



**Auditor of State
Betty Montgomery**

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

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Project/Grant Number</u>	<u>CFDA Number</u>	<u>Receipts</u>	<u>Non-Cash Receipts</u>	<u>Disbursements</u>	<u>Non-Cash Disbursements</u>
U. S. Department of Agriculture						
<i>Passed Through the Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Donation	N/A	10.550	\$0	\$ 4,436	\$0	\$ 4,436
School Breakfast Program	N/A	10.553	16,582	0	16,582	0
National School Lunch Program	N/A	10.555	26,219	0	26,219	0
Total U. S. Department of Agriculture - Nutrition Cluster			42,801	4,436	42,801	4,436
U. S. Department of Education						
<i>Passed Through the Ohio Department of MRDD:</i>						
Special Education Cluster:						
Grants to States (Title VI-B Flow Through)	070037-6B-SF-2003-P	84.027	11,754	0	11,754	0
Preschool Grant	070037-DG-S1-2003-P	84.173	2,927	0	2,927	0
Total Special Education Cluster			14,681	0	14,681	0
Innovative Education Program Strategies (Title VI)	070037-C5-S1-03	84.298	123	0	123	0
Total Ohio Department of MRDD			14,804	0	14,804	0
<i>Passed through the Ohio Department of Health</i>						
Special Education Grants for Infants and Families 2002	43-1-01-F-AN-392	84.181	72,376	0	96,511	0
Special Education Grants for Infants and Families 2003	43-1-01-F-AN-392	84.181	25,050	0	25,050	0
Total Ohio Department of Health			97,426	0	121,561	0
Total U. S. Department of Education			112,230	0	136,365	0
Federal Emergency Management Agency						
<i>Passed Through the Ohio Disaster Services Agency:</i>						
Emergency Management Performance Grants	J732	83.552	66,645	0	66,645	0
Emergency Management Performance Grants (TCMPA)	J237	83.552	3,000	0	2,647	0
Emergency Management Performance Grants (TCMPA)	J733	83.552	5,851	0	930	0
Subtotal CFDA # 83.552			75,496	0	70,222	0
State Domestic Preparedness Equipment Support	J529	16.007	50,000	0	48,909	0
Total Federal Emergency Management Agency			125,496	0	119,131	0
U. S. Department of Housing and Urban Development						
Direct Programs:						
Community Development Block Grants/Entitlements	B-00-UC390007	14.218	1,784,581	0	1,860,118	0
Total Direct CDBG			1,784,581	0	1,860,118	0
Home Investment Partnerships Program	M-01-UC-390201	14.239	91,521	0	91,521	0
	M-02-UC-390201	14.239	503,904	0	493,481	0
Subtotal CFDA 14.239			595,425	0	585,002	0
Total Department of Housing and Urban Development			2,380,006	0	2,445,120	0
U. S. Department of Commerce						
<i>Passed through the Ohio Department of Natural Resources</i>						
Coastal Zone Management Administration Awards	05-6	11.419	2,857	0	14,586	0
U.S. Federal Highway Administration						
<i>Passed through the Ohio Department of Transportation</i>						
Highway Planning and Construction	N/A	20.205	29,000	0	29,000	0
U. S. Department of Labor						
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act:						
WIA Adult	N/A	17.258	780,573	0	379,038	0
WIA Youth	N/A	17.259	405,447	0	299,014	0
WIA Dislocated	N/A	17.260	169,030	0	345,302	0
Total U. S. Department of Labor			1,355,050	0	1,023,354	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, 2002

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U. S. Department of Justice						
<i>Passed Through the Ohio Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grants	00-WF-VA5-8211	16.588	\$ 11,773	\$0	\$ 11,794	\$0
Violence Against Women Formula Grants	01-WF-VA5-8211	16.588	23,256	0	34,883	0
Subtotal CFDA 16.588			<u>35,029</u>	<u>0</u>	<u>46,677</u>	<u>0</u>
Byrne Formula Grant Program	2000-DG-A01-7117	16.579	2,107	0	2,845	0
Byrne Formula Grant Program	2001-DG-A01-7117	16.579	68,416	0	68,416	0
Subtotal CFDA 16.579			<u>70,523</u>	<u>0</u>	<u>71,261</u>	<u>0</u>
Juvenile Accountability Incentive Block Grants	N/A	16.523	20,141	0	40,438	0
Total Office of Criminal Justice Services			<u>125,693</u>	<u>0</u>	<u>158,376</u>	<u>0</u>
Direct Program:						
Public Safety Partnership and Community Policing	2000SHWX0338	16.710	105,000	0	102,000	0
Total Direct Public Safety Programs and Community Policing			<u>105,000</u>	<u>0</u>	<u>102,000</u>	<u>0</u>
<i>Passed Through the Ohio Attorney General's Office:</i>						
Crime Victim Assistance	2002VAGENE039	16.575	52,284	0	58,819	0
Crime Victim Assistance	2002VAGENE488	16.575	13,293	0	14,955	0
Crime Victim Assistance	2003VAGENE039	16.575	32,677	0	19,607	0
Crime Victim Assistance	2003VAGENE488	16.575	8,310	0	4,986	0
Subtotal CFDA 16.575			<u>106,564</u>	<u>0</u>	<u>98,367</u>	<u>0</u>
National Institute of Justice Research	97-DN-VX-00090	16.560	25,477	0	16,024	0
Local Law Enforcement Block Grants Program	2000-LB-VX-1299	16.592	0	0	59	0
Local Law Enforcement Block Grants Program	2000-LB-BX-2466	16.592	0	0	130	0
Local Law Enforcement Block Grants Program	2001-LB-BX-4218	16.592	0	0	0	0
Local Law Enforcement Block Grants Program	2002-LB-BX-2792	16.592	5,831	0	5,831	0
Subtotal CFDA # 16.592			<u>5,831</u>	<u>0</u>	<u>6,020</u>	<u>0</u>
Total Attorney General's Office			<u>137,872</u>	<u>0</u>	<u>120,411</u>	<u>0</u>
<i>Passed Through the Ohio Department of Youth Services</i>						
Juvenile Accountability Incentive Block Grants	N/A	16.523	40,800	0	47,598	0
Child Support Enforcement Research (Title IV-D)	N/A	93.564	138,768	0	138,768	0
Total Ohio Department of Youth Services			<u>179,568</u>	<u>0</u>	<u>186,366</u>	<u>0</u>
Total U.S. Department of Justice			<u>548,133</u>	<u>0</u>	<u>567,153</u>	<u>0</u>
U. S. Department of Health and Human Services						
<i>Passed Through the Ohio Department of Alcohol & Drug Addiction Services:</i>						
<i>Block Grants for Community Mental Health Services</i>						
ADA Per Capita	BG43	93.959	657,534	0	657,534	0
ADA Women's Set Aside	43-43993-03-WFS-T-98-9013	93.959	82,985	0	82,985	0
ADA Prevention - Youth Mentoring	43-43993-02-DFS-P-98-9841	93.959	38,500	0	38,500	0
Subtotal CFDA 93.959			<u>779,019</u>	<u>0</u>	<u>779,019</u>	<u>0</u>
Medical Assistance Program (ADA)	N/A	93.778	277,327	0	480,572	0
Total Ohio Department of Alcohol & Drug Addiction Services			<u>1,056,346</u>	<u>0</u>	<u>1,259,591</u>	<u>0</u>
<i>Passed Through the Ohio Department of Mental Health:</i>						
Projects for Assistance Transition from Homelessness	25-PATH-98-01-A	93.150	49,728	0	49,728	0
<i>Block Grants for Community Mental Health Services</i>						
MH Community Plan Block Grant	98-B1-08-CMHS-03	93.958	85,350	0	85,350	0
MH Child / Adolescent Core	98-B1-08-CMHS-03	93.958	8,745	0	8,745	0
Recovery Project Award	25-OCS2-BG-02-014	93.958	0	0	51,506	0
Subtotal CFDA 93.958			<u>94,095</u>	<u>0</u>	<u>145,601</u>	<u>0</u>
Social Services Block Grant (MH)	N/A	93.667	112,132	0	112,132	0
Medical Assistance Program (MH)	N/A	93.778	2,133,750	0	4,577,271	0
Medical Assistance Program (OBRA/PASSAR)	N/A	93.778	16,904	0	9,964	0
Subtotal CFDA 93.778			<u>2,150,654</u>	<u>0</u>	<u>4,587,235</u>	<u>0</u>
Total Ohio Department of Mental Health			<u>2,406,609</u>	<u>0</u>	<u>4,894,696</u>	<u>0</u>
<i>Passed Through the Ohio Department of MRDD:</i>						
Social Services Block Grant (Title XX)	N/A	93.667	152,839	0	152,839	0
Medical Assistance Program (CAFS)	N/A	93.778	2,919,311	0	2,919,311	0
Medical Assistance Program (TCM)	N/A	93.778	377,855	0	377,855	0
Subtotal CFDA 93.778			<u>3,297,166</u>	<u>0</u>	<u>3,297,166</u>	<u>0</u>
Total Ohio Department of MRDD			<u>3,450,005</u>	<u>0</u>	<u>3,450,005</u>	<u>0</u>
Total U.S. Department of Health and Human Services			<u>6,912,960</u>	<u>0</u>	<u>9,604,292</u>	<u>0</u>
TOTAL FEDERAL ASSISTANCE			<u>\$11,508,533</u>	<u>\$4,436</u>	<u>\$13,981,802</u>	<u>\$4,436</u>

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, 2002

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.
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, 2002, 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, 2002 the total amount of loans outstanding are \$62,139.
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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**Auditor of State
Betty Montgomery**

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

Lake County
105 Main Street
Painesville, Ohio 44077

To the Board of County Commissioners:

We have audited the financial statements of Lake County, Ohio, (the County), as of and for the year ended December 31, 2002, and have issued our report thereon dated September 27, 2003, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) No. 34, No. 37, No. 38 and GASB Interpretation No. 6. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002-001. We also noted an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated September 27, 2003.

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 September 27, 2003.

This report is intended for the information and use of the audit committee, management, Board of County 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 27, 2003



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' 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 County 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 program for the year ended December 31, 2002. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program 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 a 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 its major federal program for the year ended December 31, 2002. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated September 27, 2003.

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.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of Lake County, as of and for the year ended December 31, 2002, and have issued our report thereon dated September 27, 2003, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) No. 34, No. 37, No. 38 and GASB Interpretation No. 6. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole.

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



Betty Montgomery
Auditor of State

September 27, 2003

**LAKE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #93.778 - Medical Assistance Program (Medicaid Title XIX)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**LAKE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

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

Finding Number	2002-001
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Ohio Revised Code § 5705.41(D), states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

This section also provides two exceptions to the above requirements:

- If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Board of County Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate (a then and now certificate), if such expenditure is otherwise valid.
- If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of County Commissioners.

A test of 60 expenditures disclosed that 33 percent of the purchase orders were dated after the invoice date and the instances noted did not fall within any exceptions to this Section. As a result, the County did not record a reservation of the applicable appropriation (encumber) at the time a commitment for the expenditure of funds was made. Failure to encumber commitments could result in deficit fund balances.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

LAKE COUNTY OHIO

comprehensive annual financial report for the year ended December 31,

2022

Edward H. Zupancic • Lake County Auditor

LAKE COUNTY OHIO

comprehensive annual financial report
for the year ended December 31,

2002

Edward H. Zupancic
Lake County Auditor

Joseph E. Dowd
Chief Deputy Auditor /
Manager Financial Reporting

Prepared by the
Lake County Auditor's Office

INTRODUCTORY SECTION

Lake County, Ohio
Comprehensive Annual
Financial Report

2002

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, 2002

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LAKE COUNTY, OHIO

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

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

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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

September 27, 2003

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

As the Auditor of Lake County, I am pleased to present the 2002 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, 2002. 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.

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PAINESVILLE, OHIO 44077-0490

September 27, 2003

Honorable Edward H. Zupancic
Lake County Auditor

Honorable Robert E. Aufuldish
Honorable Raymond E. Sines
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, 2002. 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 County.

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 sixteenth 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 2001, a list of all elected county officials and organizational charts for the Lake County government and the Auditor's Office.

TRANSMITTAL LETTER

The **Financial Section** includes the Report of Independent Accountants, Management's Discussion and Analysis (MD & A), the basic financial statements and notes to the financial statements that provide an overview of the County's financial position and operation results, the combining statements for nonmajor funds and other schedules of individual funds that provide detailed information relative to the basic financial statements.

The **Statistical Section** includes various historical, financial, economic and demographic information that may be useful for further analysis and comparisons.

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, the Mentor Marsh and the County's newest recreational facility - the Eastlake Stadium which is home to the Lake County Captains, the Cleveland Indians Class A farm club. 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 Laketran, the County's regional transit authority, which provides both fixed line and on-demand bus service. Laketran 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

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, Lake Erie College and a branch of Tiffin University, all located within the County. Several other public and private colleges and universities are located outside the County but within commuting distance. 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, with each member elected at large for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, the contracting body and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget including all appropriation measures and approves all expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer perform 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, is the administrator of, and secretary to, the County Data Processing Board, and is a member of the Geographic Information Systems (GIS) 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 four-year terms include the Prosecutor, the Engineer, the Recorder, the Sheriff, the Clerk of Courts, the Coroner and seven Common Pleas Court Judges.

TRANSMITTAL LETTER

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, 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 to the basic 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.

The County Auditor serves as the fiscal officer and custodian of funds, but the County is not financially accountable for the Lake County General Health District and the Lake County Soil and Water Conservation District, whose activities are included in this report as agency funds.

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.

TRANSMITTAL LETTER

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.

Through 2000, 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 recession dropped that mark down four percent in 2001 and another 2.2 percent in 2002, down to 90.1 percent occupancy. According to the same market analysis encompassing eight counties, retail vacancies for northeast Ohio reached record highs for a second consecutive year in 2002. The good news was that 2.19 million square feet of new selling space was added to the market in 2002, which was the second largest construction year in the fifteen year history of the study. The retail vacancy rate for the City of Mentor, Lake County's retail hub, increased eleven percent in 2002 compared to the previous year. However, even though their vacancy rate increased in 2002, Mentor still climbed from the seventh largest to the sixth largest city in Ohio in terms of retail sales. The study included 69 million square feet of retail space amongst Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Stark and Summit counties, and was limited to retail outlets greater than 20,000 square feet.

While it's retail occupancy rate has risen over the last two years, Lake County is still home to many retail giants such as Kaufmann's, K-Mart, Walmart, Kohl's, Dick's, Best Buy, Circuit City, Target, Giant Eagle Supermarkets, Home Depot, Lowe's, Office Max, Walgreens, CVS, Regal Cinemas and B.J.'s Wholesale Club, several of whom have multiple locations within the County and have built new stores or remodeled existing buildings within Lake County in recent years. While some retail establishments have closed their facilities in Lake County in recent years for various reasons, in general, new establishments have replaced them or are in the process of moving into the County. Most of the County's "big-box" stores are currently occupied.

Several very large retail complexes have been constructed in Lake County in the last couple of years including the 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 situated on 300 acres overlapping the Cities of Mentor and Painesville, which includes 700,000 square feet of retail space and 800,000 square feet of light industrial space, a hotel/conference center and some residential development. The whole complex could take an estimated ten years to complete construction.

TRANSMITTAL LETTER

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 construct 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 to connect to a similar industrial parkway bordering it in the City of Mentor. While some utilities and roadways are already in place at the site, the developer is still securing property easements in order for final plans to be approved by the respective government bodies. The entire development may take up to ten years for this project.

Within the last two years, Lowe's Home Improvement Stores has opened brand new stores in the City of Mentor at the former site of a DIY Home Improvement store which closed in 2001, and in the City of Willoughby where the former Willo Plaza shopping center was located. Both Giant Eagle Supermarkets and Tops Friendly Supermarkets opened new stores within the County in the last two years. Other brand new retail establishments which opened in 2002 in Lake County include a Gander Mountain hunting, fishing and camping equipment store, a Gordon Food Service bulk grocery store and a new Barnes and Noble Bookstore on the grounds of the Great Lakes Mall. Construction was completed in 2003 in the City of Mentor-on-the-Lake on the Lakeside Shopping Center, a 106,500 square foot retail center. The anchor tenant of the last major commercial property in the City is Marc's Deep-er Discount Stores. Also under construction in 2003 are new Eat'N Park and Cracker Barrel restaurants in the City of Willoughby.

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 its \$70 million expansion to its headquarters.

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 potentially would not have been generated without the abatement program.

TRANSMITTAL LETTER

While the tax abatement program continues to be a viable source of retaining industrial, commercial and retail businesses in the County and encouraging new development, in recent years some Lake County municipalities have been migrating from property tax abatements to other innovative methods of securing new businesses to their locales. Programs such as “incentive grants” are based upon new payroll taxes generated from businesses relocating or expanding to local municipalities.

Industry is a vital source of income and jobs to the County. While the County has more retail commerce and small companies rather than major manufacturing companies, Lake County is appealing to industries because of the infrastructure, availability of water and other utilities, access to the freeways and a well-educated work force. 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 first significant industrial development in Perry Township is the Wind Point Reserve Industrial Subdivision. 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 its company headquarters to the Township. The company, which produces forklift and tractor parts, hopes to add 175 new jobs by the time their relocation is complete. Falkenroth's headquarters, once at a distribution center in Memphis, Tennessee, will be relocated to Perry upon completion of the new 54,000 square foot plant. The company would be the first tenant in the 500-acre industrial park. Development commenced in 2002 on the second phase of the park, which is being developed as a joint effort between Perry Township, Perry Village and North Perry Village.

In 2002, the County and the City of Mentor lost two significant industrial companies, Tridelta Industries, Inc. and C.R. Bard, Inc. Between the two companies, about 750 jobs were lost, not to mention the loss of tax dollars. However, partially offsetting the departure of these two companies was the announcement in early 2003 that Mentor will be the home of the corporate headquarters of SourceOne Healthcare Technologies, a \$1.3 billion distributor of medical imaging equipment and supplies. The City of Painesville is currently progressing in their development of their Painesville Renaissance Business Park on 42 acres in the City. Cintas Corporation and Core Systems, LLC are two major tenants in the industrial park. The hope is that the two companies will employ over 250 workers between them.

What may be the most exciting development occurring in the County in many years became a reality in 2002 with the construction of a minor league baseball stadium in the City of Eastlake. In 2002, it was announced that the City of Eastlake had 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 the brand new \$13 million stadium took place in March of 2002 and the new park opened in April of 2003. The tenants of the new facility are the Lake County Captains, the Class A affiliate of the Cleveland Indians major league baseball team, who play just 30 miles west of the City of Eastlake.

TRANSMITTAL LETTER

The stadium was built along the southern boundary of the City on thirty acres along State Routes 91 and 2. The stadium features 20 loges and has 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 committed to a twenty-five year lease to stay in 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.

In recent years, the County has benefited from real estate development in other 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 features over seventy 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 district 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.

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.

Residential development during 2002 added an additional \$135.8 million to the real estate tax base in the County. While down from the all-time high of \$166.8 million in 2000, the 2002 mark discloses the desirability of Lake County for homeowners even in weak economic times, as have been experienced nationwide in the last two years. The municipalities experiencing the largest residential growth in 2002 include Concord Township (\$32 million), the City of Mentor (\$18 million), Painesville Township (\$16 million) and the City of Kirtland (\$11 million).

TRANSMITTAL LETTER

New home starts reached their highest level in three years in Northeast Ohio in 2002. In Lake County, construction on over 720 new homes commenced during the year. Some of the County's most recent and larger residential developments that were either started, completed or proposed in 2002 are as follows:

Chairmans Cove: The second phase of this upscale development in Concord Township will feature nineteen new single-family homes.

Ellison Creek: Phase 2 of this single-family home subdivision in Concord Township will include fifteen sublots varying in size from one-half acre to two and one-half acres.

Hermitage Bluffs: Nestled in Concord Township, subplot prices are beginning at \$95,000 for this sixty-nine lot subdivision.

Inland Shores Estates: Phase 3 of this subdivision is pricing around \$250,000 for the single-family homes in this forty subplot development.

Kevin Michael Estates: Located in North Perry Village, this subdivision will feature thirty-seven lots, from .75 acres to one acre in size, with lots starting at \$55,000.

Lake Erie Shores: Over one hundred single-family homes, beginning around \$170,000 are included in this subdivision in Painesville Township.

Newell Creek Preserve: Previously known as 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 170,000 square feet of office space and 220,000 square feet of retail space. 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. Fully built, the project would be valued at an estimated \$250 million.

Vineyards of Madison: This condominium development in Madison Township will house twenty-four units.

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.

TRANSMITTAL LETTER

While the County has been benefiting 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. Lake County is unlike other areas of agricultural use. The County is blessed with unique soil and climate and, most importantly, the availability of water. Groups such as the Lake County Farmland Preservation Task Force, 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 2002 versus 2001, which generated almost \$14.5 million. Previous annual growth increases have reached as high as fourteen percent. The addition of the retail superstores and the other developments previously mentioned have bolstered retail sales in the County.

Tourism in Lake County is a very important part of the local economy. Over \$477 million in tourism dollars was injected into the Lake County economy in 2000, the most recent year such numbers are available. In addition, tourism in Lake County generates an estimated 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. According to a study conducted by the Lake County Community Arts and Culture Task Force, arts and culture generate \$30 million a year to the County's economy.

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 2002 average unemployment rate of 5.4 percent was a modest increase over the 2001 rate of 5.0 percent and was reflective of the nationwide economic recession. This compares to the national and state 2001 average unemployment rates which were at 5.7 and 5.0 percent, respectively.

TRANSMITTAL LETTER

MAJOR INITIATIVES

CURRENT YEAR:

The tightening of the County's overall budget during 2002 resulted in curtailed capital improvements to County-owned buildings. The most significant capital projects the County undertook in 2002 were those pertaining to judicial and public safety functions of the government.

Due to the backlog of cases pending in the Lake County court system in years past, the State previously ordered the County to create an additional common pleas court which commenced operations in January, 2001. Knowing that this mandate was forthcoming, 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 2002, renovations were completed on the Lake County Juvenile Justice Center. This project involved the construction of an 8,000 square foot addition to the complex and the total remodeling of the existing building to add additional courtrooms, classrooms, conference rooms, upgraded administrative offices and offices for the attorneys assigned to Juvenile Court.

By far the largest building capital improvement project the County has undertaken since the construction of the County Detention Center in the mid 1980's is the complete renovation of the 95 year-old Lake County Courthouse. After a series of meetings, spanning over one year, between the County Commissioners, court judges, other officials from the various court departments and members of the architectural firm hired by the County, construction finally began in the spring of 2002. This massive project, which involves eleven main contractors, is being performed in phases with an estimated final completion in the fall 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, there will be a new grand jury room, a new Court of Appeals room, new hearing rooms, conference rooms, public restrooms, elevators, security access, and mechanical systems included in this estimated \$13 million judicial project. Specifications are being prepared in 2003 to bid out window replacement for the entire structure.

In addition to the County Courthouse project, another very significant project was the installation of the long awaited upgrade to the countywide 800 megahertz (MHz) radio system, which services all Lake County public safety agencies. The purchase of a digital 800 MHz radio backbone system included mobile and portable radio units for all police, fire, school buses, and other public safety agencies in the County. Funding for the seven million dollar 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.

TRANSMITTAL LETTER

The installation of the radio system was completed by the end of 2002 by the vendor, Motorola Corporation, and the Lake County Telecommunications Department. However, transmission and reception problems in the eastern end of the County resulted in an additional three hundred foot communications tower on Middle Ridge Road in Madison Township being built in 2002. The galvanized steel structure, built for just under \$900,000, will provide an additional repeater site as well as a simulcast site.

In May of 2002, the County Commissioners awarded a contract for the re-roofing of the County Home and Caley Home. The roofs of both facilities were very old and in need of replacement. Community Development Block Grant funds were used to pay for the \$77,000 project, which was completed by early fall. In June of 2002, the section of roof of the County Administration Building covering the Auditor's, Treasurer's, Recorder's, Veterans Services and Information Technology offices was replaced. The badly leaking, thirty year-old roof was stripped down to the decking and a new four-ply roof was installed and completed by August at a cost of \$160,000.

The Lake County Department of Utilities Billing Center was relocated from their former office in Perry Township into the lower level of the 125 East Erie Street Annex Building in downtown Painesville in September of 2002. The relocation brings the Billing Center closer to the Utilities Department administrative offices, which are also in Painesville, thus providing a more efficient operation. Prior to the relocation, the tradesmen of the County's Buildings and Grounds Department completely renovated the office space in the Erie Street building to provide an environment to suit the needs of the Billing Center.

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. The interchange, which was discussed as far back as the early 1970's, will 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 \$19.4 million interchange took place in June of 2002 and is expected to open for traffic in late 2003 or early 2004. Improvements to County roads and bridges during 2002 amounted to \$2.5 million. In addition, construction commenced in 2002, and was completed in early 2003, on a new State Route 2 maintenance garage for the County Engineer's Department.

TRANSMITTAL LETTER

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 2002, twenty-six 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 (GMWWTP). 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. Expected to be completed in 2003, this expansion will increase the capacity of the facility from 14.2 to 20.0 million gallons per day. This capital venture, estimated to cost \$37 million, is being financed by an Ohio Water Development Authority loan. With regards to the Mentor treatment plant, in 2002 the County Commissioners rededicated the plant as the Gary L. Kron Water Reclamation Facility (GLKWRF) in honor of the long time director of the Lake County Department of Utilities, who passed away in 2001. Mr. Kron worked for the department for over thirty years and was appointed director in 1985.

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 GLKWRF 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 GLKWRF.

In addition to the utility line projects, the Department of Utilities also had three projects ongoing during 2002 regarding the solid waste landfill facility. The first project involved the installation of a final cover over a portion of the landfill, the second project was for construction of an additional cell for the landfill, and the last project was a re-roofing of the Baler and Maintenance Facility at the solid waste site.

FUTURE PROJECTS:

As shown in the financial statements of this report, the criminal justice system and public safety functions of the County government consume 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, future major renovation projects will be few until that project is near completion. However, some smaller renovation projects may commence in 2003.

TRANSMITTAL LETTER

One project that will begin in 2003 is the interior renovations for the Auditor's and Treasurer's first floor offices in the County Administration Building. The carpeting, drapery, wallpaper and most furnishings in the offices of those two elected officials are the originals, dating back to 1980 when the County offices moved into the building. In addition, the electrical capacity of the building is outdated and is not suited for the technological needs of those two departments. In addition, office space on the second floor of the building will be renovated to relocate the real estate appraisal division of the Auditor's Office from their current location at the Erie Street Annex. The space that the appraisal division will occupy was formerly the location of the ADAMHS Board and the Lake County Educational Services Center, both of whom moved to other locations in previous years.

Another project in the planning stage is the renovation of the Utilities Department Billing Center's former location in Perry Township into a new dog shelter for the County Dog Warden's Office. The Dog Warden's current facility in Painesville Township is too cramped, with just 32 cages and not much room for the dogs to run. At the proposed site, plans are to double the amount of cages and enlarge them. One of the more significant costs of this project will be installing sanitary sewer lines at the facility. Also planned for 2003 is the replacement of approximately 72,000 square feet of carpeting at the Job and Family Services Building and replacement of the roof decking in the two outdoor recreation areas of the Lake County Detention Center.

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.

Lake County was previously 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, a 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.

TRANSMITTAL LETTER

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 has finalized work on that project during 2003. The results of that project will be submitted to the State of Ohio Department of Tax Equalization for their final approval at the end of 2003 and those changes will be effective for tax bills first due in 2004.

Some of the County's political subdivisions will embrace new construction projects during 2003. Ground breaking took place in April of 2003 at Lake Erie College in Painesville for the construction of a new \$9.5 million Athletics and Wellness Center. The 49,300 square foot state-of-the-art facility will have two gymnasiums, a running track, locker room and training room facilities, a wellness center complete with weight training and exercise equipment, and a conference room. Morley Library, in the City of Painesville, began construction in May of 2003 on a new 47,000 square foot library. The new library will more than double their current accommodations. The original library was opened in 1899 with additions built in 1937 and 1978. The new \$11 million structure will be three floors and will be built on the parking lot of the site. Once completed, the current building will be razed for the new parking lot. In addition to these projects that have already commenced, other area projects being considered are a new senior citizens center in the Village of Fairport Harbor, a municipal recreation center for the City of Mentor, a new administration and safety services center in Madison Village and a planned "revitalization" of Euclid Avenue in the City of Wickliffe – that city's downtown thoroughfare.

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 public. In light of the events that have occurred in the last few years, security has become a priority at all levels throughout the United States and Lake County is addressing that particular issue with each of the improvement projects it is undertaking.

TRANSMITTAL LETTER

FINANCIAL INFORMATION

ACCOUNTING SYSTEM AND BUDGETARY CONTROLS

The County's day-to-day accounting and budgetary records are maintained on a basis of accounting other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable 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 the General Fund, appropriations are approved by department and object.

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.

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.

TRANSMITTAL LETTER

FINANCIAL CONDITION

This is the first year the County has prepared financial statements following GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments". GASB 34 creates new basic financial statements for reporting on the County's financial activities as follows:

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

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

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

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

Financial Highlights – Internal Service Fund

The Internal Service funds are comprised of the operations of the Central Purchasing, Mailroom and Garage departments and the Prescription Self-Insurance program. For the year ended December 31, 2002, the funds had a change in net assets of \$20,420 and net assets of \$503,651.

Financial Highlights – Fiduciary Fund

Fiduciary funds account for assets held by Lake County in a trustee capacity as an agent for individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are agency funds and, at year-end, the assets totaled \$280,145,812. The County uses agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds is the Lake County District Board of Health and the Lake County Soil and Water Conservation District.

TRANSMITTAL LETTER

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 2002 was approximately \$3.4 million.

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 2002 amounted to \$1.1 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 statements as of December 31, 2002, by our independent auditor, the Auditor of the State of Ohio. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management plans to continue to subject 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.

TRANSMITTAL LETTER

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, 2001.

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 fourteen 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.

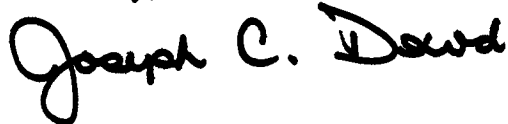
TRANSMITTAL LETTER

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 Hogya of the Auditor's Office and Kim Myers of the Lake County Information Technology Department 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 for his 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,

A handwritten signature in black ink that reads "Joseph C. Dowd". The signature is written in a cursive style with a large, looped initial "J".

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

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, 2001

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



President

Executive Director

LAKE COUNTY, OHIO

ELECTED OFFICIALS AT DECEMBER 31, 2002

BOARD OF COUNTY COMMISSIONERS

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

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

COMMON PLEAS COURT JUDGES

GENERAL DIVISION

Honorable Richard L. Collins	Judge
Honorable Paul H. Mitrovich	Judge
Honorable Martin O. Parks	Judge
Honorable Eugene A. Lucci	Judge

DOMESTIC RELATIONS DIVISION

Honorable Francine M. Bruening	Judge
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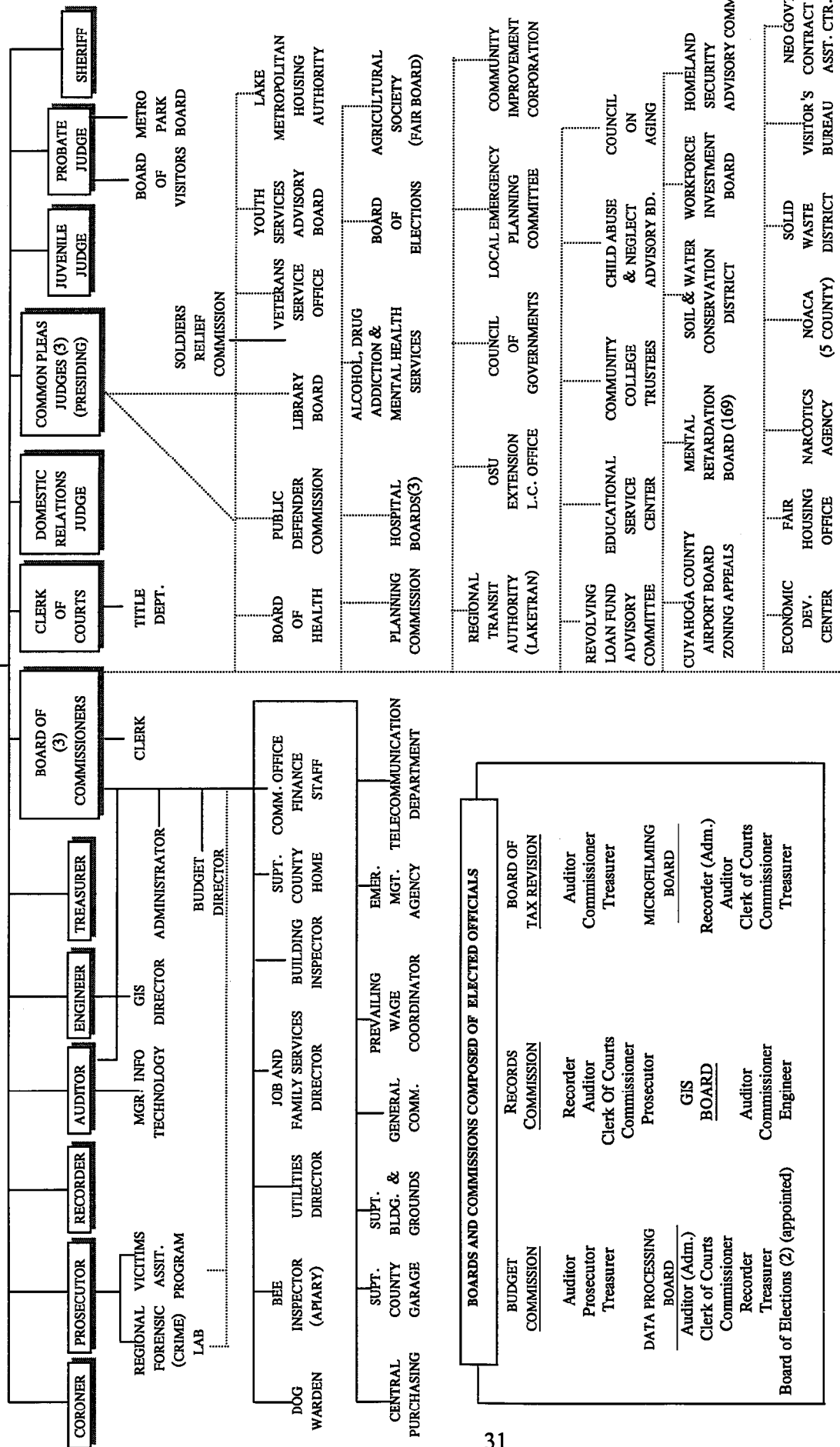
JUVENILE DIVISION

Honorable William W. Weaver	Judge
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PROBATE DIVISION

Honorable Fred V. Skok	Judge
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VOTERS OF LAKE COUNTY

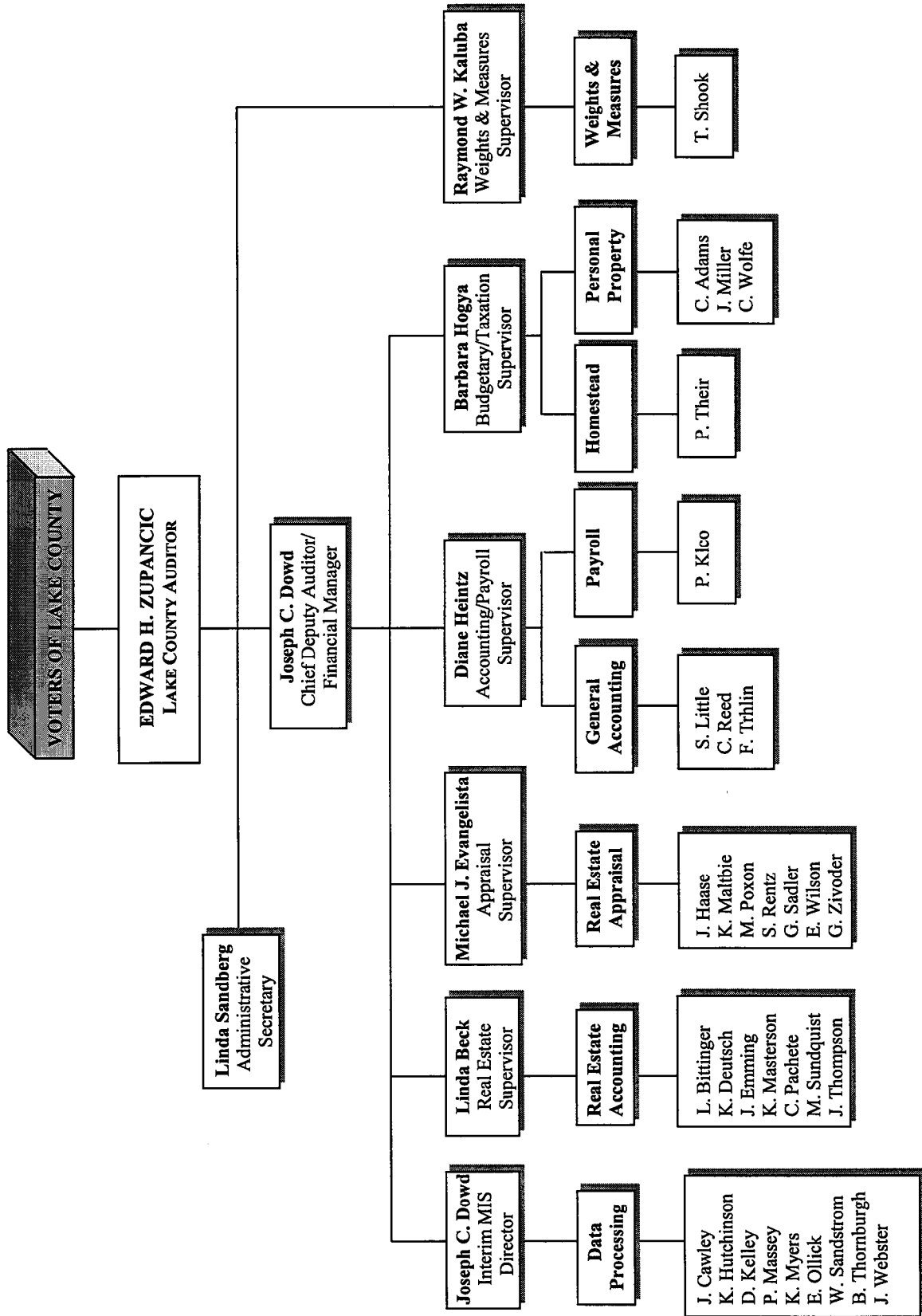


BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS	
<u>BUDGET COMMISSION</u>	<u>BOARD OF TAX REVISION</u>
Auditor	Auditor
Prosecutor	Commissioner
Treasurer	Treasurer
<u>DATA PROCESSING BOARD</u>	<u>MICROFILMING BOARD</u>
Auditor (Adm.)	Recorder (Adm.)
Clerk of Courts	Auditor
Commissioner	Clerk of Courts
Recorder	Commissioner
Treasurer	Treasurer
<u>Board of Elections (2) (appointed)</u>	<u>Recorder (Adm.)</u>
	Auditor
	Commissioner
	Engineer

LEGEND: Elected to Office _____ Appointed

..... Appoints all or some members, provides space or gives financial support

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



FINANCIAL SECTION

Lake County, Ohio
Comprehensive Annual
Financial Report

2002

Prepared by the
Lake County Auditor's Office



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Lake County
105 Main Street
Painesville, Ohio 44077

To the Board of County Commissioners:

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lake County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparisons for the General, MR & DD Board and ADAMHS Board Funds thereof 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, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*, Governmental Accounting Standards Board Statement No. 37, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus*, Governmental Accounting Standards Board Statement No. 38, *Certain Financial Statement Note Disclosure*, and Governmental Accounting Standards Board Statement Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2003 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.

