,418	808,936
Central Purchasing	17,022		2,702	14,320
Commissioners	29,310,988	2,549,790	35,257	31,825,521
Data Processing	854,285	25,923	32,682	847,526
Garage	595,991		15,802	580,189
Geographic Information System	41,911	66,517		108,428
Microfilm	149,166	1,700	13,589	137,277
Planning Commission	106,290	18,523	26,400	98,413
Real Estate Assessment	201,364	14,948	27,931	188,381
Recorder	336,370	152,325	67,000	421,695
Telecommunications	6,977,092	413,039	416,277	6,973,854
Treasurer	76,223	1,576	15,450	62,349
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>43,029,140</b>	<b>3,458,993</b>	<b>716,311</b>	<b>45,771,822</b>
<b>JUDICIAL AND PUBLIC SAFETY:</b>				
Adult Probation	63,826	39,288	16,854	86,260
Clerk of Courts	225,146	310,668	19,484	516,330
Common Pleas Court I	50,525	6,675	7,833	49,367
Common Pleas Court II	42,111	1,000	1,871	41,240
Common Pleas Court IV	0	20,972		20,972
Common Pleas Court V	39,026	6,495	7,650	37,871
Coroner	5,760	6,381		12,141
Domestic Relations	112,559	8,234		120,793
Emergency Management Agency	2,906,647	32,338	2,620	2,936,365
Emergency Planning Commission	25,915	5,265		31,180
Forensic Crime Laboratory	2,845,065	225,589	17,695	3,052,959
Juvenile Court	1,137,325	34,902	6,858	1,165,369
Juvenile Probation	10,220			10,220
Narcotics Agency	2,156,678	121,855	20,773	2,257,760
Probate Court	168,663	241,546	109,644	300,565
Prosecutor	429,890	10,068	1,819	438,139
Psychiatric Clinic	9,823		5,199	4,624
Public Defender	123,093	19,738	32,172	110,659
Sheriff	29,232,321	4,357,867	403,109	33,187,079
Sheriff - Central Communications	590,128	103,993	62,941	631,180
<b>TOTAL - JUDICIAL AND PUBLIC SAFETY</b>	<b>40,174,721</b>	<b>5,552,874</b>	<b>716,522</b>	<b>45,011,073</b>
<b>PUBLIC WORKS:</b>				
County Engineer	5,053,293	443,321	106,282	5,390,332
<b>TOTAL - PUBLIC WORKS</b>	<b>5,053,293</b>	<b>443,321</b>	<b>106,282</b>	<b>5,390,332</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

<b>FUNCTIONS AND ACTIVITIES</b>	<b>BALANCE JANUARY 1, 2001</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>BALANCE DECEMBER 31, 2001</b>
<b>HEALTH:</b>				
ADAMHS Board	127,144	1,111		128,255
Dog and Kennel	111,730			111,730
<b>TOTAL - HEALTH</b>	<u>238,874</u>	<u>1,111</u>	<u>0</u>	<u>239,985</u>
<b>HUMAN SERVICES:</b>				
Board of MR & DD	13,836,715	718,389	414,840	14,140,264
Children and Family First	1,046			1,046
Child Support Enforcement	108,070			108,070
Child Welfare	427,152	142,345	37,990	531,507
County Home	189,265	3,417		192,682
Job and Family Services	856,466	6,221	25,158	837,529
Veterans Services	34,214	18,069	23,496	28,787
<b>TOTAL - HUMAN SERVICES</b>	<u>15,452,928</u>	<u>888,441</u>	<u>501,484</u>	<u>15,839,885</u>
<b>CONSTRUCTION-IN-PROGRESS</b>	<u>15,187,164</u>	<u>9,302,466</u>	<u>5,637,127</u>	<u>18,852,503</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$ 119,136,120</u>	<u>\$ 19,647,206</u>	<u>\$ 7,677,726</u>	<u>\$ 131,105,600</u>



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# LAKE COUNTY, OHIO

## GENERAL FUND REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS  
(Amounts in 000'S)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
REVENUES:					
Taxes	\$ 17,976	\$ 18,948	\$ 20,075	\$ 21,578	\$ 22,341
Fees and charges for services	7,563	7,631	7,751	6,369	6,210
Licenses and permits	234	241	259	229	263
Fines and forfeitures	118	99	131	130	136
Intergovernmental	2,798	2,948	3,269	3,444	3,661
Investment earnings	2,779	2,313	3,141	4,849	4,885
Miscellaneous	<u>858</u>	<u>181</u>	<u>1,029</u>	<u>965</u>	<u>993</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 32,326</u></b>	<b><u>\$ 32,361</u></b>	<b><u>\$ 35,655</u></b>	<b><u>\$ 37,564</u></b>	<b><u>\$ 38,489</u></b>
EXPENDITURES:					
Current:					
General government	\$ 8,009	\$ 7,336	\$ 7,950	\$ 7,500	\$ 7,271
Judicial and public safety	14,073	9,771	14,740	15,571	16,342
Public works	189	134	191	198	216
Human services	683	359	635	594	619
Health	23	25	21	27	32
Community and economic development	53	27	52	52	65
Fringe benefits and insurance	4,156	3,422	4,254	4,572	4,912
Capital outlay	<u>591</u>	<u>373</u>	<u>1,482</u>	<u>1,381</u>	<u>898</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 27,777</u></b>	<b><u>\$ 21,447</u></b>	<b><u>\$ 29,325</u></b>	<b><u>\$ 29,895</u></b>	<b><u>\$ 30,355</u></b>

- (1) Internal Service Funds were established in 1995 for the County Garage and the Mailroom Departments. The activity of these departments is reflected in the noted revenue source and expenditure function for the years 1990-1994.

Source: Lake County Auditor's Office

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	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>REVENUES:</b>					
Taxes	\$ 23,184	\$ 26,085	\$ 26,405	\$ 27,104	\$ 28,149
Fees and charges for services (1)	6,000	6,023	6,065	5,880	7,723
Licenses and permits	313	344	351	316	433
Fines and forfeitures	149	172	166	192	195
Intergovernmental	3,780	4,015	4,409	4,515	4,257
Investment earnings	5,226	5,932	5,831	9,541	6,930
Miscellaneous	<u>1,184</u>	<u>1,429</u>	<u>1,135</u>	<u>1,116</u>	<u>1,353</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 39,836</u></b>	<b><u>\$ 44,000</u></b>	<b><u>\$ 44,362</u></b>	<b><u>\$ 48,664</u></b>	<b><u>\$ 49,040</u></b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
General government (1)	\$ 7,686	\$ 7,986	\$ 8,467	\$ 8,602	\$ 9,222
Judicial and public safety	16,812	17,580	18,937	19,832	22,133
Public works	217	250	210	227	236
Human services	626	602	585	633	848
Health	317	295	133	195	150
Community and economic development	68	73	96	114	124
Fringe benefits and insurance	5,279	5,419	6,127	5,851	7,187
Capital outlay	<u>737</u>	<u>966</u>	<u>1,211</u>	<u>496</u>	<u>820</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 31,742</u></b>	<b><u>\$ 33,171</u></b>	<b><u>\$ 35,766</u></b>	<b><u>\$ 35,980</u></b>	<b><u>\$ 40,720</u></b>

