



**LAKE COUNTY FINANCIAL
LAKE COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

LAKE COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	5
Report on Compliance with Requirements Applicable to Its Major Program and on Internal Control over Compliance in Accordance with <i>OMB Circular A-133</i>	7
Schedule of Findings	9
Schedule of Prior Audit Findings	10

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LAKE COUNTY

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2000**

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U. S. Department of Agriculture</u>						
<i>Passed Through the Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Distribution	N/A	10.550	\$0	\$2,184	\$0	\$2,184
School Breakfast Program	N/A	10.553	14,272	0	14,272	0
National School Lunch	N/A	10.555	18,850	0	18,850	0
Total U. S. Department of Agriculture - Nutrition Cluster			<u>33,122</u>	<u>2,184</u>	<u>33,122</u>	<u>2,184</u>
<u>U. S. Department of Education</u>						
<i>Passed Through the Ohio Department of MRDD:</i>						
Special Education Cluster:						
Title VI-B Flow Through	070037-6B-SF-2000-P	84.027	49,881	0	49,881	0
Preschool Grant	070037-PG-S1-2000-P	84.173	16,310	0	16,310	0
Galileo Grant	070037-PG-S0-01-P	84.173A	3,761	0	3,761	0
Total Special Education Cluster			<u>69,952</u>	<u>0</u>	<u>69,952</u>	<u>0</u>
Title VI	070037-C2-S1-00-P	84.298	3,579	0	3,579	0
Total MRDD			<u>73,531</u>	<u>0</u>	<u>73,531</u>	<u>0</u>
<i>Passed Through the Ohio Department of Alcohol & Drug Addiction Services:</i>						
ADA Prevention - Youth Mentoring	43-43993-02DFS-P-98-9841	84.186A	32,407	0	32,407	0
ADA Drug Free Schools	43-43993-02DFS-P-98-9841	84.186A	26,980	0	26,980	0
Total Alcohol & Drug Addiction Services			<u>59,387</u>	<u>0</u>	<u>59,387</u>	<u>0</u>
Total U. S. Department of Education			<u>132,918</u>	<u>0</u>	<u>132,918</u>	<u>0</u>
<u>Federal Emergency Management Agency</u>						
<i>Passed Through the Ohio Disaster Services Agency:</i>						
State and Local Emergency Management Assistance	99-PPACA	83.544	66,645	0	66,645	0
<u>U. S. Department of Housing and Urban Development</u>						
Direct Programs:						
CDBG	B-96-UC390007	14.218	0	0	10,000	0
CDBG	B-97-UC390007	14.218	0	0	56,776	0
CDBG	B-98-UC390007	14.218	796,051	0	359,314	0
CDBG	B-99-UC390007	14.218	267,891	0	971,252	0
Total Direct CDBG			<u>1,063,942</u>	<u>0</u>	<u>1,397,342</u>	<u>0</u>
Home Improvement Partnership Program	MUC390201	14.239	547,181	0	547,178	0
Total Department of Housing and Urban Development			<u>1,611,123</u>	<u>0</u>	<u>1,944,520</u>	<u>0</u>

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, 2000**

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 Office of Criminal Justice Services:</i>						
Ohio Statewide Consortium DNA Grant	97-DN-VX-00090	16.560	45,523	0	42,052	0
Violence Against Women Act	98-WF-VA3-8211	16.588	45,593	0	48,072	0
Criminal Justice Services-Byrne Memorial	98-DG-A01-7117	16.579	3,217	0	976	0
Criminal Justice Services-Byrne Memorial	99-DG-A01-7117	16.579	56,517	0	76,316	0
Subtotal CFDA 16.579			59,734	0	77,292	0
Direct Program:						
Cops Fast/Universal Hiring	2000SHWX0338	16.710	8,879	0	30,769	0
Total Criminal Justice Services			159,729	0	198,185	0
<i>Passed Through the Ohio Attorney General's Office:</i>						
Victims of Crime Act	99VAGENE039T	16.575	49,559	0	50,144	0
Victims of Crime Act	99VAGENE039X	16.575	19,605	0	19,526	0
Victims of Crime Act	2001VAGENE039	16.575	12,730	0	14,550	0
Victims of Crime Act	2001VAGENE488	16.575	1,662	0	4,983	0
Subtotal CFDA 16.575			83,556	0	89,203	0
Local Law Enforcement Block Grant	2000-LB-VX-1299	16.592	7,723	0	7,723	0
Total Attorney General's Office			91,279	0	96,926	0
Total U. S. Department of Justice			251,008	0	295,111	0
U. S. Department of Health and Human Services						
<i>Passed Through the Ohio Department of Alcohol & Drug Addiction Services:</i>						
ADA Per Capita	BG43	93.959	723,273	0	723,273	0
ADA Women's Set Aside	43-43993-03-WFS-T-98-9013	93.959	76,752	0	76,752	0
Subtotal CFDA 93.959			800,025	0	800,025	0
ADA Medicaid	N/A	93.778	128,678	0	119,045	0
Total ADA			928,703	0	919,070	0
<i>Passed Through the Ohio Department of Mental Health:</i>						
MH Homeless Options PATH Grant	25-PATH-00-01-A	93.150	31,537	0	31,537	0
MH Community Plan Block Grant	98-B1-08-CMHS-03	93.958	107,919	0	107,919	0
MH Child / Adolescent Core	98-B1-08-CMHS-03	93.958	6,558	0	6,558	0
MH 508-R Block Grant	98-B1-08-CMHS-03	93.958	200,052	0	200,052	0
MH Diversity Action Team	25-OCS2-BG-99-14	93.958	43,014	0	43,014	0
Subtotal CFDA 93.958			357,543	0	357,543	0
MH Social Services Block Grant	N/A	93.667	91,232	0	117,734	0
MH Medicaid	N/A	93.778	1,572,960	0	1,608,195	0
OBRA/PASSAR	N/A	93.778	7,910	0	9,357	0
Subtotal CFDA 93.778			1,580,870	0	1,617,552	0
Total Mental Health			2,061,182	0	2,124,366	0
<i>Passed Through the Ohio Department of MRDD:</i>						
Title XX	N/A	93.667	142,964	0	142,964	0
Medicaid (CAFS)	N/A	93.778	3,135,853	0	2,993,669	0
Medicaid (TCM)	N/A	93.778	305,797	0	349,546	0
Subtotal CFDA 93.778			3,441,650	0	3,343,215	0
Total MRDD			3,584,614	0	3,486,179	0
Total U.S. Department of Health and Human Services			6,574,499	0	6,529,615	0
TOTAL FEDERAL ASSISTANCE			\$8,669,315	\$2,184	\$9,001,931	\$2,184

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, 2000

CFDA = Catalog of Federal Domestic Assistance.