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

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



Betty Montgomery
Auditor of State

September 27, 2003

Lake County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited*

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

Financial Highlights

Key financial highlights for 2002 are as follows:

In total, net assets increased \$10,667,991. Net assets of governmental activities decreased \$1,797,496, which represents a 0.7 percent decrease from 2001. Net assets of business-type activities increased \$12,465,487 or 11.2 percent from 2001.

General revenues accounted for \$76,195,818 in revenue or 38.7 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$120,552,744 or 61.3 percent of total revenues of \$196,748,562.

Total assets of governmental activities increased by \$8,982,656 and capital assets increased by \$3,212,101.

The County had \$150,714,469 in expenses related to governmental activities; only \$73,215,322 of these expenses were offset by program specific charges for services, grants or contributions. With additional general revenues of \$75,701,651, 98.8% of total expenses were offset.

Using this Comprehensive Annual Financial Report (CAFR)

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

Lake County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited*

The *Statement of Net Assets* (pg. 47) and *Statement of Activities* (pgs. 48-49) provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Lake County, the general fund is by far the most significant fund.

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2002?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

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

- **Governmental Activities** – Most of the County's programs and services are reported here including general government, judicial and public safety, public works, human services, health and community and economic development and all departments with the exception of our Water, Wastewater and Solid Waste funds.
- **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water, Wastewater and Solid Waste Districts as well as all capital expenses associated with these facilities.

Lake County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited*

- **Component Unit** – The County includes financial data of Deepwood Industries, Inc. (the Workshop). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lake County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, the Mental Retardation and Developmental Disabilities Board Fund (MR & DD Board), the Alcohol, Drug Addiction and Mental Health Services Board Fund (ADAMHS Board) and the Special Assessment Debt Service Fund.

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

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

Lake County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited*

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 50-56 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water, Wastewater and Solid Waste operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central purchasing, mailroom, and vehicle maintenance departments as well as for its self-insurance program for prescription coverage. Because these services predominantly benefit governmental rather business-type functions, they have been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 57-61 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The County's fiduciary funds are agency funds and the fiduciary fund financial statement can be found on page 62 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 63-110 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 112-256 of this report.

Lake County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited*

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2002 compared to 2001:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets						
Current and Other Assets	\$ 168,474,228	\$ 162,703,673	\$ 28,574,630	\$ 27,821,375	\$ 197,048,858	\$ 190,525,048
Capital Assets	<u>182,218,710</u>	<u>179,006,609</u>	<u>199,498,416</u>	<u>200,165,403</u>	<u>381,717,126</u>	<u>379,172,012</u>
Total Assets	<u>350,692,938</u>	<u>341,710,282</u>	<u>228,073,046</u>	<u>227,986,778</u>	<u>578,765,984</u>	<u>569,697,060</u>
Liabilities						
Long Term Liabilities	34,385,328	32,903,494	96,503,820	100,608,486	130,889,148	133,511,980
Other Liabilities	<u>54,898,969</u>	<u>45,600,651</u>	<u>7,745,636</u>	<u>16,020,189</u>	<u>62,644,605</u>	<u>61,620,840</u>
Total Liabilities	<u>89,284,297</u>	<u>78,504,145</u>	<u>104,249,456</u>	<u>116,628,675</u>	<u>193,533,753</u>	<u>195,132,820</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	158,814,582	159,218,986	102,702,112	94,647,635	261,516,694	253,866,621
Restricted for:						
Capital Projects	3,532,702	9,487,528			3,532,702	9,487,528
Debt Service	1,882,727	1,737,601			1,882,727	1,737,601
Unrestricted	<u>97,178,630</u>	<u>92,762,022</u>	<u>21,121,478</u>	<u>16,710,468</u>	<u>118,300,108</u>	<u>109,472,490</u>
Total Net Assets	<u>\$ 261,408,641</u>	<u>\$ 263,206,137</u>	<u>\$ 123,823,590</u>	<u>\$ 111,358,103</u>	<u>\$ 385,232,231</u>	<u>\$ 374,564,240</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$385,232,231 (\$261,408,641 in governmental activities and \$123,823,590 in business type activities) as of December 31, 2002.

Lake County, Ohio

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A large portion of the County's net assets (67.9 percent) reflect its investment in capital assets (e.g., land, building, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets, \$5,415,429 (1.4 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance, \$118,300,108 (30.7 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2002, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Total assets increased \$9,068,924 which represented a 1.6 percent increase over 2001. Capital assets increased by \$2,545,114, or 0.7 percent as compared to 2001, due to additions to infrastructure and building improvements during 2002.

Table 2 shows the changes in net assets for the year ended December 31, 2002. The County first implemented GASB Statement No. 34, Basic Financial Statements in 2002, therefore comparative data is not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Lake County, Ohio

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Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total
Program Revenues:			
Charges for Services	\$21,305,174	\$39,327,536	\$60,632,710
Operating Grants and Contributions	51,065,362	0	51,065,362
Capital Grant and Contributions	844,786	8,009,886	8,854,672
Total Program Revenues	73,215,322	47,337,422	120,552,744
General Revenues:			
Property Taxes	43,394,691	0	43,394,691
Sales Tax	14,671,653	0	14,671,653
Conveyance Tax	3,297,925	0	3,297,925
Grants and Entitlements not Restricted	8,174,182	0	8,174,182
Interest	3,322,477	34,230	3,356,707
Miscellaneous	2,840,723	459,937	3,300,660
Total General Revenues	75,701,651	494,167	76,195,818
Total Revenues	148,916,973	47,831,589	196,748,562
Program Expenses			
General Government	15,471,572	0	15,471,572
Judicial and Public Safety	38,407,965	0	38,407,965
Public Works	13,232,883	0	13,232,883
Human Services	60,300,809	0	60,300,809
Health	18,778,277	0	18,778,277
Community and Economic Development	2,918,555	0	2,918,555
Interest and Fiscal Charges	1,604,408	0	1,604,408
Water District	0	15,386,995	15,386,995
Wastewater District	0	14,492,743	14,492,743
Solid Waste District	0	5,486,364	5,486,364
Total Program Expenses	150,714,469	35,366,102	186,080,571
Change in Net Assets	(1,797,496)	12,465,487	10,667,991
Net Assets - January 1, 2002	263,206,137	111,358,103	374,564,240
Net Assets - December 31, 2002	\$261,408,641	\$123,823,590	\$385,232,231

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Human Services accounts for \$60,300,809 of expenses out of \$150,714,469 total expenses for governmental activities, or 40.0 percent of that total. Of the total \$150,714,469 in governmental activities expenses, \$21,305,174 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for the collection of property taxes throughout the County, fines and forfeitures related to judicial activity, license and permits associated with building inspectors, recording fees for deeds and title fees. Judicial and public safety charges for services include fees for prisoner housing and fines and forfeitures related to judicial activity. Human service charges for services include those provided to clients of the Mental Retardation and Developmental Disabilities Board and the County Home. Motor vehicle license fees comprise the majority of public works charges.

Additional revenues provided by the State and Federal governments of approximately \$55.9 million include operating subsidies primarily for the Mental Retardation and Developmental Disabilities Board, the Alcohol, Drug Addiction and Mental Health Services Board and the Job and Family Services Department. Charges for services to users in the business-type activities in the amount of \$39,327,536 exceeded total expenses of \$35,366,102.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$85,219,277. \$68,316,472 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$18,290,425, while the total fund balance reached \$25,879,662. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 44.7 percent of total general fund expenditures, while total fund balance represents 63.2 percent of that same amount.

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The fund balance of the County's general fund increased slightly by \$376,619 during the current fiscal year. Overall general fund revenues declined in 2002 by \$2.5 million as compared to the previous year, primarily due to a \$3.8 million decrease in interest income which was offset primarily by reduced net operating transfers to other funds.

The fund balances of the other major governmental funds, the Mental Retardation and Developmental Disabilities Board Fund, the Alcohol, Drug Addiction and Mental Health Services Board Fund and the Special Assessment Debt Service Fund, decreased by \$1,097,386, increased by \$908 and increased by \$145,126, respectively. While all three funds had overall revenues exceeding expenditures, the MR & DD Board Fund transferred out \$1,077,074 to help fund projects in the MR & DD Construction Fund, a nonmajor capital project fund.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Water Fund at the end of the year amounted to \$2,573,322, those for the Wastewater Fund amounted to \$9,123,130 and those for the Solid Waste Fund amounted to \$9,425,026. The total growth in net assets for each of these funds were \$6,268,483, \$5,896,787 and \$300,217, respectively.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. Final budgeted revenues were increased \$3.7 million over the original budget, primarily due to increases in charges for services and intergovernmental revenue. Actual revenues received were \$1,014,918 higher, or 2.2 percent, than the final certification. Final budgeted expenditures decreased by \$1.8 million from the original budget due to a reduction in general government expenditures. Actual expenditures were \$2,425,215 less than appropriations, which amounted to a 5.4 percent reduction from the final expenditure budget.

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Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2002 values compared to 2001.

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

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$ 3,951,742	\$ 3,951,742	\$ 3,587,646	\$ 3,587,646	\$ 7,539,388	\$ 7,539,388
Construction in Progress	11,686,544	18,852,503	47,563,407	46,310,984	59,249,951	65,163,487
Land Improvements	417,008	454,015	203,927	221,957	620,935	675,972
Building & Other Structures	52,159,661	47,237,773			52,159,661	47,237,773
Furniture and Equipment	17,127,623	11,201,226	1,149,741	1,252,865	18,277,364	12,454,091
Infrastructure	96,876,132	97,309,350			96,876,132	97,309,350
Utility Plant in Service			146,993,695	148,791,951	146,993,695	148,791,951
Total Capital Assets	\$ 182,218,710	\$ 179,006,609	\$ 199,498,416	\$ 200,165,403	\$ 381,717,126	\$ 379,172,012

The County's investment in capital assets for its governmental and business type activities as of December 31, 2002, amount to \$261,516,694 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and improvements, equipment and machinery, roads, highways, bridges, utility service lines and related operating facilities and the County landfill. Utility Plant in Service in the business-type activities includes all utility buildings and service lines associated with such operations.

Major capital asset events during the current fiscal year included the following:

- The continued renovation of the County Courthouse, a \$13 million project.
- The purchase and installation of a new \$7.2 million 800 MHz communications system.
- The completion of the \$5.7 million renovation of the Courthouse Annex building.
- The completion of \$2.4 million in utility infrastructure projects, with \$47.6 million remaining in construction in progress.

Additional information on the County's capital assets can be found in Note F of this report.

Lake County, Ohio

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Debt

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

Table 4
Outstanding Long-term Obligations at Year End

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
General Obligation Bonds	\$ 16,880,000	\$ 18,630,000	\$ 6,713,650	\$ 5,308,300	\$ 23,593,650	\$ 23,938,300
General Obligation Loans	0	465,000	0	0	0	465,000
Special Assessment Bonds	7,721,350	5,246,700	0	0	7,721,350	5,246,700
OWDA Loans	0	0	46,313,870	51,280,868	46,313,870	51,280,868
Other Long-term Liabilities	0	0	31,045,682	32,267,823	31,045,682	32,267,823
Landfill Closure & Postclosure	0	0	10,855,022	10,367,136	10,855,022	10,367,136
Capital Leases	524,128	692,623	16,651	28,094	540,779	720,717
Compensated Absences	9,259,850	7,869,171	1,558,945	1,356,265	10,818,795	9,225,436
	<u>\$ 34,385,328</u>	<u>\$ 32,903,494</u>	<u>\$ 96,503,820</u>	<u>\$ 100,608,486</u>	<u>\$ 130,889,148</u>	<u>\$ 133,511,980</u>

Of the debt outstanding at December 31, 2002, the general obligation bonds are backed by the full faith and credit of the County and the special assessment bonds are debt that the County is liable for in the event of default by the property owner subject to the assessment. The Ohio Water Development Authority Loans (OWDA) are for water and wastewater utility improvements, as are the other long-term liabilities. Compensated absences are unpaid leave benefits accumulated by County employees and are payable upon termination of employment, subject to certain restrictions. Capital leases relate to the acquisition of capital assets.

Interest and fiscal charges amounted to .96 percent of expenses for governmental activities.

The County's governmental long-term general obligations increased by \$1,481,834 or 4.5 percent during 2002 due to a new special assessment issue and increases in the compensated absences liability. The long-term debt for business-type activities decreased by 4.1 percent during 2002. During the year, the County currently refunded and redeemed a 1992 water system general obligation bond. The refunding resulted in an economic gain of \$607,579 and reduced future debt service payments by \$680,690.

The County maintains an "Aa2" credit rating from Moody's Investor Services, Inc. The overall debt margin at December 31, 2002 was \$117,973,911 with an unvoted total debt margin of \$37,598,564.

Additional information on the County's long-term debt can be found in Note H of this report.

Lake County, Ohio

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Economic Factors and Next Year's Budgets and Rates

During 2002, the unreserved fund balance in the general fund decreased just .41 percent, down to \$18,290,425. This decrease was minimal due, in part, to the fact that the County implemented budgetary cutbacks of eight percent for all departments within the general fund. The most significant reasons for the decrease in unreserved general fund balance are: the loss of interest income, from an all-time high of \$9.5 million in 2000 to \$3.1 million in 2002; the additional operating expenses of a new misdemeanor jail and an additional common pleas court; and continued renovation costs of the County Courthouse.

The real property tax revenues of the general fund are derived entirely from 2.1 mills of inside millage (unvoted millage). The revenue structure of the general fund is balanced enough so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials. However, the downturn in the national economy, specifically interest rates, has forced the County to request additional 3.5 percent reductions for all General Fund departments for the 2003 fiscal year. The unemployment rate for the county is currently 5.4 percent, which increased from 4.0 percent a year ago. The State average was 5.0 percent and the Federal rate was 5.7 percent.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature has frozen the monies allocated to local governments for the local government revenue assistance for 2003 and has reduced other state reimbursements to local governments. However, inflationary trends in the region compare favorably to national indices. Lake County's economy has been resilient in contrast to other counties in the State of Ohio. Sales tax revenue increased, albeit modestly, in 2002, as it has for well over a decade, while other state and national counties suffered losses. The key factor is the County's large retail market and its diversified commercial and industrial economic base.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Edward H. Zupancic, Lake County Auditor, 105 Main Street, Painesville, Ohio 44077, (440) 350-2532, or email at auditor@lakecountyohio.org, or visit the County Web Site at: <http://www.lakecountyohio.org>.

LAKE COUNTY, OHIO

STATEMENT OF NET ASSETS

DECEMBER 31, 2002

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	WORKSHOP
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 72,035,247	\$ 20,092,594	\$ 92,127,841	\$ 216,986
Cash and cash equivalents - segregated accounts	23,076		23,076	
Receivables:				
Taxes	51,260,877		51,260,877	
Accounts	341,536	5,209,357	5,550,893	34,770
Unbilled accounts		4,056,313	4,056,313	
Other receivables		580,802	580,802	
Special assessments	10,506,164		10,506,164	
Accrued interest	419,793		419,793	
Loans	98,721		98,721	
Due from other funds	12,625,932	1,017,683	13,643,615	
Due from other governments	17,072,255		17,072,255	
Materials and supplies inventory	513,804	732,109	1,245,913	23,352
Internal balances	3,343,881	(3,343,881)	0	
Prepaid items	232,942	43,255	276,197	18,378
Unamortized bond issuance costs		186,398	186,398	
Nondepreciable capital assets	15,638,286	51,151,053	66,789,339	
Depreciable capital assets, net	166,580,424	148,347,363	314,927,787	41,514
TOTAL ASSETS	\$ 350,692,938	\$ 228,073,046	\$ 578,765,984	\$ 335,000
LIABILITIES				
Accounts payable	\$ 5,580,667	\$ 981,757	\$ 6,562,424	\$ 11,819
Accrued wages and benefits	3,101,348	334,437	3,435,785	15,045
Deferred revenue	38,318,309	1,129,863	39,448,172	
Accrued interest payable	229,589	51,085	280,674	
Due to other funds	691,806	2,292,679	2,984,485	
Due to other governments	922,069	786,150	1,708,219	423
Claims payable	55,181		55,181	
Customer deposits		131,838	131,838	
Unamortized premium on debt issue		94,400	94,400	
Notes payable	6,000,000	1,943,427	7,943,427	
Long-term liabilities				
Due within one year	2,866,639	7,546,508	10,413,147	
Due in more than one year	31,518,689	88,957,312	120,476,001	
TOTAL LIABILITIES	89,284,297	104,249,456	193,533,753	27,287
NET ASSETS				
Invested in capital assets, net of related debt	158,814,582	102,702,112	261,516,694	41,514
Restricted for:				
Capital projects	3,532,702		3,532,702	
Debt service	1,882,727		1,882,727	
Other purposes			0	8,821
Unrestricted	97,178,630	21,121,478	118,300,108	257,378
TOTAL NET ASSETS	\$ 261,408,641	\$ 123,823,590	\$ 385,232,231	\$ 307,713

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

LAKE COUNTY, OHIO

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2002

	PROGRAM REVENUES			
EXPENSES	CHARGES FOR SERVICES AND OPERATING ASSESSMENTS	OPERATING GRANTS CONTRIBUTIONS AND INTEREST	CAPITAL GRANTS AND CONTRIBUTIONS	
<i>PRIMARY GOVERNMENT</i>				
<i>GOVERNMENTAL ACTIVITIES:</i>				
General government	\$ 15,471,572	\$ 7,537,776	\$ 69,764	\$
Judicial and public safety	38,407,965	6,265,533	2,679,225	844,786
Public works	13,232,883	5,733,032	2,521,164	
Human services	60,300,809	1,381,864	30,463,947	
Health	18,778,277	386,969	11,597,921	
Community and economic development	2,918,555		3,733,341	
Interest and fiscal charges	1,604,408			
<i>Total Governmental Activities</i>	150,714,469	21,305,174	51,065,362	844,786
<i>BUSINESS-TYPE ACTIVITIES:</i>				
Water	15,386,995	19,251,618		2,180,953
Wastewater	14,492,743	14,459,463		5,828,933
Solid Waste	5,486,364	5,616,455		
<i>Total Business-Type Activities</i>	35,366,102	39,327,536	0	8,009,886
<i>Total Primary Government</i>	\$ 186,080,571	\$ 60,632,710	\$ 51,065,362	\$ 8,854,672
<i>COMPONENT UNIT</i>				
Workshop	\$ 481,068	\$ 469,088	\$ 36,419	\$ 0

General Revenues

Property Taxes Levied For:

General Purposes

Mental Retardation

Mental Health

Childrens Services

Narcotics Agency

Forensic Crime Laboratory

Senior Citizens Services

Sales Tax Levied For General Purposes

Conveyance Tax Levied For General Purposes

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year (See Note C)

Net Assets End of Year

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

NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			
PRIMARY GOVERNMENT			COMPONENT UNIT
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	WORKSHOP
\$ (7,864,032)	\$	\$ (7,864,032)	\$
(28,618,421)		(28,618,421)	
(4,978,687)		(4,978,687)	
(28,454,998)		(28,454,998)	
(6,793,387)		(6,793,387)	
814,786		814,786	
(1,604,408)		(1,604,408)	
(77,499,147)	0	(77,499,147)	0
	6,045,576	6,045,576	
	5,795,653	5,795,653	
	130,091	130,091	
0	11,971,320	11,971,320	0
(77,499,147)	11,971,320	(65,527,827)	0
			24,439
10,424,885		10,424,885	
19,818,881		19,818,881	
6,195,884		6,195,884	
3,194,157		3,194,157	
1,150,118		1,150,118	
1,372,786		1,372,786	
1,237,980		1,237,980	
14,671,653		14,671,653	
3,297,925		3,297,925	
8,174,182		8,174,182	
3,322,477	34,230	3,356,707	3,157
2,840,723	459,937	3,300,660	56
75,701,651	494,167	76,195,818	3,213
(1,797,496)	12,465,487	10,667,991	27,652
263,206,137	111,358,103	374,564,240	280,061
\$ 261,408,641	\$ 123,823,590	\$ 385,232,231	\$ 307,713

LAKE COUNTY, OHIO

BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2002

	GENERAL FUND	MR & DD BOARD	ADAMHS BOARD	SPECIAL ASSESSMENT DEBT SERVICE
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 9,224,327	\$ 17,549,100	\$ 3,054,376	\$ 1,618,532
Cash and cash equivalents - segregated accounts				
Receivables:				
Taxes	14,256,186	22,061,356	6,864,825	
Accounts	155,826	50,999		
Special assessments				10,506,164
Accrued interest	419,067			
Loans				
Due from other funds	12,075,121		3,658	
Due from other governments	3,960,123	1,301,069	4,344,646	
Materials and supplies inventory				
Interfund receivable	3,343,881			
Prepaid items	174,468	15,474	8,387	
TOTAL ASSETS	\$ 43,608,999	\$ 40,977,998	\$ 14,275,892	\$ 12,124,696
LIABILITIES				
Accounts payable	\$ 1,095,608	\$ 1,060,116	\$ 469,372	\$
Accrued wages and benefits	1,224,089	1,027,715	27,938	
Deferred revenue	15,188,737	22,061,356	6,864,825	10,241,969
Accrued interest payable				
Due to other funds	83,801	48,836	306	
Due to other governments	137,102	94,461	61,605	
Interfund payable				
Notes payable				
TOTAL LIABILITIES	17,729,337	24,292,484	7,424,046	10,241,969
FUND BALANCES				
Reserved for encumbrances	103,072	127,373	15,225	
Reserved for inventory				
Reserved for prepaid expenditures	174,468	15,474	8,387	
Reserved for debt service				1,882,727
Reserved for central communications	3,790,033			
Reserved for loans				
Reserved for advances	3,343,881			
Unreserved, Designated for claimants	177,783			
Unreserved, Undesignated, Reported in:				
General Fund	18,290,425			
Special Revenue Funds		16,542,667	6,828,234	
Capital Project Funds				
TOTAL FUND BALANCES	25,879,662	16,685,514	6,851,846	1,882,727
TOTAL LIABILITIES AND FUND BALANCES	\$ 43,608,999	\$ 40,977,998	\$ 14,275,892	\$ 12,124,696

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

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 39,691,940 23,076	\$ 71,138,275 23,076
8,078,510 134,475	51,260,877 341,300
726 98,721	10,506,164 419,793
469,182 7,456,081	98,721 12,547,961
444,064 500,000	17,061,919 444,064
32,256	3,843,881
<u>56,929,031</u>	<u>230,585</u>
<u>\$ 56,929,031</u>	<u>\$ 167,916,616</u>
\$ 2,882,980 793,243	\$ 5,508,076 3,072,985
11,884,877 107,500	66,241,764 107,500
213,672 627,231	346,615 920,399
500,000 6,000,000	500,000 6,000,000
<u>23,009,503</u>	<u>82,697,339</u>
6,189,341 444,064	6,435,011 444,064
32,256	230,585
	1,882,727
	3,790,033
98,721	98,721
500,000	3,843,881
	177,783
	18,290,425
28,876,861	52,247,762
<u>(2,221,715)</u>	<u>(2,221,715)</u>
<u>33,919,528</u>	<u>85,219,277</u>
<u>\$ 56,929,031</u>	<u>\$ 167,916,616</u>

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

Total Governmental Fund Balances	\$ 85,219,277
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds.	182,218,710
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
Special Assessments	10,506,164
Property Taxes	10,309,102
Intergovernmental	5,701,769
Sales Tax	<u>1,406,420</u>
Total	27,923,455
Internal service funds are used by management to charge the costs of materials, supplies, mailroom services, vehicle maintenance and repair services and insurance to individual funds. The assets and liabilities of the internal service funds are included in the statement of net assets:	
Net Assets	503,651
Capital Assets	(89,530)
Compensated Absences	<u>140,495</u>
Total	554,616
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(122,089)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(16,880,000)
Special Assessment Bonds	(7,721,350)
Capital Leases	(524,128)
Compensated Absences	<u>(9,259,850)</u>
Total	<u>(34,385,328)</u>
Net Assets of Governmental Activities	\$ <u>261,408,641</u>

LAKE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL	MR & DD BOARD	ADAMHS BOARD	SPECIAL ASSESSMENT DEBT SERVICE
REVENUES:				
Property taxes	\$ 10,034,498	\$ 19,098,451	\$ 5,970,783	\$
Sales tax	14,466,920			
Other taxes	3,305,872	36,732	11,629	
Fees and charges for services	8,132,045			
Licenses and permits	469,754			
Fines and forfeitures	192,910			
Intergovernmental	5,021,797	15,860,137	11,597,921	
Special assessments				853,561
Investment earnings	3,119,858			
Miscellaneous	1,720,086	1,082,543	282,028	
TOTAL REVENUES	46,463,740	36,077,863	17,862,361	853,561
EXPENDITURES:				
CURRENT:				
General government	10,981,744			
Judicial and public safety	28,587,650			
Public works	342,532			
Human services	1,005,913	36,098,175		
Health	214,491		17,861,650	
Community and economic development	148,000			
Capital outlay				
Debt service:				
Principal retirement				387,850
Interest and fiscal charges				320,585
TOTAL EXPENDITURES	41,280,330	36,098,175	17,861,650	708,435
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,183,410	(20,312)	711	145,126
OTHER FINANCING SOURCES AND USES:				
Sale of capital assets	14,048		197	
Transfers - in	591,034			
Transfers - out	(5,411,873)	(1,077,074)		
TOTAL OTHER FINANCING SOURCES (USES)	(4,806,791)	(1,077,074)	197	0
NET CHANGE IN FUND BALANCE	376,619	(1,097,386)	908	145,126
FUND BALANCE AT BEGINNING OF YEAR (See Note C)	25,503,043	17,782,900	6,850,938	1,737,601
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE AT END OF YEAR	\$ 25,879,662	\$ 16,685,514	\$ 6,851,846	\$ 1,882,727

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

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

Net Change in Fund Balances - Total Governmental Funds **\$ (9,009,717)**

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

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

Capital Outlay	12,203,614	
Depreciation	(8,764,203)	
Total		3,439,411

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (227,310)

Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed. (61,307)

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

Special Assessments	3,102,010	
Property Taxes	1,511,828	
Intergovernmental	96,939	
Sales Tax	204,733	
Total		4,915,510

Other financing sources (bond proceeds) in the governmental funds that increase long-term liabilities in the statement of net assets. (2,862,500)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:

Bonds and Loans	2,602,850	
Capital Leases	168,495	
Total		2,771,345

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (122,089)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (686,005)

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

Change in Net Assets	20,420	
Capital Assets	2,005	
Compensated Absences	22,741	
Total		45,166

Change in Net Assets of Governmental Activities **\$ (1,797,496)**

OTHER GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS	
\$ 6,700,032	\$	41,803,764	
348,797		14,466,920	
6,247,605		3,703,030	
325,894		14,379,650	
414,231		795,648	
28,487,770		607,141	
3,122		60,967,625	
202,618		856,683	
2,831,095		3,322,476	
<u>45,561,164</u>		<u>5,915,752</u>	
		146,818,689	
3,139,266		14,121,010	
6,674,908		35,262,558	
12,302,879		12,645,411	
22,807,240		59,911,328	
341,827		18,417,968	
2,756,904		2,904,904	
7,807,749		7,807,749	
2,215,000		2,602,850	
<u>1,161,734</u>		<u>1,482,319</u>	
<u>59,207,507</u>		<u>155,156,097</u>	
(13,646,343)		(8,337,408)	
30,346		44,591	
9,214,998		9,806,032	
<u>(4,033,985)</u>		<u>(10,522,932)</u>	
<u>5,211,359</u>		<u>(672,309)</u>	
(8,434,984)		(9,009,717)	
42,415,819		94,290,301	
<u>(61,307)</u>		<u>(61,307)</u>	
<u>\$ 33,919,528</u>	<u>\$</u>	<u>85,219,277</u>	

LAKE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAJOR GOVERNMENTAL FUNDS (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

GENERAL FUND	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Property taxes	\$ 10,083,672	\$ 10,065,551	\$ 10,034,498	\$ (31,053)
Sales tax	13,800,000	13,800,000	14,534,450	734,450
Other taxes	2,800,000	3,293,121	3,316,475	23,354
Fees and charges for services	6,100,975	8,465,347	8,477,618	12,271
Licenses and permits	377,000	470,000	472,742	2,742
Fines and forfeitures	171,300	196,300	197,512	1,212
Intergovernmental	4,835,402	5,121,964	5,059,255	(62,709)
Investment earnings	4,000,600	4,000,600	4,205,528	204,928
Miscellaneous	1,053,400	1,510,907	1,640,630	129,723
TOTAL REVENUES	43,222,349	46,923,790	47,938,708	1,014,918
EXPENDITURES:				
CURRENT:				
General government	17,344,044	14,815,010	12,966,369	1,848,641
Judicial and public safety	27,933,120	28,249,087	27,711,302	537,785
Public works	333,622	347,395	334,503	12,892
Human services	806,389	1,000,447	993,254	7,193
Health	186,522	244,445	225,741	18,704
Community and economic development	0	148,000	148,000	0
TOTAL EXPENDITURES	46,603,697	44,804,384	42,379,169	2,425,215
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,381,348)	2,119,406	5,559,539	3,440,133
OTHER FINANCING SOURCES AND USES:				
Sale of fixed assets	10,000	10,000	14,048	4,048
Operating transfers - in	6,449,328	591,259	591,034	(225)
Operating transfers - out	(6,376,878)	(5,942,374)	(5,411,873)	530,501
TOTAL OTHER FINANCING SOURCES (USES)	82,450	(5,341,115)	(4,806,791)	534,324
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,298,898)	(3,221,709)	752,748	3,974,457
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	8,092,620	8,092,620	8,092,620	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,793,722	\$ 4,870,911	\$ 8,845,368	\$ 3,974,457

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

LAKE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAJOR GOVERNMENTAL FUNDS (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 21,136,050	\$ 19,299,318	\$ 19,098,451	\$ (200,867)
Other taxes	0	36,732	36,732	0
Intergovernmental	15,389,069	17,189,069	15,941,850	(1,247,219)
Miscellaneous	1,246,361	1,246,361	1,075,492	(170,869)
TOTAL REVENUES	37,771,480	37,771,480	36,152,525	(1,618,955)
EXPENDITURES:				
CURRENT:				
Human services	37,342,018	38,695,922	37,435,836	1,260,086
TOTAL EXPENDITURES	37,342,018	38,695,922	37,435,836	1,260,086
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	429,462	(924,442)	(1,283,311)	(358,869)
OTHER FINANCING SOURCES AND USES:				
Operating transfers - out	(1,173,240)	(1,173,240)	(1,077,074)	96,166
TOTAL OTHER FINANCING SOURCES (USES)	(1,173,240)	(1,173,240)	(1,077,074)	96,166
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(743,778)	(2,097,682)	(2,360,385)	(262,703)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	19,746,217	19,746,217	19,746,217	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 19,002,439	\$ 17,648,535	\$ 17,385,832	\$ (262,703)