# LAKE COUNTY, OHIO

## PROPERTY TAX LEVIES AND COLLECTIONS REAL, PUBLIC UTILITY AND TANGIBLE PERSONAL PROPERTY (1)

### LAST TEN FISCAL YEARS

TAX YEAR	FISCAL YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS
1991/1992	1992	\$23,935,525	\$23,426,156	97.9%	\$ 611,945	\$24,038,102
1992/1993	1993	25,682,380	24,810,814	96.6%	559,545	25,370,359
1993/1994	1994	27,776,266	27,280,389	98.2%	643,891	27,924,280
1994/1995	1995	29,655,620	28,969,716	97.7%	520,963	29,490,679
1995/1996	1996	30,935,526	29,129,338	94.2%	579,459	29,708,797
1996/1997	1997	33,156,482	31,286,650	94.4%	528,332	31,814,982
1997/1998	1998	37,831,514	35,940,365	95.0%	554,634	36,494,999
1998/1999	1999	43,757,385	41,443,190	94.7%	699,718	42,142,908
1999/2000	2000	44,638,293	42,398,704	95.0%	1,738,307	44,137,011
2000/2001	2001	40,958,173	44,673,296	95.1%	1,648,694	46,321,990

(1) Do not equal amounts in financial statements due to State Reimbursements.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

### LAST TEN FISCAL YEARS

(Amounts in 000's)

Fiscal Year	REAL PROPERTY		PUBLIC UTILITY PROPERTY		PERSONAL PROPERTY		TOTAL		RATIO
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1992	\$2,647,112	\$ 7,563,177	\$759,189	\$759,189	\$496,114	\$1,908,131	\$3,902,415	\$10,230,497	38%
1993	2,706,032	7,731,520	785,045	785,045	449,312	1,797,248	3,940,389	10,313,813	38%
1994	2,773,986	7,925,674	772,671	772,671	455,662	1,822,648	4,002,319	10,520,993	38%
1995	3,120,455	8,915,586	777,577	777,577	486,467	1,945,868	4,384,499	11,639,031	38%
1996	3,178,667	9,081,906	781,362	781,362	492,814	1,971,256	4,452,843	11,834,524	38%
1997	3,255,319	9,300,911	770,713	770,713	554,331	2,217,324	4,580,363	12,288,948	37%
1998	3,750,452	10,715,577	767,735	767,735	587,812	2,351,248	5,105,999	13,834,560	37%
1999	3,838,587	10,967,391	767,974	767,974	635,695	2,542,781	5,242,256	14,278,146	37%
2000	3,919,470	11,198,486	673,328	673,328	629,532	2,518,127	5,222,330	14,389,941	36%
2001	4,405,080	12,585,944	655,943	655,943	623,371	2,493,482	5,684,394	15,735,369	36%

(1) Estimated Actual Value is calculated by dividing the Assessed Value by the assessment percentage. The percentages for 2001 are 35 percent for all Real Property, 100 percent for Public Utility Property, and 25 percent for Tangible Personal Property.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN FISCAL YEARS (PER \$1,000 OF ASSESSED VALUE)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	3.40	3.40	3.40	3.40	3.40
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.20	.20	.20	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.20
Senior Citizens	.00	.20	.20	.20	.20
<b>TOTAL RATES</b>	<b>8.20</b>	<b>8.40</b>	<b>8.40</b>	<b>8.50</b>	<b>8.50</b>
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	72.26	72.26	72.26	71.92	76.50
Kirtland Local (A)	66.82	71.35	71.59	70.07	69.62
Madison Local (A)	60.53	60.53	60.53	58.79	58.64
Mentor Exempt	58.81	63.24	63.24	62.95	62.95
Painesville City (A)	67.48	67.48	76.27	75.04	74.84
Painesville Township (A)	52.19	52.19	54.45	53.56	53.42
Perry Local (A)	45.70	45.70	45.70	45.70	45.70
Wickliffe Local	52.47	52.47	52.47	53.39	53.39
Willoughby-Eastlake	45.31	44.96	44.81	48.01	47.41
<u>CORPORATIONS</u>					
Eastlake	10.50	10.50	10.30	10.12	10.42
Kirtland	7.40	10.20	10.20	10.20	10.20
Mentor	6.40	6.10	6.15	6.10	6.05
Mentor-on-the Lake	19.60	19.50	19.50	19.50	19.50
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.70	9.40	9.30	9.05	9.05
Willoughby	6.55	6.55	6.55	6.55	6.55
Willoughby Hills	8.10	8.10	8.10	8.00	8.00
Willowick	19.80	19.55	19.60	19.60	20.97
<u>VILLAGES</u>					
Fairport Harbor	12.86	10.46	11.66	11.40	11.05
Grand River	8.50	8.50	3.00	3.00	3.00
Kirtland Hills	23.00	23.00	23.00	23.00	23.00
Lakeline	6.00	6.00	11.00	11.00	11.00
Madison (B)	13.23	13.23	13.23	13.23	13.23
North Perry (C)	7.20	7.20	7.20	7.20	7.20
Perry (C)	13.20	13.20	13.20	13.20	13.20
Timberlake	7.20	7.20	7.20	13.00	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00

(Continued)

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	3.40	3.40	4.90	4.90	4.90
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.30	.30	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.30	.30
Senior Citizens	.20	.30	.30	.30	.30
TOTAL RATES	8.50	8.60	10.10	10.20	10.20
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	76.30	77.10	77.10	76.47	76.67
Kirtland Local (A)	69.04	67.69	67.69	71.02	69.18
Madison Local (A)	58.47	58.42	58.42	58.78	57.57
Mentor Exempt	67.45	67.21	67.21	66.87	66.84
Painesville City (A)	74.59	73.58	72.68	78.68	78.65
Painesville Township (A)	55.10	54.53	54.53	54.01	53.80
Perry Local (A)	45.70	45.75	45.75	45.70	45.70
Wickliffe Local	60.14	60.01	60.01	59.92	60.11
Willoughby-Eastlake	47.62	46.71	46.71	46.43	45.84
<u>CORPORATIONS</u>					
Eastlake	10.42	10.42	10.42	10.80	10.80
Kirtland	11.05	11.05	11.05	11.05	11.05
Mentor	6.05	6.00	4.50	4.50	4.50
Mentor-on-the Lake	24.00	24.00	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.05	8.60	7.40	7.40	7.40
Willoughby	6.55	6.29	7.19	7.19	6.91
Willoughby Hills	7.80	7.80	7.80	7.80	7.40
Willowick	20.97	19.94	19.94	19.94	19.94
<u>VILLAGES</u>					
Fairport Harbor	11.05	6.66	10.06	10.56	10.49
Grand River	3.00	3.00	7.50	7.50	7.50
Kirtland Hills	23.00	23.00	23.00	23.00	23.00
Lakeline	11.00	11.00	11.00	11.00	11.00
Madison (B)	13.23	13.23	13.23	9.43	9.43
North Perry (C)	7.20	7.20	8.20	8.20	8.20
Perry (C)	13.20	13.20	14.20	14.20	14.20
Timberlake	13.00	13.00	13.00	13.00	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00