1. The accompanying supplemental schedule of federal awards expenditures has been prepared on the basis of cash receipts and disbursements.
2. The U.S. Department of Agriculture donates food to the County through the Government Donated Food Program (CFDA 10.550). The receipts represent the value of food received from the U.S. Department of Agriculture while the disbursements represent the food used in the National School Lunch Program.
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, 2000 the total amount of loans outstanding are \$193,155.

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OFFICE OF THE AUDITOR**

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

Lake County
105 Main Street
Painesville, Ohio 44077

To the Board of Commissioners:

We have audited the financial statements of Lake County, Ohio, (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 28, 2001, in which report we noted the County made various adjustments to the beginning fund balances and retained earnings. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 28, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 28, 2001.

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

Jim Petro
Auditor of State

June 28, 2001



**STATE OF OHIO
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
ITS MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Lake County
105 Main Street
Painesville, Ohio 44077

To the Board of Commissioners:

Compliance

We have audited the compliance of Lake County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. 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 law, 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the County's compliance with those requirements. In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

Internal Control Over Compliance

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

**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 28, 2001.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 28, 2001, in which report we noted the County made various adjustments to the beginning fund balances and retained earnings. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 28, 2001

LAKE COUNTY
DECEMBER 31, 2000

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 Section .505

1. SUMMARY OF AUDITOR'S RESULTS
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A-133 §.505

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

**LAKE COUNTY
DECEMBER 31, 2000**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 § .315 (B)**

Finding Number	Finding Summary	Fully Corrected	Not corrected, partially corrected, different corrective action taken; finding no longer valid; Explain
1999-60843-001	The Child Support Enforcement Agency was not reconciling their Support Enforcement Tracking System to its bank accounts	Yes	
1999-60843-002	The Alcohol, Drug Addiction and Mental Health Services Board was not monitoring the audit requirements of some of its subrecipients.	Yes	

Lake County, Ohio

Comprehensive Annual
Financial Report
for the year ended
December 31,

2000

Edward H. Zupancic, Lake County Auditor

Lake County, Ohio

**COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT**

for the fiscal year ended
December 31, 2000
Edward H. Zupancic
Lake County Auditor

Joseph C. Dowd
Chief Deputy Auditor/
Manager Financial Reporting

Prepared by the
Lake County Auditor's Office

**INTRODUCTORY
SECTION**

Lake County, Ohio
Comprehensive Annual
Financial Report

2000

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, 2000 TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page	1
Table of Contents	4
Transmittal Letter	8
Certificate of Achievement for Excellence in Financial Reporting	34
Elected Officials	35
Organizational Charts	36

FINANCIAL SECTION

Independent Auditor's Report	39
------------------------------	----

GENERAL PURPOSE FINANCIAL STATEMENTS:

Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit	40
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	44
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types - (Non-GAAP Budgetary Basis)	46
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types and Discretely Presented Component Unit	50
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual - All Proprietary Fund Types - (Non-GAAP Budgetary Basis)	52
Combined Statement of Cash Flows - All Proprietary Funds Types and Discretely Presented Component Unit	54
Notes to Combined Financial Statements	58

LAKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)

COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES:

General Fund:

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - (Non-GAAP Budgetary Basis)	106
---	-----

Special Revenue Funds:

Combining Balance Sheet - All Special Revenue Funds	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds	130
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Individual Special Revenue Funds - (Non-GAAP Budgetary Basis)	140

Debt Service:

Combining Balance Sheet - All Debt Service Funds	196
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Debt Service Funds	197
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Debt Service Funds - (Non-GAAP Budgetary Basis)	198

Capital Project Funds:

Combining Balance Sheet - All Capital Project Funds	204
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Capital Project Funds	208
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - All Capital Project Funds (Non-GAAP Budgetary Basis)	212

LAKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)

Enterprise Funds:

Combining Balance Sheet - All Enterprise Funds	230
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Enterprise Funds	232
Combining Schedule of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual - All Enterprise Funds - (Non-GAAP Budgetary Basis)	234
Combining Statement of Cash Flows - All Enterprise Funds	237

Internal Service Funds:

Combining Balance Sheet - All Internal Service Funds	240
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Internal Service Funds	241
Combining Schedule of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual - All Internal Service Funds - (Non-GAAP Budgetary Basis)	242
Combining Statement of Cash Flows - All Internal Service Funds	246

Agency Funds:

Combining Statement of Changes in Assets and Liabilities - All Agency Funds	249
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General Fixed Assets Account Group:

Schedule of Fixed Assets by Source	254
Schedule of Fixed Assets by Function and Activity	255
Schedule of Changes in General Fixed Assets by Function and Activity	257

LAKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

STATISTICAL SECTION

General Fund Revenues by Source and Cash Disbursements by Function - Last Ten Fiscal Years	260
Property Tax Levies and Collections - Last Ten Fiscal Years	262
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	263
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	264
Special Assessment Billings and Collections - Last Ten Fiscal Years	268
Computation of Legal Debt Margin	269
Ratio of Net Bonded Debt to Assessed Value and Net Bonded Debt per Capita - Last Ten Fiscal Years	270
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures - Last Ten Fiscal Years	271
Computation of Direct and Overlapping Debt	272
Schedule of Enterprise Bond Coverage	273
Construction, Bank Deposits and Property Values - Last Ten Fiscal Years	274
Principal Taxpayers	275
Synopsis of Insurance	276
Demographic Statistics	278
Miscellaneous Statistics	283



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

June 28, 2001

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

As the Auditor of Lake County, I am pleased to present the 2000 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, 2000. 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

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LAKE COUNTY ADMINISTRATION CENTER
105 MAIN ST.
P.O. BOX 490
PAINESVILLE, OHIO 44077-0490

June 28, 2001

Honorable Edward H. Zupancic
Lake County Auditor

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

Honorable John S. Crocker
Lake County Treasurer

Citizens of Lake County:

I am pleased to present Lake County's Comprehensive Annual Financial Report for the year ended December 31, 2000. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the government.

Responsibility for the accuracy, completeness and fairness of the presentation, including all disclosures, lies with the management of Lake County and, in particular, the Lake County Auditor's office. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities and status are included.

This is the fourteenth 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 1999, a list of all elected county officials and organizational charts for Lake County and the Auditor's Office.