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

LAKE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAJOR GOVERNMENTAL FUNDS (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Property taxes	\$ 6,607,393	\$ 6,020,764	\$ 5,970,783	\$ (49,981)
Other taxes	0	11,629	11,629	0
Intergovernmental	7,849,362	11,209,959	11,180,511	(29,448)
Miscellaneous	2,187,500	1,001,903	278,501	(723,402)
TOTAL REVENUES	16,644,255	18,244,255	17,441,424	(802,831)
EXPENDITURES:				
CURRENT:				
Health	14,158,459	20,114,709	17,931,111	2,183,598
TOTAL EXPENDITURES	14,158,459	20,114,709	17,931,111	2,183,598
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,485,796	(1,870,454)	(489,687)	1,380,767
OTHER FINANCING SOURCES AND USES:				
Sale of fixed assets	0	0	197	197
TOTAL OTHER FINANCING SOURCES (USES)	0	0	197	197
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,485,796	(1,870,454)	(489,490)	1,380,964
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,528,643	3,528,643	3,528,643	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,014,439	\$ 1,658,189	\$ 3,039,153	\$ 1,380,964

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

LAKE COUNTY, OHIO

STATEMENT OF NET ASSETS PROPRIETARY FUNDS

DECEMBER 31, 2002

(Continued)

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTALS</u>	<u>INTERNAL SERVICE FUNDS</u>
ASSETS:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 4,453,133	\$ 6,909,628	\$ 8,729,833	\$ 20,092,594	\$ 896,972
Net receivables:					
Accounts	2,820,858	1,493,183	895,316	5,209,357	236
Unbilled accounts	2,298,118	1,758,195		4,056,313	
Other receivables	580,802			580,802	
Due from other funds	11,068	683,344	323,271	1,017,683	77,971
Due from other governments				0	10,336
Material and supplies inventory	500,263	225,873	5,973	732,109	69,740
Prepaid items	16,870	23,254	3,131	43,255	2,357
Unamortized bond issuance costs	180,239	6,159		186,398	
<i>Total current assets</i>	<u>10,861,351</u>	<u>11,099,636</u>	<u>9,957,524</u>	<u>31,918,511</u>	<u>1,057,612</u>
Noncurrent assets-capital assets:					
Land	471,593	1,557,824	1,558,229	3,587,646	
Land improvements	12,700	39,140	264,295	316,135	
Utility plant in service	113,862,696	149,849,696	12,398,061	276,110,453	
Furniture, fixtures and equipment	2,340,819	4,561,434	311,162	7,213,415	216,568
Less: Accumulated depreciation	(56,450,987)	(74,544,317)	(4,297,336)	(135,292,640)	(127,038)
Construction-in-progress	511,232	41,394,905	5,657,270	47,563,407	
<i>Total noncurrent assets-capital assets:</i>	<u>60,748,053</u>	<u>122,858,682</u>	<u>15,891,681</u>	<u>199,498,416</u>	<u>89,530</u>
TOTAL ASSETS	\$ 71,609,404	\$ 133,958,318	\$ 25,849,205	\$ 231,416,927	\$ 1,147,142

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

LAKE COUNTY, OHIO

STATEMENT OF NET ASSETS PROPRIETARY FUNDS (CONTINUED)

DECEMBER 31, 2002

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental Activities</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTALS</u>	<u>INTERNAL SERVICE FUNDS</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	\$ 217,908	\$ 376,257	\$ 387,592	\$ 981,757	\$ 72,591
Accrued wages and benefits	136,733	182,711	14,993	334,437	28,363
Deferred revenue	672,317	457,546		1,129,863	
Accrued interest payable	15,454	35,631		51,085	
Interfund payable	3,343,881			3,343,881	
Due to other funds	2,213,189	70,043	9,447	2,292,679	345,191
Due to other governments	724,995	27,463	33,692	786,150	1,670
Claims payable				0	55,181
Customer deposits	69,004	62,834		131,838	
Compensated absences payable-current	34,001	36,074	4,130	74,205	6,688
Unamortized premium on debt issue	94,400			94,400	
Notes payable	464,427	1,479,000		1,943,427	
Capital leases payable-current		12,331		12,331	
OWDA loans payable-current	4,587,945	807,447		5,395,392	
General obligation bonds payable-current	565,000	115,350		680,350	
Other long-term debt payable-current	33,977	1,350,253		1,384,230	
<i>Total current liabilities</i>	<u>13,173,231</u>	<u>5,012,940</u>	<u>449,854</u>	<u>18,636,025</u>	<u>509,684</u>
Noncurrent liabilities:					
Compensated absences payable	680,308	721,788	82,644	1,484,740	133,807
Capital leases payable		4,320		4,320	
OWDA loans payable	33,667,380	7,251,098		40,918,478	
General obligation bonds payable	4,340,000	1,693,300		6,033,300	
Other long-term debt payable	69,999	29,591,453		29,661,452	
Landfill closure and postclosure costs			10,855,022	10,855,022	
<i>Total noncurrent liabilities</i>	<u>38,757,687</u>	<u>39,261,959</u>	<u>10,937,666</u>	<u>88,957,312</u>	<u>133,807</u>
TOTAL LIABILITIES	<u>\$ 51,930,918</u>	<u>\$ 44,274,899</u>	<u>\$ 11,387,520</u>	<u>\$ 107,593,337</u>	<u>\$ 643,491</u>
NET ASSETS:					
Invested in capital assets, net of related debt	17,105,164	80,560,289	5,036,659	102,702,112	89,530
Unrestricted	2,573,322	9,123,130	9,425,026	21,121,478	414,121
TOTAL NET ASSETS	<u>\$ 19,678,486</u>	<u>\$ 89,683,419</u>	<u>\$ 14,461,685</u>	<u>\$ 123,823,590</u>	<u>\$ 503,651</u>

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

LAKE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2002

	Business-Type Activities - Enterprise Funds				Governmental Activities
	WATER	WASTE- WATER	SOLID WASTE	TOTALS	INTERNAL SERVICE FUNDS
OPERATING REVENUES:					
Water sales	\$ 18,483,472	\$	\$	\$ 18,483,472	\$
Sewer charges		11,991,125		11,991,125	
Fees, permits and tap-ins	657,097	2,231,109		2,888,206	
Charges for services	111,049	237,229	5,616,455	5,964,733	3,094,845
Other operating revenues	186,463	98,589	168,651	453,703	48,892
TOTAL OPERATING REVENUES	19,438,081	14,558,052	5,785,106	39,781,239	3,143,737
OPERATING EXPENSES:					
Personal services	2,871,141	4,159,516	300,911	7,331,568	602,309
Contractual services	570,572	453,023	4,378,020	5,401,615	107,723
Materials and supplies	771,825	770,837	48,681	1,591,343	1,205,528
Insurance claims				0	1,343,355
Other operating expenses	2,408,462	2,967,722	330,198	5,706,382	557,255
Depreciation expense	3,450,118	3,814,028	428,554	7,692,700	24,730
TOTAL OPERATING EXPENSES	10,072,118	12,165,126	5,486,364	27,723,608	3,840,900
OPERATING INCOME (LOSS)	9,365,963	2,392,926	298,742	12,057,631	(697,163)
NON-OPERATING REVENUES (EXPENSES):					
Investment earnings	34,230			34,230	
Sale of capital assets	2,214	2,545	1,475	6,234	683
Deferred loss on early retirement of debt	(190,798)			(190,798)	
Interest and fiscal charges	(5,124,079)	(2,327,617)		(7,451,696)	
TOTAL NON-OPERATING REVENUES (EXPENSES)	(5,278,433)	(2,325,072)	1,475	(7,602,030)	683
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	4,087,530	67,854	300,217	4,455,601	(696,480)
Grants and contributed capital	2,054,317	5,398,125		7,452,442	
Contributions from customers	126,636	430,808		557,444	
Transfers-in				0	716,900
CHANGE IN NET ASSETS	6,268,483	5,896,787	300,217	12,465,487	20,420
NET ASSETS AT BEGINNING OF THE YEAR	13,410,003	83,786,632	14,161,468	111,358,103	483,231
NET ASSETS AT END OF THE YEAR	\$ 19,678,486	\$ 89,683,419	\$ 14,461,685	\$ 123,823,590	\$ 503,651

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

LAKE COUNTY, OHIO

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2002

(Continued)

	Business-Type Activities - Enterprise Funds				Governmental Activities
	WATER	WASTE- WATER	SOLID WASTE	TOTAL	INTERNAL SERVICE FUNDS
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 18,163,179	\$ 14,647,583	\$ 5,520,553	\$ 38,331,315	\$ 3,426,038
Cash paid to suppliers	(3,642,015)	(4,198,097)	(3,990,078)	(11,830,190)	(1,909,041)
Cash paid to employees	(2,854,272)	(4,147,490)	(294,652)	(7,296,414)	(598,964)
Cash paid for claims				0	(1,345,289)
Other operating revenues	175,395	90,245	140,695	406,335	38,361
NET CASH PROVIDED BY OPERATING ACTIVITIES	11,842,287	6,392,241	1,376,518	19,611,046	(388,895)
<u>Cash flows from noncapital financing activities:</u>					
Operating transfers-in from other funds				0	716,900
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	0	0	0	0	716,900
<u>Cash flows from capital and related financing activities:</u>					
Proceeds from the sale of general obligation notes	986,000	1,479,000		2,465,000	
Proceeds from the sale of general obligation bonds	5,260,000	4,326,091		9,586,091	
Acquisition and construction of capital assets	(481,901)	(1,717,944)	(860,045)	(3,059,890)	(22,725)
Principal paid on general obligation debt	(11,007,782)	(7,626,000)		(18,633,782)	
Interest paid on general obligation debt	(5,139,447)	(2,459,614)		(7,599,061)	
Principal paid on capital leases		(11,515)		(11,515)	
Interest paid on capital leases		(1,647)		(1,647)	
Capital contributed by grants		179,180		179,180	
Contributions from customers	126,636	430,808		557,444	
Proceeds from the sale of fixed assets	2,214	2,545	1,475	6,234	683
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(10,254,280)	(5,399,096)	(858,570)	(16,511,946)	(22,042)
<u>Cash flows from investing activities:</u>					
Interest on investments	34,230	15,276	6,345	55,851	
NET CASH PROVIDED BY INVESTING ACTIVITIES	34,230	15,276	6,345	55,851	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,622,237	1,008,421	524,293	3,154,951	305,963
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,830,896	5,901,207	8,205,540	16,937,643	591,009
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 4,453,133	\$ 6,909,628	\$ 8,729,833	\$ 20,092,594	\$ 896,972

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

LAKE COUNTY, OHIO

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental Activities</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTAL</u>	<u>INTERNAL SERVICE FUNDS</u>
<u>Capital and related financing activities</u>					
<u>not affecting cash:</u>					
Acquisition of capital assets through contributed capital	\$ 1,699,318	\$ 2,729,219	\$	\$ 4,428,537	\$
Acquisition of assets capitalized from prior years's construction-in-progress	<u>26,400</u>	<u>623,099</u>	<u></u>	<u>649,499</u>	<u></u>
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	<u>\$ 1,725,718</u>	<u>\$ 3,352,318</u>	<u>\$ 0</u>	<u>\$ 5,078,036</u>	<u>\$ 0</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
OPERATING INCOME (LOSS)	\$ 9,365,963	\$ 2,392,926	\$ 298,742	\$ 12,057,631	\$ (697,163)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	3,450,118	3,814,028	428,554	7,692,700	24,730
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(1,135,397)	203,261	(119,764)	(1,051,900)	30,995
(Increase) decrease in other receivable	47,251			47,251	
(Increase) decrease in inventory	(19,818)	51,902	(2,250)	29,834	12,148
(Increase) decrease in due from other funds	(11,068)	(8,344)		(19,412)	(45,674)
(Increase) decrease in due from other governments				0	(4,221)
(Increase) decrease in prepaid items	(16,870)	(33,438)	(3,131)	(53,439)	
Increase (decrease) in accounts payable	(126,715)	(26,424)	225,318	72,179	(61,314)
Increase (decrease) in accrued wages	16,869	12,026	6,259	35,154	(3,737)
Increase (decrease) in due to other funds	43,018	67,907	4,080	115,005	315,795
Increase (decrease) in due to other governments	178,118	(37,979)	(6,930)	133,209	(5,005)
Increase (decrease) in claims payable				0	21,810
Increase (decrease) in current portion of compensated absences	51,111	(29,483)	57,754	79,382	22,741
Increase (decrease) in customer deposits	(293)	(14,141)		(14,434)	
Increase (decrease) in landfill closure and postclosure costs			<u>487,886</u>	<u>487,886</u>	
Total adjustments	<u>2,476,324</u>	<u>3,999,315</u>	<u>1,077,776</u>	<u>7,553,415</u>	<u>308,268</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 11,842,287</u>	<u>\$ 6,392,241</u>	<u>\$ 1,376,518</u>	<u>\$ 19,611,046</u>	<u>\$ (388,895)</u>

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

LAKE COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUND

DECEMBER 31, 2002

	AGENCY FUNDS
ASSETS:	
Equity in pooled cash and cash equivalents	\$ 35,164,003
Cash and cash equivalents - non-pooled cash	3,927,769
Receivables:	
Taxes	234,416,313
Special assessments	4,553,984
Due from other governments	<u>2,083,743</u>
TOTAL ASSETS	\$ <u>280,145,812</u>
<hr/>	
LIABILITIES:	
Due to other funds	\$ 10,659,130
Due to other governments	256,436,689
Other liabilities	<u>13,049,993</u>
TOTAL LIABILITIES	\$ <u>280,145,812</u>

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

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

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 four Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, one Probate Court Judge and two Court of Appeals Judges.

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.

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 Services Board, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes.

Discretely Presented Component Unit

The component unit column in the 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.

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)

REPORTING ENTITY (Continued)

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 (fiscal dependency) and the Workshop's sole purpose of providing 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 basic financial statements is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the Lake County General Health District and the Lake County Soil and Water Conservation District, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activity of these agencies are presented as agency funds within the basic financial statements.

Related Organizations

The following entities 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. The entities 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.

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)

REPORTING ENTITY (Continued)

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.

LAKETRAN

Laketran provides bus transportation services to the residents of Lake County. Laketran 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 Laketran 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

BASIS OF PRESENTATION

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

Government-wide Financial Statements

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fund Financial Statements

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

FUND ACCOUNTING

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (Continued)

Governmental Funds (Continued):

Board of Alcohol, Drug Addiction and Mental Health Services: The mental health board fund accounts for federal and state grants and county-wide property tax levies that are expended primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Board of Mental Retardation and Developmental Disabilities: The mental retardation board fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a county-wide property tax levy and federal and state grants.

Special Assessment Debt Service Fund: This fund is used to account for the accumulation of financial resources for, and the payment of, special assessment long-term debt principal, interest and related costs.

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

Proprietary Funds:

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

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

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.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (Continued)

Proprietary Funds (Continued)

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.

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications; pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The only fiduciary funds of the County are agency funds. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the Lake County General Health District and the Lake County Soil and Water Conservation District.

MEASUREMENT FOCUS

Government-wide Financial Statements

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

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e.,

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS (Continued)

Fund Financial Statements (Continued)

expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

The Workshop has adopted Financial Accounting Standard Board Statement of Accounting Standards (FAS) No. 117 (Financial Statements of Not-for-Profit Organizations) for presentation of its financial statements. As such, the financial statements are presented on the basis of unrestricted and restricted net assets.

BASIS OF ACCOUNTING

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

Revenues - Exchange and Non-exchange Transactions

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (Continued)

Revenues - Exchange and Non-exchange Transactions (Continued)

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

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

Deferred Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures

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

The Workshop allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Workshop.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY PROCESS

The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2002.

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

Tax Budget

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY PROCESS (Continued)

Estimated Resources (Continued)

further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2002.

Appropriations

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for the purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made at the object level for all funds.

Lapsing of Appropriations

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 fiscal year and is not reappropriated.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY PROCESS (Continued)

Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds.

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.

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 2002 totaled \$3,356,707. 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 2002. 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVENTORY OF SUPPLIES

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased. Inventories of the enterprise fund are expensed when used.

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.

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.

PREPAID ITEMS

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

INTERFUND BALANCES

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

CAPITAL ASSETS

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of one thousand dollars. The County's infrastructure consists of roads, bridges, and culverts. Water and sanitary sewers and the associated operation facilities, as well as the County's landfill facilities are reported as utility plant in service. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	20 years	20 years
Buildings and Other Structures	20-45 years	20-45 years
Furniture, Fixtures and Equipment	3-20 years	3-20 years
Infrastructure	30-65 years	30-50 years

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2002 and included in construction-in-progress for the Enterprise Funds was \$128,357.

ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

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

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

COMPENSATED ABSENCES

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (Continued)

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

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

FUND BALANCE RESERVES/DESIGNATIONS

The County records reservations for portions of fund balances, 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 balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Unreserved/undesignated fund balance indicates that portion of fund balance which is available for appropriations in future periods.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET ASSETS

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

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

OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for providing water service, providing wastewater treatment service, utilization of the County landfill, fees for services provided by internal service departments to other departments, and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

INTERFUND TRANSACTIONS

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2002.

ESTIMATES

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE C - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR FUND EQUITY

A. Changes in Accounting Principles

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

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

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

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures. GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE C – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR FUND EQUITY (CONTINUED)

B. Restatement of Fund Balance

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

	General	MR & DD Board	ADAMHS Board	Special Assessment Debt Service	Other Governmental Funds	Totals
Fund Balances, December 31, 2001	\$25,179,281	\$17,546,540	\$6,845,566	\$1,737,601	\$42,276,639	\$93,585,627
Implementation of GASB Interpretation No. 6	<u>323,762</u>	<u>236,360</u>	<u>5,372</u>	<u>0</u>	<u>139,180</u>	<u>704,674</u>
Adjusted Fund Balance December 31, 2001	<u>25,503,043</u>	<u>17,782,900</u>	<u>6,850,938</u>	<u>1,737,601</u>	<u>42,415,819</u>	94,290,301
GASB 34 Adjustments:						
Capital Assets						178,915,074
Long-term (Deferred) Assets						23,007,945
Long-term Liabilities						(33,490,414)
Internal Service Funds						<u>483,231</u>
Governmental Activities Net Assets, December 31, 2001						<u>\$263,206,137</u>

During 2001, it was determined that capital assets (construction-in-progress) in the enterprise funds were overstated in the Water Fund by \$108,382 and in the Wastewater Fund by \$39,750. As a result of this restatement, the total enterprise fund net assets decreased from \$111,506,235 to \$111,358,103.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE D - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

While the County's reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budget Basis) are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are:

- (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 (budget basis) rather than as a reservation of fund balance (GAAP basis) for governmental funds.

	<u>Net Change in Fund Balance</u> <u>General and Major Funds</u>			
	<u>General</u>	<u>MR & DD Board</u>	<u>ADAMHS Board</u>	<u>Special Assessment Debt Service</u>
GAAP Basis	\$ 376,619	\$(1,097,386)	\$ 908	\$ 145,126
Net Adjustment of Revenue Accruals	803,394	74,662	(420,937)	(166,264)
Beginning Fair Value Adjustments for Investments	902,455	0	0	0
Ending Fair Value Adjustments for Investments	(230,881)	0	0	0
Net Adjustments for Expenditure Accruals	(950,760)	(1,174,393)	(54,236)	(3,957)
Encumbrances	<u>(148,079)</u>	<u>(163,268)</u>	<u>(15,225)</u>	<u>0</u>
Budget Basis	<u>\$ 752,748</u>	<u>\$(2,360,385)</u>	<u>\$(489,490)</u>	<u>\$ (25,095)</u>

NOTES TO THE BASIC 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 BASIC 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, 2002, the County's bank balance was \$49,740,839, with a carrying value of \$44,302,369. Of the bank balance, \$1,374,760 was covered by federal depository insurance. The remaining \$48,366,079 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 BASIC 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, 2002, the County's investments were as follows:

	<u>CATEGORY 2</u>	<u>CARRYING VALUE</u>	<u>FAIR VALUE</u>
Federal Agency Obligations	\$ 47,815,300	\$ 47,815,300	\$ 47,815,300
State Treasurer's Investment Pool	<u>0</u>	<u>39,125,020</u>	<u>39,125,020</u>
Totals	<u>\$ 47,815,300</u>	<u>\$ 86,940,320</u>	<u>\$ 86,940,320</u>

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS (CONTINUED)

COMPONENT UNIT

At December 31, 2002 the carrying amount of Deepwood Industries, Inc. Workshop's deposits was \$216,986 and the bank balance was \$132,816. Of the bank balance, \$132,354 was covered by federal depository insurance. The remaining \$462 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 - CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,951,742	\$ 0	\$ 0	\$ 3,951,742
Construction in progress	<u>18,852,503</u>	<u>7,192,489</u>	<u>14,358,448</u>	<u>11,686,544</u>
<i>Total capital assets not being depreciated</i>	<u>22,804,245</u>	<u>7,192,489</u>	<u>14,358,448</u>	<u>15,638,286</u>
<i>Capital assets being depreciated:</i>				
Land improvements	764,849	0	0	764,849
Buildings and other structures	74,796,668	6,733,800	0	81,530,468
Furniture, fixtures and equipment	32,934,681	10,090,513	873,317	42,151,877
Infrastructure	<u>124,105,627</u>	<u>2,545,260</u>	<u>0</u>	<u>126,650,887</u>
<i>Total capital assets being depreciated</i>	<u>232,601,825</u>	<u>19,369,573</u>	<u>873,317</u>	<u>251,098,081</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	310,834	37,007	0	347,841
Buildings and other structures	27,558,895	1,811,912	0	29,370,807
Furniture, fixtures and equipment	21,733,455	3,936,806	646,007	25,024,254
Infrastructure	<u>26,796,277</u>	<u>2,978,478</u>	<u>0</u>	<u>29,774,755</u>
<i>Total accumulated depreciation</i>	<u>76,399,461</u>	<u>8,764,203*</u>	<u>646,007</u>	<u>84,517,657</u>
<i>Total capital assets being depreciated, net</i>	<u>156,202,364</u>	<u>10,605,370</u>	<u>227,310</u>	<u>166,580,424</u>
<i>Governmental activities capital assets, net</i>	<u>\$179,006,609</u>	<u>\$17,797,859</u>	<u>\$14,585,758</u>	<u>\$182,218,710</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE F - CAPITAL ASSETS (CONTINUED)

*Depreciation expense was charged to governmental activities as follows:

General Government	\$ 935,112
Judicial and Public Safety	3,389,933
Public Works	3,355,442
Human Services	810,595
Health	<u>273,121</u>
 Total Governmental Activities	
Depreciation Expense	<u>\$ 8,764,203</u>

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,587,646	\$ 0	\$ 0	\$ 3,587,646
Construction in progress	<u>46,310,984</u>	<u>2,401,369</u>	<u>1,148,946</u>	<u>47,563,407</u>
<i>Total capital asset not being depreciated</i>	<u>49,898,630</u>	<u>2,401,369</u>	<u>1,148,946</u>	<u>51,151,053</u>
<i>Capital assets being depreciated:</i>				
Land improvements	316,135	0	0	316,135
Buildings and other structures	270,532,702	5,577,751	0	276,110,453
Furniture, fixtures and equipment	<u>7,116,299</u>	<u>195,539</u>	<u>98,423</u>	<u>7,213,415</u>
<i>Total capital assets being depreciated</i>	<u>277,965,136</u>	<u>5,773,290</u>	<u>98,423</u>	<u>283,640,003</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	94,178	18,030	0	112,208
Buildings and other structures	121,740,751	7,376,077	0	129,116,758
Furniture, fixtures and equipment	<u>5,863,434</u>	<u>298,663</u>	<u>98,423</u>	<u>6,063,674</u>
<i>Total accumulated depreciation</i>	<u>127,698,363</u>	<u>7,692,700</u>	<u>98,423</u>	<u>135,292,640</u>
<i>Total capital assets being depreciated, net</i>	<u>150,266,773</u>	<u>(1,919,410)</u>	<u>0</u>	<u>148,347,363</u>
<i>Business-type activities capital assets, net</i>	<u>\$200,165,403</u>	<u>\$ 481,959</u>	<u>\$1,148,946</u>	<u>\$199,498,416</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE G - INTERFUND RECEIVABLES/PAYABLES

Interfund balances at December 31, 2002, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occurred, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Governmental Major Funds</u>		
General Fund	\$12,075,121	\$ 83,801
MR & DD Board		48,836
ADAMHS Board	<u>3,658</u>	<u>306</u>
Total Governmental Major Funds	12,078,779	132,943
<u>Enterprise Major Funds</u>		
Water	11,068	2,213,189
Sewer	683,344	70,043
Solid Waste	<u>323,271</u>	<u>9,447</u>
Total Major Funds	1,017,683	2,292,679
<u>Nonmajor Special Revenue Funds</u>		
Public Assistance	29,412	91,020
Children's Services	2,151	895
Child Support Enforcement		70,472
County Home	783	1,234
Youth Services	6,280	626
Felony Delinquent Custody & Care	3,715	629
Family and Children First	72,062	
Auto License and Gasoline Tax	15,126	524
Municipal Street Improvement and Construction	2,658	
Additional Motor Vehicle Tax	1,078	
Dog and Kennel	491	3,283
Narcotics Agency	2,296	18,131
Pharmacy Diversion Grant	1,546	
Forensic Crime Laboratory	7,781	3,965
Emergency Management Agency	1,374	2,539
Prosecutor's 4-D	40,440	117
Prosecutor's Delinquent Tax	201	
Prosecutor's Victim/Witness Assistance	1,778	
Sheriff's Marine Patrol		750
Pilot Probation Grant	2,676	
800 MHZ Communications System		5,501
Emergency Planning		2,111

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE G - INTERFUND RECEIVABLES/PAYABLES (CONTINUED)

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Nonmajor Special Revenue Funds (continued)</u>		
Domestic Relations 4-D	\$ 10,094	
Certificate of Title Administration	7,367	\$ 47
Sheriff's Drug/Alcohol Treatment Program	3,953	
Telecommunications	68,755	3,368
Real Estate Assessment	21,137	3,328
Treasurer's Delinquent Tax	1,198	28
Hotel/Motel		19
Geographic Information System	1,749	156
Home Program		<u>4,929</u>
Total Special Revenue Funds	<u>306,101</u>	<u>213,672</u>
<u>Nonmajor Capital Project Funds:</u>		
Permanent Improvement	<u>163,081</u>	
Total Capital Project Funds	<u>163,081</u>	
<u>Internal Service Funds:</u>		
Central Purchasing	9,790	912
Mailroom	30,271	478
Garage	37,910	5,909
Prescription Self-Insurance		<u>337,892</u>
Total Internal Service Funds	<u>77,971</u>	<u>345,191</u>
<u>Agency Funds:</u>		
Payroll Agency Funds		9,109,375
Other Agency Funds		<u>1,549,755</u>
Total Internal Agency Funds		<u>10,659,130</u>
TOTAL - ALL FUNDS	<u>\$13,643,615</u>	<u>\$13,643,615</u>

	<u>ADVANCES TO OTHER FUNDS RECEIVABLES</u>	<u>ADVANCES FROM OTHER FUNDS PAYABLES</u>
General Fund	\$ 3,343,881	
Additional Motor Vehicle Tax	500,000	
Engineer's Stormwater Maintenance		\$ 500,000
Water		<u>3,343,881</u>

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT

Changes in the County's long-term obligations during the year ended December 31, 2002, consist of the following:

YEAR ISSUED	PURPOSE/ DESCRIPTION	INTEREST RATE	FINAL MATURITY	BALANCE JAN. 1, 2002	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2002	AMOUNTS DUE IN ONE YEAR
GOVERNMENTAL ACTIVITIES								
<i>General Obligation Bonds</i>								
1986	Detention Facility	6.75%	2011	\$ 6,550,000	\$ 0	\$ 655,000	\$ 5,895,000	\$ 655,000
1991	Forensic Crime Laboratory	6.46%	2010	840,000	0	70,000	770,000	75,000
1995	Human Services Center	3.70% to 5.70%	2015	1,980,000	0	100,000	1,880,000	105,000
1999	Voting Machines	4.80% to 5.30%	2009	1,600,000	0	200,000	1,400,000	200,000
2001	Juvenile Justice Center and Courthouse Annex	3.35% to 4.25%	2010	<u>7,660,000</u>	<u>0</u>	<u>725,000</u>	<u>6,935,000</u>	<u>760,000</u>
Total General Obligation Bonds - Unvoted				18,630,000	0	1,750,000	16,880,000	1,795,000
<i>General Obligation Loans</i>								
1995	Human Svcs Center HUD Loan	6.84% to 8.24%	2002	<u>465,000</u>	<u>0</u>	<u>465,000</u>	<u>0</u>	<u>0</u>
Total General Obligation Loans - Unvoted				465,000	0	465,000	0	0
<i>Special Assessment Bonds with Government Commitment</i>								
1982	River Rd., Turney Rd., Sandy Acres 130W	12.00%	2002	19,000	0	19,000	0	0
1991	Blackmore, Birch, Iowa 167W, 169W, 170W	6.46%	2010	220,000	0	20,000	200,000	25,000
1994	Proj. 176W, 178W, 180W, 183W, 187W, 193W, 195W, 199W, 182S, 186S	5.60% to 7.75%	2014	885,000	0	65,000	820,000	65,000
1978	Glyco I 92S	5.88%	2003	36,400	0	18,200	18,200	18,200
1983	Hubbard Rd., Demshar Rd. 81S, 147S, 130WK	9.375%	2003	41,300	0	20,650	20,650	20,650
1987	Hubbard, Cedar Glen	7.875%	2006	175,000	0	35,000	140,000	35,000
1996	Perry Area 166S	4.95% to 6.75%	2016	740,000	0	45,000	695,000	45,000
1999	Proj. 194W, 200S, 201W, 202W, 203W, 208W, 209W, 217W, 225W	5.80%	2019	760,000	0	45,000	715,000	45,000
2000	Girdled, Wood, Timberlane 206W, 220W, 227W	5.60%	2020	1,090,000	0	55,000	1,035,000	55,000
2000	Pinecrest Area, Beechersbrook Lane, Imperial Woods, 216W, 231W, 221S	5.60%	2020	1,280,000	0	65,000	1,215,000	65,000
2002	Concord Area, Lane, Shepard, Lockwood, 234S, 212W, 240W	2.00% to 4.75%	2022	<u>0</u>	<u>2,862,500</u>	<u>0</u>	<u>2,862,500</u>	<u>80,800</u>
Total Special Assessment Bonds				5,246,700	2,862,500	387,850	7,721,350	454,650
<i>Compensated Absences</i>				7,869,171	1,651,719	261,040	9,259,850	440,769
<i>Capital Leases</i>				<u>692,623</u>	<u>0</u>	<u>168,495</u>	<u>524,128</u>	<u>176,220</u>
TOTAL GOVERNMENTAL ACTIVITIES				<u>\$32,903,494</u>	<u>\$4,514,219</u>	<u>\$3,032,385</u>	<u>\$34,385,328</u>	<u>\$2,866,639</u>

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

YEAR ISSUED	PURPOSE/ DESCRIPTION	INTEREST RATE	FINAL MATURITY	BALANCE JAN. 1, 2002	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2002	AMOUNTS DUE IN ONE YEAR
<i>BUSINESS TYPE ACTIVITIES</i>								
<i>Self Supporting General Obligation Bonds Payable From Enterprise Funds</i>								
<i>Payable from Water Revenues</i>								
1982	River Rd., Turney Rd., Sandy Acres 130W	12.00%	2002	\$ 6,000	\$ 0	\$ 6,000	\$ 0	\$ 0
1992	State Route 91 130W, 126W, 151W, 157W	3.20% to 6.60%	2010	5,170,000	0	5,170,000	0	0
2002	State Route 91 130W, 126W, 151W, 157W	2.00% to 3.25%	2010	0	4,905,000	0	4,905,000	565,000
Total Payable From Water				5,176,000	4,905,000	5,176,000	4,905,000	565,000
<i>Payable from Wastewater Revenues</i>								
1978	Glyco Sewer 1 92S	5.88%	2003	103,600	0	51,800	51,800	51,800
1983	Hubbard Rd., Demshar Rd. 81S, 147S, 130WK	9.375%	2003	28,700	0	14,350	14,350	14,350
2002	Concord Area 234S	2.00% to 4.75%	2022	0	1,742,500	0	1,742,500	49,200
Total Payable From Wastewater				132,300	1,742,500	66,150	1,808,650	115,350
Total Self Supporting General Obligation Bonds				5,308,300	6,647,500	5,242,150	6,713,650	680,350
<i>OWDA Loans</i>								
<i>Payable From Water Revenues</i>								
1977	Willoughby - Original	7.58%	2002	23,118	0	23,118	0	0
1980	Willoughby - Supplement	8.38%	2005	213,650	0	55,215	158,435	59,842
1982	Project 124W	10.26%	2007	351,524	0	57,288	294,236	63,166
1983	Project 130W - A - D	9.72%	2008	5,312,991	0	625,559	4,687,432	686,363
1983	Project 130W - A - O	12.00%	2008	2,326,134	0	257,138	2,068,996	287,995
1983	Project 130 W - W - G	11.35%	2008	2,229,346	0	250,913	1,978,433	279,392
1984	Project 124W - 8 - 10	12.00%	2009	21,871,626	0	1,964,803	19,906,823	2,200,580
1984	Project 124W3 - 1/6 - 1/7	9.88%	2009	533,288	0	51,407	481,881	56,486
1985	Willoughby, Eastlake, Wickliffe	10.84%	2010	1,798,385	0	139,723	1,658,662	154,869
1985	Project 124W - 11 & 12	9.86%	2010	2,506,434	0	220,282	2,286,152	242,002
1985	Project 124W - 1 - 7	9.99%	2010	2,520,534	0	220,472	2,300,062	242,497
1988	Willowick - #0976	8.28%	2009	591,446	0	65,721	525,725	71,163
1988	Willoughby - #1005	8.05%	2009	1,342,097	0	150,176	1,191,921	162,265
1989	Wickliffe - #1043	7.59%	2010	729,477	0	69,607	659,870	74,890
1990	Willowick - #1044	7.59%	2010	62,678	0	5,981	6,697	6,435
Total Payable From Water				42,412,728	0	4,157,403	38,255,325	4,587,945
<i>Payable From Wastewater Revenues</i>								
1977	Project 70S	6.75%	2002	43,024	0	43,024	0	0
1978	Project 7S	6.75%	2003	87,708	0	57,938	29,770	29,770
1985	Project 140S	9.98%	2010	7,813,216	0	628,014	7,185,202	690,721
1986	Project 140S-6	7.86%	2010	924,192	0	80,619	843,573	86,956
Total Payable From Wastewater				8,868,140	0	809,595	8,058,545	807,447
Total OWDA Loans				51,280,868	0	4,966,998	46,313,870	5,395,392

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE H - LONG TERM DEBT (CONTINUED)

YEAR ISSUED	PURPOSE/ DESCRIPTION	INTEREST RATE	FINAL MATURITY	BALANCE JAN. 1, 2002	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2002	AMOUNTS DUE IN ONE YEAR
<i>Other Long-Term Liabilities</i>								
<u>Payable from Water Revenues</u>								
	City of Willowick		2006	\$ 110,000	\$ 0	\$ 20,000	\$ 90,000	\$ 20,000
	City of Wickliffe		2003	<u>27,953</u>	<u>0</u>	<u>13,977</u>	<u>13,976</u>	<u>13,976</u>
Total Payable From Water				137,953	0	33,977	103,976	33,976
<u>Payable from Wastewater Revenues</u>								
	OWDA Loan-Project 218S (Not amortized)			<u>32,129,870</u>	<u>108,091</u>	<u>1,296,255</u>	<u>30,941,706</u>	<u>1,350,253</u>
Total Payable from Wastewater				<u>32,129,870</u>	<u>108,091</u>	<u>1,296,255</u>	<u>30,941,706</u>	<u>1,350,253</u>
Total Other Long-Term Liabilities				32,267,823	108,091	1,330,232	31,045,682	1,384,229
<u>Landfill Closure and Post Closure Costs</u>				10,367,136	487,886	0	10,855,022	0
<u>Compensated Absences</u>				1,356,265	265,215	62,535	1,558,945	74,205
<u>Capital Leases</u>				<u>28,094</u>	<u>0</u>	<u>11,443</u>	<u>16,651</u>	<u>12,331</u>
TOTAL BUSINESS TYPE ACTIVITIES				<u>\$100,608,486</u>	<u>\$7,508,692</u>	<u>\$11,613,358</u>	<u>\$96,503,820</u>	<u>\$7,546,507</u>

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2002 are as follows:

Governmental Activities

YEAR ENDED DEC. 31st	<u>GENERAL OBLIGATION BONDS</u>		<u>SPECIAL ASSESSMENT BONDS</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2003	\$ 1,795,000	\$ 895,690	\$ 454,650	\$ 425,037
2004	1,830,000	805,058	449,400	369,443
2005	1,865,000	712,003	452,350	347,624
2006	1,910,000	615,370	457,350	325,580
2007	1,960,000	515,875	430,300	302,738
2008-2012	6,965,000	1,053,000	2,153,700	1,187,629
2013-2017	555,000	64,410	1,940,800	642,966
2018-2022	<u>0</u>	<u>0</u>	<u>1,382,800</u>	<u>195,160</u>
TOTALS	<u>\$16,880,000</u>	<u>\$4,661,406</u>	<u>\$7,721,350</u>	<u>\$3,796,177</u>

Business Type Activities

YEAR ENDED DEC. 31st	<u>GENERAL OBLIGATION BONDS</u>		<u>O.W.D.A. LOANS</u>		<u>MUNY DEBT</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2003	\$ 680,350	\$ 226,146	\$ 5,395,392	\$ 5,023,264	\$ 33,976	\$ 7,940
2004	645,600	181,138	5,945,522	4,441,183	20,000	5,075
2005	662,650	168,227	6,552,441	3,797,683	25,000	3,625
2006	672,650	154,974	7,226,883	3,086,658	25,000	1,813
2007	684,700	139,772	7,919,763	2,300,394	0	0
2008-2012	2,326,300	411,454	13,273,869	2,117,849	0	0
2013-2017	459,200	211,006	0	0	0	0
2018-2022	<u>582,200</u>	<u>86,882</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$6,713,650</u>	<u>\$1,579,599</u>	<u>\$46,313,870</u>	<u>\$20,767,031</u>	<u>\$103,976</u>	<u>\$18,453</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS**NOTE H - LONG-TERM DEBT (CONTINUED)**

The County has entered into agreements to lease equipment and machinery. These agreements, in substance, are capital purchases and the related obligations are classified as capital leases payable 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, 2002.