# LAKE COUNTY, OHIO

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN FISCAL YEARS (PER \$1,000 OF ASSESSED VALUE) (CONTINUED)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<u>TOWNSHIPS</u>					
Concord	\$7.30	\$9.40	\$9.40	\$ 9.40	\$ 9.40
Leroy	12.85	12.85	12.85	13.45	14.95
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	9.80	7.45	10.70	10.70	10.70
Perry	7.35	6.60	6.60	6.60	6.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.50	.50
Morley	.60	.60	1.00	1.00	1.00
Perry	.60	.60	.60	.60	.60
Wickliffe		1.20	1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	.30	.30	.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDIVISIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	1.70	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	3.00	3.00	3.00	3.00	3.00

(A) Includes millage for Auburn Joint Vocational School

(B) Includes millage for Madison Fire District

(C) Includes millage for Perry Library District and Perry Fire District



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	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$9.40	\$9.40	\$9.40
Leroy	14.95	10.95	10.95	10.95	11.00
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	10.70	10.70	10.70	10.70	10.70
Perry	6.60	6.60	7.60	7.60	7.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.625	.625	.625
Morley	1.00	1.00	1.00	1.00	1.00
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	.30	1.30	1.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDIVISIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	3.20	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	3.00	3.00	4.00	4.00	4.00

# LAKE COUNTY, OHIO

## SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS

### LAST TEN FISCAL YEARS

FISCAL YEAR	CURRENT ASSESSMENTS DUE	CURRENT ASSESSMENTS COLLECTED	RATIO OF COLLECTIONS TO AMOUNT DUE	TOTAL DELINQUENT OUTSTANDING (1)
1992	\$587,635	\$540,173	92%	\$276,300
1993	486,813	461,141	95%	207,630
1994	467,037	447,226	96%	71,801
1995	605,237	584,393	97%	63,901
1996	630,069	605,487	96%	68,133
1997	728,465	706,840	97%	52,101
1998	742,915	667,591	90%	110,870
1999	664,024	640,803	96%	103,712
2000	559,196	544,202	97%	112,406
2001	631,096	599,524	95%	94,348

(1) Delinquent Special Assessments are comprised of Waterline and Sewerline Improvement Assessments

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## COMPUTATION OF LEGAL DEBT MARGIN

DECEMBER 31, 2001

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TOTAL OF ALL COUNTY DEBT OUTSTANDING	\$ 119,709,120
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DEBT EXEMPT FROM COMPUTATION:	
Detention facility bonds	\$ 6,550,000
Human Services HUD Loan	465,000
Special assessment bonds	5,246,700
Ohio Water Development Authority loans	51,280,869
General obligation bonds paid from:	
Water revenue	5,176,000
Wastewater revenue	132,300
Other long-term debt payable from:	
Water revenue	137,954
Sewer revenue	32,161,870
Enterprise funds notes paid from:	
Water revenue	1,024,427
Sewer revenue	<u>5,454,000</u>
TOTAL EXEMPT DEBT	<u>107,629,120</u>
Net debt	\$ 12,080,000
<hr/>	
ASSESSED VALUATION OF COUNTY	\$5,684,393,889
Direct debt limitation - ORC 133.02 and ORC 133.07 (3% of first \$100,000,000 assessed valuation; 1.5% amount in excess of \$100,000,000 but not in excess of \$300,000,000; 2.5% of amount in excess of \$300,000,000)	140,609,847
Less: Net debt (all unvoted)	<u>12,080,000</u>
DIRECT LEGAL DEBT MARGIN (VOTED AND UNVOTED)	\$ 128,529,847
<hr/>	
UNVOTED DEBT LIMITATION (1% OF COUNTY ASSESSED VALUATION)	56,843,939
Less: Net unvoted debt	<u>12,080,000</u>
UNVOTED LEGAL DEBT MARGIN	\$ 44,763,939
<hr/>	

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

### LAST TEN FISCAL YEARS

Year	Population	Assessed Value	Gross Bonded Debt	(1) Less: Self-Supporting Debt	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1992	215,499	\$3,902,415,429	\$25,917,000	\$12,162,000	\$13,755,000	.35%	63.83
1993	220,437	3,940,388,688	24,500,000	11,440,000	13,060,000	.33%	59.25
1994	221,418	4,002,318,948	24,406,000	12,046,000	12,360,000	.31%	55.82
1995	223,003	4,384,498,668	25,402,000	11,242,000	14,160,000	.32%	63.50
1996	223,301	4,452,843,237	24,760,000	11,385,000	13,375,000	.30%	59.90
1997	223,715	4,580,363,121	23,120,000	10,530,000	12,590,000	.27%	56.28
1998	223,779	5,105,999,168	21,495,000	9,700,000	11,795,000	.23%	52.71
1999	227,145	5,242,255,852	20,765,000	9,775,000	10,990,000	.21%	48.38
2000	227,511	5,222,330,100	22,105,000	10,120,000	11,985,000	.23%	52.68
2001	227,511	5,684,393,889	29,185,000	10,555,000	18,630,000	.33%	81.89

(1) Self-Supporting Debt consists of Revenue Bonds, Special Assessment Bonds and General Obligation Bonds paid from Enterprise Funds Revenue

Source: Lake County Auditor's Office  
U.S. Census Bureau

# LAKE COUNTY, OHIO

## RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES

### LAST TEN FISCAL YEARS

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Year	Principal	Interest And Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio Of Debt Service To Total General Fund Expenditures
1992	\$695,000	\$989,563	\$1,684,563	\$25,899,196	6.50%
1993	695,000	922,401	1,617,401	27,776,501	5.82%
1994	700,000	876,228	1,576,228	29,325,149	5.38%
1995	700,000	883,606	1,583,606	29,895,180	5.30%
1996	785,000	912,448	1,697,448	30,355,259	5.59%
1997	785,000	862,526	1,647,526	31,742,438	5.19%
1998	795,000	812,262	1,607,262	33,171,301	4.85%
1999	805,000	761,262	1,566,262	35,765,992	4.38%
2000	1,005,000	818,906	1,823,906	35,979,842	5.07%
2001	1,535,000	989,036	2,524,036	40,179,577	6.28%