TRANSMITTAL LETTER

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

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

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 an estimated 227,000 residents (based on preliminary 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, Chagrin River Harbor, North Chagrin Reservation and Squire's Castle, Holden Arboretum, the Indian Museum of Lake County, the Marine Museum and Lighthouse, Lake Farmpark, "Lawnfield" - the home of President James A. Garfield, Lake Erie College Equestrian Center and the Mentor Marsh. In addition, County residents and visitors can take advantage of over 5,700 acres of parkland operated by Lake Metroparks, the County's Park District. Golf enthusiasts can be satisfied by the numerous golf courses located throughout the County.

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

TRANSMITTAL LETTER

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

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

The County Auditor, who is elected to a four year term, serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. As the chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available, or in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County, who, by the issuance of county warrants, distributes funds to creditors in payment of liabilities, including payroll, incurred by the County and its departments.

As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing the collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, the Auditor serves as the secretary of the County Board of Revision and the County Budget Commission and is the administrator of, and secretary to, the County Data Processing Board.

The County Treasurer, also elected to a four year term, is the custodian of all County funds. The Treasurer is responsible for the investment of all idle County funds, as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of the total County fund balances of the Auditor and the Treasurer are performed by the two offices, and reconciliations on a fund-by-fund basis are prepared monthly. The Treasurer, the Auditor and the County Prosecutor comprise the County Budget Commission. The Budget Commission plays an important function in the financial administration of the County government and all other local governments within the County. Other elected officials serving a four year term include the Prosecutor, the Engineer, the Recorder, the Sheriff, the Clerk of Courts, the Coroner and six Common Pleas Court Judges.

TRANSMITTAL LETTER

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

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

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 Cuyahoga, Geauga and Medina counties, which was the 16th largest PMSA in the United States, per the 1990 U.S. Census. The County's 2000 estimated population of 227,511 placed it as the twelfth most populous of the state's eighty-eight counties.

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

In recent years, Lake County has experienced significant retail growth, in terms of both retail sales and in new construction of retail establishments. The City of Mentor, the County's retail hub, is currently the sixth largest city in Ohio in terms of retail sales. Mentor trails only the much larger cities of Columbus, Cincinnati, Toledo, Cleveland and Akron. 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. The study included Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Stark and Summit counties, and was limited to retail outlets greater than 50,000 square feet.

TRANSMITTAL LETTER

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

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

In addition, the former Carlisle's department store in the City of Painesville, which closed several years ago, has been totally renovated both inside and out by a local developer. The \$1.5 million renovation at this site will result in an 80,000 square foot retail center for downtown Painesville. The second floor of this facility will house the offices of a local law firm.

In 2000, Giant Eagle Supermarkets moved one of their stores in Painesville Township to a brand new 84,500 square foot store within the township. Future proposed development includes a 49,000 square foot Tops Friendly Supermarket in Madison Township along with an additional 20,000 square foot retail or office complex on 10.5 acres. Also planned to be constructed in the next couple of years are Max and Ermas Restaurant, a Gander Mountain hunting, fishing and camping equipment store, and a Gordon Food Service bulk grocery store.

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.

TRANSMITTAL LETTER

Some of the most recent real property tax abatements approved within Lake County in the last few years include: APSCO, Inc. in Perry Township (\$4.8 million multiple expansions), Mackenzie Nursery Supply in Perry Township (\$.3 million new construction), Woodline Products, Inc. in Painesville Township (\$2.5 million new construction), Fluid Regulators Corporation in the City of Painesville (\$1.8 million renovation), Libra Industries in the City of Mentor (\$1.9 million new construction), Buyers Products in the City of Mentor (\$6.0 million new construction and expansion), Kennedy Group in the City of Willoughby (\$4.0 million new construction), Lake Erie Design Co. in the City of Wickliffe (\$2.0 million new construction), and Gould Electronic, Inc. in the City of Eastlake (\$1.2 million addition).

Industry is a vital source of income and jobs to the County. Lake County's 6.7 percent industrial vacancy rate was significantly lower than the 8.8 average industrial vacancy for the same eight counties in the Greater Cleveland area, according to the same independent market study previously discussed. 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 its own industrial park. The growth of this park received a tremendous boost with the announcement in 1999 that Falkenroth, Inc., the U.S. unit of a German-owned forging company, not only plans to build an \$8 million plant, but also will move its company headquarters to the Township. The company, which produces forklift and tractor parts, initially will employ 75 people but the company projects that the number will swell to 175 within three years. Falkenroth's headquarters, now at a distribution center in Memphis, Tennessee, will be relocated to Perry upon completion of the new 54,000 square foot plant. The Perry facility will allow the company to produce steel parts that it currently imports from Germany, thereby reducing transportation costs. The company would be the first tenant in the 375 acre second phase of the Perry Industrial Park.

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

TRANSMITTAL LETTER

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

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

The County is very proud of it's own park district, Lake Metroparks. As previously mentioned, the park district is serving the County well in providing the residents with a quality park system which is expanding annually while continuing to furnish superior recreational programs and activities. In recent years the park system has purchased or acquired additional land in a continuing effort to expand and improve the County's recreational facilities. Lake Metroparks also began construction on the Greenway Bike Trail. This 2.9 mile bike trail will stretch from it's northerly point on Jackson Street in Painesville Township down through the Lake County/Geauga County line in Concord Township. When completed in September of 2001, the bike trail, built along the former B & O railroad lines, will be 4.4 miles in length. Eventually Lake Metroparks hopes 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 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.

TRANSMITTAL LETTER

One of the more exciting developments occurring in the County in recent years has been the possibility of professional baseball coming to Lake County. Within the last few months, that possibility became a virtual certainty with the announcement that the City of Eastlake has entered into an agreement with the Quad City Bandits, a Class A minor league team in Iowa, to move their team to Eastlake in 2003. The City of Eastlake is planning on commencing construction of a new \$15 million minor league baseball stadium in November, 2001. The stadium will be built along the southern boundary of the City along State Routes 91 and 2. The stadium will feature 20 loges and will have 4,500 permanent seats and a total capacity of 6,000. Financing for construction of the stadium is still being finalized but the State of Ohio is expected to provide 15 percent of the cost and naming rights to the stadium are also being considered as part of the financing package. The team recently committed to a twenty-five year lease to stay in Eastlake and they will become the Class A affiliate of the Cleveland Indians, who play just 30 miles west of the City of Eastlake. In addition to the entertainment value for the area, this venture is expected to bring approximately 200 new jobs to the County.