<u>YEAR</u>	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>
2003	\$ 196,473	\$ 13,162
2004	196,472	4,387
2005	167,673	
Less Amount Representing Interest	<u>36,490</u>	<u>898</u>
Present Value of Future Minimum Lease Payments	<u>\$ 524,128</u>	<u>\$ 16,651</u>

At December 31, 2002, the County had entered into various operating leases, with terms ranging in length from one to twenty-two years, for office space and equipment. The total future rental payments for these leases is \$5,377,214. Of this amount, \$5,005,855 represents future rental payments for the occupation of buildings. Operating lease payments are recorded in the period they are paid.

NOTES TO THE BASIC FINANCIAL STATEMENTS**NOTE H - LONG-TERM DEBT (CONTINUED)**

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 enterprise fund purposes will be retired from charges for services in the enterprise 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. Special assessment bonds are not included in capital assets, net of related debt for governmental activities since the debt is being used to pay for business-type capital assets.

In 2002, the County issued Special Assessment Bonds in the amount of \$2,862,500 and General Obligation Bonds in the amount of \$1,742,500 to retire note debt issued to finance improvements to the County's water and wastewater systems. In 1992, the County defeased \$7.5 million dollars in State Route 91 Water System Bonds (1988 issue) 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, 2002, \$4,455,000 of the 1988 SR91 bonds outstanding are considered defeased. Also in 2002, the County issued \$4,905,000 of General Obligation Bonds for a current refunding of \$4,720,000 in outstanding bonds of the 1992 State Route 91 Water System Bonds. The refunding was undertaken to reduce future debt service payments. The reacquisition price exceeded the net carrying amount of the old debt by \$190,798. This amount is being netted against the new debt and amortized over the new debt's life, which is the same as the life of the refunded debt. The transaction also resulted in an economic gain of \$607,579 and a reduction of \$680,690 in future debt service payments.

Ohio Water Development Authority (OWDA) loans are direct obligations of the enterprise funds. Administration of principal and interest is managed 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.

Other long-term obligations consist of two different liabilities. The first relates to agreements with the cities of Wickliffe and Willowick. 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 \$103,976 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS**NOTE H - LONG-TERM DEBT (CONTINUED)**

An additional long-term obligation of \$30,941,706 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 compensated absence liability will be paid from the fund which the employees' salaries are paid. 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 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, 2002, the County had an unvoted debt margin of \$37.6 million and a direct debt margin of \$118.0 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, 2002, there were thirteen series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$123,216,399.

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE I - NOTES PAYABLE

A summary of note transactions for the year ended December 31, 2002 follows:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2002	Principal Issued In 2002	Principal Retired in 2002	Balance December 31, 2002
GENERAL OBLIGATION NOTES PAYABLE							
2002	County Courthouse Renovations	2.50%	2003	0	6,000,000	0	6,000,000
TOTAL GENERAL OBLIGATION NOTES				\$ 0	\$ 6,000,000	\$ 0	\$ 6,000,000

NOTES PAYABLE FROM ENTERPRISE FUNDS

Payable From Water Funds:

1991	Ohio Water & Sewer Rotary Commission		2011	\$ 23,427	\$ 0	\$ 0	\$ 23,427
2001	Water District Improvement Note 212W	3.125%	2002	545,000	0	545,000	0
2001	Water District Improvement Note 240W	2.75%	2002	95,000	0	95,000	0
2001	Water District Improvement Note 243W	2.75%	2002	361,000	0	361,000	0
2002	Water District Improvement Note 212W	2.25%	2002	0	545,000	545,000	0
2002	Water District Improvement Note 243W	2.00%	2003	0	361,000	0	361,000
2002	Water District Improvement Note 248W	2.25%	2003	0	35,200	0	35,200
2002	Water District Improvement Note 249W	2.25%	2003	0	44,800	0	44,800
Total Notes Payable From Water Funds				\$1,024,427	\$ 986,000	\$ 1,546,000	\$ 464,427

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE I - NOTES PAYABLE(CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2002	Principal Issued in 2002	Principal Retired in 2002	Balance December 31, 2002
NOTES PAYABLE FROM ENTERPRISE FUNDS (Continued)							
Payable From Wastewater Funds:							
2001	Sewer District Improvement Note 234S	2.75%	2002	\$ 4,450,000	\$ 0	\$ 4,450,000	\$ 0
2001	Sewer District Improvement Note 242S	2.75%	2002	824,000	0	824,000	0
2001	Sewer District Improvement Note 244S	3.50%	2002	180,000	0	180,000	0
2002	Sewer District Improvement Note 234S	2.25%	2003	0	199,500	0	199,500
2002	Sewer District Improvement Note 238S	2.25%	2003	0	275,500	0	275,500
2002	Sewer District Improvement Note 242S	2.00%	2003	0	824,000	0	824,000
2002	Sewer District Improvement Note 244S	2.25%	2003	0	180,000	0	180,000
Total Notes Payable from Wastewater Revenues				<u>\$5,454,000</u>	<u>\$1,479,000</u>	<u>\$5,454,000</u>	<u>\$1,479,000</u>
TOTAL NOTES PAYABLE FROM ENTERPRISE FUNDS				<u>\$6,478,427</u>	<u>\$2,465,000</u>	<u>\$7,000,000</u>	<u>\$1,943,427</u>

NOTES TO THE BASIC 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 2002 was 13.55 percent of covered payroll; 8.55 percent was the portion to fund pension obligations. The law enforcement employer rate was 16.70 percent of covered payroll; 11.70 percent was the portion used to fund pension obligations for 2002. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2002, 2001, and 2000 were \$11,975,824, \$11,154,624 and \$9,485,867 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 BASIC FINANCIAL STATEMENTS**NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS
(CONTINUED)****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 2002 employer contribution rate for employees other than law enforcement was 13.55 percent for covered payroll; 5.00 percent was the portion that was used to fund health care. The law enforcement employer rate for 2002 was 16.70 percent and 5.00 percent was used to fund health care. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$3,470,629, 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, 2001, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

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

The number of active contributing participants was 402,041. PERS's net assets available for payment of benefits at December 31, 2001 (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

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 BASIC 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, 2002, 2001, and 2000 were \$181,339, \$174,571, and \$138,939 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 2002 was \$43,405 which was equal to 4.5 percent of total covered payroll. The number of eligible benefit recipients at June 30, 2002 (latest information available) was 105,300. The STRS has set aside in a separate trust fund \$3.011 billion to fund health care benefit payments. For the year ended June 30, 2002, the net health care costs paid by STRS were \$354,697,000.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE K - PROPERTY TAX REVENUES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) is for 2002 taxes.

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

Public utility tangible personal property currently is assessed at varying percentages of true value. Public utility real property is assessed at 35 percent of true value. 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

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

The full tax rate for all County operations for the year ended December 31, 2002, was \$10.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	\$4,492,816,440
Public Utility Personal Property	354,136,920
Tangible Personal Property	<u>611,403,065</u>
Total Assessed Value	<u>\$5,458,356,425</u>

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE K - PROPERTY TAX REVENUES (CONTINUED)

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 receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTES TO THE BASIC FINANCIAL STATEMENTS**NOTE L - RECEIVABLES AND INTERGOVERNMENTAL REVENUES**

Receivables at December 31, 2002, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Special assessments expected to be collected in more than one year amount to \$10,506,164 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$155,883.

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

GENERAL FUND

Ohio Local Government Fund Distribution	\$ 2,184,790
State Property Tax Reimbursement	1,194,807
Utility Deregulation Reimbursement	812,484
State Public Defender Reimbursement	512,722
Property Tax Administration Reimbursements	156,854
Planning Commission Grant	69,764
Juvenile Group/Detention Home subsidies	38,954
Educational Service Center Reimbursements	16,263
Recorders Reimbursement	15,806
Sheriffs Salary Reimbursement	10,676
Other	8,677
Total - General Fund	<u>5,021,797</u>

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE L - RECEIVABLES AND INTERGOVERNMENTAL REVENUES **(CONTINUED)**

SPECIAL REVENUE FUNDS

Federal and State Mental Retardation Grants	11,958,638
Federal and State Mental Health Grants	10,359,797
State Transportation Taxes	7,986,477
Federal and State Public Assistance Grants and Reimbursements	7,855,103
Community and Economic Development Grants	3,733,341
State Property Tax Reimbursement	3,342,188
Utility Deregulation Reimbursement	3,096,526
Child Support Enforcement Incentives	2,443,087
Federal and State Children's Services Grants and Reimbursements	1,623,490
Public Safety Grants and Reimbursement	982,459
Family and Children First Grant	745,273
Community Corrections Grant	650,024
State Probation Grants	478,584
Youth Services Grant	361,184
Sheriffs Drug/Alcohol Grant	145,297
Prosecutor's Victims Assistance Grant	140,188
Communication System Subsidies	<u>44,172</u>
Total - Special Revenue Funds	<u>55,945,828</u>
TOTAL INTERGOVERNMENTAL REVENUES	<u>\$60,967,625</u>

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE M - INTERFUND TRANSACTIONS

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

TRANSFERS FROM	TRANSFERS TO					TOTALS
	GENERAL	NONMAJOR SPECIAL REVENUE	NONMAJOR DEBT SERVICE	NONMAJOR CAPITAL PROJECTS	NONMAJOR INTERNAL SERVICE	
General		\$1,803,961	\$2,613,810	\$ 277,202	\$716,900	\$ 5,411,873
MR & DD Board				1,077,074		1,077,074
Nonmajor Special Revenue		1,985,706	125,615	1,048,361		3,159,682
Nonmajor Capital Projects	<u>591,034</u>			<u>283,269</u>		<u>874,303</u>
Totals	<u>\$591,034</u>	<u>\$3,789,667</u>	<u>\$2,739,425</u>	<u>\$2,685,906</u>	<u>\$716,900</u>	<u>\$10,522,932</u>

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

NOTES TO THE BASIC 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, 2002, encumbrances outstanding in governmental funds and proprietary funds which were reappropriated in the 2003 budget were:

General Fund	\$ 148,079
Special Revenue Funds	942,869
Capital Projects Funds	6,500,609
Enterprise Funds	<u>232,588</u>
Total	<u>\$ 7,824,145</u>

On the GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 2002, encumbrances less these accrued liabilities were:

General Fund	\$ 103,072
Special Revenue Funds	577,522
Capital Projects Funds	5,754,417
Enterprise Funds	<u>144,253</u>
Total	<u>\$ 6,579,264</u>

NOTE O - 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.

LAKE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE P – COMPLIANCE AND ACCOUNTABILITY

At December 31, 2002, the Domestic Relations Court 4-D Fund had a deficit fund balance of \$4,826. This deficit fund balance is due to the recognition of accrued liabilities on the modified accrual basis of accounting. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

At December 31, 2002, the Courthouse Renovation Fund had a deficit fund balance of \$2,935,347. This deficit fund balance is due to the recognition, on the modified accrual basis of accounting, of a liability amount applicable to bond anticipation notes payable. This deficit balance will be eliminated once the notes are retired or bonds are issued.

Contrary to Ohio Revised Code Sections 5705.41(D), instances were noted in which obligations were entered into prior to obtaining the County Auditor's certification of funds.

NOTE Q – 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 post closure 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 post closure care costs as an operating expense in each period based on landfill capacity used as of balance sheet date. The \$10.9 million reported as landfill closure and post closure care liability at December 31, 2002, represents the cumulative amount reported to date based on the use of 68% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$5.9 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2002. The County expects to close the landfill in the year 2018. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTES TO THE BASIC FINANCIAL STATEMENT**NOTE R - 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 2002 as compared to the previous year. Insurance premiums paid to private carriers during 2002 were approximately \$735,000. 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 \$55,181 have been accrued as a liability based on a review of the January 2003 billings provided by the County Commissioner's Office.

The claims liability of \$55,181 reported in the internal service fund at December 31, 2002, 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 adjustments 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:

	<u>Balance at Beginning Of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
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
2002	33,371	1,367,100	1,345,290	55,181

NOTE S - RELATED PARTY TRANSACTIONS

During 2002, 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 \$38,594 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

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 10,083,672	\$ 10,065,551	\$ 10,034,498	\$ (31,053)
Sales tax	13,800,000	13,800,000	14,534,450	734,450
Other taxes	2,800,000	3,293,121	3,316,475	23,354
Fees and charges for services	6,100,975	8,465,347	8,477,618	12,271
Licenses and permits	377,000	470,000	472,742	2,742
Fines and forfeitures	171,300	196,300	197,512	1,212
Intergovernmental	4,835,402	5,121,964	5,059,255	(62,709)
Investment earnings	4,000,600	4,000,600	4,205,528	204,928
Miscellaneous	1,053,400	1,510,907	1,640,630	129,723
TOTAL REVENUES	43,222,349	46,923,790	47,938,708	1,014,918
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT:				
BOARD OF COMMISSIONERS				
Personal services	869,100	869,100	823,760	45,340
Materials and supplies	20,488	21,488	15,540	5,948
Contractual services	44,500	42,500	9,523	32,977
Operating expenditures	32,792	39,292	28,109	11,183
Other expenditures	24,000	24,000	12,649	11,351
Fringe benefits and insurance	260,498	221,387	213,783	7,604
Capital outlay	12,823	12,823	11,669	1,154
TOTAL BOARD OF COMMISSIONERS	1,264,201	1,230,590	1,115,033	115,557
AUDITOR				
Personal services	576,516	573,516	551,794	21,722
Materials and supplies	8,500	9,200	7,706	1,494
Contractual services	5,400	7,200	5,912	1,288
Operating expenditures	93,996	90,746	77,714	13,032
Other expenditures	7,500	8,500	6,955	1,545
Fringe benefits and insurance	198,666	204,894	202,865	2,029
Capital outlay	0	35,004	34,937	67
TOTAL AUDITOR	890,578	929,060	887,883	41,177
TREASURER				
Personal services	209,981	209,981	194,005	15,976
Materials and supplies	9,500	9,500	7,867	1,633
Contractual services	46,510	46,510	41,460	5,050
Operating expenditures	59,300	59,300	44,297	15,003
Other expenditures	2,600	2,600	2,583	17
Fringe benefits and insurance	86,636	80,812	71,531	9,281
Capital outlay	0	0	0	0
TOTAL TREASURER	414,527	408,703	361,743	46,960

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
GENERAL GOVERNMENT (Continued):				
RECORDER				
Personal services	\$ 336,447	\$ 367,147	\$ 366,224	\$ 923
Materials and supplies	16,000	16,000	15,438	562
Contractual services	10,000	10,000	4,002	5,998
Operating expenditures	5,100	5,100	3,798	1,302
Other expenditures	3,000	3,000	2,784	216
Fringe benefits and insurance	113,711	113,394	106,968	6,426
Capital outlay	0	0	0	0
TOTAL RECORDER	484,258	514,641	499,214	15,427
PLANNING COMMISSION				
Personal services	256,000	273,600	273,521	79
Materials and supplies	5,440	5,440	5,328	112
Contractual services	3,680	3,680	3,483	197
Operating expenditures	12,660	12,460	11,244	1,216
Other expenditures	4,520	4,720	4,416	304
Fringe benefits and insurance	90,882	87,598	83,627	3,971
Capital outlay	0	24,000	11,867	12,133
TOTAL PLANNING COMMISSION	373,182	411,498	393,486	18,012
MICROFILM				
Personal services	121,080	121,865	121,865	0
Materials and supplies	12,000	12,000	11,231	769
Contractual services	2,500	2,500	2,348	152
Operating expenditures	0	0	0	0
Other expenditures	100	100	28	72
Fringe benefits and insurance	58,995	81,613	67,284	14,329
Capital outlay	0	0	0	0
TOTAL MICROFILM	194,675	218,078	202,756	15,322
DATA PROCESSING				
Personal services	420,446	389,446	389,095	351
Materials and supplies	16,939	16,939	13,100	3,839
Contractual services	172,989	178,989	116,714	62,275
Operating expenditures	10,900	10,900	1,277	9,623
Other expenditures	2,000	2,000	1,121	879
Fringe benefits and insurance	117,087	96,032	86,649	9,383
Capital outlay	0	25,000	24,488	512
TOTAL DATA PROCESSING	740,361	719,306	632,444	86,862

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
GENERAL GOVERNMENT (Continued):				
BOARD OF ELECTIONS				
Personal services	\$ 461,604	\$ 463,033	\$ 462,592	\$ 441
Materials and supplies	30,297	33,797	32,497	1,300
Contractual services	158,600	158,225	152,364	5,861
Operating expenditures	207,550	281,925	267,502	14,423
Other expenditures	750	590	590	0
Fringe benefits and insurance	129,855	111,598	99,334	12,264
Capital outlay	54,000	62,575	62,575	0
TOTAL BOARD OF ELECTIONS	1,042,656	1,111,743	1,077,454	34,289
BUILDINGS AND GROUNDS				
Personal services	1,900,000	1,953,000	1,951,786	1,214
Materials and supplies	304,309	296,809	261,240	35,569
Contractual services	134,892	137,892	99,533	38,359
Operating expenditures	23,750	28,250	22,571	5,679
Other expenditures	500	500	500	0
Fringe benefits and insurance	718,792	659,258	653,512	5,746
Capital outlay	0	0	0	0
TOTAL BUILDINGS AND GROUNDS	3,082,243	3,075,709	2,989,142	86,567
BUILDING REGULATIONS				
Personal services	330,000	337,000	336,852	148
Materials and supplies	10,700	16,255	15,721	534
Contractual services	17,000	15,400	13,341	2,059
Operating expenditures	9,939	11,284	10,684	600
Other expenditures	1,388	1,588	1,453	135
Fringe benefits and insurance	106,180	98,943	98,352	591
Capital outlay	0	31,000	27,932	3,068
TOTAL BUILDING REGULATIONS	475,207	511,470	504,335	7,135
NON-DEPARTMENTAL				
Contractual services	307,384	366,484	287,308	79,176
Operating expenditures	2,381,750	2,230,250	1,930,230	300,020
Other expenditures	1,712,570	1,273,283	778,462	494,821
Fringe benefits and insurance	3,979,952	1,813,695	1,306,879	506,816
Capital outlay	500	500	0	500
TOTAL NON-DEPARTMENTAL	8,382,156	5,684,212	4,302,879	1,381,333
TOTAL GENERAL GOVERNMENT	17,344,044	14,815,010	12,966,369	1,848,641

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY:				
PROSECUTING ATTORNEY				
Personal services	\$ 2,011,755	\$ 2,051,755	\$ 2,051,514	\$ 241
Materials and supplies	33,345	33,345	32,187	1,158
Contractual services	91,479	100,104	98,342	1,762
Operating expenditures	243,984	238,055	222,076	15,979
Other expenditures	2,115	2,115	2,112	3
Fringe benefits and insurance	559,026	516,130	486,689	29,441
Capital outlay	0	13,750	13,750	0
TOTAL PROSECUTING ATTORNEY	2,941,704	2,955,254	2,906,670	48,584
COMMON PLEAS COURT I				
Personal services	222,637	250,237	250,216	21
Materials and supplies	1,750	1,750	1,127	623
Contractual services	19,500	18,000	17,676	324
Operating expenditures	49,850	51,377	47,161	4,216
Other expenditures	1,800	1,800	1,711	89
Fringe benefits and insurance	65,006	59,009	58,029	980
Capital outlay	0	0	0	0
TOTAL COMMON PLEAS COURT I	360,543	382,173	375,920	6,253
COMMON PLEAS COURT II				
Personal services	223,642	230,042	227,003	3,039
Materials and supplies	2,944	2,944	2,017	927
Contractual services	10,580	19,380	13,209	6,171
Operating expenditures	42,010	50,610	44,286	6,324
Other expenditures	1,012	1,612	1,464	148
Fringe benefits and insurance	88,791	81,031	78,605	2,426
Capital outlay	0	0	0	0
TOTAL COMMON PLEAS COURT II	368,979	385,619	366,584	19,035
COMMON PLEAS COURT IV				
Personal services	214,000	205,300	200,422	4,878
Materials and supplies	4,900	4,900	4,758	142
Contractual services	18,528	25,972	21,480	4,492
Operating expenditures	37,843	52,819	45,446	7,373
Other expenditures	3,675	3,675	2,573	1,102
Fringe benefits and insurance	65,728	56,680	52,493	4,187
Capital outlay	0	0	0	0
TOTAL COMMON PLEAS COURT IV	344,674	349,346	327,172	22,174

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
JUDICIAL AND PUBLIC SAFETY (Continued):				
COMMON PLEAS COURT V				
Personal services	\$ 228,196	\$ 232,796	\$ 231,153	\$ 1,643
Materials and supplies	1,895	3,395	2,580	815
Contractual services	17,250	17,700	13,759	3,941
Operating expenditures	54,612	61,537	57,924	3,613
Other expenditures	1,564	2,814	2,740	74
Fringe benefits and insurance	70,824	68,126	66,654	1,472
Capital outlay	0	0	0	0
TOTAL COMMON PLEAS COURT V	374,341	386,368	374,810	11,558
ADULT PROBATION				
Personal services	505,131	520,431	520,392	39
Materials and supplies	5,900	6,800	6,408	392
Contractual services	16,750	11,750	9,077	2,673
Operating expenditures	2,200	2,253	2,252	1
Other expenditures	2,000	1,947	1,750	197
Fringe benefits and insurance	173,854	173,876	155,107	18,769
Capital outlay	0	0	0	0
TOTAL ADULT PROBATION	705,835	717,057	694,986	22,071
SHERIFF				
Personal services	7,483,186	7,583,186	7,547,084	36,102
Materials and supplies	791,399	937,073	921,215	15,858
Contractual services	342,330	410,177	402,614	7,563
Operating expenditures	528,319	684,819	659,457	25,362
Other expenditures	63,637	71,637	71,131	506
Fringe benefits and insurance	2,343,540	2,244,583	2,242,508	2,075
Capital outlay	0	103,116	102,975	141
TOTAL SHERIFF	11,552,411	12,034,591	11,946,984	87,607
CENTRAL COMMUNICATIONS				
Personal services	1,069,154	1,069,154	998,227	70,927
Materials and supplies	9,341	9,341	5,631	3,710
Contractual services	156,000	201,117	182,384	18,733
Operating expenditures	96,076	96,076	83,988	12,088
Other expenditures	1,750	1,750	810	940
Fringe benefits and insurance	265,355	226,420	224,597	1,823
Capital outlay	20,850	23,233	19,502	3,731
TOTAL CENTRAL COMMUNICATIONS	1,618,526	1,627,091	1,515,139	111,952

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
CLERK OF COURTS				
Personal services	\$ 1,351,981	\$ 1,047,981	\$ 1,024,981	\$ 23,000
Materials and supplies	39,560	39,560	39,149	411
Contractual services	24,600	34,600	34,071	529
Operating expenditures	99,520	119,056	117,444	1,612
Other expenditures	1,500	4,000	3,994	6
Fringe benefits and insurance	485,956	329,406	322,904	6,502
Capital outlay	0	0	0	0
TOTAL CLERK OF COURTS	2,003,117	1,574,603	1,542,543	32,060
CORONER				
Personal services	238,316	227,916	225,224	2,692
Materials and supplies	750	4,250	3,566	684
Contractual services	63,200	86,700	83,986	2,714
Operating expenditures	1,350	1,350	179	1,171
Other expenditures	12,151	14,651	14,299	352
Fringe benefits and insurance	61,592	51,551	44,271	7,280
Capital outlay	0	0	0	0
TOTAL CORONER	377,359	386,418	371,525	14,893
DOMESTIC RELATIONS COURT				
Personal services	759,649	775,649	775,404	245
Materials and supplies	7,175	6,175	4,611	1,564
Contractual services	17,500	16,130	15,467	663
Operating expenditures	37,895	40,815	36,862	3,953
Fringe benefits and insurance	207,078	183,759	183,530	229
Capital outlay	0	0	0	0
TOTAL DOMESTIC RELATIONS COURT	1,029,297	1,022,528	1,015,874	6,654
PUBLIC DEFENDER				
Personal services	815,360	838,745	838,744	1
Materials and supplies	7,500	8,500	8,180	320
Contractual services	56,475	51,415	50,835	580
Operating expenditures	57,214	62,374	60,376	1,998
Other expenditures	4,000	2,900	2,821	79
Fringe benefits and insurance	237,478	224,420	212,365	12,055
Capital outlay	0	0	0	0
TOTAL PUBLIC DEFENDER	1,178,027	1,188,354	1,173,321	15,033
MUNICIPAL COURTS				
Personal services	295,403	305,903	297,598	8,305
Materials and supplies	500	0	0	0
Contractual services	68,000	68,500	54,000	14,500
Operating expenditures	36,147	53,342	46,067	7,275
Fringe benefits and insurance	62,400	56,865	54,516	2,349
TOTALS MUNICIPAL COURTS	462,450	484,610	452,181	32,429

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
JUVENILE COURT				
Personal services	\$ 754,000	\$ 763,200	\$ 762,096	\$ 1,104
Materials and supplies	25,760	36,551	33,200	3,351
Contractual services	52,733	65,943	63,822	2,121
Operating expenditures	350,892	478,689	460,969	17,720
Other expenditures	66,000	66,000	64,981	1,019
Fringe benefits and insurance	225,469	220,938	213,020	7,918
Capital outlay	0	0	0	0
TOTAL JUVENILE COURT	1,474,854	1,631,321	1,598,088	33,233
JUVENILE PROBATION COURT				
Personal services	322,764	323,214	323,200	14
Materials and supplies	1,932	1,876	1,842	34
Operating expenditures	1,610	3,110	2,577	533
Fringe benefits and insurance	110,214	102,577	99,010	3,567
Capital outlay	0	0	0	0
TOTAL JUVENILE PROBATION COURT	436,520	430,777	426,629	4,148
DETENTION CENTER				
Personal services	1,206,665	1,206,665	1,188,562	18,103
Materials and supplies	70,564	84,257	80,003	4,254
Contractual services	41,220	20,390	18,736	1,654
Operating expenditures	5,502	4,002	2,328	1,674
Fringe benefits and insurance	379,640	335,559	327,170	8,389
Capital outlay	0	11,262	11,262	0
TOTAL DETENTION CENTER	1,703,591	1,662,135	1,628,061	34,074
JURY COMMISSION				
Personal services	11,040	11,261	11,261	0
Materials and supplies	4,500	2,500	1,581	919
Operating expenditures	2,027	4,827	3,875	952
Other expenditures	500	500	0	500
Fringe benefits and insurance	1,753	1,284	1,201	83
TOTAL JURY COMMISSION	19,820	20,372	17,918	2,454
LAW LIBRARY				
Personal services	64,369	89,148	85,264	3,884
Fringe benefits and insurance	21,226	19,893	19,041	852
TOTAL LAW LIBRARY	85,595	109,041	104,305	4,736
COURT OF APPEALS				
Operating expenditures	14,000	21,489	21,489	0
Other expenditures	130,000	130,509	130,509	0
TOTAL COURT OF APPEALS	144,000	151,998	151,998	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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
PROBATE COURT				
Personal services	\$ 456,650	\$ 466,250	\$ 466,212	\$ 38
Materials and supplies	26,000	23,946	19,499	4,447
Contractual services	31,000	29,130	11,434	17,696
Operating expenditures	24,250	28,174	23,341	4,833
Other expenditures	1,000	1,000	859	141
Fringe benefits and insurance	159,544	148,727	148,317	410
Capital outlay	0	0	0	0
TOTAL PROBATE COURT	698,444	697,227	669,662	27,565
MUNICIPAL CRIMINAL PROSECUTIONS				
Personal services	2,720	2,720	1,520	1,200
Fringe benefits and insurance	396	148	148	0
TOTAL MUNI CRIMINAL PROSECUTIONS	3,116	2,868	1,668	1,200
COMMUNITY CORRECTIONS PLANNING				
Personal services	34,805	35,435	35,434	1
Fringe benefits and insurance	15,112	13,901	13,830	71
TOTAL COMM. CORRECTIONS PLANNING	49,917	49,336	49,264	72
TOTAL JUDICIAL AND PUBLIC SAFETY	27,933,120	28,249,087	27,711,302	537,785
PUBLIC WORKS:				
ENGINEER				
Personal services	236,000	257,528	257,528	0
Materials and supplies	9,522	9,522	8,251	1,271
Contractual services	1,000	1,000	575	425
Operating expenditures	3,485	2,605	522	2,083
Other expenditures	100	100	27	73
Fringe benefits and insurance	83,515	75,760	66,720	9,040
Capital outlay	0	880	880	0
TOTAL ENGINEER	333,622	347,395	334,503	12,892
TOTAL PUBLIC WORKS	333,622	347,395	334,503	12,892

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, 2002

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
HUMAN SERVICES:				
SOLDIERS RELIEF COMMISSION				
Operating expenditures	\$ 500,000	\$ 667,362	\$ 666,955	\$ 407
TOTAL SOLDIERS RELIEF COMMISSION	500,000	667,362	666,955	407
VETERANS SERVICES				
Personal services	205,000	222,600	222,557	43
Materials and supplies	2,000	4,357	4,357	0
Contractual services	3,000	2,200	1,697	503
Operating expenditures	41,300	45,208	42,991	2,217
Other expenditures	200	285	285	0
Fringe benefits and insurance	54,889	48,914	44,893	4,021
Capital outlay	0	9,521	9,519	2
TOTAL VETERANS SERVICES	306,389	333,085	326,299	6,786
TOTAL HUMAN SERVICES	806,389	1,000,447	993,254	7,193
HEALTH:				
BOARD OF HEALTH				
Personal services	2,101	2,101	2,101	0
Materials and supplies	9,448	9,448	7,046	2,402
Contractual services	150,000	208,000	198,669	9,331
Other expenditures	24,667	24,667	17,696	6,971
Fringe benefits and insurance	306	229	229	0
TOTAL BOARD OF HEALTH	186,522	244,445	225,741	18,704
TOTAL HEALTH	186,522	244,445	225,741	18,704
COMMUNITY AND ECONOMIC DEVELOPMENT:				
SOIL AND WATER CONSERVATION				
Operating expenditures	0	148,000	148,000	0
TOTAL SOIL AND WATER CONSERVATION	0	148,000	148,000	0
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	148,000	148,000	0
TOTAL EXPENDITURES	46,603,697	44,804,384	42,379,169	2,425,215
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,381,348)	2,119,406	5,559,539	3,440,133

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, 2002

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	\$ 10,000	\$ 10,000	\$ 14,048	\$ 4,048
Operating transfers - in	6,449,328	591,259	591,034	(225)
Operating transfers - out	<u>(6,376,878)</u>	<u>(5,942,374)</u>	<u>(5,411,873)</u>	<u>530,501</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>82,450</u>	<u>(5,341,115)</u>	<u>(4,806,791)</u>	<u>534,324</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(3,298,898)	(3,221,709)	752,748	3,974,457
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	<u>8,092,620</u>	<u>8,092,620</u>	<u>8,092,620</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR				
	<u>\$ 4,793,722</u>	<u>\$ 4,870,911</u>	<u>\$ 8,845,368</u>	<u>\$ 3,974,457</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2002

	NONMAJOR SPECIAL REVENUE FUNDS	NONMAJOR DEBT SERVICE FUNDS	NONMAJOR CAPITAL PROJECT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 29,373,853	\$	\$ 10,318,087	\$ 39,691,940
Cash and cash equivalents - segregated accounts	23,076			23,076
Receivables:				
Taxes	8,078,510			8,078,510
Accounts	131,430		3,045	134,475
Accrued interest	726			726
Loans	98,721			98,721
Due from other funds	306,101		163,081	469,182
Due from other governments	7,456,081			7,456,081
Materials and supplies inventory	444,064			444,064
Interfund receivable	500,000			500,000
Prepaid items	32,256			32,256
TOTAL ASSETS	\$ 46,444,818	\$ 0	\$ 10,484,213	\$ 56,929,031
LIABILITIES				
Accounts payable	\$ 2,038,969	\$	\$ 844,011	\$ 2,882,980
Accrued wages and benefits	793,243			793,243
Deferred revenue	11,884,877			11,884,877
Accrued interest payable			107,500	107,500
Due to other funds	213,672			213,672
Due to other governments	627,231			627,231
Interfund payable	500,000			500,000
Notes payable			6,000,000	6,000,000
TOTAL LIABILITIES	16,057,992	0	6,951,511	23,009,503
FUND BALANCES				
Reserved for encumbrances	434,924		5,754,417	6,189,341
Reserved for inventory	444,064			444,064
Reserved for prepaid expenditures	32,256			32,256
Reserved for loans	98,721			98,721
Reserved for advances	500,000			500,000
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	28,876,861			28,876,861
Capital Project Funds			(2,221,715)	(2,221,715)
TOTAL FUND BALANCES	30,386,826	0	3,532,702	33,919,528
TOTAL LIABILITIES AND FUND BALANCES	\$ 46,444,818	\$ 0	\$ 10,484,213	\$ 56,929,031

LAKE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2002

	NONMAJOR SPECIAL REVENUE FUNDS	NONMAJOR DEBT SERVICE FUNDS	NONMAJOR CAPITAL PROJECT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
Property taxes	\$ 6,700,032	\$	\$	\$ 6,700,032
Other taxes	348,797			348,797
Fees and charges for services	6,125,654		121,951	6,247,605
Licenses and permits	325,894			325,894
Fines and forfeitures	414,231			414,231
Intergovernmental	28,487,770			28,487,770
Special assessments	3,122			3,122
Investment earnings	202,618			202,618
Miscellaneous	2,804,226		26,869	2,831,095
TOTAL REVENUES	45,412,344	0	148,820	45,561,164
EXPENDITURES:				
CURRENT:				
General government	3,139,266			3,139,266
Judicial and public safety	6,674,908			6,674,908
Public works	12,302,879			12,302,879
Human services	22,668,060			22,668,060
Health	341,827			341,827
Community and economic development	2,756,904			2,756,904
Capital outlay			7,807,749	7,807,749
Debt service:				
Principal retirement	465,000	1,750,000		2,215,000
Interest and fiscal charges	64,809	989,425	107,500	1,161,734
TOTAL EXPENDITURES	48,413,653	2,739,425	7,915,249	59,068,327
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,001,309)	(2,739,425)	(7,766,429)	(13,507,163)
OTHER FINANCING SOURCES AND USES:				
Sale of fixed assets	30,346			30,346
Operating transfers - in	3,789,667	2,739,425	2,685,906	9,214,998
Operating transfers - out	(3,159,682)		(874,303)	(4,033,985)
TOTAL OTHER FINANCING SOURCES (USES)	660,331	2,739,425	1,811,603	5,211,359
NET CHANGE IN FUND BALANCES	(2,340,978)	0	(5,954,826)	(8,295,804)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	32,789,111	0	9,487,528	42,276,639
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	(61,307)			(61,307)
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 30,386,826	\$ 0	\$ 3,532,702	\$ 33,919,528

NONMAJOR SPECIAL REVENUE FUNDS

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.