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

**DECEMBER 31, 2001**

	NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING (1)	PERCENT APPLICABLE (2)	COUNTY SHARE
<b><u>DIRECT DEBT</u></b>			
County of Lake	\$ 18,630,000	100.00%	<u>\$ 18,630,000</u>
Total Direct Debt			<u>\$ 18,630,000</u>
<b><u>OVERLAPPING DEBT</u></b>			
All Cities wholly within Lake County	53,498,810	100.00%	53,498,810
All Villages wholly within Lake County	346,000	100.00%	346,000
All Townships wholly within Lake County	586,255	100.00%	586,255
All School Districts wholly within Lake County	6,151,357	100.00%	6,151,357
Chardon Local School District	470,000	0.51%	2,397
Kirtland Local School District	1,670,000	99.35%	1,659,145
Madison Local School District	8,592,505	99.67%	8,564,150
Mentor Exempted Village School District	13,921,853	99.79%	13,892,617
Painesville Township Local School District	8,735,000	99.49%	<u>8,690,452</u>
Total Overlapping Debt			<u>93,391,183</u>
 Total Net Direct and Overlapping Debt			 <u>\$112,021,183</u>

- (1) Per confirmation with respective entities. Amount excludes general obligation debt reported in enterprise funds.
- (2) Determined, on a percentage basis, by dividing the amount of assessed valuation of that territory of the political subdivision which is within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## SCHEDULE OF ENTERPRISE BOND COVERAGE

DECEMBER 31, 2001

<u>Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses (1)</u>	<u>Net Revenue Available For Debt Serv.</u>	<u>Enterprise G. O. Debt Prin &amp; Int</u>	<u>OWDA Prin &amp; Int</u>	<u>Total</u>	<u>Coverage</u>
<u>Wastewater Fund Bond Coverage:</u>							
2001	\$13,150,162	\$ 8,186,574	\$ 4,963,588	\$ 91,642	\$ 4,494,185	\$ 4,585,827	1.08
2000	10,450,033	8,394,592	2,055,441	112,626	3,221,033	3,333,659	0.62
1999	10,786,882	7,832,925	2,953,957	119,605	1,973,651	2,093,256	1.41
1998	10,843,687	7,537,352	3,306,335	135,092	2,098,659	2,233,751	1.48
1997	10,466,368	7,584,380	2,881,988	184,777	2,149,401	2,334,178	1.23
1996	10,502,795	7,292,252	3,210,543	221,830	2,149,401	2,371,231	1.35
1995	10,393,652	7,023,837	3,369,815	231,660	2,246,764	2,478,424	1.36
1994	10,395,015	7,059,516	3,335,499	241,178	2,246,764	2,487,942	1.34
1993	9,976,369	6,989,491	2,986,878	250,051	2,368,202	2,618,253	1.14
1992	9,426,234	6,546,513	2,879,721	392,089	2,195,802	2,587,891	1.11
<u>Water Fund Bond Coverage:</u>							
2001	\$14,997,332	\$ 6,461,923	\$ 8,535,409	\$ 782,050	\$ 8,875,197	\$ 9,657,247	0.88
2000	15,011,933	5,905,364	9,106,569	785,517	8,875,197	9,660,714	0.94
1999	16,236,758	6,297,251	9,939,507	787,278	8,875,197	9,662,475	1.03
1998	16,078,558	5,998,740	10,079,818	818,846	8,875,197	9,694,043	1.04
1997	15,428,006	5,915,711	9,512,295	824,047	8,875,196	9,699,243	.98
1996	15,488,240	5,775,529	9,712,711	825,268	8,875,196	9,700,464	1.00
1995	15,246,995	5,434,771	9,812,224	826,444	8,875,196	9,701,640	1.01
1994	15,389,381	5,470,567	9,918,814	831,263	7,655,066	8,486,329	1.17
1993	15,344,490	5,316,802	10,027,688	829,599	9,003,631	9,833,230	1.02
1992	14,557,240	5,366,601	9,190,639	8,979,050	8,717,254	17,696,304	.52 (2)

(1) Operating expenses exclude depreciation.

(2) General obligation payments include defeasance of bond; payments of \$7.5 million (see Note H).

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES

### LAST TEN FISCAL YEARS (Amounts in 000's)

Fiscal Year	New Construction (1)			Bank Deposits at December 31	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1992	\$114,280,140	\$ 61,973,360	\$176,253,500	\$19,379,280	\$1,901,394,550	\$745,717,690	\$216,413,320
1993	119,133,240	41,617,130	160,750,370	21,009,421	1,952,082,660	753,948,800	222,556,860
1994	121,456,180	47,987,820	169,444,000	20,885,453	2,007,911,780	766,074,480	233,826,740
1995	125,236,970	99,269,430	224,506,400(3)	22,458,573	2,295,964,830	824,490,000	268,536,450
1996	130,056,143	115,874,628	245,930,771	27,068,211	2,349,342,560	829,323,980	312,995,400
1997	121,729,914	115,856,571	237,586,485	53,941,971	2,400,031,220	855,288,170	316,998,780
1998	110,614,600	69,072,229	179,686,829	58,904,596	2,862,142,010	888,309,870	347,392,840
1999	125,998,315	89,641,143	215,639,458	57,816,942	2,914,634,560	923,952,420	354,398,130
2000	140,918,229	54,695,714	195,613,943	61,942,764	2,973,944,680	945,525,370	374,056,000
2001	166,816,058	116,993,143	283,809,201	63,893,769	3,370,167,850	1,034,912,510	392,140,790

(1) Represents assessed value to the extent construction was completed at the tax lien date.

(2) Does not include land and mineral rights.

(3) Includes \$71 million in new construction for the Perry Local School District which received a tax exemption.