Residential development during 2000 added an additional \$166.8 million to the real estate tax base in the County. That amount shattered the previous high-water mark of \$140.6 million in new residential construction, which occurred the year before. The municipalities experiencing continued residential growth include the City of Mentor (\$32 million), Concord Township (\$26 million), the City of Eastlake (\$24 million), and Painesville Township (\$18 million). Over the last decade, Concord Township, Kirtland City, Kirtland Hills Village, Leroy Township, Madison Village, Perry Village and Perry Township all have experienced over a twenty percent increase in new homes in their communities.

In the last decade, Lake County has seen almost 7,000 new homes being built, with the City of Mentor experiencing an increase of over 1,900 new residences. Some of the County's most recent and larger residential developments either started, completed or proposed in 2000 are as follows:

Dugan Farms: Thirty-three lots for single family homes, ranging in price from \$180,000 to \$250,000, are featured in this Perry Village subdivision.

Driftwood Cove: This single family home subdivision in the City of Mentor will include 26 lots. Recent home sales are between \$220,000 to \$240,000.

Fiddlers Creek Condominiums: Over thirty condominium units are in this development in Painesville Township with prices ranging from \$140,000 to \$170,000.

Hidden Harbor Estates: This single family home subdivision in Fairport Harbor Village will house eleven new residences ranging in cost from \$267,000 to \$311,000 on lots averaging about .3 acres.

TRANSMITTAL LETTER

Lake Terrace Estates: Located on 25 acres in Painesville Township, this subdivision will feature sixty-four lots, nine acres of green space and homes averaging 1,300 square feet.

Players Club: This upscale condominium development next to the Quail Hollow Resort and Country Club in Concord Township features units ranging from \$281,000 to \$420,000.

Preserve at Gullybrook: Nestled in the City of Willoughby, when completed this subdivision will house over twenty single family homes in the \$220,000 to \$250,000 range.

Stanford Springs: This Concord Township subdivision consists of forty single family homes located on one to eight acre lots.

The Retreat at Chapel Cove: This condominium development in Madison Township, when completed, will include 160 units ranging in price from \$130,000 to \$175,000. This development is being built in conjunction with the requirements of a Conservation Development Program. This program requires the preservation of the natural character of a site throughout the development process.

The Woodlands: This subdivision in the City of Willoughby will contain 124 single family homes within this forty-five acre subdivision. Appropriately named, deed restrictions require that this subdivision be developed under woodlands conservation guidelines.

Woodland Glen Condominiums: Located in the City of Mentor on Arden Drive, this condominium development consists of over 30 units averaging around \$145,000.

Woodnorton: This huge, but still unapproved development on 380 acres in the City of Mentor, would feature over 600 single family homes and condominiums. In addition, the unique residential and commercial development will consist of 110,000 square feet of office area, 110,000 square feet of commercial service area and over 100 acres of 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.

Vineyards of Madison: Another condominium development, this site in Madison Township currently has sixteen completed units and another forty more being built. When finally completed the development will have a total of one hundred thirty-six units.

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

TRANSMITTAL LETTER

As has been the case for well over the last decade, retail sales in the County continued to perform very well. The County experienced a six percent increase in sales tax revenue in 2000 versus 1999, which generated almost \$14.2 million. Previous annual growth increases have reached as high as 14.0 percent. The addition of the retail superstores and the other developments previously mentioned have bolstered the retail sales in the County.

Tourism in Lake County is a very important part of the local economy. Over \$450 million in tourism dollars was injected into the Lake County economy in 1999. 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 an \$12 million renovation to the Quail Hollow Inn and Resort in Concord Township. In addition, construction was completed in 2000 for the new Lawnfield Inn and Suites in the City of Mentor. This 40,000 square foot facility named after the former President who lived in Mentor, has fifty rooms and cost \$4 million to complete. A second Holiday Inn Express is projected to be built in the City of Mentor by the same developer who built the first one a few years ago. This hotel will feature the County's first indoor hotel pool and sixty-eight rooms. It will be built on the current site of a Perkins Family Restaurant which will be razed and a new, larger Perkins built elsewhere on the site.

Employment fields in Lake County are very diversified, with manufacturing and trades as the two largest. The service-oriented field is becoming a more popular field each year and is now the third largest employment field in the County. In addition, the study disclosed that the City of Mentor ranked tenth in the State in terms of the number of manufacturing employees. The County's 2000 average unemployment rate of 3.6 percent was a slight decrease over the 1999 rate of 3.8 percent. This compares to the national and state 2000 average unemployment rates which were both at 4.0 and 3.9 percent, respectively.

TRANSMITTAL LETTER

MAJOR INITIATIVES

CURRENT YEAR:

Several years ago the County Commissioners commenced a very aggressive capital improvements program designed to expand and enhance county administration, court and office buildings. In recent years, among other projects, construction was completed on the new headquarters of the Lake County Narcotics Agency, the former Department of Human Services (now Job and Family Services) moved into their totally renovated facility, and portions of the County Administration Building and Nolan Building were renovated. The beginning of the new millennium brought continued growth and expansion for Lake County government.

Phase I of the Lake County Juvenile Justice Center expansion and renovation project was completed in March, 2000. This phase of the project consisted of construction of a 8,000 square foot addition to the front of the Juvenile Justice Center. The addition provides additional courtrooms, more offices for administration and staff, and an enhanced security entranceway into the Justice Center. One of the building's new features is a large rotunda used for public seating. The final cost of this phase of the project was approximately \$1.5 million.

In April of 2000, the County Commissioners contracted with an architectural firm for renovations of the Job and Family Services Center. With the creation of the new Job and Family Services Department, the former Department of Human Services and the Employment and Training Act (ETA) departments are merging into one department. As a result, a portion of the Job and Family Services Center needed to be redesigned to house the former ETA department and its employees. This project is expected to be completed in the summer of 2001 at an estimated cost of \$340,000.

The State of Ohio initiated a state-wide program during 2000 whereby they are creating "One Stop Shops" where residents can renew their annual auto license registration, renew their drivers license and make any auto title changes all at one location. In November of 2000, the County Commissioners awarded a bid for the lease of 7,400 square feet of office space in Long Meadow Square Shopping Plaza in Perry, Ohio to house the Lake County Clerk of Courts Title Division and the Ohio Bureau of Motor Vehicles License Bureau and Drivers Examination Station. The County is leasing this space at a cost of \$66,230 per year for the next five years. A sublease arrangement is currently being negotiated between the County and the State of Ohio Department of Public Safety for their portion of the office space. Construction of the interior of this office building began in 2000 and the Title Division has moved into their facility. The portion of the facility for the License Bureau is still under construction and should be completed in the summer of 2001.