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.

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.

LAKE COUNTY, OHIO

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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 IMPROVEMENT 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.

ENGINEER'S STORMWATER MAINTENANCE: This fund accounts for costs associated with the control/management of storm water runoff, as mandated by the Federal E.P.A.

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.

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.

LAKE COUNTY, OHIO

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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.

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.

LAKE COUNTY, OHIO

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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 LEGAL 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.

LAKE COUNTY DETENTION CENTER: This fund was created to account for transactions involving a State Grant that subsidizes medical costs associated with the Lake County Juvenile Detention Center.

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.

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.

LAKE COUNTY, OHIO

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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.

COMMON PLEAS COURT DRUG/ALCOHOL TREATMENT: Funded by court fines from the Common Pleas Courts, this fund is used to account for drug/alcohol treatment services for indigent adult drivers.

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.

LAKE COUNTY, OHIO

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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.

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 NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2002

	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT	COUNTY HOME
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,294,712	\$ 6,706,277	\$ 858,940	\$ 63,988
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes		3,597,506		
Accounts	9,666	2,871	2,637	
Accrued interest				
Loans				
Due from other funds	29,412	2,151		783
Due from other governments	79,684	708,221	32,917	
Materials and supplies inventory				
Interfund receivable				
Prepaid items	<u>2,005</u>	<u>177</u>	<u> </u>	<u>411</u>
TOTAL ASSETS	<u>\$ 1,415,479</u>	<u>\$ 11,017,203</u>	<u>\$ 894,494</u>	<u>\$ 65,182</u>
LIABILITIES				
Accounts payable	\$ 588,915	\$ 364,275	\$ 49,109	\$ 10,930
Accrued wages and benefits	234,745	28,675	58,067	7,442
Deferred revenue		3,597,505		
Due to other funds	91,020	895	70,472	1,234
Due to other governments	457,530	1,133	67,944	2,045
Interfund payable				
TOTAL LIABILITIES	<u>1,372,210</u>	<u>3,992,483</u>	<u>245,592</u>	<u>21,651</u>
FUND BALANCES				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures	2,005	177		411
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>41,264</u>	<u>7,024,543</u>	<u>648,902</u>	<u>43,120</u>
TOTAL FUND BALANCES	<u>43,269</u>	<u>7,024,720</u>	<u>648,902</u>	<u>43,531</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,415,479</u>	<u>\$ 11,017,203</u>	<u>\$ 894,494</u>	<u>\$ 65,182</u>

(Continued)

YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$ 310,083	\$ 581,413	\$ 30,559	\$ 0	\$ 137,816	\$ 1,160,360
			1,661,574		242
6,280	3,715			72,062	15,126
	269,229	23,119	118	93,052	3,012,011
					444,064
<u>131</u>	<u>128</u>				
<u>\$ 316,494</u>	<u>\$ 854,485</u>	<u>\$ 53,678</u>	<u>\$ 1,661,692</u>	<u>\$ 302,930</u>	<u>\$ 4,631,803</u>
\$ 8,231	\$ 12,323	\$	\$	\$ 7,328	\$ 180,512
8,760	11,686				162,653
			1,661,574		2,683,614
626	629				524
	604			2,969	418
<u>17,617</u>	<u>25,242</u>	<u>0</u>	<u>1,661,574</u>	<u>10,297</u>	<u>3,027,721</u>
					132,483
					444,064
131	128				
<u>298,746</u>	<u>829,115</u>	<u>53,678</u>	<u>118</u>	<u>292,633</u>	<u>1,027,535</u>
<u>298,877</u>	<u>829,243</u>	<u>53,678</u>	<u>118</u>	<u>292,633</u>	<u>1,604,082</u>
<u>\$ 316,494</u>	<u>\$ 854,485</u>	<u>\$ 53,678</u>	<u>\$ 1,661,692</u>	<u>\$ 302,930</u>	<u>\$ 4,631,803</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2002

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ENGINEER'S STORM WATER MAINTENANCE
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,505,884	\$ 7,469,872	\$ 20,458	\$ 288,907
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts				
Accrued interest	242	242		
Loans				
Due from other funds	2,658	1,078		
Due from other governments	436,656	1,168,999		
Materials and supplies inventory				
Interfund receivable		500,000		
Prepaid items				
TOTAL ASSETS	<u>\$ 1,945,440</u>	<u>\$ 9,140,191</u>	<u>\$ 20,458</u>	<u>\$ 288,907</u>
LIABILITIES				
Accounts payable	\$ 56,822	\$ 184,865	\$	\$ 85,664
Accrued wages and benefits	21,122	1,608		
Deferred revenue	380,885	741,869		
Due to other funds				
Due to other governments				
Interfund payable				500,000
TOTAL LIABILITIES	458,829	928,342	0	585,664
FUND BALANCES				
Reserved for encumbrances	19,321	95,175		
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				500,000
Unreserved/undesignated	1,467,290	8,116,674	20,458	(796,757)
TOTAL FUND BALANCES	<u>1,486,611</u>	<u>8,211,849</u>	<u>20,458</u>	<u>(296,757)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,945,440</u>	<u>\$ 9,140,191</u>	<u>\$ 20,458</u>	<u>\$ 288,907</u>

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY
\$ 124,980	\$ 27,937	\$ 2,550	\$ 1,657,840	\$ 3,334	\$ 1,902,511
6,064	2,757		1,272,618 3,290		1,546,812
491			2,296	1,546	7,781
475			118	9,946	91,811
680			7,740		1,034
<u>\$ 132,690</u>	<u>\$ 30,694</u>	<u>\$ 2,550</u>	<u>\$ 2,943,902</u>	<u>\$ 14,826</u>	<u>\$ 3,549,949</u>
\$ 8,895	\$ 27,938	\$	\$ 11,518	\$	\$ 134,664
8,593			44,316		25,253
			1,272,618		1,546,812
3,283			18,131		3,965
			3,361		58
20,771	27,938	0	1,349,944	0	1,710,752
197					25,928
680			7,740		1,034
111,042	2,756	2,550	1,586,218	14,826	1,812,235
111,919	2,756	2,550	1,593,958	14,826	1,839,197
<u>\$ 132,690</u>	<u>\$ 30,694</u>	<u>\$ 2,550</u>	<u>\$ 2,943,902</u>	<u>\$ 14,826</u>	<u>\$ 3,549,949</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2002

	EMERGENCY MANAGEMENT AGENCY	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX
ASSETS				
Equity in pooled cash and cash equivalents	\$ 12,805	\$ 34,714	\$ 43,606	\$ 654,633
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	10,637			
Accrued interest				
Loans				
Due from other funds	1,374		40,440	201
Due from other governments	352,437			
Materials and supplies inventory				
Interfund receivable				
Prepaid items	821			
TOTAL ASSETS	\$ 378,074	\$ 34,714	\$ 84,046	\$ 654,834
LIABILITIES				
Accounts payable	\$ 7,273	\$	\$ 11,455	\$ 10,298
Accrued wages and benefits	5,589		15,605	3,373
Deferred revenue				
Due to other funds	2,539		117	
Due to other governments				
Interfund payable				
TOTAL LIABILITIES	15,401	0	27,177	13,671
FUND BALANCES				
Reserved for encumbrances	3,524			
Reserved for inventories				
Reserved for prepaid expenditures	821			
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	358,328	34,714	56,869	641,163
TOTAL FUND BALANCES	362,673	34,714	56,869	641,163
TOTAL LIABILITIES AND FUND BALANCES	\$ 378,074	\$ 34,714	\$ 84,046	\$ 654,834

(Continued)

PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM
\$ 90,559	\$ 56,973	\$ 36,256	\$ 114,327	\$ 294,184	\$ 81,762
		2,350			
1,778 98,813			2,676 176,331	3,037	
	250			1,661	
<u>\$ 191,150</u>	<u>\$ 57,223</u>	<u>\$ 38,606</u>	<u>\$ 293,334</u>	<u>\$ 298,882</u>	<u>\$ 81,762</u>
\$ 5,321 7,517	\$ 263	\$ 3,239	\$ 7,376 9,332	\$ 16,459	\$ 2,808
	750			5,501	
12,838	1,013	3,239	16,708	21,960	2,808
				984	
	250			1,661	
<u>178,312</u>	<u>55,960</u>	<u>35,367</u>	<u>276,626</u>	<u>274,277</u>	<u>78,954</u>
<u>178,312</u>	<u>56,210</u>	<u>35,367</u>	<u>276,626</u>	<u>276,922</u>	<u>78,954</u>
<u>\$ 191,150</u>	<u>\$ 57,223</u>	<u>\$ 38,606</u>	<u>\$ 293,334</u>	<u>\$ 298,882</u>	<u>\$ 81,762</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2002

	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM
ASSETS				
Equity in pooled cash and cash equivalents	\$ 39,771	\$ 40,827	\$ 1,869	\$ 83,157
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts			296	304
Accrued interest				
Loans				
Due from other funds		10,094		
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items	704	228		
TOTAL ASSETS	<u>\$ 40,475</u>	<u>\$ 51,149</u>	<u>\$ 2,165</u>	<u>\$ 83,461</u>
LIABILITIES				
Accounts payable	\$ 433	\$ 5,203	\$	\$
Accrued wages and benefits	410	50,772		
Deferred revenue				
Due to other funds	2,111			
Due to other governments				
Interfund payable				
TOTAL LIABILITIES	2,954	55,975	0	0
FUND BALANCES				
Reserved for encumbrances				560
Reserved for inventories				
Reserved for prepaid expenditures	704	228		
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	36,817	(5,054)	2,165	82,901
TOTAL FUND BALANCES	<u>37,521</u>	<u>(4,826)</u>	<u>2,165</u>	<u>83,461</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 40,475</u>	<u>\$ 51,149</u>	<u>\$ 2,165</u>	<u>\$ 83,461</u>

(Continued)

JUVENILE COURT LEGAL RESEARCH	JUVENILE COURT COMPUTER- IZATION	JUVENILE COURT INCREASED ACCOUNTABILITY	LAKE COUNTY DETENTION CENTER	CERTIFICATE OF TITLE ADMINI- STRATION	CLERK OF COURTS COMPUTER- IZATION
\$ 70,698	\$ 174,960	\$ 1,122	\$ 10,215	\$ 239,673	\$ 100,247
483	1,610			56,791	3,923
		50,601		7,367	
<u>\$ 71,181</u>	<u>\$ 176,570</u>	<u>\$ 51,723</u>	<u>\$ 10,215</u>	<u>\$ 303,831</u>	<u>\$ 104,170</u>
\$	\$ 2,058	\$ 9,129	\$ 807	\$ 18,089	\$ 640
		6,364	9,408	23,401	
				47	
<u>0</u>	<u>2,058</u>	<u>15,493</u>	<u>10,215</u>	<u>41,537</u>	<u>640</u>
				7,011	
<u>71,181</u>	<u>174,512</u>	<u>36,230</u>		<u>255,283</u>	<u>103,530</u>
<u>71,181</u>	<u>174,512</u>	<u>36,230</u>	<u>0</u>	<u>262,294</u>	<u>103,530</u>
<u>\$ 71,181</u>	<u>\$ 176,570</u>	<u>\$ 51,723</u>	<u>\$ 10,215</u>	<u>\$ 303,831</u>	<u>\$ 104,170</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2002

	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COURT COMPUTER- IZATION	COMMON PLEAS COURT DRUG/ ALCOHOL TREATMENT
ASSETS				
Equity in pooled cash and cash equivalents	\$ 526	\$ 95,549	\$ 18,853	\$ 319
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts			534	
Accrued interest				
Loans				
Due from other funds		3,953		
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items				
TOTAL ASSETS	<u>\$ 526</u>	<u>\$ 99,502</u>	<u>\$ 19,387</u>	<u>\$ 319</u>
LIABILITIES				
Accounts payable	\$	\$ 3,767	\$	\$
Accrued wages and benefits		4,255		
Deferred revenue				
Due to other funds				
Due to other governments				
Interfund payable				
TOTAL LIABILITIES	0	8,022	0	0
FUND BALANCES				
Reserved for encumbrances		954		
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	526	90,526	19,387	319
TOTAL FUND BALANCES	<u>526</u>	<u>91,480</u>	<u>19,387</u>	<u>319</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 526</u>	<u>\$ 99,502</u>	<u>\$ 19,387</u>	<u>\$ 319</u>

(Continued)

PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT
\$ 459,615	\$ 34,810	\$ 96,243	\$ 4,776	\$ 172,821	\$ 1,041,926
5,660			64		
		62,961		68,755 1,640	21,137
				930	956
<u>\$ 465,275</u>	<u>\$ 34,810</u>	<u>\$ 159,204</u>	<u>\$ 4,840</u>	<u>\$ 244,146</u>	<u>\$ 1,064,019</u>
\$ 2,656	\$ 20	\$ 5,953 300	\$	\$ 48,382 27,327	\$ 32,669 15,923
				3,368	3,328
2,656	20	6,253	0	79,077	51,920
				2,317	129,634
				930	956
<u>462,619</u>	<u>34,790</u>	<u>152,951</u>	<u>4,840</u>	<u>161,822</u>	<u>881,509</u>
<u>462,619</u>	<u>34,790</u>	<u>152,951</u>	<u>4,840</u>	<u>165,069</u>	<u>1,012,099</u>
<u>\$ 465,275</u>	<u>\$ 34,810</u>	<u>\$ 159,204</u>	<u>\$ 4,840</u>	<u>\$ 244,146</u>	<u>\$ 1,064,019</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2002

	TREASURER'S DELINQUENT TAX	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM
ASSETS				
Equity in pooled cash and cash equivalents	\$ 508,153	\$ 117,414	\$ 39,503	\$ 376,593
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts		1,688	19,390	415
Accrued interest				
Loans				
Due from other funds	1,198			1,749
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items		14,400		
TOTAL ASSETS	\$ 509,351	\$ 133,502	\$ 58,893	\$ 378,757
LIABILITIES				
Accounts payable	\$ 5,040	\$	\$ 20,105	\$ 9,950
Accrued wages and benefits	7,625		935	7,959
Deferred revenue				
Due to other funds	28		19	156
Due to other governments			58	
Interfund payable				
TOTAL LIABILITIES	12,693	0	21,117	18,065
FUND BALANCES				
Reserved for encumbrances		2,594		13,992
Reserved for inventories				
Reserved for prepaid expenditures		14,400		
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	496,658	116,508	37,776	346,700
TOTAL FUND BALANCES	496,658	133,502	37,776	360,692
TOTAL LIABILITIES AND FUND BALANCES	\$ 509,351	\$ 133,502	\$ 58,893	\$ 378,757

HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$ 75,973	\$	\$	\$ 29,373,853
	23,076		23,076
			8,078,510
			131,430
			726
	98,721		98,721
			306,101
662,555	121,350		7,456,081
			444,064
			500,000
			32,256
<u>\$ 738,528</u>	<u>\$ 243,147</u>	<u>\$ 0</u>	<u>\$ 46,444,818</u>
\$ 8,500	\$ 69,087	\$	\$ 2,038,969
			793,243
			11,884,877
4,929			213,672
	75,339		627,231
			500,000
<u>13,429</u>	<u>144,426</u>	<u>0</u>	<u>16,057,992</u>
250			434,924
			444,064
			32,256
	98,721		98,721
			500,000
<u>724,849</u>			<u>28,876,861</u>
<u>725,099</u>	<u>98,721</u>	<u>0</u>	<u>30,386,826</u>
<u>\$ 738,528</u>	<u>\$ 243,147</u>	<u>\$ 0</u>	<u>\$ 46,444,818</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT	COUNTY HOME
REVENUES:				
Property taxes	\$	\$ 3,076,986	\$	\$
Other taxes		5,720		
Fees and charges for services		1,300,245		81,619
Licenses and permits				
Fines and forfeitures				
Intergovernmental	7,855,103	2,227,849	2,443,087	
Special assessments				
Investment earnings				
Miscellaneous	<u>958,742</u>	<u>17,673</u>	<u>460,882</u>	
TOTAL REVENUES	8,813,845	6,628,473	2,903,969	81,619
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works				
Human services	12,616,993	4,135,693	2,809,276	277,829
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>12,616,993</u>	<u>4,135,693</u>	<u>2,809,276</u>	<u>277,829</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,803,148)	2,492,780	94,693	(196,210)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	510			
Operating transfers - in	2,172,355		509,452	185,000
Operating transfers - out		<u>(1,246,000)</u>	<u>(410,697)</u>	
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,172,865</u>	<u>(1,246,000)</u>	<u>98,755</u>	<u>185,000</u>
NET CHANGE IN FUND BALANCES	(1,630,283)	1,246,780	193,448	(11,210)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,673,552	5,777,940	455,454	54,741
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ <u>43,269</u>	\$ <u>7,024,720</u>	\$ <u>648,902</u>	\$ <u>43,531</u>

(Continued)

YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$	\$	\$	\$ 1,192,143 2,278	\$	\$
361,184	650,024	69,357	241,933	745,273	218,423 5,192,060
6,280	3,715	2,312		40,499	5,197 54,174
367,464	653,739	71,669	1,436,354	785,772	5,469,854
339,543	372,698	46,238	1,436,236	633,554	5,381,335
					4,876
339,543	372,698	46,238	1,436,236	633,554	5,386,211
27,921	281,041	25,431	118	152,218	83,643
					12,990
0	0	0	0	0	12,990
27,921	281,041	25,431	118	152,218	96,633
270,956	548,202	28,247	0	140,415	1,568,756
					(61,307)
<u>\$ 298,877</u>	<u>\$ 829,243</u>	<u>\$ 53,678</u>	<u>\$ 118</u>	<u>\$ 292,633</u>	<u>\$ 1,604,082</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ENGINEER'S STORM WATER MAINTENANCE
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures				
Intergovernmental	846,623	1,947,794		
Special assessments			3,122	
Investment earnings	5,196	185,824		
Miscellaneous	642,646	319,061		
TOTAL REVENUES	1,494,465	2,452,679	3,122	0
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works	1,259,535	5,365,252		296,757
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	1,259,535	5,365,252	0	296,757
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	234,930	(2,912,573)	3,122	(296,757)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Operating transfers - in				
Operating transfers - out		(150,000)		
TOTAL OTHER FINANCING SOURCES (USES)	0	(150,000)	0	0
NET CHANGE IN FUND BALANCES	234,930	(3,062,573)	3,122	(296,757)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,251,681	11,274,422	17,336	0
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,486,611	\$ 8,211,849	\$ 20,458	\$ (296,757)

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY
\$	\$	\$	\$ 1,108,168 2,165	\$	\$ 1,322,735 2,454
26,063 300,275 8,910	25,765 25,619	337	2,375 230,614		486,419
610			41,271	1,547	
335,858	51,384	337	1,384,593	1,547	1,811,608
			1,123,298	99,366	1,250,086
290,401	51,426				
290,401	51,426	0	1,123,298	99,366	1,250,086
45,457	(42)	337	261,295	(97,819)	561,522
95			14,527	29,009	
(61,119)			(29,009)		(125,615)
(61,024)	0	0	(14,482)	29,009	(125,615)
(15,567)	(42)	337	246,813	(68,810)	435,907
127,486	2,798	2,213	1,347,145	83,636	1,403,290
<u>\$ 111,919</u>	<u>\$ 2,756</u>	<u>\$ 2,550</u>	<u>\$ 1,593,958</u>	<u>\$ 14,826</u>	<u>\$ 1,839,197</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	EMERGENCY MANAGEMENT AGENCY	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services			412,745	233,977
Licenses and permits				
Fines and forfeitures		3,700		
Intergovernmental	445,893			
Special assessments				
Investment earnings				
Miscellaneous	37,307	227	4,400	201
TOTAL REVENUES	483,200	3,927	417,145	234,178
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	332,729	8,466	407,243	122,985
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	332,729	8,466	407,243	122,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	150,471	(4,539)	9,902	111,193
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	567			
Operating transfers - in	170,000	23,000		
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	170,567	23,000	0	0
NET CHANGE IN FUND BALANCES	321,038	18,461	9,902	111,193
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	41,635	16,253	46,967	529,970
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 362,673	\$ 34,714	\$ 56,869	\$ 641,163

(Continued)

PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM
\$	\$	\$	\$	\$	\$
		29,575		294,431	
140,188	24,446		352,662	10,000	34,172
<u>19,258</u>			<u>2,676</u>		
159,446	24,446	29,575	355,338	304,431	34,172
195,753	44,124	23,764	358,707	996,279	231,022
<u>195,753</u>	<u>44,124</u>	<u>23,764</u>	<u>358,707</u>	<u>996,279</u>	<u>231,022</u>
(36,307)	(19,678)	5,811	(3,369)	(691,848)	(196,850)
46,535	25,000			(900,000)	172,200
<u>46,535</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>(900,000)</u>	<u>172,200</u>
10,228	5,322	5,811	(3,369)	(1,591,848)	(24,650)
168,084	50,888	29,556	279,995	1,868,770	103,604
<u>\$ 178,312</u>	<u>\$ 56,210</u>	<u>\$ 35,367</u>	<u>\$ 276,626</u>	<u>\$ 276,922</u>	<u>\$ 78,954</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services		201,271		
Licenses and permits				
Fines and forfeitures			4,353	5,986
Intergovernmental	35,310			
Special assessments				
Investment earnings				
Miscellaneous		959		
TOTAL REVENUES	35,310	202,230	4,353	5,986
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	38,877	236,771	4,822	8,086
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	38,877	236,771	4,822	8,086
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,567)	(34,541)	(469)	(2,100)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Operating transfers - in				
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(3,567)	(34,541)	(469)	(2,100)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	41,088	29,715	2,634	85,561
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 37,521	\$ (4,826)	\$ 2,165	\$ 83,461

(Continued)

JUVENILE COURT LEGAL RESEARCH	JUVENILE COURT COMPUTER-IZATION	JUVENILE COURT INCREASED ACCOUNTABILITY	LAKE COUNTY DETENTION CENTER	CERTIFICATE OF TITLE ADMINISTRATION	CLERK OF COURTS COMPUTERIZATION
\$	\$	\$	\$	\$	\$
				730,813	
7,095	23,655	71,276	65,775		56,813
<u>7,095</u>	<u>23,655</u>	<u>71,276</u>	<u>65,775</u>	<u>730,813</u>	<u>56,813</u>
	51,347	97,622	65,775	590,193	46,799
<u>0</u>	<u>51,347</u>	<u>97,622</u>	<u>65,775</u>	<u>590,193</u>	<u>46,799</u>
7,095	(27,692)	(26,346)	0	140,620	10,014
		5,709		(87,242)	
<u>0</u>	<u>0</u>	<u>5,709</u>	<u>0</u>	<u>(87,242)</u>	<u>0</u>
7,095	(27,692)	(20,637)	0	53,378	10,014
64,086	202,204	56,867	0	208,916	93,516
<u>\$ 71,181</u>	<u>\$ 174,512</u>	<u>\$ 36,230</u>	<u>\$ 0</u>	<u>\$ 262,294</u>	<u>\$ 103,530</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COURT COMPUTER- IZATION	COMMON PLEAS COURT DRUG/ ALCOHOL TREATMENT
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures			6,944	319
Intergovernmental	5,831	145,297		
Special assessments				
Investment earnings				
Miscellaneous				
TOTAL REVENUES	<u>5,831</u>	<u>145,297</u>	<u>6,944</u>	<u>319</u>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	5,952	132,699	752	
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>5,952</u>	<u>132,699</u>	<u>752</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(121)</u>	<u>12,598</u>	<u>6,192</u>	<u>319</u>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Operating transfers - in	1,407			
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,407</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	<u>1,286</u>	<u>12,598</u>	<u>6,192</u>	<u>319</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>(760)</u>	<u>78,882</u>	<u>13,195</u>	<u>0</u>
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 526</u>	<u>\$ 91,480</u>	<u>\$ 19,387</u>	<u>\$ 319</u>

(Continued)

PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT
\$	\$	\$	\$	\$	\$
	22,469		1,507	1,074,819	1,160,119
75,038		125,922			
				11,726	21,492
75,038	22,469	125,922	1,507	1,086,545	1,181,611
57,997	29,531	111,172	2,691	1,075,266	857,669
57,997	29,531	111,172	2,691	1,075,266	857,669
17,041	(7,062)	14,750	(1,184)	11,279	323,942
				1,657	(150,000)
0	0	0	0	1,657	(150,000)
17,041	(7,062)	14,750	(1,184)	12,936	173,942
445,578	41,852	138,201	6,024	152,133	838,157
<u>\$ 462,619</u>	<u>\$ 34,790</u>	<u>\$ 152,951</u>	<u>\$ 4,840</u>	<u>\$ 165,069</u>	<u>\$ 1,012,099</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	TREASURERS DELINQUENT TAX	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes			336,180	
Fees and charges for services	233,977	289,864		6,395
Licenses and permits				
Fines and forfeitures			620	
Intergovernmental				
Special assessments				
Investment earnings				
Miscellaneous	1,198			1,749
TOTAL REVENUES	235,175	289,864	336,800	8,144
EXPENDITURES:				
CURRENT:				
General government	234,933	216,623	357,989	396,786
Judicial and public safety				
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges		23,102		
TOTAL EXPENDITURES	234,933	239,725	357,989	396,786
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	242	50,139	(21,189)	(388,642)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Operating transfers - in				450,000
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	450,000
NET CHANGE IN FUND BALANCES	242	50,139	(21,189)	61,358
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	496,416	83,363	58,965	299,334
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 496,658	\$ 133,502	\$ 37,776	\$ 360,692

HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$	\$	\$	\$ 6,700,032
			348,797
			6,125,654
			325,894
			414,231
1,257,170	1,834,487	641,684	28,487,770
			3,122
	3,128	3,273	202,618
2,996	45,461	105,164	2,804,226
1,260,166	1,883,076	750,121	45,412,344
			3,139,266
			6,674,908
			12,302,879
			22,668,060
			341,827
581,582	1,425,201	750,121	2,756,904
	465,000		465,000
	36,831		64,809
581,582	1,927,032	750,121	48,413,653
678,584	(43,956)	0	(3,001,309)
			30,346
			3,789,667
			(3,159,682)
0	0	0	660,331
678,584	(43,956)	0	(2,340,978)
46,515	142,677	0	32,789,111
			(61,307)
\$ 725,099	\$ 98,721	\$ 0	\$ 30,386,826

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PUBLIC ASSISTANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 8,892,255	\$ 8,894,547	\$ 8,735,812	\$ (158,735)
Miscellaneous	455,481	582,081	942,559	360,478
TOTAL REVENUES	9,347,736	9,476,628	9,678,371	201,743
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	4,450,171	4,668,171	4,657,148	11,023
Materials and supplies	72,511	76,511	73,762	2,749
Contractual services	5,127,747	5,304,768	5,239,865	64,903
Operating expenditures	649,180	821,094	797,686	23,408
Other expenditures	40,937	175,937	172,617	3,320
Fringe benefits and insurance	1,462,358	1,476,538	1,475,539	999
Capital outlay	50,000	86,100	86,046	54
TOTAL EXPENDITURES	11,852,904	12,609,119	12,502,663	106,456
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,505,168)	(3,132,491)	(2,824,292)	308,199
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	0	510	510
Operating transfers-in	2,655,168	2,526,276	2,172,355	(353,921)
Operating transfers-out	(150,000)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	2,505,168	2,526,276	2,172,865	(353,411)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(606,215)	(651,427)	(45,212)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,946,141	1,946,141	1,946,141	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,946,141	\$ 1,339,926	\$ 1,294,714	\$ (45,212)

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

CHILDREN SERVICES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Property taxes	\$ 3,406,265	\$ 3,100,545	\$ 3,076,986	\$ (23,559)
Other taxes	0	5,720	5,720	0
Fees and charges for services	1,088,680	1,088,680	1,243,633	154,953
Intergovernmental	1,683,081	1,983,081	2,174,389	191,308
Miscellaneous	0	0	15,557	15,557
TOTAL REVENUES	6,178,026	6,178,026	6,516,285	338,259
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	609,600	693,600	661,613	31,987
Materials and supplies	44,062	57,062	43,185	13,877
Contractual services	377,681	392,681	316,310	76,371
Operating expenditures	2,890,936	2,664,936	2,433,825	231,111
Other expenditures	219,815	224,915	200,293	24,622
Fringe benefits and insurance	222,153	231,053	222,901	8,152
Capital outlay	100,000	200,000	179,822	20,178
TOTAL EXPENDITURES	4,464,247	4,464,247	4,057,949	406,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,713,779	1,713,779	2,458,336	744,557
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(1,600,000)	(1,600,000)	(1,246,000)	354,000
TOTAL OTHER FINANCING SOURCES (USES)	(1,600,000)	(1,600,000)	(1,246,000)	354,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	113,779	113,779	1,212,336	1,098,557
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,493,940	5,493,940	5,493,940	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,607,719	\$ 5,607,719	\$ 6,706,276	\$ 1,098,557

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

CHILD SUPPORT ENFORCEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 2,491,809	\$ 2,491,809	\$ 2,483,571	\$ (8,238)
Miscellaneous	403,156	403,156	461,525	58,369
TOTAL REVENUES	2,894,965	2,894,965	2,945,096	50,131
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	1,413,182	1,413,182	1,339,071	74,111
Contractual services	805,695	805,425	731,535	73,890
Operating expenditures	61,904	217,193	214,899	2,294
Other expenditures	1,803	2,073	1,118	955
Fringe benefits and insurance	552,306	552,306	521,451	30,855
Capital outlay	1,000	0	0	0
TOTAL EXPENDITURES	2,835,890	2,990,179	2,808,074	182,105
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,075	(95,214)	137,022	232,236
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	510,000	510,000	509,452	(548)
Operating transfers-out	(569,075)	(414,786)	(410,697)	4,089
TOTAL OTHER FINANCING SOURCES (USES)	(59,075)	95,214	98,755	3,541
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	235,777	235,777
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	623,163	623,163	623,163	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 623,163	\$ 623,163	\$ 858,940	\$ 235,777

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY HOME	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 69,000	\$ 69,000	\$ 80,836	\$ 11,836
TOTAL REVENUES	69,000	69,000	80,836	11,836
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	157,990	159,990	158,901	1,089
Materials and supplies	20,460	19,460	18,972	488
Contractual services	5,420	5,920	4,297	1,623
Operating expenditures	27,700	31,100	29,825	1,275
Other expenditures	7,820	11,362	11,218	144
Fringe benefits and insurance	64,301	57,088	56,283	805
TOTAL EXPENDITURES	283,691	284,920	279,496	5,424
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(214,691)	(215,920)	(198,660)	17,260
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	185,000	185,000	185,000	0
Operating transfers-out	(500)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	184,500	185,000	185,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(30,191)	(30,920)	(13,660)	17,260
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	77,649	77,649	77,649	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 47,458	\$ 46,729	\$ 63,989	\$ 17,260

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

YOUTH SERVICES GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 443,421	\$ 439,921	\$ 361,184	\$ (78,737)
Miscellaneous	0	3,500	3,606	106
TOTAL REVENUES	<u>443,421</u>	<u>443,421</u>	<u>364,790</u>	<u>(78,631)</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	279,798	289,006	258,601	30,405
Materials and supplies	6,936	6,936	4,290	2,646
Contractual services	10,474	10,474	8,034	2,440
Operating expenditures	1,760	1,760	654	1,106
Other expenditures	5,282	11,703	11,701	2
Fringe benefits and insurance	79,656	88,784	71,699	17,085
TOTAL EXPENDITURES	<u>383,906</u>	<u>408,663</u>	<u>354,979</u>	<u>53,684</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,515	34,758	9,811	(24,947)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	59,515	34,758	9,811	(24,947)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>300,272</u>	<u>300,272</u>	<u>300,272</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 359,787</u>	<u>\$ 335,030</u>	<u>\$ 310,083</u>	<u>\$ (24,947)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