Sources: Lake County Auditor's Office  
Federal Reserve Bank of Cleveland



# LAKE COUNTY, OHIO

## PRINCIPAL TAXPAYERS

DECEMBER 31, 2001

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
<u>Real, Excluding Public Utility</u>			
DeBartolo Realty Partnership	Developer of Great Lakes Mall	\$ 20,163,060	0.35%
Lubrizol Corporation	Chemical additives for fuels, lubricants	10,849,580	0.19%
Avery Dennison Corporation	Pressure-sensitive adhesive, papers, foils and films	9,149,320	0.16%
Steris Corporation	Provider of infection, contamination prevention systems and products	7,510,120	0.13%
First Interstate	Developer of Willoughby Commons & Creekside Commons Shopping Centers	7,441,620	0.13%
Ratner, Albert B.	Developer Shoregate Shopping Ctr & Madison Mall	6,165,140	0.11%
Points East Enterprise	Developer of Points East Shopping Center	6,151,250	0.11%
Osborne, Jerome T.	Contractor and developer	5,467,890	0.10%
Edens and Avant Holdings	Holding company for Tops Friendly Supermarket	5,273,240	0.09%
Millstein, Norman	Developer of apartment complexes	4,976,170	0.09%
<u>Tangible Personal, Excluding Public Utility</u>			
Lubrizol Corportion	Chemical additives for fuels and lubricants	28,796,980	0.51%
Avery Dennison Corporation	Pressure-sensitive adhesives, papers, foils & films	27,774,860	0.49%
Centerior Fuel Corporation	Fuel rods for Perry Nuclear Power Plant	25,699,560	0.45%
Nupro Company	Manufacturer of commercial valves, filters, billows, chick & metering valves & inline filters	21,846,200	0.38%
OES Fuel Incorporated	Fuel rods for Perry Nuclear Power Plant	15,028,350	0.26%
ABB Automation, Inc.	Computer systems for electrical power plants, industrial processes and shipboard automations	13,089,760	0.23%
Parker Hannifin Corp.	Manufacturer of fluid hose products, fittings	7,840,360	0.14%
Steris Corporation	Provider of infection and contamination prevention and therapy support systems	5,735,420	0.10%
Lonza Inc.	Manufacturer of chemical intermediates and biotechnology solutions	4,924,280	0.09%
Atlantic Company	Manufacturer of valves and fittings	4,777,280	0.08%
<u>Public Utility (Real and Tangible Personal)</u>			
Cleveland Electric Illuminating	Electric Utility	506,122,360	8.90%
Ohio Edison Company	Electric Utility	99,184,960	1.74%
Toledo Edison	Electric Utility	61,745,830	1.09%
Pennsylvania Power	Electric Utility	41,647,060	0.73%
Ameritech	Telephone Utility	29,400,900	0.52%
East Ohio Gas	Natural Gas Utility	19,395,930	0.34%
Consumers Ohio	Water Utility	12,161,880	0.21%
Western Reserve Telephone Co.	Telephone Utility	6,010,570	0.11%
CSX Transportation, Inc.	Railroad	2,988,720	0.05%
Norfolk Southern	Railroad	2,136,010	0.04%

Source: Lake County Auditors Office

# LAKE COUNTY, OHIO

## SYNOPSIS OF INSURANCE

DECEMBER 31, 2001

(Continued)

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	ANNUAL DEDUCTIBLE	PREMIUM
<b>COMMISSIONERS</b>						
Property, General Liability & Auto	Coregis Insurance Co.	651-010975	7/01/01-7/01/02			
			Property	\$ 262,721,300	\$ 10,000	\$ 85,768
			General Liability	1,000,000/3,000,000		
				10,000,000	1,000	108,455
			Automobile	1,000,000	1,000	175,215
			Contractor Equip.	1,293,700	2,500	855
			Data Processing	5,729,000	500	1,414
			Food Stamp Program			3,121
			Law Enforcement Liability	1,000,000/3,000,000	25,000	12,544
			Motor Boat (Sheriff)		1,000	75
			Narcotics Law Enforcement			
			Liability	1,000,000	10,000	6,334
	St. Paul Insurance	144SP0578	Earthquake	20,000,000	25,000	22,150
	Travelers Insurance	M5J-BMG-993K776A	Boiler & Machinery	50,000,000	5,000	17,742
Excess Liability Policy	Coregis Insurance Co.	503165592	7/01/01-7/01/02	1,000,000	N/A	49,146
Public Officials Liability	National Union Fire Insurance	POL4436079	3/05/01-3/05/02	1,000,000	25,000	51,425
Institutional Pkg. #508	Auto-Owners Insurance Co.	AO5595307	8/17/01-8/17/02	100,000	N/A	666
<b>BOARD OF ADAMHS</b>						
Property Coverage	Pease-Kerr Insurance Co.	O1CE39407040	6/22/01-6/22-02	482,000	250	2,720
Professional General Liability	Pease-Kerr Insurance Co.	CLS633880	4/24/01-4/24/02	2,000,000	N/A	5,757
Directors/Officials Liability	Pease-Kerr Insurance Co.	DES008548	4/24/01-4/24/02	2,000,000	1,000	5,040
Data Processing	Pease-Kerr Insurance Co.	16COP3310361	11/10/01-11/10/02	10,000	250	250
<b>BOARD OF M.R. &amp; D.D.</b>						
School District Liability Policy	Harcum-Hyre Insurance Agency	91GP4013350001L	2/01/01-2/01/02	2,000,000 5,000,000	N/A	4,020
<b>CLERK OF COURTS</b>						
Institutional Package #503	Auto-Owners Insurance Co.	AO05505437	3/29/01-3/29/02	200,000	N/A	3,738
<b>DOMESTIC RELATIONS</b>						
Liability Insurance	Great American Insurance Co.	1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670
		1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670
		1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670
		1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670
		1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670
		1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670
		1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	670

# LAKE COUNTY, OHIO

## SYNOPSIS OF INSURANCE (CONTINUED)

DECEMBER 31, 2001

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	DEDUCTIBLE	ANNUAL PREMIUM
<b><u>ENGINEER</u></b>						
County Engineer Tax Map Dept.	Auto-Owners Insurance Co.	AO05552821	2/11/01-2/11/02	30,000	N/A	\$ 291
<b><u>PROSECUTOR</u></b>						
Lawyers Professional Liability	NDAA Insurance Co.	CEM701	2/01/01-2/01/02	1,000,000/ 1,000,000	1,250	42,874
<b><u>PUBLIC DEFENDER</u></b>						
Liability Coverage Insurance Co.	CIMA	NLA800662-03	5/01/01-5/01/02	5,000/ 500,000	100/ 1,000	4,235
<b><u>UTILITIES</u></b>						
National Flood Insurance	Zito Insurance Company	6-0036-7468-3	8/01/01-8/01/02 Bldg. Contents	88,000 52,000	2,000 2,000	1,108
<b><u>JUVENILE COURT</u></b>						
Professional Liability Ins.	Great American Insurance Co.	1242600	3/01/01-3/01/02	1,000,000/2,000,000	N/A	5,090
<b><u>COMMON PLEAS COURT</u></b>						
Professional Liability Ins.	Herbert L. Jamison Insurance Co.	JPL1492815	2/15/01-2/15/02	1,000,000/2,000,000	N/A	670