TRANSMITTAL LETTER

Construction was completed in December, 2000 on the new Lake County Sheriff's Misdemeanant Facility on Blase Nemeth Road in Painesville Township. This new 15,300 square foot facility will house misdemeanor offenders from the criminal justice system. Many, if not most, of the people who will be housed in this 76 bed facility will be on a daily work-release program. The State of Ohio Department of Rehabilitation and Corrections has given Lake County over \$2.7 million of the total \$3.5 million in construction costs for this facility. The facility opened in January, 2001 and the first inmates were admitted in that month. The addition of the Narcotics Facility and the Misdemeanant Facility along with the County's Detention Facility and Forensic Crime Laboratory, both of which are fairly new facilities, will provide Lake County residents high-class law enforcement facilities which should serve them well for many years to come.

Due the backlog of cases pending in the Lake County court system, the State previously ordered the County to create an additional common pleas court to commence in January, 2001. As a result of this mandate, the County Commissioners purchased the old Painesville Post Office Building in 1996 for \$425,000 in order to provide additional space for the new court as well as the existing courts and other judicial departments which had been housed in cramped quarters. The old Post Office was completely renovated, at a cost of \$5.5 million, to house the Lake County Probate Court and the Lake County Clerk of Courts Office. Recently renamed the Lake County Courthouse West Annex by the County Commissioners, this facility opened in April, 2001.

One of the most expensive capital improvement projects did not involve the construction or renovation of a building. It was the upgrade of the entire public safety 800 MHZ radio system which services all of Lake County's police, fire and emergency personnel as well as all local school districts school buses. Formal bidding of this project took place in July, 2000 with a bid awarded to Motorola Radio Corporation in the amount of \$7.9 million for the purchase of the radio system. The Lake County Telecommunications Department is overseeing this project which is expected to be completely installed and functional in the fall of 2001. The First Energy Company, owners of the Perry Nuclear Power Plant located in the County, and Laketran, the County's public transit system, have each contributed \$3 million toward this project. The remaining costs for the new system will come from the County and the other local governmental entities.

In May of 1998, the Auditor's Office began the real estate valuation reappraisal of all real estate properties within the County. This reappraisal, which is performed every six years and is required by state law, is designed to keep property values current with market values and also disclose any improvements, additions or devaluations since the last triennial update, which had been conducted three years earlier. Field work commenced in 1998, continued through 1999, and was completed in early 2000. This project required personal visits to each and every parcel in the County to update all real estate data regarding the land and any buildings located on the parcel(s). All data was compiled and analyzed to produce the new real estate valuation tax base for tax year 2000, which will be payable in calendar year 2001. In late 2001, the Auditor's Office will begin preparing for the 2003 triennial update which is an update of valuations based on sales.

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 2000, almost thirty 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. This expansion is necessary to meet the growing needs of the County, as new construction continues to flourish, and also to meet more stringent requirements of the federal and state Environmental Protection agencies. Once completed, this expansion will increase the capacity of the facility from 14.2 to 20.0 million gallons per day. This capital venture, which is estimated to cost \$37 million, is being financed by a Ohio Water Development Authority loan. In 2001, the County Commissioners raised the wastewater utility rate from \$15.40 to \$19.40 per quarter for the approximately 35,000 customers the County services. This rate increase is to provide additional operating revenues and to assist in paying off the debt issued for the Mentor Treatment Plant. The Utilities Department also operates the expansion of the County's Solid Waste Facility which not only services Lake County but other surrounding counties and some out-of-state refuse companies.

In May of 1999, the County Commissioners approved the creation of the Geographic Information Services (GIS) Department. This department will be responsible for the development and subsequent maintenance of a new, computerized digital mapping system which will be utilized by multiple county departments. This new system potentially could provide a wealth of information and data utilizing state-of-the-art technology. The Commissioners, in May of 1999, hired a GIS director to manage the new department, which will be governed by the GIS Board comprised of a County Commissioner, the County Auditor and the County Engineer. Each of those three departments will be funding the operation of the GIS Department on an equal basis. The GIS Board previously contracted with Aerocon Photogrammetric Services who conducted a fly-over of the entire County in 2000 and will provide aerial photographs of the County which will serve as the base for the GIS mapping system.

FUTURE PROJECTS:

As shown in the table and graph further on in this letter, the criminal justice system and public safety in Lake County consumes a large portion of the General Fund budget. As previously disclosed, a majority of the capital improvement projects are for improvements and/or additions to court buildings and other judicial system offices. The immediate future forecasts two more significant capital projects for court system facilities. In July of 2000, the County Commissioners contracted with an architectural firm to design Phase 2 of the Juvenile Justice Center renovation project. This phase will include renovation of the administrative office area and the previous location of the Clerk of Courts Title Division in the lower level of the building. The renovation will create additional hearing rooms, conference rooms, classrooms, restrooms as well as a new HVAC system for the building. Estimated cost, at this time, for Phase II is \$2 million and construction is currently underway.

TRANSMITTAL LETTER

In addition to the Juvenile Justice Center project, an estimated \$9.0 million redesign of the Lake County Courthouse is anticipated to commence in October, 2001. This project will entail the entire renovation of all four floors of the Courthouse and also includes an addition to the rear of the building.

Planning is currently underway for the possible relocation or renovation of some of the following departments: the Utilities Billing Department, the Dog Warden's Office, the Building Inspector's Office, the Veterans Services Office, the Auditor's Office, and the County Educational Service Center (Board of Education). The County Commissioners are currently reviewing several options available to them to address these needs. Their options were enhanced with the \$450,000 purchase, in 2001, of an office building located on Erie Street in Painesville just east of the Juvenile Justice Center. One or more of the aforementioned offices could be moved into this facility.

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

As evident by the number and magnitude of the capital projects completed in recent years along with those currently ongoing and those in the planning stages, County officials are striving to keep pace with the ever changing needs of their residents. As times change, the services provided by our County government also need to change. The County Commissioners and other County officials are working to provide those services in the most efficient, accurate and productive manner possible in an effort to better serve the needs of the County's residents.

TRANSMITTAL LETTER

DEPARTMENTAL HIGHLIGHT: *THE LAKE COUNTY JUVENILE COURT*

The Lake County Juvenile Court is mandated by law to effectuate the following purposes: a) to provide for the care, protection, and mental and physical development of children defined as abused, neglected, dependent and unruly, and b) to protect the public interest and safety, to hold the offender accountable for their actions, to restore the victim, and to rehabilitate the offender by a system of graduated sanctions and services.