FELONY DELINQUENT CARE AND CUSTODY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 430,000	\$ 428,200	\$ 492,281	\$ 64,081
Miscellaneous	0	1,800	1,868	68
TOTAL REVENUES	430,000	430,000	494,149	64,149
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	192,536	235,672	200,315	35,357
Materials and supplies	61,734	62,834	21,493	41,341
Contractual services	121,280	120,780	27,367	93,413
Operating expenditures	40,315	41,215	9,556	31,659
Other expenditures	17,223	19,918	19,342	576
Fringe benefits and insurance	57,378	77,603	55,506	22,097
Capital outlay	11,061	58,161	34,628	23,533
TOTAL EXPENDITURES	501,527	616,183	368,207	247,976
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(71,527)	(186,183)	125,942	312,125
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(71,527)	(186,183)	125,942	312,125
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	455,471	455,471	455,471	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 383,944	\$ 269,288	\$ 581,413	\$ 312,125

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

CHILD ABUSE AND NEGLECT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 23,119	\$ 23,119	\$ 46,238	\$ 23,119
Miscellaneous	1,000	1,000	2,312	1,312
TOTAL REVENUES	<u>24,119</u>	<u>24,119</u>	<u>48,550</u>	<u>24,431</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Contractual services	23,119	42,946	42,946	0
Other expenditures	600	3,892	3,292	600
TOTAL EXPENDITURES	<u>23,719</u>	<u>46,838</u>	<u>46,238</u>	<u>600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	400	(22,719)	2,312	25,031
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	400	(22,719)	2,312	25,031
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>28,246</u>	<u>28,246</u>	<u>28,246</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 28,646</u>	<u>\$ 5,527</u>	<u>\$ 30,558</u>	<u>\$ 25,031</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

SENIOR CITIZENS SERVICES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,320,049	\$ 1,192,143	\$ 1,192,143	\$ 0
Other taxes	0	2,278	2,278	0
Intergovernmental	254,460	241,815	241,815	0
TOTAL REVENUES	<u>1,574,509</u>	<u>1,436,236</u>	<u>1,436,236</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Contractual services	1,544,400	1,402,477	1,402,477	0
Operating expenditures	15,600	41,790	41,790	0
TOTAL EXPENDITURES	<u>1,560,000</u>	<u>1,444,267</u>	<u>1,444,267</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,509</u>	<u>(8,031)</u>	<u>(8,031)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>14,509</u>	<u>(8,031)</u>	<u>(8,031)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>8,031</u>	<u>8,031</u>	<u>8,031</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 22,540</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

FAMILY AND CHILDREN FIRST	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 686,309	\$ 676,309	\$ 641,319	\$ (34,990)
Miscellaneous	32,701	42,701	40,036	(2,665)
TOTAL REVENUES	<u>719,010</u>	<u>719,010</u>	<u>681,355</u>	<u>(37,655)</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	32,000	12,000	11,974	26
Materials and supplies	750	750	74	676
Contractual services	564,946	604,446	596,556	7,890
Operating expenditures	3,626	3,626	1,110	2,516
Other expenditures	56,976	63,576	58,298	5,278
Fringe benefits and insurance	11,925	9,925	4,797	5,128
Capital outlay	0	2,000	1,152	848
TOTAL EXPENDITURES	<u>670,223</u>	<u>696,323</u>	<u>673,961</u>	<u>22,362</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,787	22,687	7,394	(15,293)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	48,787	22,687	7,394	(15,293)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>130,422</u>	<u>130,422</u>	<u>130,422</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 179,209</u>	<u>\$ 153,109</u>	<u>\$ 137,816</u>	<u>\$ (15,293)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

AUTO LICENSE AND GASOLINE TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 220,000	\$ 220,000	\$ 212,589	\$ (7,411)
Intergovernmental	4,965,274	5,102,687	5,186,318	83,631
Investment earnings	22,000	22,000	5,758	(16,242)
Miscellaneous	255,000	117,587	39,413	(78,174)
TOTAL REVENUES	5,462,274	5,462,274	5,444,078	(18,196)
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	3,072,158	2,969,358	2,736,724	232,634
Materials and supplies	740,585	745,585	606,041	139,544
Contractual services	371,233	370,033	303,773	66,260
Operating expenditures	21,511	28,511	21,513	6,998
Other expenditures	707,694	707,694	628,065	79,629
Fringe benefits and insurance	1,014,391	1,019,594	913,284	106,310
Capital outlay	403,620	490,744	468,090	22,654
Debt service:				
Interest and fiscal charges	0	4,876	4,876	0
TOTAL EXPENDITURES	6,331,192	6,336,395	5,682,366	654,029
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(868,918)	(874,121)	(238,288)	635,833
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	6,000	6,000	12,990	6,990
TOTAL OTHER FINANCING SOURCES (USES)	6,000	6,000	12,990	6,990
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(862,918)	(868,121)	(225,298)	642,823
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,223,874	1,223,874	1,223,874	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 360,956	\$ 355,753	\$ 998,576	\$ 642,823

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 840,000	\$ 840,000	\$ 845,487	\$ 5,487
Investment earnings	20,000	20,000	5,757	(14,243)
Miscellaneous	476,000	476,000	650,827	174,827
TOTAL REVENUES	1,336,000	1,336,000	1,502,071	166,071
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	354,500	435,500	408,397	27,103
Materials and supplies	500	500	376	124
Contractual services	419,348	411,348	366,310	45,038
Other expenditures	1,000	1,000	184	816
Fringe benefits and insurance	130,056	151,270	141,295	9,975
Capital outlay	140,000	615,000	385,885	229,115
TOTAL EXPENDITURES	1,045,404	1,614,618	1,302,447	312,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	290,596	(278,618)	199,624	478,242
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	290,596	(278,618)	199,624	478,242
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,275,488	1,275,488	1,275,488	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,566,084	\$ 996,870	\$ 1,475,112	\$ 478,242

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ADDITIONAL MOTOR VEHICLE TAX	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 1,600,000	\$ 1,600,000	\$ 1,645,555	\$ 45,555
Investment earnings	500,000	500,000	186,385	(313,615)
Miscellaneous	0	0	318,293	318,293
TOTAL REVENUES	2,100,000	2,100,000	2,150,233	50,233
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	40,000	40,000	34,272	5,728
Materials and supplies	100	100	0	100
Contractual services	613,100	1,013,100	732,164	280,936
Operating expenditures	5,000	5,000	4,256	744
Fringe benefits and insurance	18,048	19,548	15,310	4,238
Capital outlay	8,639,824	8,238,324	4,794,198	3,444,126
TOTAL EXPENDITURES	9,316,072	9,316,072	5,580,200	3,735,872
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,216,072)	(7,216,072)	(3,429,967)	3,786,105
OTHER FINANCING SOURCES (USES):				
Advances-out	0	(500,000)	(500,000)	0
Operating transfers-in	0	0	0	0
Operating transfers-out	(225,000)	(150,000)	(150,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(225,000)	(650,000)	(650,000)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(7,441,072)	(7,866,072)	(4,079,967)	3,786,105
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	11,324,388	11,324,388	11,324,388	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,883,316	\$ 3,458,316	\$ 7,244,421	\$ 3,786,105

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

STURBRIDGE DITCH	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Special assessments	\$ 3,200	\$ 3,200	\$ 3,122	\$ (78)
TOTAL REVENUES	<u>3,200</u>	<u>3,200</u>	<u>3,122</u>	<u>(78)</u>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	1,000	1,000	0	1,000
Contractual services	1,000	1,000	0	1,000
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	200	200	3,122	2,922
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	200	200	3,122	2,922
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>17,336</u>	<u>17,336</u>	<u>17,336</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 17,536</u>	<u>\$ 17,536</u>	<u>\$ 20,458</u>	<u>\$ 2,922</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

ENGINEER'S STORM WATER MAINTENANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	0	25,000	0	25,000
Materials and supplies	0	1,000	797	203
Contractual services	0	500,000	433,549	66,451
Operating expenditures	0	2,500	1,388	1,112
Other expenditures	0	40,000	3,152	36,848
Fringe benefits and insurance	0	8,240	0	8,240
TOTAL EXPENDITURES	0	576,740	438,886	137,854
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(576,740)	(438,886)	137,854
OTHER FINANCING SOURCES (USES):				
Advances-in	576,740	576,740	500,000	(76,740)
TOTAL OTHER FINANCING SOURCES (USES)	576,740	576,740	500,000	(76,740)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	576,740	0	61,114	61,114
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 576,740	\$ 0	\$ 61,114	\$ 61,114

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

DOG AND KENNEL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 28,000	\$ 28,000	\$ 25,994	\$ (2,006)
Licenses and permits	259,000	259,000	308,515	49,515
Fines and forfeitures	11,000	11,000	9,010	(1,990)
Miscellaneous	0	50	119	69
TOTAL REVENUES	298,000	298,050	343,638	45,588
EXPENDITURES:				
CURRENT:				
HEALTH				
Personal services	165,600	164,829	162,944	1,885
Materials and supplies	28,300	30,759	26,219	4,540
Contractual services	6,250	6,948	6,033	915
Operating expenditures	32,671	43,723	31,576	12,147
Other expenditures	1,140	1,140	490	650
Fringe benefits and insurance	69,667	69,104	65,407	3,697
Capital outlay	5,000	3,300	1,718	1,582
TOTAL EXPENDITURES	308,628	319,803	294,387	25,416
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,628)	(21,753)	49,251	71,004
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	0	95	95
Operating transfers-out	(60,000)	(61,119)	(61,119)	0
TOTAL OTHER FINANCING SOURCES (USES)	(60,000)	(61,119)	(61,024)	95
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(70,628)	(82,872)	(11,773)	71,099
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	136,366	136,366	136,366	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 65,738	\$ 53,494	\$ 124,593	\$ 71,099

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

MARRIAGE LICENSE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 28,000	\$ 28,000	\$ 25,823	\$ (2,177)
Licenses and permits	27,000	27,000	25,602	(1,398)
TOTAL REVENUES	<u>55,000</u>	<u>55,000</u>	<u>51,425</u>	<u>(3,575)</u>
EXPENDITURES:				
CURRENT:				
HEALTH				
Operating expenditures	60,000	60,000	52,176	7,824
TOTAL EXPENDITURES	<u>60,000</u>	<u>60,000</u>	<u>52,176</u>	<u>7,824</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,000)	(5,000)	(751)	4,249
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,000)	(5,000)	(751)	4,249
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>28,688</u>	<u>28,688</u>	<u>28,688</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 23,688</u>	<u>\$ 23,688</u>	<u>\$ 27,937</u>	<u>\$ 4,249</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

INDIGENT DRIVER DRUG/ ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 513	\$ 513	\$ 337	\$ (176)
TOTAL REVENUES	<u>513</u>	<u>513</u>	<u>337</u>	<u>(176)</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	513	513	337	(176)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	513	513	337	(176)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,213</u>	<u>2,213</u>	<u>2,213</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,726</u>	<u>\$ 2,726</u>	<u>\$ 2,550</u>	<u>\$ (176)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

NARCOTICS AGENCY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,226,316	\$ 1,124,151	\$ 1,108,168	\$ (15,983)
Other taxes	0	2,165	2,165	0
Fines and forfeitures	10,000	5,000	3,341	(1,659)
Intergovernmental	116,069	216,069	230,496	14,427
Miscellaneous	10,000	27,750	38,475	10,725
TOTAL REVENUES	1,362,385	1,375,135	1,382,645	7,510
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	684,693	671,150	639,045	32,105
Materials and supplies	51,000	66,000	51,098	14,902
Contractual services	25,000	37,000	30,030	6,970
Operating expenditures	145,600	172,860	147,092	25,768
Other expenditures	600	600	395	205
Fringe benefits and insurance	221,312	211,253	184,195	27,058
Capital outlay	43,000	64,076	60,257	3,819
TOTAL EXPENDITURES	1,171,205	1,222,939	1,112,112	110,827
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	191,180	152,196	270,533	118,337
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	1,000	13,250	14,527	1,277
Operating transfers-in	0	0	0	0
Operating transfers-out	(29,011)	(29,011)	(29,009)	2
TOTAL OTHER FINANCING SOURCES (USES)	(28,011)	(15,761)	(14,482)	1,279
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	163,169	136,435	256,051	119,616
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,401,789	1,401,789	1,401,789	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,564,958	\$ 1,538,224	\$ 1,657,840	\$ 119,616

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PHARMACY DIVERSION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 79,959	\$ 69,645	\$ 70,524	\$ 879
Miscellaneous	1,000	1,000	672	(328)
TOTAL REVENUES	80,959	70,645	71,196	551
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	75,800	72,800	72,800	0
Materials and supplies	6,252	0	0	0
Contractual services	340	0	0	0
Operating expenditures	3,030	0	0	0
Other expenditures	0	2,345	2,345	0
Fringe benefits and insurance	24,228	25,167	22,392	2,775
Capital outlay	7,500	6,516	6,516	0
TOTAL EXPENDITURES	117,150	106,828	104,053	2,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(36,191)	(36,183)	(32,857)	3,326
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	29,009	29,009	29,009	0
TOTAL OTHER FINANCING SOURCES (USES)	29,009	29,009	29,009	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(7,182)	(7,174)	(3,848)	3,326
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,182	7,182	7,182	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 8	\$ 3,334	\$ 3,326

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

FORENSIC CRIME LABORATORY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,464,491	\$ 1,337,037	\$ 1,322,735	\$ (14,302)
Other taxes	0	2,454	2,454	0
Intergovernmental	238,728	363,728	437,551	73,823
TOTAL REVENUES	1,703,219	1,703,219	1,762,740	59,521
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	591,000	591,000	545,172	45,828
Materials and supplies	103,552	97,752	77,360	20,392
Contractual services	114,652	143,152	116,188	26,964
Operating expenditures	188,353	193,853	124,882	68,971
Other expenditures	19,403	19,703	18,033	1,670
Fringe benefits and insurance	165,600	177,807	149,441	28,366
Capital outlay	339,000	304,500	269,954	34,546
TOTAL EXPENDITURES	1,521,560	1,527,767	1,301,030	226,737
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	181,659	175,452	461,710	286,258
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	100	100	0	(100)
Operating transfers-out	(125,615)	(125,615)	(125,615)	0
TOTAL OTHER FINANCING SOURCES (USES)	(125,515)	(125,515)	(125,615)	(100)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	56,144	49,937	336,095	286,158
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,430,874	1,430,874	1,430,874	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,487,018	\$ 1,480,811	\$ 1,766,969	\$ 286,158

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

EMERGENCY MANAGEMENT AGENCY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 76,645	\$ 130,230	\$ 125,496	\$ (4,734)
Miscellaneous	26,000	29,415	28,296	(1,119)
TOTAL REVENUES	102,645	159,645	153,792	(5,853)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	140,315	140,315	139,360	955
Materials and supplies	5,250	5,300	5,204	96
Contractual services	4,000	6,100	6,097	3
Operating expenditures	42,596	46,046	42,985	3,061
Other expenditures	7,500	27,766	26,846	920
Fringe benefits and insurance	54,362	54,262	52,241	2,021
Capital outlay	9,800	69,710	67,172	2,538
TOTAL EXPENDITURES	263,823	349,499	339,905	9,594
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(161,178)	(189,854)	(186,113)	3,741
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	500	567	67
Operating transfers-in	170,000	170,000	170,000	0
Operating transfers-out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	170,000	170,500	170,567	67
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	8,822	(19,354)	(15,546)	3,808
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	24,827	24,827	24,827	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 33,649	\$ 5,473	\$ 9,281	\$ 3,808

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

EMERGENCY RESPONSE EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 500	\$ 3,700	\$ 3,700	\$ 0
Miscellaneous	0	0	227	227
TOTAL REVENUES	<u>500</u>	<u>3,700</u>	<u>3,927</u>	<u>227</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	15,300	15,300	5,661	9,639
Contractual services	3,500	3,500	1,536	1,964
Operating expenditures	600	600	472	128
Other expenditures	500	500	0	500
Capital outlay	1,485	1,485	1,485	0
TOTAL EXPENDITURES	<u>21,385</u>	<u>21,385</u>	<u>9,154</u>	<u>12,231</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,885)	(17,685)	(5,227)	12,458
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	23,000	23,000	23,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,115	5,315	17,773	12,458
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>16,941</u>	<u>16,941</u>	<u>16,941</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 19,056</u>	<u>\$ 22,256</u>	<u>\$ 34,714</u>	<u>\$ 12,458</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PROSECUTOR'S 4-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Fees and charges for services	\$ 446,082	\$ 446,082	\$ 400,778	\$ (45,304)
Miscellaneous	0	0	1,361	1,361
TOTAL REVENUES	446,082	446,082	402,139	(43,943)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	330,000	330,000	303,078	26,922
Materials and supplies	1,000	1,000	949	51
Contractual services	9,500	9,500	7,741	1,759
Operating expenditures	9,500	9,500	6,414	3,086
Other expenditures	4,907	4,907	3,361	1,546
Fringe benefits and insurance	102,100	98,600	88,111	10,489
Capital outlay	5,000	8,500	3,091	5,409
TOTAL EXPENDITURES	462,007	462,007	412,745	49,262
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,925)	(15,925)	(10,606)	5,319
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(15,925)	(15,925)	(10,606)	5,319
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	54,212	54,212	54,212	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 38,287	\$ 38,287	\$ 43,606	\$ 5,319

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PROSECUTOR'S DELINQUENT TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 175,000	\$ 175,000	\$ 233,977	\$ 58,977
Miscellaneous	50,000	50,000	219	(49,781)
TOTAL REVENUES	<u>225,000</u>	<u>225,000</u>	<u>234,196</u>	<u>9,196</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	190,000	190,000	65,911	124,089
Contractual services	4,000	84,000	18,593	65,407
Operating expenditures	35,000	35,000	18,542	16,458
Other expenditures	53,000	53,000	1,316	51,684
Fringe benefits and insurance	49,057	49,057	11,360	37,697
Capital outlay	5,000	5,000	1,114	3,886
TOTAL EXPENDITURES	<u>336,057</u>	<u>416,057</u>	<u>116,836</u>	<u>299,221</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(111,057)	(191,057)	117,360	308,417
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(111,057)	(191,057)	117,360	308,417
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>537,273</u>	<u>537,273</u>	<u>537,273</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 426,216</u>	<u>\$ 346,216</u>	<u>\$ 654,633</u>	<u>\$ 308,417</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		(NEGATIVE)
REVENUES:				
Intergovernmental	\$ 148,000	\$ 133,395	\$ 133,395	\$ 0
Miscellaneous	0	34,375	25,678	(8,697)
TOTAL REVENUES	148,000	167,770	159,073	(8,697)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	162,000	162,000	145,513	16,487
Materials and supplies	400	400	103	297
Operating expenditures	3,664	3,664	2,238	1,426
Other expenditures	2,123	5,490	2,878	2,612
Fringe benefits and insurance	57,300	64,384	45,470	18,914
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	225,487	235,938	196,202	39,736
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,487)	(68,168)	(37,129)	31,039
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	69,000	46,535	46,535	0
TOTAL OTHER FINANCING SOURCES (USES)	69,000	46,535	46,535	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(8,487)	(21,633)	9,406	31,039
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	81,153	81,153	81,153	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 72,666	\$ 59,520	\$ 90,559	\$ 31,039

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

SHERIFF'S MARINE PATROL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 8,000	\$ 23,000	\$ 24,446	\$ 1,446
TOTAL REVENUES	<u>8,000</u>	<u>23,000</u>	<u>24,446</u>	<u>1,446</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	18,000	23,746	22,271	1,475
Materials and supplies	4,000	5,000	4,083	917
Operating expenditures	8,100	16,800	14,646	2,154
Fringe benefits and insurance	2,900	3,900	3,474	426
TOTAL EXPENDITURES	<u>33,000</u>	<u>49,446</u>	<u>44,474</u>	<u>4,972</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,000)	(26,446)	(20,028)	6,418
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	25,000	25,000	25,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(1,446)	4,972	6,418
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>52,001</u>	<u>52,001</u>	<u>52,001</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 52,001</u>	<u>\$ 50,555</u>	<u>\$ 56,973</u>	<u>\$ 6,418</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

INDIGENT GUARDIANSHIP	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 30,000	\$ 30,000	\$ 29,325	\$ (675)
TOTAL REVENUES	30,000	30,000	29,325	(675)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	21,500	25,500	23,914	1,586
TOTAL EXPENDITURES	21,500	25,500	23,914	1,586
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,500	4,500	5,411	911
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	8,500	4,500	5,411	911
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	30,845	30,845	30,845	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 39,345	\$ 35,345	\$ 36,256	\$ 911

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PILOT PROBATION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		(NEGATIVE)
REVENUES:				
Intergovernmental	\$ 352,662	\$ 352,662	\$ 352,662	\$ 0
Miscellaneous	0	400	387	(13)
TOTAL REVENUES	352,662	353,062	353,049	(13)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	196,296	198,336	198,333	3
Operating expenditures	62,840	62,749	62,303	446
Other expenditures	0	41,804	41,804	0
Fringe benefits and insurance	93,526	91,577	66,771	24,806
TOTAL EXPENDITURES	352,662	394,466	369,211	25,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(41,404)	(16,162)	25,242
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(41,404)	(16,162)	25,242
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	130,489	130,489	130,489	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 130,489	\$ 89,085	\$ 114,327	\$ 25,242

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

800 MHZ BACKBONE MAINTENANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 300,678	\$ 300,678	\$ 294,431	\$ (6,247)
Intergovernmental	0	10,000	10,000	0
TOTAL REVENUES	300,678	310,678	304,431	(6,247)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Materials and supplies	500	227,541	225,015	2,526
Contractual services	9,000	12,000	5,282	6,718
Operating expenditures	55,000	98,014	39,669	58,345
Other expenditures	5,000	5,000	3,002	1,998
Capital outlay	255,835	1,024,490	812,638	211,852
TOTAL EXPENDITURES	325,335	1,367,045	1,085,606	281,439
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,657)	(1,056,367)	(781,175)	275,192
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(221,041)	(900,000)	(900,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(221,041)	(900,000)	(900,000)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(245,698)	(1,956,367)	(1,681,175)	275,192
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,966,337	1,966,337	1,966,337	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,720,639	\$ 9,970	\$ 285,162	\$ 275,192

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

450 MHZ PAGING SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 30,306	\$ 35,306	\$ 34,172	\$ (1,134)
TOTAL REVENUES	30,306	35,306	34,172	(1,134)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	0	104,000	104,000	0
Operating expenditures	3,500	3,500	1,939	1,561
Other expenditures	2,000	2,000	0	2,000
Capital outlay	4,000	176,200	122,275	53,925
TOTAL EXPENDITURES	9,500	285,700	228,214	57,486
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,806	(250,394)	(194,042)	56,352
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	0	172,200	172,200	0
Operating transfers-out	(4,000)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,000)	172,200	172,200	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	16,806	(78,194)	(21,842)	56,352
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	103,604	103,604	103,604	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 120,410	\$ 25,410	\$ 81,762	\$ 56,352

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

EMERGENCY PLANNING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 23,846	\$ 23,846	\$ 33,210	\$ 9,364
Miscellaneous	0	500	2,100	1,600
TOTAL REVENUES	23,846	24,346	35,310	10,964
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	20,800	14,720	11,856	2,864
Materials and supplies	700	700	516	184
Contractual services	1,000	1,000	508	492
Operating expenditures	8,846	14,302	12,283	2,019
Other expenditures	500	480	42	438
Fringe benefits and insurance	1,475	2,119	1,942	177
Capital outlay	0	11,000	10,544	456
TOTAL EXPENDITURES	33,321	44,321	37,691	6,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(9,475)	(19,975)	(2,381)	17,594
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(9,475)	(19,975)	(2,381)	17,594
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	42,152	42,152	42,152	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 32,677	\$ 22,177	\$ 39,771	\$ 17,594

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

DOMESTIC RELATIONS COURT 4-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 198,114	\$ 198,114	\$ 205,079	\$ 6,965
Miscellaneous	0	0	50	50
TOTAL REVENUES	198,114	198,114	205,129	7,015
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	137,790	142,290	142,254	36
Materials and supplies	10,739	6,239	3,265	2,974
Contractual services	6,000	0	0	0
Operating expenditures	0	5,540	1,505	4,035
Other expenditures	2,704	2,704	1,660	1,044
Capital outlay	49,938	50,668	47,110	3,558
TOTAL EXPENDITURES	207,171	207,441	195,794	11,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,057)	(9,327)	9,335	18,662
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(9,057)	(9,327)	9,335	18,662
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	31,492	31,492	31,492	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 22,435	\$ 22,165	\$ 40,827	\$ 18,662

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

DOMESTIC RELATIONS COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 14,957	\$ 14,957	\$ 4,344	\$ (10,613)
TOTAL REVENUES	14,957	14,957	4,344	(10,613)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	2,500	4,700	3,316	1,384
Operating expenditures	550	550	0	550
Other expenditures	2,750	2,750	336	2,414
Capital outlay	11,455	9,255	1,170	8,085
TOTAL EXPENDITURES	17,255	17,255	4,822	12,433
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,298)	(2,298)	(478)	1,820
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,298)	(2,298)	(478)	1,820
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,347	2,347	2,347	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 49	\$ 49	\$ 1,869	\$ 1,820

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

BEYOND THE MIDDLE PROGRAM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 22,831	\$ 22,831	\$ 6,010	\$ (16,821)
TOTAL REVENUES	<u>22,831</u>	<u>22,831</u>	<u>6,010</u>	<u>(16,821)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	24,527	24,527	9,286	15,241
TOTAL EXPENDITURES	<u>24,527</u>	<u>24,527</u>	<u>9,286</u>	<u>15,241</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,696)	(1,696)	(3,276)	(1,580)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,696)	(1,696)	(3,276)	(1,580)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>85,233</u>	<u>85,233</u>	<u>85,233</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 83,537</u>	<u>\$ 83,537</u>	<u>\$ 81,957</u>	<u>\$ (1,580)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JUVENILE COURT LEGAL RESEARCH	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 6,500	\$ 6,500	\$ 7,078	\$ 578
TOTAL REVENUES	6,500	6,500	7,078	578
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,500	6,500	7,078	578
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	6,500	6,500	7,078	578
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	63,620	63,620	63,620	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 70,120	\$ 70,120	\$ 70,698	\$ 578

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JUVENILE COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 21,720	\$ 21,720	\$ 23,602	\$ 1,882
TOTAL REVENUES	<u>21,720</u>	<u>21,720</u>	<u>23,602</u>	<u>1,882</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	0	257	0	257
Capital outlay	50,000	50,000	49,814	186
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,257</u>	<u>49,814</u>	<u>443</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(28,280)</u>	<u>(28,537)</u>	<u>(26,212)</u>	<u>2,325</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(28,280)</u>	<u>(28,537)</u>	<u>(26,212)</u>	<u>2,325</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>200,647</u>	<u>200,647</u>	<u>200,647</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 172,367</u>	<u>\$ 172,110</u>	<u>\$ 174,435</u>	<u>\$ 2,325</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JUVENILE COURT INCREASED ACCOUNTABILITY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 112,042	\$ 112,042	\$ 60,941	\$ (51,101)
TOTAL REVENUES	<u>112,042</u>	<u>112,042</u>	<u>60,941</u>	<u>(51,101)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	123,000	120,789	88,035	32,754
TOTAL EXPENDITURES	<u>123,000</u>	<u>120,789</u>	<u>88,035</u>	<u>32,754</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,958)	(8,747)	(27,094)	(18,347)
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	7,911	5,700	5,709	9
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,911</u>	<u>5,700</u>	<u>5,709</u>	<u>9</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,047)	(3,047)	(21,385)	(18,338)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>22,507</u>	<u>22,507</u>	<u>22,507</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 19,460</u>	<u>\$ 19,460</u>	<u>\$ 1,122</u>	<u>\$ (18,338)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

LAKE COUNTY DETENTION CENTER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 123,000	\$ 117,000	\$ 65,775	\$ (51,225)
TOTAL REVENUES	<u>123,000</u>	<u>117,000</u>	<u>65,775</u>	<u>(51,225)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	17,689	17,689	15,086	2,603
Materials and supplies	10,145	20,552	20,328	224
Contractual services	24,000	24,000	18,690	5,310
Fringe benefits and insurance	3,534	3,534	1,716	1,818
TOTAL EXPENDITURES	<u>55,368</u>	<u>65,775</u>	<u>55,820</u>	<u>9,955</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	67,632	51,225	9,955	(41,270)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	67,632	51,225	9,955	(41,270)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 67,632</u>	<u>\$ 51,225</u>	<u>\$ 9,955</u>	<u>\$ (41,270)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

CERTIFICATE OF TITLE ADMINISTRATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 159,724	\$ 609,724	\$ 677,746	\$ 68,022
Miscellaneous	1,000	1,000	0	(1,000)
TOTAL REVENUES	160,724	610,724	677,746	67,022
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	0	325,000	323,927	1,073
Materials and supplies	27,924	27,924	25,802	2,122
Contractual services	10,450	15,450	13,151	2,299
Operating expenditures	5,000	76,764	69,937	6,827
Other expenditures	5,400	5,400	1,400	4,000
Fringe benefits and insurance	0	132,824	107,805	25,019
Capital outlay	40,000	19,000	18,335	665
TOTAL EXPENDITURES	88,774	602,362	560,357	42,005
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	71,950	8,362	117,389	109,027
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(137,083)	(87,242)	(87,242)	0
TOTAL OTHER FINANCING SOURCES (USES)	(137,083)	(87,242)	(87,242)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(65,133)	(78,880)	30,147	109,027
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	202,515	202,515	202,515	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 137,382	\$ 123,635	\$ 232,662	\$ 109,027

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

CLERK OF COURTS COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Fines and forfeitures	\$ 53,865	\$ 53,865	\$ 56,627	\$ 2,762
TOTAL REVENUES	53,865	53,865	56,627	2,762
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	41,200	41,200	40,552	648
Capital outlay	83,024	83,024	5,607	77,417
TOTAL EXPENDITURES	124,224	124,224	46,159	78,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(70,359)	(70,359)	10,468	80,827
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(70,359)	(70,359)	10,468	80,827
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	89,779	89,779	89,779	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 19,420	\$ 19,420	\$ 100,247	\$ 80,827

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

LOCAL LAW ENFORCEMENT BLOCK GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 8,573	\$ 14,573	\$ 5,831	\$ (8,742)
TOTAL REVENUES	8,573	14,573	5,831	(8,742)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Capital outlay	12,686	19,165	9,977	9,188
TOTAL EXPENDITURES	12,686	19,165	9,977	9,188
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,113)	(4,592)	(4,146)	446
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	858	1,407	1,407	0
TOTAL OTHER FINANCING SOURCES (USES)	858	1,407	1,407	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,255)	(3,185)	(2,739)	446
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,265	3,265	3,265	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 10	\$ 80	\$ 526	\$ 446

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

SHERIFF'S DRUG/ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 137,619	\$ 137,619	\$ 143,688	\$ 6,069
TOTAL REVENUES	137,619	137,619	143,688	6,069
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	90,245	91,445	91,417	28
Materials and supplies	1,000	200	149	51
Contractual services	5,065	5,865	5,789	76
Operating expenditures	500	500	416	84
Fringe benefits and insurance	42,218	41,018	36,692	4,326
TOTAL EXPENDITURES	139,028	139,028	134,463	4,565
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,409)	(1,409)	9,225	10,634
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,409)	(1,409)	9,225	10,634
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	85,002	85,002	85,002	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 83,593	\$ 83,593	\$ 94,227	\$ 10,634

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COMMON PLEAS COURTS COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 7,683	\$ 7,683	\$ 6,905	\$ (778)
TOTAL REVENUES	<u>7,683</u>	<u>7,683</u>	<u>6,905</u>	<u>(778)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	4,200	4,200	752	3,448
Capital outlay	<u>6,500</u>	<u>6,500</u>	<u>0</u>	<u>6,500</u>
TOTAL EXPENDITURES	<u>10,700</u>	<u>10,700</u>	<u>752</u>	<u>9,948</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,017)	(3,017)	6,153	9,170
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,017)	(3,017)	6,153	9,170
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>12,700</u>	<u>12,700</u>	<u>12,700</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,683</u>	<u>\$ 9,683</u>	<u>\$ 18,853</u>	<u>\$ 9,170</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COMMON PLEAS COURTS DRUG/ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 119	\$ 319	\$ 319	\$ 0
TOTAL REVENUES	119	319	319	0
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
				0
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	119	319	319	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	119	319	319	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 119	\$ 319	\$ 319	\$ 0

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PROBATE COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 83,000	\$ 83,000	\$ 74,573	\$ (8,427)
TOTAL REVENUES	83,000	83,000	74,573	(8,427)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	10,500	10,500	406	10,094
Contractual services	27,213	44,860	37,944	6,916
Operating expenditures	1,000	1,000	0	1,000
Capital outlay	10,000	23,981	22,578	1,403
TOTAL EXPENDITURES	48,713	80,341	60,928	19,413
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,287	2,659	13,645	10,986
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	34,287	2,659	13,645	10,986
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	445,970	445,970	445,970	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 480,257	\$ 448,629	\$ 459,615	\$ 10,986

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PROBATION SUPERVISION FEES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 30,000	\$ 30,000	\$ 22,469	\$ (7,531)
TOTAL REVENUES	30,000	30,000	22,469	(7,531)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	0	11,000	10,101	899
Other expenditures	0	26,000	19,442	6,558
TOTAL EXPENDITURES	0	37,000	29,543	7,457
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	30,000	(7,000)	(7,074)	(74)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	30,000	(7,000)	(7,074)	(74)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	41,884	41,884	41,884	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 71,884	\$ 34,884	\$ 34,810	\$ (74)

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JAIL REDUCTION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 125,922	\$ 125,922	\$ 125,922	\$ 0
TOTAL REVENUES	125,922	125,922	125,922	0
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	3,605	3,605	3,605	0
Contractual services	121,639	121,639	119,647	1,992
Fringe benefits and insurance	678	678	576	102
TOTAL EXPENDITURES	125,922	125,922	123,828	2,094
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	0	0	2,094	2,094
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	0	0	2,094	2,094
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	94,149	94,149	94,149	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 94,149	\$ 94,149	\$ 96,243	\$ 2,094

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PROBATE COURT CONDUCT OF BUSINESS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,600	\$ 1,600	\$ 1,506	\$ (94)
TOTAL REVENUES	<u>1,600</u>	<u>1,600</u>	<u>1,506</u>	<u>(94)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	0	6,024	2,691	3,333
Other expenditures	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,000</u>	<u>6,024</u>	<u>2,691</u>	<u>3,333</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	600	(4,424)	(1,185)	3,239
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	600	(4,424)	(1,185)	3,239
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,961</u>	<u>5,961</u>	<u>5,961</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,561</u>	<u>\$ 1,537</u>	<u>\$ 4,776</u>	<u>\$ 3,239</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

TELECOMMUNICATIONS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,015,000	\$ 1,061,000	\$ 1,079,794	\$ 18,794
Miscellaneous	2,000	500	566	66
TOTAL REVENUES	1,017,000	1,061,500	1,080,360	18,860
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	610,000	284,459	255,191	29,268
Materials and supplies	244,703	304,720	244,540	60,180
Contractual services	34,374	30,374	27,963	2,411
Operating expenditures	372,500	340,500	326,189	14,311
Other expenditures	10,000	9,500	6,019	3,481
Fringe benefits and insurance	204,930	209,230	197,270	11,960
Capital outlay	12,000	34,683	30,912	3,771
TOTAL EXPENDITURES	1,488,507	1,213,466	1,088,084	125,382
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(471,507)	(151,966)	(7,724)	144,242
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	1,500	1,657	157
Operating transfers-in	321,041	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	321,041	1,500	1,657	157
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(150,466)	(150,466)	(6,067)	144,399
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	163,031	163,031	163,031	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 12,565	\$ 12,565	\$ 156,964	\$ 144,399