Source: Lake County Benefits Department and respective departments

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2001

### POPULATION DENSITIES LAKE COUNTY POLITICAL SUBDIVISIONS

<u>COMMUNITY</u>	<u>POPULATION</u>			
	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>
Concord Township	5,948	10,335	12,432	15,282
Eastlake City	19,690	22,104	21,161	20,255
Fairport Harbor Village	3,665	3,357	2,978	3,180
Grand River Village	613	412	297	345
Kirtland City	5,530	5,969	5,881	6,670
Kirtland Hills City	452	506	628	597
Lakeline Village	223	258	210	165
Leroy Township	1,759	2,505	2,581	3,122
Madison Township	12,455	15,378	15,477	15,494
Madison Village	1,678	2,291	2,477	2,921
Mentor City	36,912	42,065	47,358	50,278
Mentor-on-the Lake City	6,517	7,919	8,271	8,127
North Perry Village	851	897	824	838
Painesville City	16,536	16,391	15,699	17,503
Painesville Township	10,870	12,348	13,218	15,037
Perry Township	4,634	5,126	4,944	6,220
Perry Village	917	961	1,012	1,195
Timberlake Village	964	885	833	775
Waite Hill Village	514	529	454	446
Wickliffe City	20,632	16,790	14,558	13,484
Willoughby City	18,634	19,329	20,510	22,621
Willoughby Hills City	5,969	8,612	8,427	8,595
Willowick City	<u>21,237</u>	<u>17,834</u>	<u>15,269</u>	<u>14,361</u>
Lake County	197,200	212,801	215,499	227,511

Source: U.S. Census Bureau and Lake County Planning Commission  
(A) Estimated

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<u>AREA IN SQUARE MILES</u>				<u>DENSITY (persons/sq. mi.)</u>			
<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>
23.10	23.10	23.10	23.10	257	447	538	662
6.58	6.58	6.58	6.58	2,992	3,359	3,216	3,078
1.09	1.09	1.12	1.12	3,362	3,080	2,659	2,839
.69	.69	.69	.69	888	597	430	500
16.85	16.85	16.85	16.85	328	354	349	396
5.65	5.65	5.65	5.65	80	90	88	106
.08	.08	.08	.08	2,788	3,225	2,625	2,063
25.40	25.40	25.40	25.40	69	99	102	123
39.64	38.48	38.48	38.48	314	400	402	403
3.61	4.78	4.78	4.78	465	479	518	611
27.91	27.91	27.91	27.91	1,323	1,507	1,702	1,801
1.63	1.63	1.63	1.63	3,998	4,858	5,074	4,986
3.78	3.78	3.78	3.78	225	237	218	222
5.01	5.09	5.89	5.89	3,301	3,220	2,676	2,972
17.57	17.48	16.65	16.65	619	706	790	903
17.54	17.54	17.33	17.33	264	292	285	359
2.00	2.00	2.21	2.21	459	481	457	541
.21	.21	.21	.21	4,590	4,214	3,967	3,690
4.35	4.35	4.35	4.35	118	122	104	103
4.68	4.68	4.68	4.68	4,409	3,588	3,111	2,881
10.21	10.21	10.21	10.21	1,825	1,893	2,009	2,216
10.92	10.92	10.92	10.92	547	789	772	787
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	8,495	7,134	6,108	5,744
231.00	231.00	231.00	231.00	854	921	933	985

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2001

### POPULATION

<u>Year</u>	<u>County Population</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
1940	50,202		
1950	75,979	25,777	51.3%
1960	148,700	72,721	95.7%
1970	197,200	48,500	32.6%
1980	212,801	15,601	7.9%
1990	215,499	2,698	1.3%
2000	227,511	12,012	5.6%

### AGE DISTRIBUTION

#### 2000 CENSUS

<u>Age</u>	<u>Total</u>	<u>Percentage Of Total</u>
Under 5 years	13,906	6.1%
5 - 9 years	15,486	6.8%
10 - 14 years	16,079	7.1%
15 - 19 years	14,689	6.5%
20 - 24 years	11,460	5.0%
25 - 34 years	29,247	12.9%
35 - 44 years	38,345	16.9%
45 - 54 years	33,689	14.8%
55 - 59 years	12,718	5.6%
60 - 64 years	9,848	4.3%
65 - 74 years	17,024	7.5%
75 - 84 years	11,676	5.1%
85 and older	<u>3,344</u>	<u>1.5%</u>
<b>TOTAL</b>	<b><u>227,511</u></b>	<b><u>100.00%</u></b>
Male	110,531	48.6%
Female	116,980	51.4%

Source: U.S. Census Bureau (2000 Census)

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2001

### POPULATION

	LAKE COUNTY	OHIO
Population, 2000	227,511	11,353,140
Population, percent change, 1990 to 2000	5.6%	4.7%
Persons under 5 years old, percent, 2000	6.1%	6.6%
Persons under 18 years old, percent, 2000	24.2%	25.4%
Persons 65 years old and over, percent, 2000	14.1%	13.3%
White persons, percent, 2000 (a)	95.4%	85.0%
Black or African American persons, percent, 2000 (a)	2.0%	11.5%
American Indian and Alaska Native persons, percent 2000 (a)	0.1%	0.2%
Asian persons, percent, 2000 (a)	0.9%	1.2%
Persons reporting some other race, percent, 2000 (a)	0.7%	0.8%
Persons reporting two or more races, percent, 2000	0.9%	1.4%
Female persons, percent, 2000	51.4%	51.4%
Persons of Hispanic or Latino origin, percent, 2000 (b)	1.7%	1.9%
White persons, not of Hispanic/Latino origin, percent, 2000	94.4%	84.0%
Housing units, 2000	93,487	4,783,051
Homeownership rate, 2000	77.5%	69.1%
Households, 2000	89,700	4,445,773
Persons per household, 2000	2.50	2.49
Households with persons under 18, percent 2000	33.2%	34.5%

(a) Includes persons reporting only one race

(b) Hispanics may be of any race, so also are included in applicable race categories

Source: U.S. Census Bureau - 2000 Census

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2001

### LAKE COUNTY'S 10 LARGEST EMPLOYERS

<u>Employer</u>	<u>Nature of Business</u>	<u>Number Employed</u>
Lake County Government (a)	County Government	2,151
Lake Hospital Systems, Inc.	Health Care	1,709
Lubrizol Corporation	Chemical Additives	1,522
Avery International	Pressure-sensitive Products	1,367
First Energy Corporation	Electric Utility	1,261
Mentor Exempted Village Schools	School District	1,198
ABB Automation, Inc. (Bailey Controls)	Computer Control Systems	950
Willoughby-Eastlake City Schools	School District	890
Giant Eagle, Inc.	Food Distribution	729
Steris Corporation	Infection and Contamination Prevention Systems	643

Source: Crain's Cleveland Business - March 4, 2002 (Full-time equivalent employees)

(a) Includes Lake County Board of MR/DD

### UNEMPLOYMENT RATES (LAST TEN YEARS)

<u>Year</u>	<u>Lake County</u>	<u>State Of Ohio</u>	<u>United States</u>
2001	5.0%	4.8%	5.8%
2000	3.6%	3.9%	4.0%
1999	3.8%	4.1%	4.1%
1998	3.7%	4.0%	3.8%
1997	4.0%	4.3%	4.4%
1996	4.4%	4.8%	5.0%
1995	4.5%	4.8%	5.6%
1994	5.6%	5.5%	6.1%
1993	6.9%	6.5%	6.8%
1992	6.8%	7.2%	7.4%