The Lake County Juvenile Court was constructed on its current site, 53 East Erie Street, in 1980. It houses administration offices, courtrooms, the intake department, the probation department, educational facilities and the detention/rehabilitation functions of the Court. Until recently, the facility remained essentially the same as when first constructed twenty years ago. However, over the years the Court's operations and caseload have changed dramatically. In 1980, 3000 youths appeared in the Court. In 2000, approximately 6000 youths were served by the Court. In order to accommodate the increase, the Juvenile Justice Center is being expanded and renovated.

In 1999, the Lake County Commissioners authorized the first of a series of building phases in order to accommodate the increased court usage. A new section was built onto the front of the existing building which comprises a new entrance way with enhanced security, additional office and conference rooms. This area is occupied by the intake department, the secretarial pool and the administration of the Court. The movement of these departments and the Clerk of Courts Title Division from the lower level of the building has allowed the second phase of construction to proceed.

Currently, the inside of the Court is being reconstructed. The result in 2002 will be increased courtroom and classroom space. This will allow the Court to change a converted courtroom back to its original purpose of a jury room. Another courtroom which had been temporarily housed in the Lake County Courthouse across the street will be moved back into the Juvenile Justice Center. The additional classrooms will accommodate the evening classes and programs the Court currently houses in courtrooms and small offices. It is the intent of the administration and the County Commissioners that these changes will better serve the public of Lake County with a well-functioning and safe facility.

The Juvenile Court is dedicated to finding workable solutions for the children and families with whom it contacts. Each department of the Court seeks out the current "best practices" in order to meet its mandate. The Intake Department is responsible for examining and evaluating the circumstances of every case referred to the Court. The referrals can enter through two methods. They may come in as complaints from police, individuals, schools or agencies, or as "walk-ins", i.e. individuals coming to the Juvenile Court for help.

TRANSMITTAL LETTER

Through intake screening it is determined how a case is handled through graduated sanctions. Possible alternatives can range from a conference held unofficially; a ten week counseling contract for the youth and family; or an official filing and handling in the courtroom. The criteria for selecting candidates for alternative solutions is based on prior court history and the seriousness of the offense.

The probation department is the most widely used correctional technique to address delinquent behavior. The primary assumption underlying probation is that the youth can be most effectively helped within his/her own community. Each probationer is seen by his/her probation officer at least bi-weekly in school, their homes, and in community settings. The average length that a child remains on probation is nine months. The goal of probation is to enable the youth to remain in the community by assisting him/her to make the behavioral and attitudinal changes necessary to function as a law-abiding citizen. The rules of probation, which are established by order of the Court, are designed to establish parameters and are consistently enforced by the probation officer. All available community resources and programs are utilized to assist probationers and their families to make the necessary changes in their lives.

The Juvenile Detention/Rehabilitation Center is a secure facility which opened in 1981. Juveniles who are a threat to themselves or others and youth who may fail to appear for court are detained at the Center. In addition, the Court may order a youth to serve time in the Rehabilitative program in the Center. In fact, the rehabilitation group makes up the large majority of residents. In 2000, there were 1,218 admissions to the Center. The Center itself provides single-room housing for up to forty residents at a time. A staff of correctional officers provide around the clock supervision. The Center not only provides the basic needs of the resident but also has a variety of programs designed to educate and rehabilitate the detained youth. Educational services are provided by teachers in a year round program. Chemical dependency education and psychological counseling are also provided.

The Juvenile Court additionally provides educational services to youth involved in the Court who are suspended or expelled from school. These youths come to a daytime educational program held at the Court. A Saturday Work Program, a Saturday Academic Program and educational programs on topics such as probation orientation and drug and alcohol use are also offered through the Court. All juvenile traffic offenders are also handled through the Juvenile Court. In 1993, the Court instituted a restitution program which endeavors to hold the juvenile accountable for their acts and attempts to assure victims are compensated for their losses.

The Lake County Juvenile Court has initiated and obtained many grants to defray local costs for its programming. In addition, the Court has it's own Clerk of Courts office which in 2000 collected over \$79,000 for the County General Fund.

TRANSMITTAL LETTER

FINANCIAL INFORMATION

ACCOUNTING SYSTEM AND BUDGETARY CONTROLS

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

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

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

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

TRANSMITTAL LETTER

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.

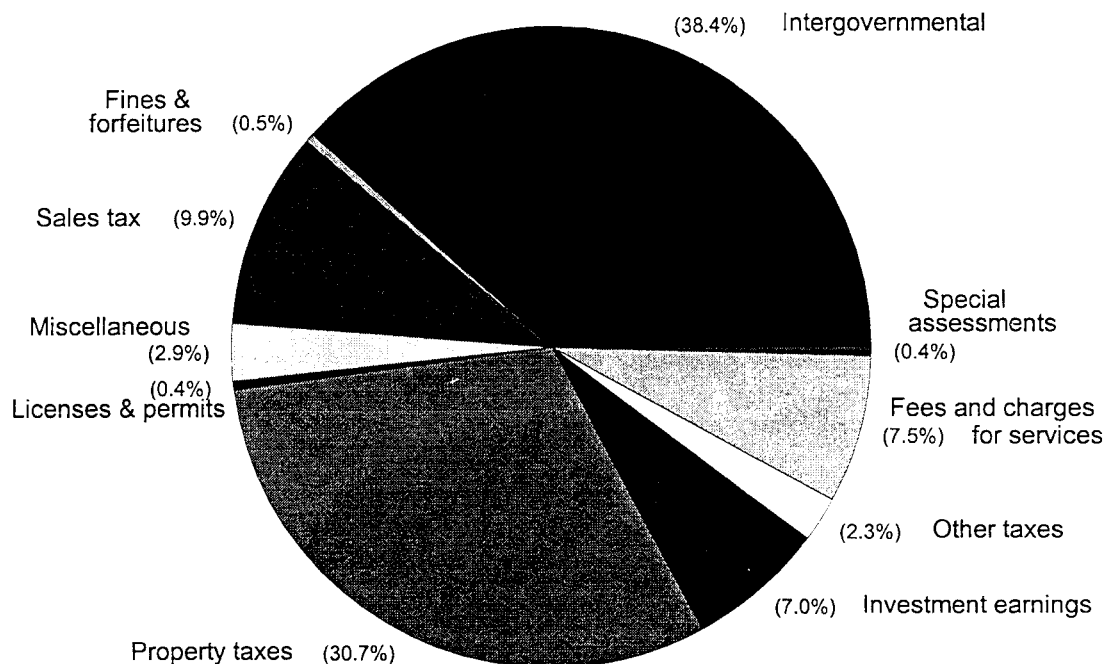
GENERAL GOVERNMENT REVIEW

The following schedule presents a summary of General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds revenues for the fiscal year ended December 31, 2000, and the amount and percentage of increases (decreases) in relation to prior year revenues.