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

REAL ESTATE ASSESSMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Fees and charges for services	\$ 1,500,000	\$ 1,500,000	\$ 1,160,119	\$ (339,881)
Miscellaneous	2,000	2,000	355	(1,645)
TOTAL REVENUES	1,502,000	1,502,000	1,160,474	(341,526)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	493,370	493,370	406,807	86,563
Materials and supplies	32,000	32,000	18,902	13,098
Contractual services	930,122	930,122	459,150	470,972
Operating expenditures	54,778	54,778	17,322	37,456
Other expenditures	4,200	4,200	1,710	2,490
Fringe benefits and insurance	149,706	153,006	134,134	18,872
Capital outlay	50,920	50,920	5,875	45,045
TOTAL EXPENDITURES	1,715,096	1,718,396	1,043,900	674,496
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(213,096)	(216,396)	116,574	332,970
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(200,000)	(200,000)	(150,000)	50,000
TOTAL OTHER FINANCING SOURCES (USES)	(200,000)	(200,000)	(150,000)	50,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(413,096)	(416,396)	(33,426)	382,970
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	926,904	926,904	926,904	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 513,808	\$ 510,508	\$ 893,478	\$ 382,970

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

TREASURER'S DELINQUENT TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 150,000	\$ 150,000	\$ 233,977	\$ 83,977
Miscellaneous	0	0	375	375
TOTAL REVENUES	<u>150,000</u>	<u>150,000</u>	<u>234,352</u>	<u>84,352</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	190,500	190,500	165,944	24,556
Materials and supplies	11,000	9,556	8,549	1,007
Operating expenditures	34,000	34,000	14,251	19,749
Other expenditures	10,000	10,000	3,005	6,995
Fringe benefits and insurance	44,928	45,428	29,808	15,620
Capital outlay	0	15,542	15,542	0
TOTAL EXPENDITURES	<u>290,428</u>	<u>305,026</u>	<u>237,099</u>	<u>67,927</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(140,428)	(155,026)	(2,747)	152,279
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(140,428)	(155,026)	(2,747)	152,279
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>510,899</u>	<u>510,899</u>	<u>510,899</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 370,471</u>	<u>\$ 355,873</u>	<u>\$ 508,152</u>	<u>\$ 152,279</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY RECORDER'S EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 200,000	\$ 242,700	\$ 289,892	\$ 47,192
TOTAL REVENUES	200,000	242,700	289,892	47,192
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Contractual services	25,000	0	0	0
Operating expenditures	0	33,664	33,664	0
Capital outlay	190,300	190,544	185,553	4,991
Debt service:				
Interest and fiscal charges	0	23,102	23,102	0
TOTAL EXPENDITURES	215,300	247,310	242,319	4,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,300)	(4,610)	47,573	52,183
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(15,300)	(4,610)	47,573	52,183
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	67,247	67,247	67,247	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 51,947	\$ 62,637	\$ 114,820	\$ 52,183

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

HOTEL / MOTEL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Other taxes	\$ 340,000	\$ 340,000	\$ 342,296	\$ 2,296
Fines and forfeitures	0	0	567	567
Miscellaneous	0	0	25	25
TOTAL REVENUES	340,000	340,000	342,888	2,888
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	17,500	20,300	17,929	2,371
Materials and supplies	300	330	318	12
Contractual services	3,850	3,650	3,622	28
Operating expenditures	1,400	800	588	212
Other expenditures	344,000	341,970	313,757	28,213
Fringe benefits and insurance	3,054	3,054	2,538	516
TOTAL EXPENDITURES	370,104	370,104	338,752	31,352
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,104)	(30,104)	4,136	34,240
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(30,104)	(30,104)	4,136	34,240
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	35,367	35,367	35,367	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,263	\$ 5,263	\$ 39,503	\$ 34,240

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

GEOGRAPHIC INFORMATION SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 0	\$ 5,980	\$ 5,980	\$ 0
Miscellaneous	5,000	5,000	258	(4,742)
TOTAL REVENUES	<u>5,000</u>	<u>10,980</u>	<u>6,238</u>	<u>(4,742)</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	142,000	148,847	148,847	0
Materials and supplies	15,000	15,000	11,206	3,794
Contractual services	60,000	60,000	34,327	25,673
Operating expenditures	10,000	10,000	3,721	6,279
Other expenditures	20,000	20,000	10,650	9,350
Fringe benefits and insurance	226,701	121,731	52,642	69,089
Capital outlay	150,000	400,000	229,776	170,224
TOTAL EXPENDITURES	<u>623,701</u>	<u>775,578</u>	<u>491,169</u>	<u>284,409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(618,701)	(764,598)	(484,931)	279,667
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	600,000	450,000	450,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>600,000</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(18,701)	(314,598)	(34,931)	279,667
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>393,598</u>	<u>393,598</u>	<u>393,598</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 374,897</u>	<u>\$ 79,000</u>	<u>\$ 358,667</u>	<u>\$ 279,667</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

HOME PROGRAM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 556,000	\$ 553,000	\$ 594,615	\$ 41,615
Miscellaneous	0	3,000	2,996	(4)
TOTAL REVENUES	<u>556,000</u>	<u>556,000</u>	<u>597,611</u>	<u>41,611</u>
EXPENDITURES:				
CURRENT:				
COMMUNITY AND ECONOMIC DEVELOPMENT				
Contractual services	500,400	573,084	543,830	29,254
Operating expenditures	55,600	55,887	55,744	143
TOTAL EXPENDITURES	<u>556,000</u>	<u>628,971</u>	<u>599,574</u>	<u>29,397</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(72,971)	(1,963)	71,008
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(72,971)	(1,963)	71,008
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>75,186</u>	<u>75,186</u>	<u>75,186</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 75,186</u>	<u>\$ 2,215</u>	<u>\$ 73,223</u>	<u>\$ 71,008</u>

NONMAJOR DEBT SERVICE

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.

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 NONMAJOR DEBT SERVICE FUNDS

DECEMBER 31, 2002

	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
ASSETS:			
	\$ 0	\$ 0	\$ 0
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES:			
	\$ 0	\$ 0	\$ 0
TOTAL LIABILITIES	0	0	0
FUND BALANCES:			
	0	0	0
TOTAL FUND BALANCES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
REVENUES:			
Special assessments	\$ _____	\$ _____	\$ _____ 0
TOTAL REVENUES	0	0	0
EXPENDITURES:			
Debt service:			
Principal	655,000	1,095,000	1,750,000
Interest and fiscal charges	<u>442,125</u>	<u>547,300</u>	<u>989,425</u>
TOTAL EXPENDITURES	1,097,125	1,642,300	2,739,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,097,125)	(1,642,300)	(2,739,425)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>1,097,125</u>	<u>1,642,300</u>	<u>2,739,425</u>
TOTAL OTHER FINANCING SOURCES USES	1,097,125	1,642,300	2,739,425
NET CHANGE IN FUND BALANCES	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

SPECIAL ASSESSMENT DEBT SERVICE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Special assessments	\$ 626,150	\$ 746,150	\$ 687,297	\$ (58,853)
TOTAL REVENUES	626,150	746,150	687,297	(58,853)
EXPENDITURES:				
Debt service:				
Principal	387,851	387,851	387,850	1
Interest and fiscal charges	324,550	324,551	324,542	9
TOTAL EXPENDITURES	712,401	712,402	712,392	10
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(86,251)	33,748	(25,095)	(58,843)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(86,251)	33,748	(25,095)	(58,843)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	1,643,627	1,643,627	1,643,627	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 1,557,376	\$ 1,677,375	\$ 1,618,532	\$ (58,843)

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JAIL BOND RETIREMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Debt service:				
Principal	655,000	655,000	655,000	0
Interest and fiscal charges	442,125	442,125	442,125	0
TOTAL EXPENDITURES	1,097,125	1,097,125	1,097,125	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,097,125)	(1,097,125)	(1,097,125)	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	1,097,125	1,097,125	1,097,125	0
TOTAL OTHER FINANCING SOURCES (USES)	1,097,125	1,097,125	1,097,125	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY FACILITIES BOND RETIREMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Debt service:				
Principal	1,095,000	1,095,000	1,095,000	0
Interest and fiscal charges	547,300	547,300	547,300	0
TOTAL EXPENDITURES	1,642,300	1,642,300	1,642,300	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,642,300)	(1,642,300)	(1,642,300)	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	1,642,300	1,642,300	1,642,300	0
TOTAL OTHER FINANCING SOURCES (USES)	1,642,300	1,642,300	1,642,300	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

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NONMAJOR CAPITAL PROJECT FUNDS

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

PERMANENT IMPROVEMENT FUND: This fund accounts for costs of minor building, remodeling and rehabilitation projects that are not accounted for in a separate fund within this capital projects fund type. 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 Mental Retardation and Developmental Disabilities Board including the remodeling of and additions to board facilities. 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 a new County Dog Shelter or for the purchase of a new facility. Financing is currently provided by donations from pet owners and other sources to the County Dog Warden.

POST OFFICE RENOVATION (Courthouse West Annex): 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 now serves as an extension of the County Courthouse and it currently houses the Lake County Clerk of Courts and the Lake County Probate Court. 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 telecommunications tower. Financing is provided by fees charged to telecommunications users who utilize the tower for transmission of their service to end users.

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.

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.

LAKE COUNTY, OHIO

NONMAJOR CAPITAL PROJECT FUNDS (CONTINUED)

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 RENOVATION: 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 and general obligation note proceeds.

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.

153 EAST ERIE STREET RENOVATION: This fund will account for renovation costs incurred for a County-owned building purchased in 2001. It has not been determined yet which departments will be relocated to this building. Funding is currently provided by transfers from the General Fund.

EAST END TOWER UPGRADE: This fund accounts for construction costs incurred in the replacement of a telecommunications radio system tower in the east end of the county.

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS

DECEMBER 31, 2002

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION
ASSETS:			
Equity in pooled cash and cash equivalents	\$ 2,555,045	\$ 1,989,685	\$ 456,334
Receivables:			
Accounts			
Due from other funds	<u>163,081</u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>2,718,126</u></u>	<u><u>1,989,685</u></u>	<u><u>456,334</u></u>
LIABILITIES:			
Accounts payable	62,604	28,777	
Accrued interest payable			
Notes payable			
TOTAL LIABILITIES	<u>62,604</u>	<u>28,777</u>	<u>0</u>
FUND BALANCES:			
Reserved for encumbrances	47,147		
Unreserved/undesignated	<u>2,608,375</u>	<u>1,960,908</u>	<u>456,334</u>
TOTAL FUND BALANCES	<u><u>2,655,522</u></u>	<u><u>1,960,908</u></u>	<u><u>456,334</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 2,718,126</u></u>	<u><u>\$ 1,989,685</u></u>	<u><u>\$ 456,334</u></u>

(Continued)

POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	JUVENILE JUSTICE CENTER RENOVATION	COURTHOUSE SECURITY	ENGINEER'S CONSTRUCTION
\$	\$ 489,096	\$ 667,141	\$	\$ 40,250
	3,045			
<u>0</u>	<u>492,141</u>	<u>667,141</u>	<u>0</u>	<u>40,250</u>
		5,743		
0	0	5,743	0	0
	492,141	92,115 569,283		40,250
0	492,141	661,398	0	40,250
<u>\$ 0</u>	<u>\$ 492,141</u>	<u>\$ 667,141</u>	<u>\$ 0</u>	<u>\$ 40,250</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)

DECEMBER 31, 2002

	JOB & FAMILY SERVICES RENOVATION	COURTHOUSE RENOVATION	ONE STOP TITLE BUREAU RENOVATION
ASSETS:			
Equity in pooled cash and cash equivalents	\$	\$ 3,785,076	\$
Receivables:			
Accounts			
Due from other funds			
TOTAL ASSETS	<u>0</u>	<u>3,785,076</u>	<u>0</u>
LIABILITIES:			
Accounts payable		612,923	
Accrued interest payable		107,500	
Notes payable		6,000,000	
TOTAL LIABILITIES	0	6,720,423	0
FUND BALANCES:			
Reserved for encumbrances		5,514,163	
Unreserved/undesignated		(8,449,510)	
TOTAL FUND BALANCES	<u>0</u>	<u>(2,935,347)</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 0</u>	<u>\$ 3,785,076</u>	<u>\$ 0</u>

153 EAST ERIE STREET RENOVATION	EAST END TOWER UPGRADE	TOTALS
\$ 185,651	\$ 149,809	\$ 10,318,087
		3,045
		163,081
<u>185,651</u>	<u>149,809</u>	<u>10,484,213</u>
	133,964	844,011
		107,500
		6,000,000
0	133,964	6,951,511
60,651	91	5,754,417
125,000	15,754	(2,221,715)
<u>185,651</u>	<u>15,845</u>	<u>3,532,702</u>
<u>\$ 185,651</u>	<u>\$ 149,809</u>	<u>\$ 10,484,213</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION
REVENUES:			
Charges for services	\$	\$	\$
Miscellaneous	1,557		6,992
TOTAL REVENUES	1,557	0	6,992
EXPENDITURES:			
Capital outlay	292,011	1,235,811	
Debt service:			
Interest and fiscal charges			
TOTAL EXPENDITURES	292,011	1,235,811	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(290,454)	(1,235,811)	6,992
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	217,580	1,077,074	61,119
Operating transfers-out	(250,000)		
TOTAL OTHER FINANCING SOURCES (USES)	(32,420)	1,077,074	61,119
NET CHANGE IN FUND BALANCES	(322,874)	(158,737)	68,111
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,978,396	2,119,645	388,223
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,655,522	\$ 1,960,908	\$ 456,334

(Continued)

POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	JUVENILE JUSTICE CENTER RENOVATION	COURTHOUSE SECURITY	ENGINEER'S CONSTRUCTION
\$	\$ 121,951	\$	\$	\$
<u>0</u>	<u>121,951</u>	<u>0</u>	<u>0</u>	<u>0</u>
		576,810		
<u>0</u>	<u>0</u>	<u>576,810</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>121,951</u>	<u>(576,810)</u>	<u>0</u>	<u>0</u>
<u>(377,677)</u>			<u>(33,269)</u>	
<u>(377,677)</u>	<u>0</u>	<u>0</u>	<u>(33,269)</u>	<u>0</u>
<u>(377,677)</u>	<u>121,951</u>	<u>(576,810)</u>	<u>(33,269)</u>	<u>0</u>
<u>377,677</u>	<u>370,190</u>	<u>1,238,208</u>	<u>33,269</u>	<u>40,250</u>
<u>\$ 0</u>	<u>\$ 492,141</u>	<u>\$ 661,398</u>	<u>\$ 0</u>	<u>\$ 40,250</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2002

	JOB & FAMILY SERVICES RENOVATION	COURTHOUSE RENOVATION	ONE STOP TITLE BUREAU RENOVATION
REVENUES:			
Charges for services	\$	\$	\$
Miscellaneous		8,480	9,840
TOTAL REVENUES	0	8,480	9,840
EXPENDITURES:			
Capital outlay	6,515	4,748,098	
Debt service:			
Interest and fiscal charges		107,500	
TOTAL EXPENDITURES	6,515	4,855,598	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,515)	(4,847,118)	9,840
OTHER FINANCING SOURCES (USES):			
Operating transfers-in		92,891	87,242
Operating transfers-out	(114,323)		(99,034)
TOTAL OTHER FINANCING SOURCES (USES)	(114,323)	92,891	(11,792)
NET CHANGE IN FUND BALANCES	(120,838)	(4,754,227)	(1,952)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	120,838	1,818,880	1,952
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ (2,935,347)	\$ 0

153 EAST ERIE STREET RENOVATION	EAST END TOWER UPGRADE	TOTALS
\$	\$	\$
		121,951 26,869
0	0	148,820
64,349	884,155	7,807,749
		107,500
64,349	884,155	7,915,249
(64,349)	(884,155)	(7,766,429)
250,000	900,000	2,685,906 (874,303)
250,000	900,000	1,811,603
185,651	15,845	(5,954,826)
0	0	9,487,528
<u>\$ 185,651</u>	<u>\$ 15,845</u>	<u>\$ 3,532,702</u>

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PERMANENT IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 0	\$ 0	\$ 1,557	\$ 1,557
TOTAL REVENUES	0	0	1,557	1,557
EXPENDITURES:				
Capital outlay	1,011,479	761,479	314,326	447,153
TOTAL EXPENDITURES	1,011,479	761,479	314,326	447,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,011,479)	(761,479)	(312,769)	448,710
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	600,000	220,000	217,580	(2,420)
Operating transfers-out	0	(250,000)	(250,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	600,000	(30,000)	(32,420)	(2,420)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(411,479)	(791,479)	(345,189)	446,290
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,840,234	2,840,234	2,840,234	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,428,755	\$ 2,048,755	\$ 2,495,045	\$ 446,290

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES CAPITAL IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	1,180,496	3,385,956	1,213,701	2,172,255
TOTAL EXPENDITURES	1,180,496	3,385,956	1,213,701	2,172,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,180,496)	(3,385,956)	(1,213,701)	2,172,255
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	1,173,240	1,263,240	1,077,074	(186,166)
TOTAL OTHER FINANCING SOURCES (USES)	1,173,240	1,263,240	1,077,074	(186,166)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(7,256)	(2,122,716)	(136,627)	1,986,089
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,126,312	2,126,312	2,126,312	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,119,056	\$ 3,596	\$ 1,989,685	\$ 1,986,089

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

DOG SHELTER RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 500	\$ 500	\$ 6,992	\$ 6,492
TOTAL REVENUES	500	500	6,992	6,492
EXPENDITURES:				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	500	500	6,992	6,492
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	60,000	60,000	61,119	1,119
TOTAL OTHER FINANCING SOURCES (USES)	60,000	60,000	61,119	1,119
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	60,500	60,500	68,111	7,611
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	388,223	388,223	388,223	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 448,723	\$ 448,723	\$ 456,334	\$ 7,611

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

POST OFFICE RENOVATION (COURTHOUSE WEST ANNEX)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(377,677)	(377,677)	(377,677)	0
TOTAL OTHER FINANCING SOURCES (USES)	(377,677)	(377,677)	(377,677)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(377,677)	(377,677)	(377,677)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	377,677	377,677	377,677	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

800 MHZ TOWER REPLACEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Charges for services	\$ 85,000	\$ 85,000	\$ 119,881	\$ 34,881
TOTAL REVENUES	85,000	85,000	119,881	34,881
EXPENDITURES:				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,000	85,000	119,881	34,881
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	85,000	85,000	119,881	34,881
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	369,215	369,215	369,215	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 454,215	\$ 454,215	\$ 489,096	\$ 34,881

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JUVENILE JUSTICE CENTER RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
	\$	\$	\$	\$
TOTAL REVENUES	0	0	0	0
EXPENDITURES:				
Capital outlay	430,337	752,256	716,277	35,979
TOTAL EXPENDITURES	430,337	752,256	716,277	35,979
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(430,337)	(752,256)	(716,277)	35,979
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(860,966)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(860,966)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,291,303)	(752,256)	(716,277)	35,979
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,291,303	1,291,303	1,291,303	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 539,047	\$ 575,026	\$ 35,979

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COURTHOUSE SECURITY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(33,269)	(33,269)	(33,269)	0
TOTAL OTHER FINANCING SOURCES (USES)	(33,269)	(33,269)	(33,269)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(33,269)	(33,269)	(33,269)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	33,269	33,269	33,269	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2001

ENGINEER'S OFFICE CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	0	0	0
EXPENDITURES:			
Capital outlay	40,250	40,250	0
TOTAL EXPENDITURES	40,250	40,250	0
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	40,250	40,250	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

JOB AND FAMILY SERVICES REMODELING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
	\$	\$	\$	\$
TOTAL REVENUES	0	0	0	0
EXPENDITURES:				
Capital outlay	14,052	14,052	14,052	0
TOTAL EXPENDITURES	14,052	14,052	14,052	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,052)	(14,052)	(14,052)	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-out	(114,323)	(114,323)	(114,323)	0
TOTAL OTHER FINANCING SOURCES (USES)	(114,323)	(114,323)	(114,323)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(128,375)	(128,375)	(128,375)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	128,375	128,375	128,375	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

COURTHOUSE RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 0	\$ 8,480	\$ 8,480	\$ 0
TOTAL REVENUES	0	8,480	8,480	0
EXPENDITURES:				
Capital outlay	952,043	7,810,445	7,777,719	32,726
TOTAL EXPENDITURES	952,043	7,810,445	7,777,719	32,726
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(952,043)	(7,801,965)	(7,769,239)	32,726
OTHER FINANCING SOURCES (USES):				
Proceeds of notes	6,000,000	6,000,000	6,000,000	0
Operating transfers-out	0	92,891	92,891	0
TOTAL OTHER FINANCING SOURCES (USES)	6,000,000	6,092,891	6,092,891	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	5,047,957	(1,709,074)	(1,676,348)	32,726
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,840,728	1,840,728	1,840,728	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,888,685	\$ 131,654	\$ 164,380	\$ 32,726

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

ONE STOP TITLE BUREAU RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 0	\$ 9,840	\$ 9,840	\$ 0
TOTAL REVENUES	0	9,840	9,840	0
EXPENDITURES:				
Capital outlay	86,290	86,747	86,747	0
TOTAL EXPENDITURES	86,290	86,747	86,747	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,290)	(76,907)	(76,907)	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	85,500	87,242	87,242	0
Operating transfers-out	(87,242)	(99,034)	(99,034)	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,742)	(11,792)	(11,792)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(88,032)	(88,699)	(88,699)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	88,699	88,699	88,699	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 667	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

153 EAST ERIE STREET RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	250,000	250,000	125,000	125,000
TOTAL EXPENDITURES	250,000	250,000	125,000	125,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(250,000)	(250,000)	(125,000)	125,000
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	250,000	250,000	250,000	0
TOTAL OTHER FINANCING SOURCES (USES)	250,000	250,000	250,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	125,000	125,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 125,000	\$ 125,000

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

EAST END TOWER UPGRADE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	900,000	900,000	877,087	22,913
TOTAL EXPENDITURES	900,000	900,000	877,087	22,913
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(900,000)	(900,000)	(877,087)	22,913
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	900,000	900,000	900,000	0
TOTAL OTHER FINANCING SOURCES (USES)	900,000	900,000	900,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	22,913	22,913
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 22,913	\$ 22,913

ENTERPRISE FUNDS

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

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

WATER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Water sales	\$ 20,075,000	\$ 14,261,118	\$ 17,356,538	\$ 3,095,420
Fees, permits and tap-ins	750,000	750,000	657,097	(92,903)
Charges for services	350,000	185,770	149,544	(36,226)
Other operating revenues	13,140	158,656	175,395	16,739
TOTAL OPERATING REVENUES	21,188,140	15,355,544	18,338,574	2,983,030
OPERATING EXPENSES:				
Personal services	2,540,500	2,862,500	2,854,272	8,228
Contractual services	6,248,557	406,675	378,532	28,143
Materials and supplies	619,808	843,858	807,290	36,568
Other operating expenses	1,908,300	2,660,686	2,459,252	201,434
Capital outlay	394,513	495,209	481,901	13,308
TOTAL OPERATING EXPENSES	11,711,678	7,268,928	6,981,247	287,681
OPERATING INCOME (LOSS)	9,476,462	8,086,616	11,357,327	3,270,711
NON-OPERATING REVENUES (EXPENSES):				
Contributions from customers		126,636	126,636	0
Investment earnings		34,230	34,230	0
Proceeds of bonds		5,260,000	5,260,000	0
Proceeds of notes	598,200	986,000	986,000	0
Sale of fixed assets		5,000	2,214	(2,786)
Note principal retirement	(565,000)	(1,546,000)	(1,546,000)	0
Bond principal retirement	(4,649,984)	(9,467,400)	(9,461,782)	5,618
Interest and fiscal charges	(5,042,260)	(5,145,075)	(5,139,447)	5,628
TOTAL NON-OPERATING REVENUES (EXPENSES)	(9,659,044)	(9,746,609)	(9,738,149)	8,460
NET INCOME (LOSS)	(182,582)	(1,659,993)	1,619,178	3,279,171
FUND EQUITY AT THE BEGINNING OF THE YEAR	2,834,755	2,834,755	2,834,755	0
FUND EQUITY AT THE END OF THE YEAR	\$ 2,652,173	\$ 1,174,762	\$ 4,453,933	\$ 3,279,171

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

WASTEWATER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Sewer charges	\$ 11,500,000	\$ 11,483,594	\$ 12,049,667	\$ 566,073
Fees, permits and tap-ins	1,221,800	1,221,800	2,231,109	1,009,309
Charges for services	275,000	275,000	366,807	91,807
Other operating revenues	30,184	65,684	90,245	24,561
TOTAL OPERATING REVENUES	13,026,984	13,046,078	14,737,828	1,691,750
OPERATING EXPENSES:				
Personal services	3,652,000	4,166,000	4,147,490	18,510
Contractual services	643,330	523,924	447,274	76,650
Materials and supplies	751,330	744,830	710,242	34,588
Other operating expenses	2,920,555	3,170,114	3,042,316	127,798
Capital outlay	1,195,806	1,753,421	1,731,106	22,315
TOTAL OPERATING EXPENSES	9,163,021	10,358,289	10,078,428	279,861
OPERATING INCOME (LOSS)	3,863,963	2,687,789	4,659,400	1,971,611
NON-OPERATING REVENUES (EXPENSES):				
Grants and contributed capital	42,000	179,525	179,180	(345)
Contributions from customers		430,000	430,808	808
Investment earnings		15,000	15,276	276
Proceeds of bonds		4,337,109	4,326,091	(11,018)
Proceeds of notes	4,728,800	1,479,000	1,479,000	0
Sale of fixed assets	3,000	3,000	2,545	(455)
Note principal retirement	(4,630,000)	(5,454,000)	(5,454,000)	0
Bond principal retirement	(2,175,150)	(2,175,150)	(2,172,000)	3,150
Interest and fiscal charges	(2,435,287)	(2,463,556)	(2,459,614)	3,942
TOTAL NON-OPERATING REVENUES (EXPENSES)	(4,466,637)	(3,649,072)	(3,652,714)	(3,642)
NET INCOME (LOSS)	(602,674)	(961,283)	1,006,686	1,967,969
FUND EQUITY AT THE BEGINNING OF THE YEAR	5,897,348	5,897,348	5,897,348	0
FUND EQUITY AT THE END OF THE YEAR	\$ 5,294,674	\$ 4,936,065	\$ 6,904,034	\$ 1,967,969

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

SOLID WASTE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Charges for services	\$ 6,040,000	\$ 6,040,000	\$ 5,520,553	\$ (519,447)
Other operating revenues	147,500	123,638	140,695	17,057
TOTAL OPERATING REVENUES	6,187,500	6,163,638	5,661,248	(502,390)
OPERATING EXPENSES:				
Personal services	280,000	317,000	294,652	22,348
Contractual services	5,140,567	3,960,268	3,673,982	286,286
Materials and supplies	85,750	67,450	51,025	16,425
Other operating expenses	986,100	484,097	265,071	219,026
Capital outlay	9,027	923,237	860,045	63,192
TOTAL OPERATING EXPENSES	6,501,444	5,752,052	5,144,775	607,277
OPERATING INCOME (LOSS)	(313,944)	411,586	516,473	104,887
NON-OPERATING REVENUES (EXPENSES):				
Investment earnings	10,000	10,000	6,345	(3,655)
Sale of fixed assets			1,475	1,475
TOTAL NON-OPERATING REVENUES (EXPENSES)	10,000	10,000	7,820	(2,180)
NET INCOME (LOSS)	(303,944)	421,586	524,293	102,707
FUND EQUITY AT THE BEGINNING OF THE YEAR	8,205,540	8,205,540	8,205,540	0
FUND EQUITY AT THE END OF THE YEAR	\$ 7,901,596	\$ 8,627,126	\$ 8,729,833	\$ 102,707

NONMAJOR INTERNAL SERVICE FUNDS

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 STATEMENTS OF NET ASSETS NONMAJOR INTERNAL SERVICE FUNDS

DECEMBER 31, 2002

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
ASSETS:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 173,343	\$ 71,971	\$ 35,976	\$ 615,682	\$ 896,972
Accounts receivable	40	42	154		236
Due from other funds	9,790	30,271	37,910		77,971
Due from other governments	6,953	1,514	1,869		10,336
Materials and supplies inventory	69,740				69,740
Prepaid items	260	131	1,966		2,357
<i>Total current assets</i>	<u>260,126</u>	<u>103,929</u>	<u>77,875</u>	<u>615,682</u>	<u>1,057,612</u>
Noncurrent assets-capital assets:					
Furniture, fixtures and equipment	22,539	4,735	189,294		216,568
Less: Accumulated depreciation	(14,169)	(2,667)	(110,202)		(127,038)
<i>Total noncurrent assets-capital assets</i>	<u>8,370</u>	<u>2,068</u>	<u>79,092</u>	<u>0</u>	<u>89,530</u>
TOTAL ASSETS	<u>268,496</u>	<u>105,997</u>	<u>156,967</u>	<u>615,682</u>	<u>1,147,142</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	26,045	16,696	25,448	4,402	72,591
Accrued wages and benefits	6,878	7,825	13,660		28,363
Due to other funds	912	478	5,909	337,892	345,191
Due to other governments				1,670	1,670
Claims payable				55,181	55,181
Compensated absences payable	566	2,369	3,753		6,688
<i>Total current liabilities</i>	<u>34,401</u>	<u>27,368</u>	<u>48,770</u>	<u>399,145</u>	<u>509,684</u>
Noncurrent liabilities:					
Compensated absences payable	11,318	47,400	75,089		133,807
<i>Total noncurrent liabilities</i>	<u>11,318</u>	<u>47,400</u>	<u>75,089</u>	<u>0</u>	<u>133,807</u>
TOTAL LIABILITIES	<u>45,719</u>	<u>74,768</u>	<u>123,859</u>	<u>399,145</u>	<u>643,491</u>
NET ASSETS:					
Invested in capital assets, net of related debt	8,370	2,068	79,092	0	89,530
Unrestricted	214,407	29,161	(45,984)	216,537	414,121
TOTAL NET ASSETS	<u>\$ 222,777</u>	<u>\$ 31,229</u>	<u>\$ 33,108</u>	<u>\$ 216,537</u>	<u>\$ 503,651</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS NONMAJOR INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2002

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
Operating Revenues:					
Charges for services	\$ 921,543	\$ 406,359	\$ 406,263	\$ 1,360,680	\$ 3,094,845
Other operating revenues	34,694	1,007	13,191		48,892
<i>Total Operating Revenues</i>	956,237	407,366	419,454	1,360,680	3,143,737
Operating Expenses:					
Personal services	150,217	169,154	282,938		602,309
Contractual services	1,609	8,910	38,349	58,855	107,723
Materials and supplies	959,774	2,015	243,739		1,205,528
Insurance claims				1,343,355	1,343,355
Other operating expenses	71,722	362,321	123,212		557,255
Depreciation expense	3,762	866	20,102		24,730
<i>Total Operating Expenses</i>	1,187,084	543,266	708,340	1,402,210	3,840,900
<i>Operating Income (Loss)</i>	(230,847)	(135,900)	(288,886)	(41,530)	(697,163)
Non-Operating Revenues (Expenses):					
Sale of fixed assets	683				683
<i>Total Non-Operating Revenues (Expenses)</i>	683	0	0	0	683
<i>Income (Loss) Before Transfers</i>	(230,164)	(135,900)	(288,886)	(41,530)	(696,480)
Operating transfers-in	231,000	185,000	300,900		716,900
<i>Change in Net Assets</i>	836	49,100	12,014	(41,530)	20,420
<i>Net Assets at Beginning of Year</i>	221,941	(17,871)	21,094	258,067	483,231
<i>Net Assets at End of Year</i>	\$ 222,777	\$ 31,229	\$ 33,108	\$ 216,537	\$ 503,651

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS NONMAJOR INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2002

(Continued)

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTAL
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 913,845	\$ 401,629	\$ 410,322	\$ 1,700,242	\$ 3,426,038
Cash paid to suppliers / contractors	(1,074,654)	(367,727)	(405,166)	(61,494)	(1,909,041)
Cash paid to employees	(149,534)	(168,270)	(281,160)		(598,964)
Cash paid for claims				(1,345,289)	(1,345,289)
Other operating revenues	33,305		5,056		38,361
NET CASH PROVIDED BY OPERATING ACTIVITIES	(277,038)	(134,368)	(270,948)	293,459	(388,895)
<u>Cash flows from noncapital financing activities:</u>					
Operating transfers in from other funds	231,000	185,000	300,900		716,900
NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES	231,000	185,000	300,900	0	716,900
<u>Cash flows from capital and related financing activities:</u>					
Acquisition and construction of capital assets	(4,531)		(18,194)		(22,725)
Proceeds from the sale of fixed assets	683				683
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(3,848)	0	(18,194)	0	(22,042)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(49,886)	50,632	11,758	293,459	305,963
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	223,229	21,339	24,218	322,223	591,009
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 173,343	\$ 71,971	\$ 35,976	\$ 615,682	\$ 896,972

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS NONMAJOR INTERNAL SERVICE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2002

	<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)	\$ (230,847)	\$ (135,900)	\$ (288,886)	\$ (41,530)	\$ (697,163)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	3,762	866	20,102		24,730
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(40)	(42)	31,077		30,995
(Increase) decrease in due from other funds	(7,534)	(4,855)	(33,285)		(45,674)
(Increase) decrease in due from other governments	(1,513)	(840)	(1,868)		(4,221)
(Increase) decrease in materials and supplies inventory	12,148				12,148
Increase (decrease) in accounts payable	(54,741)	571	(4,505)	(2,639)	(61,314)
Increase (decrease) in accrued wages	(113)	884	(4,508)		(3,737)
Increase (decrease) in due to other funds	161	(3,317)	3,835	315,116	315,795
Increase (decrease) in due to other governments	(1,447)	(1,650)	(2,610)	702	(5,005)
Increase (decrease) in claims payable				21,810	21,810
Increase (decrease) in current portion of compensated absences	<u>3,126</u>	<u>9,915</u>	<u>9,700</u>		<u>22,741</u>
Total adjustments	<u>(46,191)</u>	<u>1,532</u>	<u>17,938</u>	<u>334,989</u>	<u>308,268</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (277,038)</u>	<u>\$ (134,368)</u>	<u>\$ (270,948)</u>	<u>\$ 293,459</u>	<u>\$ (388,895)</u>

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

CENTRAL PURCHASING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 990,000	\$ 960,000	\$ 913,845	\$ (46,155)
Other operating revenues	2,000	32,000	33,305	1,305
TOTAL OPERATING REVENUES	992,000	992,000	947,150	(44,850)
OPERATING EXPENSES:				
Personal services	149,590	150,340	149,534	806
Contractual services	3,500	3,500	1,540	1,960
Materials and supplies	1,045,100	1,016,256	1,002,812	13,444
Insurance claims				0
Other operating expenses	61,944	90,744	70,302	20,442
Capital outlay	7,000	6,294	4,531	1,763
TOTAL OPERATING EXPENSES	1,267,134	1,267,134	1,228,719	38,415
OPERATING INCOME (LOSS)	(275,134)	(275,134)	(281,569)	(6,435)
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets			683	683
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	683	683
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(275,134)	(275,134)	(280,886)	(5,752)
Operating transfers-in	231,000	231,000	231,000	0
CHANGE IN NET ASSETS	(44,134)	(44,134)	(49,886)	(5,752)
FUND EQUITY AT BEGINNING OF THE YEAR	223,229	223,229	223,229	0
FUND EQUITY AT END OF THE YEAR	\$ 179,095	\$ 179,095	\$ 173,343	\$ (5,752)