Source: Ohio Department of Job and Family Services



# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2001

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Date of Incorporation	1840
Twelfth most populous county in Ohio	
County seat: Painesville	
Area - square miles	231
<u>Number of political subdivisions located in the County:</u>	
Municipalities	18
Townships	5
School districts/Colleges	13
Libraries	4
Special districts	2
<u>Voter statistics, election of November, 2001:</u>	
Number of registered voters	148,154
Number of voters - last general election	57,717
Percentage of registered voters voting	38.96%
<u>Department of Utilities:</u>	
Miles of sewer lines operated	807
Miles of water lines	552
Wastewater treatment plants operated	3
Wastewater pump stations operated	40
Water plants operated	2
Water booster stations operated	7
Water utility customers	38,745
Sewer utility customers	35,667
<u>2001 Motor Vehicle Registrations (In Units)</u>	
Passenger Cars	181,838
Motor Homes	864
Motorcycles	6,982
House Vehicles	1,567
Mopeds	84
Non-Commercial Trailer	7,685
Non-Commercial Truck	26,357

Source: Lake County Planning Commission  
Lake County Board of Elections  
Lake County Department of Utilities  
Ohio Bureau of Motor Vehicles

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2001

### HISTORICAL DATA OF ELECTED OFFICIALS

#### AUDITORS

Daniel Kerr	1840-1845
George Everett	1845-1851
Benjamin D. Chesney	1851-1853
William A. Blair	1853-1855
Reuben P. Harmon	1855-1856
Benjamin D. Chesney	1856-1880
Walter C. Tisdell	1880-1898
E. D. Heartwell	1898-1910
W. Albert Davis	1911-1920
L. J. Spaulding	1921-1927
Henry Z. Pethel	1927-1959
John H. Mummey	1959-1971
Daniel J. Supanick	1971-1982
Kathleen M. Cotter	1983-1987
Edward H. Zupancic	1987-

#### CLERK OF COURTS

John W. Howden	1840-1846
Charles D. Adams	1846-1854
Christopher Quinn	1855-1863
Perry Bosworth	1864-1872
Franklin Paine, Jr.	1873-1881
R. A. Moodey	1882-1885
J. C. Ward	1885-1890
B. Crofoot	1891-1904
J. C. Barto	1904-1913
J. R. Williams	1913-1914
Ford W. Andrus	1914-1921
H. Clark Cozad	1921-1926
Elizabeth S. Murphy	1927-1944
J. Thomas Musselman	1945-1960
Guy J. McDermott	1961-1968
Melvin S. Reed	1969-1980
Andy J. Totin	1981-1996
Lynne L. Mazeika	1996-

#### COMMISSIONERS

Jonathan Stickney	1840-1842
Hezekiah Furguson	1840-1843
John Kellogg	1840-1844
Scribner Huntoon	1842-1848
Samuel Thomlinson	1843-1849
Eliphalet Stratton	1844-1847
Erastus Crocker	1847-1850
Jonathan Willard	1848-1851
Select Warren	1849-1852
John McMurphy	1850-1856
George Everett	1851-1851
Solomon D. Williams	1851-1854
Orson St. John	1852-1855
Homer F. Griswold	1855-1866*
Christopher G. Crary	1856-1861*
Eber D. Howe	1857-1859*
Henry Paine	1860-1868*
Abner Parmalee	1862-1876*
Simeon C. Hickok	1867-1872*
Eli Olds	1869-1874*
Zora P. Bennett	1873-1878*
Simeon C. Hickok	1857-1877*
Alonzo P. Barber	1877-1882*
Joseph Jerome	1878-1886*
Edward B. Griswold	1879-1884*
Samuel C. Carpenter	1883-1890*
Stephen B. Barber	1885-1890*
Henry C. Rand	1886-1891*
Charlet T. Morley	1887-1887**
Charles A. Moodey	1888-1892*
George H. Morse	1891-1896
Raymond Freeman	1892-1895***
John E. Post	1893-1901
Charles W. Searls	1895-1895
Frank P. Miller	1896-1901*
James C. Campbell	1897-1903
Elmer Manchester	1901-1907

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2001

### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### COMMISSIONERS (continued)

C. H. Stocking	1902-1909
Clayton C. Cottrell	1903-1911
Clinton A. Phelps	1907-1913
G. E. Stevenson	1909-1915
E. H. Williams	1912-1915
J. C. Phillips	1913-1919
Clarence A. Hine	1915-1917
Fred P. Freshley	1915-1919
W. E. Thompson	1917-1923
Herbert J. Wright	1919-1924
Clarence A. Hine	1919-1922
C. P. Rose	1923-1924
Charles O. Manchester	1924-1936
Charles Alexander	1931-1938
Charles D. Clark	1933-1956
Emmet R. Sweeney	1937-1944
L. E. Hull	1938-1945
Walter L. Green	1945-1958
L. P. Brick	1945-1956
Roger E. Smart	1957-1964
J. William Stanton	1957-1964
John D. Hadden	1959-1962
Robert B. Fulton	1965-1968
Roger E. Smart	1969-1972
Michael D. Coffey	1969-1988
Robert E. Martin	1971-1981
John F. Platz	1973-1996
E. W. Mastrangelo	1982-1982
Daniel J. Supanick	1983-1986
Robert A. Gardner	1987-1996
Mildred M. Teuscher	1989-
Dale H. Fellows	1997-1998
Robert E. Aufuldish	1997-
Daniel P. Troy	1999-

#### CORONERS

Clark Parker	1840-1842
Stephen Sherman	1843-1845
Samuel E. Carter	1845-1847
Joseph Waldo	1847-1849
Samuel Brown	1849-1851
Nathan Corning	1851-1855
Henry Paine	1855-1857
Samuel Butler	1857-1859
Henry Paine	1859-1859
Moses H. Colby	1860-1861
Jonathan Cooledge	1861-1863
Franklin Parker	1863-1865
Benjamin K. Cranston	1865-1867
Nathan Corning	1867-1869
James H. Taylor	1869-1873
Lester H. Luce	1873-1877
Franklin Parker	1877-1879
Harry W. Grand	1879-1881
Henry M. Mosher	1881-1891
J. N. Winans	1891-1897
A. G. Phillips	1897-1900
H. E. York	1901-1906
H. N. Amidon	1907-1910
Dr. M. J. Carmody	1911-1912
Geo. F. Barnett	1913-1916
J. N. Black	1917-1920
M.H. Bradley	1921-1922
James McMahan	1923-1924
O.O. Hausch	1925-1934
Dr. James G. Powell	1935-1944
W. R. Carle, M.D.	1945-1952
Richard W. McBurney	1953-1972
Maxwell Burnham	1973-1976
Frederick E. Wachter	1977-1984
William C. Downing	1985-1997
Salvatore Rizzo	1997-

\* Took office in December of preceding year, serving only one month of that year and are given credit for the full year.