<u>Revenue Source</u>	<u>2000</u>	<u>1999</u>	<u>Increase (Decrease)</u>		<u>Percent of Total 2000</u>
			<u>Dollars</u>	<u>Percent</u>	
Property tax	\$44,409,144	\$ 42,431,963	\$ 1,977,181	4.7%	30.7%
Sales tax	14,271,275	13,467,123	804,152	6.0	9.9
Other taxes	3,295,135	3,730,167	(435,032)	(11.7)	2.3
Fees and charges for services	10,788,813	10,644,929	143,884	1.4	7.5
License and permits	623,501	625,025	(1,524)	(0.2)	0.4
Fines and forfeitures	646,158	639,372	6,786	1.1	0.5
Intergovernmental	55,511,102	57,552,523	(2,041,421)	(3.5)	38.4
Special assessments	642,675	405,246	237,429	58.6	0.4
Investment income	10,078,522	6,490,984	3,587,538	55.3	7.0
Miscellaneous	<u>4,202,667</u>	<u>4,099,910</u>	<u>102,757</u>	2.5	<u>2.9</u>
Total Revenues	<u>\$144,468,992</u>	<u>\$140,087,242</u>	<u>\$ 4,381,750</u>	3.1%	<u>100.0%</u>

TRANSMITTAL LETTER

DISTRIBUTION OF 2000 REVENUE



As illustrated on the previous page, the two major sources of revenue for governmental funds are intergovernmental revenues and property tax revenues, which account for 69.1 percent of all revenue of governmental funds. Property tax revenue increased by 4.7 percent primarily due to a 0.1 mill increase in the Forensic Crime Laboratory millage which took effect in fiscal year 2000 which generated approximately an additional \$0.8 million. The additional revenue increase is the result of a settlement with the owners of the Eastlake Electric Coal Plant over the real estate property valuation dispute. This settlement resulted in the payment of prior delinquent taxes.

While accounting for 38.4 percent of all governmental funds revenue, the intergovernmental revenue source actually had a 3.5 percent reduction as compared to 1999. This decrease is primarily due to an decrease in federal and state funding for certain County programs, most notably those of the Board of M.R. & D.D., the Public Assistance Fund and the Job Training Partnership Act. The decrease in this revenue source is partially offset by the decreases of 1.5 percent in the human services expenditure function and 19.3 percent in the community and economic development expenditure function.

The 6.0 percent increase in sales tax revenue discloses a continuing trend in the Lake County economy. Sales tax revenue has increased every year for well over a decade while averaging a 6.3 percent increase over the time frame. This reflects the hearty retail market in the area and the on-going effort of local officials to attract commercial development.

TRANSMITTAL LETTER

The \$0.5 million decrease in the other taxes revenue source is primarily due to a decrease in conveyance taxes collected in 2000 which are charged on each transfer of real estate property in the County. This decrease is the result of a slower real estate sales market due to rising mortgage interest rates during 2000. In contrast, those same increases in interest rates resulted in 55.3 percent increase in investment income. However, early returns in 2001 indicate that this increase is short-lived as interest rates in 2001 have dropped back down. The increase in investment income is also due to the recognition of an increase in the fair value of investments at December 31, 2000, as required by Governmental Accounting Standards Board Statement No. 31. All investments are expected to be held until maturity.

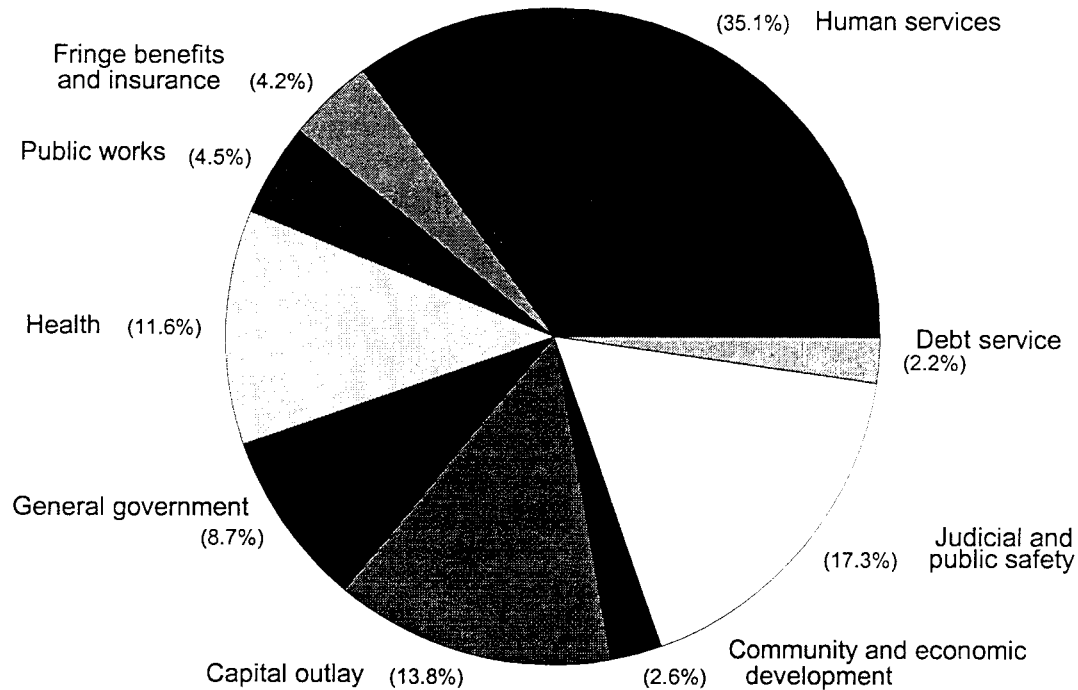
The increase in special assessment revenue is due to collections on new assessments which correspond to additional special assessment debt issued within the last two years. This revenue increase is offset by corresponding increases in principal and interest expenditures. The charges for services, fines and forfeitures and miscellaneous revenue sources each had slight increases and the licenses and permits revenue source had a very slight decrease as compared to 1999 revenue totals. Overall, total revenue for governmental funds rose 3.1 percent in 2000.