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

MAILROOM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Charges for services	\$ 380,870	\$ 380,870	\$ 401,629	\$ 20,759
Other operating revenues				0
TOTAL OPERATING REVENUES	380,870	380,870	401,629	20,759
OPERATING EXPENSES:				
Personal services	168,852	168,852	168,270	582
Contractual services	9,500	9,500	8,910	590
Materials and supplies	1,900	2,050	1,972	78
Insurance claims				0
Other operating expenses	365,595	369,653	356,845	12,808
Capital outlay				0
TOTAL OPERATING EXPENSES	545,847	550,055	535,997	14,058
OPERATING INCOME (LOSS)	(164,977)	(169,185)	(134,368)	34,817
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets				0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(164,977)	(169,185)	(134,368)	34,817
Operating transfers-in	185,000	185,000	185,000	0
CHANGE IN NET ASSETS	20,023	15,815	50,632	34,817
FUND EQUITY AT BEGINNING OF THE YEAR	21,339	21,339	21,339	0
FUND EQUITY AT END OF THE YEAR	\$ 41,362	\$ 37,154	\$ 71,971	\$ 34,817

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

GARAGE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 410,000	\$ 412,000	\$ 410,322	\$ (1,678)
Other operating revenues	15,000	15,000	5,056	(9,944)
TOTAL OPERATING REVENUES	425,000	427,000	415,378	(11,622)
OPERATING EXPENSES:				
Personal services	283,000	283,000	281,160	1,840
Contractual services	29,000	46,300	40,871	5,429
Materials and supplies	272,100	275,100	245,335	29,765
Insurance claims				0
Other operating expenses	120,830	122,829	118,960	3,869
Capital outlay	45,650	44,887	18,194	26,693
TOTAL OPERATING EXPENSES	750,580	772,116	704,520	67,596
OPERATING INCOME (LOSS)	(325,580)	(345,116)	(289,142)	55,974
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets	3,000			0
TOTAL NON-OPERATING REVENUES (EXPENSES)	3,000	0	0	0
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(322,580)	(345,116)	(289,142)	55,974
Operating transfers-in	300,900	320,900	300,900	(20,000)
CHANGE IN NET ASSETS	(21,680)	(24,216)	11,758	35,974
FUND EQUITY AT BEGINNING OF THE YEAR	24,218	24,218	24,218	0
FUND EQUITY AT END OF THE YEAR	\$ 2,538	\$ 2	\$ 35,976	\$ 35,974

LAKE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2002

PRESCRIPTION SELF-INSURANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 1,700,000	\$ 1,700,000	\$ 1,700,242	\$ 242
Other operating revenues				0
TOTAL OPERATING REVENUES	1,700,000	1,700,000	1,700,242	242
OPERATING EXPENSES:				
Personal services				0
Contractual services	0	61,494	61,494	0
Materials and supplies				0
Insurance claims	1,700,000	1,638,506	1,345,289	293,217
Other operating expenses				0
Capital outlay				0
TOTAL OPERATING EXPENSES	1,700,000	1,700,000	1,406,783	293,217
OPERATING INCOME (LOSS)	0	0	293,459	293,459
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets				0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE OPERATING TRANSFERS	0	0	293,459	293,459
Operating transfers-in				0
CHANGE IN NET ASSETS	0	0	293,459	293,459
FUND EQUITY AT BEGINNING OF THE YEAR	322,223	322,223	322,223	0
FUND EQUITY AT END OF THE YEAR	\$ 322,223	\$ 322,223	\$ 615,682	\$ 293,459

AGENCY FUNDS

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, 2002

(Continued)

	ALL AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 29,430,202	\$ 381,937,665	\$ 376,203,864	\$ 35,164,003
Cash and cash equivalents - non-pooled cash	5,619,848	50,089,783	51,781,862	3,927,769
Receivables:				
Taxes	230,332,646	234,416,313	230,332,646	234,416,313
Special assessments	4,538,127	4,553,984	4,538,127	4,553,984
Due from other governments	2,047,699	2,083,743	2,047,699	2,083,743
TOTAL ASSETS	\$ 271,968,522	\$ 673,081,488	\$ 664,904,198	\$ 280,145,812
LIABILITIES:				
Due to other funds	\$ 10,002,042	\$ 3,657,088	\$ 3,000,000	\$ 10,659,130
Due to other governments	249,031,248	581,765,361	574,359,920	256,436,689
Other liabilities	12,935,232	87,659,039	87,544,278	13,049,993
TOTAL LIABILITIES	\$ 271,968,522	\$ 673,081,488	\$ 664,904,198	\$ 280,145,812

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2002

(Continued)

	PAYROLL AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 15,931,572	\$ 41,001,679	\$ 38,713,831	\$ 18,219,420
TOTAL ASSETS	\$ 15,931,572	\$ 41,001,679	\$ 38,713,831	\$ 18,219,420
LIABILITIES:				
Due to other funds	\$ 8,633,014	\$ 3,476,361	\$ 3,000,000	\$ 9,109,375
Other liabilities	7,298,558	37,525,318	35,713,831	9,110,045
TOTAL LIABILITIES	\$ 15,931,572	\$ 41,001,679	\$ 38,713,831	\$ 18,219,420

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2002

(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	\$ 10,267,603	\$ 335,265,235	\$ 332,057,734	\$ 13,475,104
Receivables:				
Taxes	230,332,646	234,416,313	230,332,646	234,416,313
Special assessments	4,538,127	4,553,984	4,538,127	4,553,984
Due from other governments	2,047,699	2,083,743	2,047,699	2,083,743
TOTAL ASSETS	<u>\$ 247,186,075</u>	<u>\$ 576,319,275</u>	<u>\$ 568,976,206</u>	<u>\$ 254,529,144</u>
LIABILITIES:				
Due to other governments	<u>\$ 247,186,075</u>	<u>\$ 576,319,275</u>	<u>\$ 568,976,206</u>	<u>\$ 254,529,144</u>
TOTAL LIABILITIES	<u>\$ 247,186,075</u>	<u>\$ 576,319,275</u>	<u>\$ 568,976,206</u>	<u>\$ 254,529,144</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2002

	OTHER AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 3,231,027	\$ 5,670,751	\$ 5,432,299	\$ 3,469,479
Cash and cash equivalents - non-pooled cash	<u>5,619,848</u>	<u>50,089,783</u>	<u>51,781,862</u>	<u>3,927,769</u>
TOTAL ASSETS	<u>\$ 8,850,875</u>	<u>\$ 55,760,534</u>	<u>\$ 57,214,161</u>	<u>\$ 7,397,248</u>
LIABILITIES:				
Due to other funds	\$ 1,369,028	\$ 180,727	\$ -	\$ 1,549,755
Due to other governments	1,845,173	5,446,086	5,383,714	1,907,545
Other liabilities	<u>5,636,674</u>	<u>50,133,721</u>	<u>51,830,447</u>	<u>3,939,948</u>
TOTAL LIABILITIES	<u>\$ 8,850,875</u>	<u>\$ 55,760,534</u>	<u>\$ 57,214,161</u>	<u>\$ 7,397,248</u>

STATISTICAL SECTION

Lake County, Ohio
Comprehensive Annual
Financial Report

2002

Prepared by the
Lake County Auditor's Office

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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>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
REVENUES:					
Taxes	\$ 18,948	\$ 20,075	\$ 21,578	\$ 22,341	\$ 23,184
Fees and charges for services	7,631	7,751	6,369	6,210	6,000
Licenses and permits	241	259	229	263	313
Fines and forfeitures	99	131	130	136	149
Intergovernmental	2,948	3,269	3,444	3,661	3,780
Investment earnings	2,313	3,141	4,849	4,885	5,226
Miscellaneous	<u>181</u>	<u>1,029</u>	<u>965</u>	<u>993</u>	<u>1,184</u>
TOTAL REVENUES	<u>\$ 32,361</u>	<u>\$ 35,655</u>	<u>\$ 37,564</u>	<u>\$ 38,489</u>	<u>\$ 39,836</u>
EXPENDITURES:					
Current:					
General government (1)	\$ 7,336	\$ 7,950	\$ 7,500	\$ 7,271	\$ 7,686
Judicial and public safety	9,771	14,740	15,571	16,342	16,812
Public works	134	191	198	216	217
Human services	359	635	594	619	626
Health	25	21	27	32	317
Community and economic development	27	52	52	65	68
Fringe benefits and insurance (2)	3,422	4,254	4,572	4,912	5,279
Capital outlay (2)	<u>373</u>	<u>1,482</u>	<u>1,381</u>	<u>898</u>	<u>737</u>
TOTAL EXPENDITURES	<u>\$ 21,447</u>	<u>\$ 29,325</u>	<u>\$ 29,895</u>	<u>\$ 30,355</u>	<u>\$ 31,742</u>

(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.

(2) In 2002, Fringe Benefits and Insurance and Capital Outlay were included in their respective expenditure functions.

Source: Lake County Auditor's Office

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
REVENUES:					
Taxes	\$ 26,085	\$ 26,405	\$ 27,104	\$ 28,149	\$ 27,807
Fees and charges for services (1)	6,023	6,065	5,880	7,723	8,132
Licenses and permits	344	351	316	433	470
Fines and forfeitures	172	166	192	195	193
Intergovernmental	4,015	4,409	4,515	4,257	5,022
Investment earnings	5,932	5,831	9,541	6,930	3,120
Miscellaneous	<u>1,429</u>	<u>1,135</u>	<u>1,116</u>	<u>1,353</u>	<u>1,720</u>
TOTAL REVENUES	<u>\$ 44,000</u>	<u>\$ 44,362</u>	<u>\$ 48,664</u>	<u>\$ 49,040</u>	<u>\$ 46,464</u>
EXPENDITURES:					
Current:					
General government (1)	\$ 7,986	\$ 8,467	\$ 8,602	\$ 9,222	\$ 10,982
Judicial and public safety	17,580	18,937	19,832	22,133	28,587
Public works	250	210	227	236	342
Human services	602	585	633	848	1,006
Health	295	133	195	150	215
Community and economic development	73	96	114	124	148
Fringe benefits and insurance (2)	5,419	6,127	5,851	7,187	0
Capital outlay (2)	<u>966</u>	<u>1,211</u>	<u>496</u>	<u>820</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 33,171</u>	<u>\$ 35,766</u>	<u>\$ 35,980</u>	<u>\$ 40,720</u>	<u>\$ 41,280</u>

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
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	46,958,173	44,673,296	95.1%	1,648,694	46,321,990
2001/2002	2002	43,395,269	40,263,669	92.8%	1,596,040	41,859,709

(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	
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%
2002	4,492,816	12,836,618	354,137	354,137	611,403	2,445,612	5,458,356	15,636,367	35%

(1) Estimated Actual Value is calculated by dividing the Assessed Value by the assessment percentage. The percentages for 2002 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>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</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	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.20
Senior Citizens	.20	.20	.20	.20	.20
TOTAL RATES	8.40	8.40	8.50	8.50	8.50
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	72.26	72.26	71.92	76.50	76.30
Kirtland Local (A)	71.35	71.59	70.07	69.62	69.04
Madison Local (A)	60.53	60.53	58.79	58.64	58.47
Mentor Exempt	63.24	63.24	62.95	62.95	67.45
Painesville City (A)	67.48	76.27	75.04	74.84	74.59
Painesville Township (A)	52.19	54.45	53.56	53.42	55.10
Perry Local (A)	45.70	45.70	45.70	45.70	45.70
Wickliffe Local	52.47	52.47	53.39	53.39	60.14
Willoughby-Eastlake	44.96	44.81	48.01	47.41	47.62
<u>CORPORATIONS</u>					
Eastlake	10.50	10.30	10.12	10.42	10.42
Kirtland	10.20	10.20	10.20	10.20	11.05
Mentor	6.10	6.15	6.10	6.05	6.05
Mentor-on-the Lake	19.50	19.50	19.50	19.50	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.40	9.30	9.05	9.05	9.05
Willoughby	6.55	6.55	6.55	6.55	6.55
Willoughby Hills	8.10	8.10	8.00	8.00	7.80
Willowick	19.55	19.60	19.60	20.97	20.97
<u>VILLAGES</u>					
Fairport Harbor	10.46	11.66	11.40	11.05	11.05
Grand River	8.50	3.00	3.00	3.00	3.00
Kirtland Hills	23.00	23.00	23.00	23.00	23.00
Lakeline	6.00	11.00	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	13.00	13.00	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00

(Continued)

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	3.40	4.90	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	.30	.30	.30
Senior Citizens	.30	.30	.30	.30	.30
TOTAL RATES	8.60	10.10	10.20	10.20	10.20
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	77.10	77.10	76.47	76.67	76.73
Kirtland Local (A)	67.69	67.69	71.02	69.18	69.10
Madison Local (A)	58.42	58.42	58.78	57.57	57.02
Mentor Exempt	67.21	67.21	66.87	66.84	66.79
Painesville City (A)	73.58	72.68	78.68	78.65	78.58
Painesville Township (A)	54.53	54.53	54.01	53.80	53.84
Perry Local (A)	45.75	45.75	45.70	45.70	45.70
Wickliffe Local	60.01	60.01	59.92	60.11	61.31
Willoughby-Eastlake	46.71	46.71	46.43	45.84	45.77
<u>CORPORATIONS</u>					
Eastlake	10.42	10.42	10.80	10.80	10.80
Kirtland	11.05	11.05	11.05	11.05	11.05
Mentor	6.00	4.50	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	8.60	7.40	7.40	7.40	7.40
Willoughby	6.29	7.19	7.19	6.91	6.91
Willoughby Hills	7.80	7.80	7.80	7.40	7.40
Willowick	19.94	19.94	19.94	19.94	19.50
<u>VILLAGES</u>					
Fairport Harbor	6.66	10.06	10.56	10.49	9.56
Grand River	3.00	7.50	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	9.43	9.43	9.43
North Perry (C)	7.20	8.20	8.20	8.20	8.20
Perry (C)	13.20	14.20	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>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
<u>TOWNSHIPS</u>					
Concord	\$9.40	\$9.40	\$ 9.40	\$ 9.40	\$ 9.40
Leroy	12.85	12.85	13.45	14.95	14.95
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	7.45	10.70	10.70	10.70	10.70
Perry	6.60	6.60	6.60	6.60	6.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.50	.50
Morley	.60	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	.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	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	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

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$9.40	\$9.40	\$9.40	\$9.40
Leroy	10.95	10.95	10.95	11.00	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	7.60	7.60	7.60	7.60
<u>LIBRARIES</u>					
Mentor	.50	.625	.625	.625	.625
Morley	1.00	1.00	1.00	1.00	2.00
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	1.30	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	4.00	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)
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
2002	718,525	644,701	90%	155,883

(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, 2002

<hr/>	
TOTAL OF ALL COUNTY DEBT OUTSTANDING	\$ 116,617,979
<hr/>	
DEBT EXEMPT FROM COMPUTATION:	
Detention facility bonds	\$ 5,895,000
Special assessment bonds	7,721,350
Ohio Water Development Authority loans	46,313,870
General obligation bonds paid from:	
Water revenue	4,905,000
Wastewater revenue	1,808,650
Other long-term debt payable from:	
Water revenue	103,976
Sewer revenue	30,941,706
Enterprise funds notes paid from:	
Water revenue	464,427
Sewer revenue	<u>1,479,000</u>
TOTAL EXEMPT DEBT	<u>99,632,979</u>
Net debt	\$ 16,985,000
<hr/>	
ASSESSED VALUATION OF COUNTY	\$5,458,356,425
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)	134,958,911
Less: Net debt (all unvoted)	<u>16,985,000</u>
DIRECT LEGAL DEBT MARGIN (VOTED AND UNVOTED)	\$ 117,973,911
<hr/>	
UNVOTED DEBT LIMITATION (1% OF COUNTY ASSESSED VALUATION)	54,583,564
Less: Net unvoted debt	<u>16,985,000</u>
UNVOTED LEGAL DEBT MARGIN	\$ 37,598,564
<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
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
2002	229,004(a)	5,458,356,425	31,315,000	14,435,000	16,880,000	.31%	73.71

(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

(a) Estimate

LAKE COUNTY, OHIO

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES

LAST TEN FISCAL YEARS

Year	Principal	Interest And Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio Of Debt Service To Total General Fund Expenditures
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	40,719,577	6.28%
2002	1,750,000	989,425	2,739,425	40,956,568	6.69%

Source: Lake County Auditor's Office

LAKE COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 2002

	NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING (1)	PERCENT APPLICABLE (2)	COUNTY SHARE
<u>DIRECT DEBT</u>			
County of Lake	\$ 16,880,000	100.00%	<u>\$ 16,880,000</u>
Total Direct Debt			\$ 16,880,000
<u>OVERLAPPING DEBT</u>			
All Cities wholly within Lake County	68,473,507	100.00%	68,473,507
All Villages wholly within Lake County	491,000	100.00%	491,000
All Townships wholly within Lake County	1,891,814	100.00%	1,891,814
All School Districts wholly within Lake County	5,549,880	100.00%	5,549,880
All Library Districts wholly within Lake County	10,975,000	100.00%	10,975,000
Kirtland Local School District	1,510,000	99.33%	1,499,883
Madison Local School District	9,009,997	99.68%	8,981,165
Mentor Exempted Village School District	13,204,919	99.79%	13,177,189
Painesville Township Local School District	10,775,000	99.49%	<u>10,720,048</u>
Total Overlapping Debt			<u>121,759,486</u>
Total Net Direct and Overlapping Debt			<u>\$138,639,486</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, 2002

<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 & Int</u>	<u>OWDA Prin & Int</u>	<u>Total</u>	<u>Coverage</u>
<u>Wastewater Fund Bond Coverage:</u>							
2002	\$14,558,052	\$ 6,622,000	\$ 7,936,052	\$ 97,929	\$ 4,399,744	\$ 4,497,673	1.76
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
<u>Water Fund Bond Coverage:</u>							
2002	\$19,438,081	\$ 8,351,098	\$ 11,086,983	\$5,660,719(2)	\$ 8,850,171	\$14,510,890	0.76
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

(1) Operating expenses exclude depreciation.

(2) General obligation payments include defeasance of bond; payments of \$4.7 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
1993	\$119,133,240	\$ 41,617,130	\$ 160,750,370	\$ 21,009,421	\$ 1,952,082,660	\$ 753,948,800	\$ 22,556,860
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
2002	142,748,914	96,372,486	239,121,400	95,760,917	3,414,371,440	1,078,445,000	389,906,960

(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, 2002

<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>			
Simon Property Group L P	Developer of Great Lakes Mall	\$ 20,547,720	0.38%
Avery Dennison Corporation	Pressure-sensitive adhesive, papers, foils and films	11,253,160	0.21%
Lubrizol Corporation	Chemical additives for fuels, lubricants	10,840,850	0.20%
First Interstate	Developer of Willoughby Commons & Creekside Commons Shopping Centers	9,133,970	0.17%
Steris Corporation	Provider of infection, contamination prevention systems and products	7,735,370	0.14%
Ratner, Albert B.	Developer Shoregate Shopping Ctr & Madison Mall	6,165,140	0.11%
Points East Enterprises	Developer of Points East Shopping Center	6,151,250	0.11%
Osborne, Jerome T.	Contractor and developer	5,553,110	0.10%
Millstein, Norman	Developer of apartment complexes	4,976,170	0.09%
Edens and Avant Holdings	Holding company for Tops Friendly Supermarket	4,932,160	0.09%
<u>Tangible Personal, Excluding Public Utility</u>			
Lubrizol Corporation	Chemical additives for fuels and lubricants	28,685,570	0.53%
Avery Dennison Corporation	Pressure-sensitive adhesives, papers, foils & films	24,279,500	0.44%
Nupro Company	Manufacturer of commercial valves, filters, billows, chick & metering valves & inline filters	23,994,760	0.44%
GE Quartz	Manufacturer of light bulbs	17,613,740	0.32%
ABB Automation, Inc.	Computer systems for electrical power plants, industrial processes and shipboard automations	8,293,630	0.15%
OES Fuel Incorporated	Fuel rods for Perry Nuclear Power Plant	6,970,510	0.13%
Steris Corporation	Provider of infection, contamination prevention systems and products	6,803,910	0.12%
Parker Hannifin Corp.	Manufacturer of fluid hose products, fittings	6,751,450	0.12%
Media One of Ohio, Inc.	Cable television	6,561,950	0.12%
Signature Energy Supply	Fuel rods for Perry Nuclear Power Plant	5,553,520	0.10%
<u>Public Utility (Real and Tangible Personal)</u>			
Cleveland Electric Illuminating	Electric Utility	291,283,740	5.34%
Ohio Edison Company	Electric Utility	46,488,150	0.85%
Toledo Edison	Electric Utility	46,375,820	0.85%
Ameritech	Telephone Utility	29,616,270	0.54%
American Transmission	Electric Utility	22,698,940	0.42%
Consumers Ohio	Water Utility	13,206,600	0.24%
Pennsylvania Power	Electric Utility	11,766,660	0.22%
Western Reserve Telephone Co.	Telephone Utility	6,123,920	0.11%
East Ohio Gas	Natural Gas Utility	5,769,490	0.11%
CSX Transportation, Inc.	Railroad	2,973,270	0.05%

LAKE COUNTY, OHIO

SYNOPSIS OF INSURANCE

DECEMBER 31, 2002

(Continued)

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	ANNUAL DEDUCTIBLE	PREMIUM
<u>COMMISSIONERS</u>						
Property, General Liability & Auto	Cincinnati Insurance Co.	CPP0740687	7/01/02-7/01/03			
			Property	\$ 259,630,235	\$ 50,000	\$139,592
			General Liability	1,000,000/3,000,000		
				10,000,000	1,000	129,687
			Automobile	1,000,000	1,000	276,670
			Contractor Equip.	1,008,180	2,500	20,815
			Data Processing	6,075,000	1,000	6,748
			Motor Boat (Sheriff)		1,000	1,000
			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	Cincinnati Insurance Co.	CCC4491850	7/01/02-7/01/03	1,000,000/10,000,000	N/A	187,580
Law Enforcement Liability	Scottsdale Indemnity Co.	PK10000825	7/01/02-7/01/03	1,000,000/5,000,000	25,000	76,382
Public Officials Liability	National Union Fire Insurance	POL214-08-71	3/05/02-3/05/03	1,000,000	25,000	51,425
Institutional Pkg. #508	Auto-Owners Insurance Co.	AO5595307	8/17/02-8/17/03	100,000	N/A	810
Flood Insurance 33 Mill St.	Travelers Indemnity	6-0027-9783-2	10/01/02-10/01/03			2,272
<u>BOARD OF ADAMHS</u>						
Property Coverage	Pease-Kerr Insurance Co.	O1CE39407040	6/22/02-6/22-03	482,000	250	2,390
Professional General Liability	Pease-Kerr Insurance Co.	CLS634025	4/24/02-4/24/03	2,000,000	N/A	6,295
Directors/Officials Liability	Pease-Kerr Insurance Co.	DES008980	4/24/02-4/24/03	2,000,000	1,000	5,569
Data Processing	Pease-Kerr Insurance Co.	16COP3310361	11/10/02-11/10/03	10,000	250	500
<u>BOARD OF M.R. & D.D.</u>						
School District Liability Policy	Harcum-Hyre Insurance Agency	91GP4013350001L	2/01/02-2/01/03	2,000,000 5,000,000	N/A	8,585
<u>CLERK OF COURTS</u>						
Institutional Package #503	Auto-Owners Insurance Co.	AO05505437	3/29/02-3/29/03	200,000	N/A	3,738

LAKE COUNTY, OHIO

SYNOPSIS OF INSURANCE (CONTINUED)

DECEMBER 31, 2002

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	DEDUCTIBLE	ANNUAL PREMIUM
<u>DOMESTIC RELATIONS</u>						
Liability Insurance	Great American Insurance Co.	1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
		1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
		1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
		1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
		1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
		1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
		1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775
<u>ENGINEER</u>						
County Engineer Tax Map Dept.	Auto-Owners Insurance Co.	AO05552821	2/11/02-2/11/03	30,000	N/A	\$ 296
<u>PROSECUTOR</u>						
Lawyers Professional Liability	NDA Insurance Co.	CEM701	2/01/02-2/01/03	1,000,000/ 1,000,000	1,250	42,570
<u>PUBLIC DEFENDER</u>						
Liability Coverage Insurance Co.	CIMA	NLA800662-04	5/01/02-5/01/03	5,000/ 500,000	100/ 1,000	4,560
<u>UTILITIES</u>						
National Flood Insurance	Zito Insurance Company	6-0036-7468-3	8/01/02-8/01/03 Bldg. Contents	88,000 52,000	2,000 2,000	1,184
<u>JUVENILE COURT</u>						
Professional Liability Ins.	Great American Insurance Co.	1242600	3/01/02-3/01/03	1,000,000/2,000,000	N/A	5,800
<u>COMMON PLEAS COURT</u>						
Professional Liability Ins.	Herbert L. Jamison Insurance Co.	JPL1492815	3/01/02-3/01/03	1,000,000/2,000,000	N/A	775

Source: Lake County Benefits Department and respective departments

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 2002

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

<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, 2002

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%
2002 (Estimate)	229,004	1,493	0.7%

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>
TOTAL	<u>227,511</u>	<u>100.00%</u>
Male	110,531	48.6%
Female	116,980	51.4%

Source: U.S. Census Bureau (2000 Census)

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 2002

	LAKE COUNTY	OHIO
Population, July 1, 2002 Estimate	229,004	11,421,267
Population, 2000 Census	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, 2002

LAKE COUNTY'S 10 LARGEST EMPLOYERS

<u>Employer</u>	<u>Nature of Business</u>	<u>Number Employed</u>
Lake County Government (a)	County Government	2,285
Lake Hospital Systems, Inc.	Health Care	1,658
Lubrizol Corporation	Chemical Additives	1,501
Avery International	Pressure-sensitive Products	1,350
First Energy Corporation	Electric Utility	1,310
Mentor Exempted Village Schools	School District	1,195
Willoughby-Eastlake City Schools	School District	922
ABB Automation, Inc. (Bailey Controls)	Computer Control Systems	750
University Hospitals Health System	Health Care	745
Steris Corporation	Infection and Contamination Prevention Systems	701

Source: Crain's Cleveland Business - March 17, 2003 (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>
2002	5.4%	5.0%	5.7%
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%

Source: Ohio Department of Job and Family Services

LAKE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 2002

Date of Incorporation	1840
Eleventh 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, 2002:</u>	
Number of registered voters	150,137
Number of voters - last general election	69,009
Percentage of registered voters voting	45.96%
<u>Department of Utilities:</u>	
Miles of sewer lines operated	814
Miles of water lines	555
Wastewater treatment plants operated	3
Wastewater pump stations operated	40
Water plants operated	2
Water booster stations operated	7
Water utility customers	39,013
Sewer utility customers	35,839
<u>2002 Motor Vehicle Registrations (In Units)</u>	
Passenger Cars	181,895
Motor Homes	925
Motorcycles	7,170
House Vehicles	1,544
Mopeds	88
Non-Commercial Trailer	8,041
Non-Commercial Truck	26,540

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, 2002

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. Pethtel	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
Seleck 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, 2002

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, 2002

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, 2002

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. Spink	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

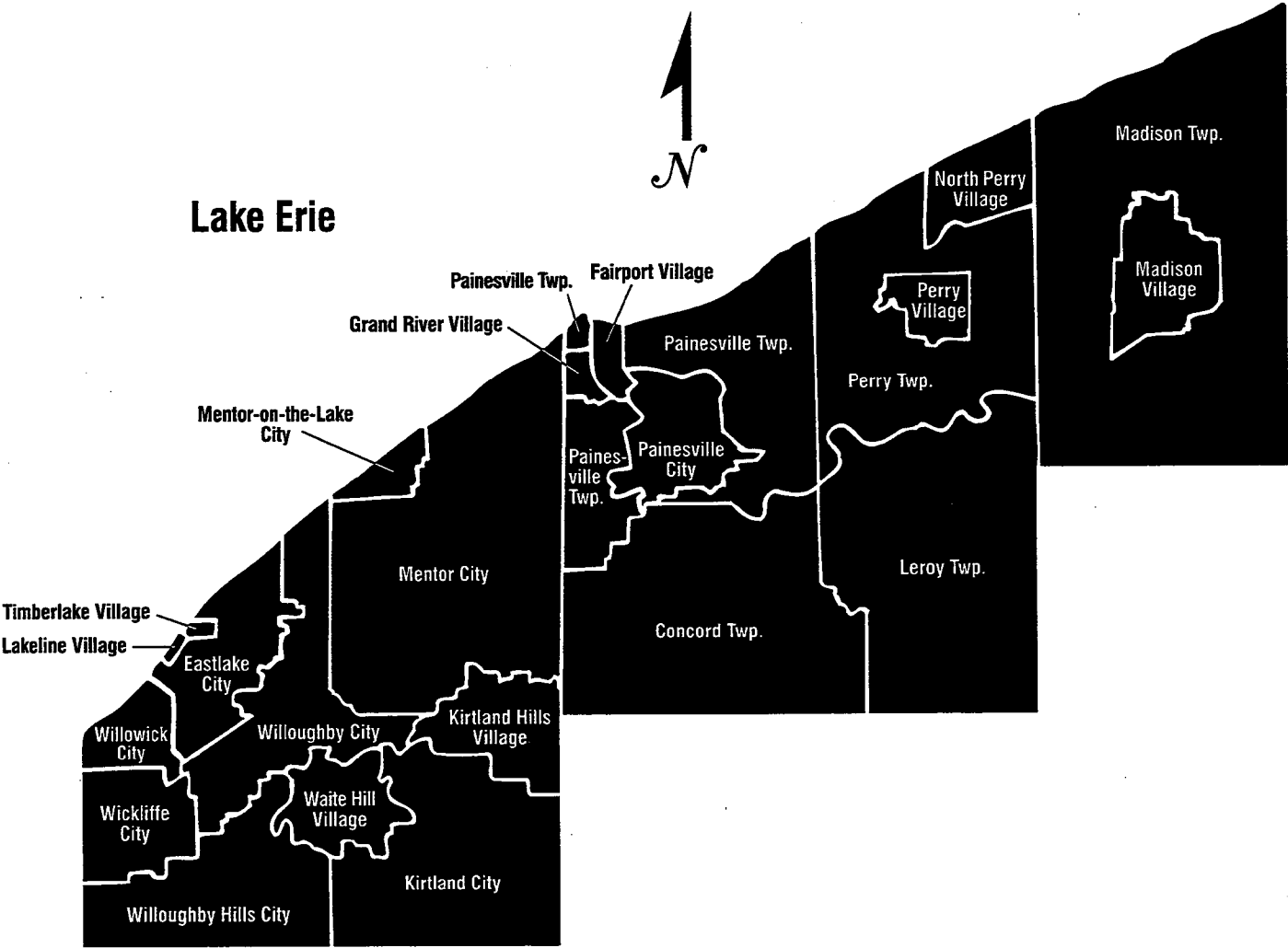
DECEMBER 31, 2002

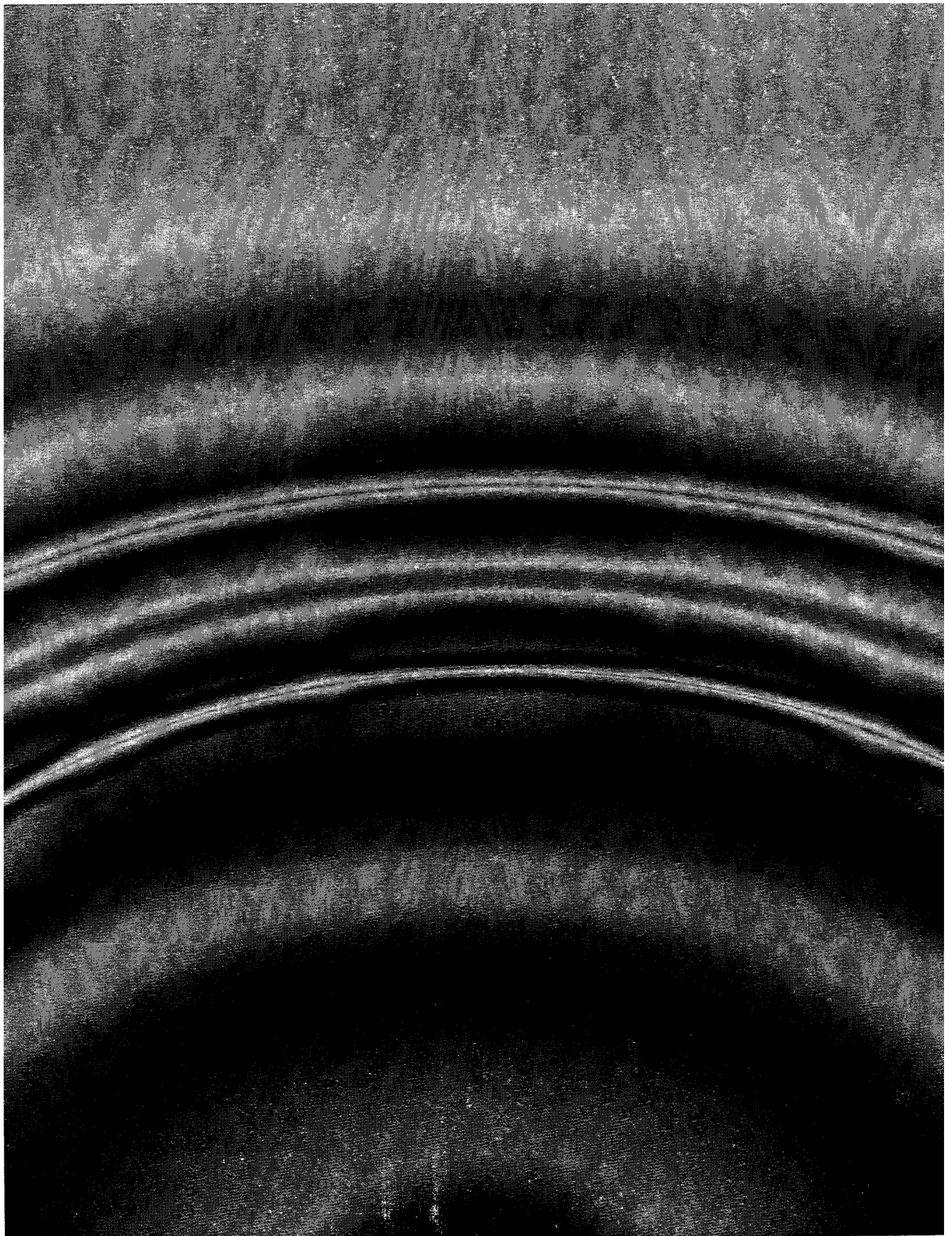
HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

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-

LAKE COUNTY OHIO







**Auditor of State
Betty Montgomery**

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800-282-0370

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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
DECEMBER 2, 2003**