\*\* Resigned

\*\*\* Died June 1895

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2001

### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### ENGINEERS (SURVEYORS)

Jarvis S. Pike	1840-1843
Colbert Huntington	1843-1849
Moses S. Harvey	1849-1853
Edward Huntington	1853-1856
Daniel Kerr	1856-1859
Horatio N. Munson	1859-1862
Edward Huntington	1863-1865
Horatio N. Munson	1865-1872
Edward Huntington	1872-1876
Frank M. Barker	1894-1899
J. C. Ward	1899-1910
H.P. Cummings	1911-1916
Caspar A. Harris	1917-1918
R. O. Burtch	1923-1924
A. C. Holden	1925-1932
Arthur B. Wilson	1933-1948
R.M. Plummer (Resigned 12/62)	1949-1962
J. Floyd Scott (Appt. 1/63)	1963-1964
Frank Riley	1964-1968
Thomas P. Gilles	1969-2000
James R. Gills	2001-

#### PROSECUTING ATTORNEYS

William L. Perkins	1840-1840
C. Case	1840-1842
Charles B. Smythe	1842-1844
Salmon B. Axtell	1844-1848
William Matthews	1848-1853
Alva L. Tinker	1853-1857
Charles J. Bomer	1857-1859
William L. Perkins	1859-1863
W. W. Nevison	1863-1867
Jerome B. Burrows	1867-1869
Alva L. Tinker	1869-1873

#### PROSECUTING ATTORNEYS (continued)

John W. Tyler	1873-1875
E. J. Sweeney	1875-1877
Lord Sterling	1877-1879
Clinton D. Clark	1879-1886
Homer Harper	1886-1895
Harry P. Bosworth	1895-1903
E. F. Blakely	1904-1910
Homer Harper	1911-1914
Geo. C. Von Beselor	1915-1918
R. N. Whitcomb	1919-1920
Ralph M. Ostrander	1921-1922
Morgan Giblin	1923-1924
Seth Paulin	1925-1928
J. Frank Pollock	1929-1932
Howard U. Daniels	1933-1936
Lester W. Donaldson	1937-1948
Thomas J. Blakely	1949-1952
John M. Parks	1953-1956
Edward A. Ostrander	1957-1960
Fred V. Skok	1961-1972
Paul H. Mitrovich	1973-1976
John E. Shoop	1977-1988
Steven C. LaTourette	1989-1994
Charles E. Coulson	1995-

#### RECORDERS

Harry F. Shepard	1840-1844
Benjamin D. Chesney	1844-1850
Flavius J. Huntington	1850-1856
Franklin Paine	1856-1862
Harry F. Shepard	1862-1865
Isaac Everett	1865-1874
Silas A. Tisdell	1874-1880
Henry B. Green	1880-1892

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2001

### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### RECORDERS (continued)

Harley Barnes	1892-1892
John R. Clague	1892-1892
William D. Mather	1893-1893
Frederick T. Pyle	1893-1906
Frank G. Salkeld	1907-1908
Geo. A. Bates	1909-1916
A. J. Goldsmith	1917-1922
Mary Weixel	1923-1924
A. J. Goldsmith	1925-1928
Gertrude H. Andrus	1929-1930
Lew S. Miller	1931-1940
Daniel Jenkins	1941-1960
Dorothy Merrill	1961-1974
Vaughn R. Betzer	1975-1986
Geoffrey T. Kent	1986-2000
Frank A. Suponcic	2001-

#### SHERIFFS

Luther P. Bates	1840-1844
Jabez A. Tracy	1845-1848
Dan Parker	1848-1852
William Clayton	1852-1856
Abner P. Axtell	1857-1860
Jacob V. Viall	1861-1864
John M. Benjamin	1865-1868
Samuel Wire, Jr.	1868-1872
Henry M. Mosher	1873-1876
Charles T. Morley	1877-1880
Ansel D. Barrett	1881-1884
John Austin	1885-1888
Albert Button	1889-1892
Sanford D. Barber	1893-1896
Sulton St. John	1897-1900
Frank G. Hughes	1901-1904
J. W. Hunter	1905-1908
W. M. Baker	1909-1912
Ora M. Shink	1913-1916

#### SHERIFFS (continued)

D. L. Phelps	1917-1920
Ora M. Shink	1921-1924
E. T. Rasmussen	1925-1828
James Maloney	1929-1932
T. J. Kilcawley	1933-1936
James Maloney	1937-1948
Paul Cage	1949-1959
William B. Evans	1959-1960
Edwin H. Cunningham	1961-1988
Patrick J. Walsh	1989-1992
Daniel Dunlap	1993-

#### TREASURERS

Solon Coming	1840-1845
Harry Woodworth	1845-1849
Silas A. Tisdell	1849-1853
John L. Batchelor	1853-1855
William Lockwood	1855-1857
Samuel E. Carter	1857-1859
Lewis S. Abbott	1859-1861
Caleb W. Ensign	1861-1863
Robert A. Moodey	1863-1865
Samuel R. Houde	1865-1867
Thomas King	1867-1869
Peter F. Young	1869-1871
Irwin S. Childs	1871-1873
Turhand G. Hart	1873-1875
Horace Norton	1875-1877
Harvey Woodworth	1877-1879
Henry H. Coe	1879-1881
Ozro A. Hoskins	1881-1883
Theodore H. Burr	1883-1885
Edward E. Gould	1885-1887
Harcey Armstrong	1887-1889
William D. Mather	1889-1891

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2001

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### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### TREASURERS (continued)

Solon Rand	1891-1893
Robert C. Bates	1893-1895
Samuel J. Potts	1895-1897
William A. Coleman	1897-1898
C. L. Kimball	1899-1900
E. V. Sawyer	1901-1902
Geo. H. Kellog	1903-1904
Sam Lorr	1905-1908
C. L. Kimball	1909-1910
J. S. Warren	1911-1912
E. M. Orcutt	1913-1916
R. N. Whitcomb	1917-1920
Chester C. Little	1921-1922
Francis J. Fuller	1923-1924
Lynn J. Fuller	1925-1928
F. N. Shankland	1929-1932
Abel Kimball	1933-1944
W. Howard Cozad	1945-1961
Daniel J. Supanick	1961-1971
Mable P. Johnson	1971-1981
Robert Martin	1981-1994
John S. Crocker	1994-



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
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800-282-0370  
Facsimile 614-466-4490

## FINANCIAL CONDITION

### LAKE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 11, 2002