The following schedule presents a summary of General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds expenditures for the fiscal year ended December 31, 2000 and the amount and percentage of increases (decreases) in relation to prior year expenditures:

Function	2000	1999	Increase (Decrease)		Percent of Total 2000
			Dollars	Percent	
Current:					
General government	\$ 11,929,295	\$ 11,397,942	\$ 531,353	4.7%	8.7%
Judicial and public safety	23,783,107	22,589,088	1,194,019	5.3	17.3
Public works	6,208,664	5,217,546	991,118	19.0	4.5
Human services	48,237,843	48,955,927	(718,084)	(1.5)	35.1
Health	15,911,633	13,285,852	2,625,781	19.8	11.6
Community and economic development	3,545,111	4,391,588	(846,477)	(19.3)	2.6
Fringe benefits and insurance	5,851,094	6,126,554	(275,460)	(4.5)	4.2
Debt Service:					
Principal	1,707,350	1,472,350	235,000	16.0	1.2
Interest	1,417,741	1,188,939	228,802	19.2	1.0
Capital outlay	<u>18,986,304</u>	<u>12,914,155</u>	<u>6,072,149</u>	47.0	<u>13.8</u>
Total Expenditures	<u>\$137,578,142</u>	<u>\$127,539,941</u>	<u>\$10,038,201</u>	7.9%	<u>100.0%</u>

TRANSMITTAL LETTER

DISTRIBUTION OF 2000 EXPENDITURES



Total expenditures for all governmental funds increased 7.9 percent in 2000 as compared to 1999. However, that increase is somewhat eschewed by the large increases in capital outlay and debt service expenditures. The increase of over \$6.0 million in capital outlay expenditures in 2000 is primarily due to the large number of capital improvement projects involving County-owned buildings, as previously discussed. The increase in debt service expenditures is the result of additional special assessment bonds and the first payment on the Voting Machines issue. If the capital outlay and debt service functions are eliminated from the comparisons, expenditures in 2000 actually only increased by 3.1 percent as compared to 1999.

The health expenditure function increased by \$2.6 million or 19.8 percent, primarily due to a \$2.5 million increase in program expenditures of the Board of Alcohol, Drug Addiction and Mental Health Services. Public works expenditures increased 19.0 percent due to an increase in expenditures relating to road and bridge improvements under the direction of the County Engineer. The slight decrease of 4.5 percent in 2000 expenditures relating to fringe benefits and insurance are solely due to temporary reduction in the employer's share of the Public Employees Retirement System pension obligations for the 2000 fiscal year (see Note J to the Financial Statements). The general government and judicial and public safety functions both experienced moderate increases as compared to 1999 which are primarily attributed to general operational increases including payroll.

TRANSMITTAL LETTER

The human services function, by far the largest governmental funds expenditure function, accounted for 35.1 percent of total expenditures. This function, as well as the community and economic development function which had a 19.3 percent decrease in 2000, both decreased as a result of corresponding revenue reductions in certain federal and state programs, as previously discussed in the revenue analysis.

The County's General Fund balance at December 31, 2000 was \$22.3 million, representing an increase of \$2.5 million over the December 31, 1999 balance of \$19.7 million. Overall, governmental fund balances increased \$9.0 million to \$81.4 million at December 31, 2000.

PROPRIETARY REVIEW

Lake County's enterprise operations consist of a water distribution system, a wastewater collection system, a solid waste disposal system and a solid waste recycling program. Total operating revenues were \$31.6 million, which represents a decrease of 4.5 percent as compared to 1999. Total operating expenses were \$27.2 million, which represents an increase of 1.9 percent as compared to 1999. This activity resulted in a \$4.3 million gain in operating income for 2000, as compared to a \$6.4 gain in operating income in 1999. After transfers and non-operating revenues and expenses, the enterprise operations suffered a \$3.2 million net income loss. Interest and fiscal charges amounted to \$7.7 million and \$4.9 million in long-term debt principal was retired during the year. Long-term debt represents 88.5 percent of total liabilities for the Enterprise Funds. Total fund equity for the Enterprise Funds was \$107.1 million including retained earnings of \$20.0 million.

Internal Service Funds operations consist of the Central Purchasing, Mailroom and Garage departments and the Prescription Self-Insurance Fund. Total operating revenues for these funds were \$2.6 million and total operating expenses were \$3.3 million, both of which were increases as compared to 1999 due to increased activity in the Central Purchasing Department and a full year of activity in the Prescription Self-Insurance Fund which was created during 1999. After transfers, the Internal Service Funds realized a net income loss of \$67,975.

DEBT ADMINISTRATION

At December 31, 2000, the County had several long-term debt issues outstanding which are summarized as follows:

General obligation bonds	\$17,796,850
General obligation loans	895,000
Special assessment bonds	4,308,150
Ohio Water Development Authority (OWDA) loans	55,887,164
Other long-term obligations	32,966,618

TRANSMITTAL LETTER

The other long-term obligations consist of debt issued by municipalities which the County became responsible for when the Lake County Water District was established. In these instances, principal retirement and interest payments are made directly to the municipalities. In addition, \$32.7 million of the other long-term obligations is for an OWDA loan for the expansion of the Mentor Wasterwater Treatment Plant which has yet to be amortized.

In addition to the above debt, the County also had short-term debt of \$1,249,427 in notes payable from water enterprise fund revenues and \$4,844,000 in notes payable from sewer enterprise fund revenues at December 31, 2000. The County bond rating, as determined by Moody's Investor Services, was upgraded to an Aa2 in 2000. Citing the County's "strong financial position with ample reserves, growing valuation base and moderate amount of rapidly retired debt", Moody's upgrade from the previous rating of Aa3 means a potential significant savings in interest charges on future debt issues. Moody's also cited that they expect "the County's financial operations to remain strong as a result of management's conservative budgeting practices and strong revenue growth".

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2000, the County had an unvoted debt margin of \$40.4 million and a direct debt margin of \$117.3 million.

CASH MANAGEMENT

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

Cash resources of a majority of individual funds are combined to form a pool of cash and investments to maximize possible returns and are managed by the County Treasurer. Certain monies of the County's agency funds are deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds as prescribed by Ohio law. Investment income for all County funds during 2000 was approximately \$10.1 million.

TRANSMITTAL LETTER

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 2000 amounted to \$0.6 million. Coverage is also purchased from private carriers for health benefits for all County employees. During 1999, the County Commissioners implemented a new self-insurance program for medical prescription coverage for all County employees. The employees pay a minimal variable co-payment, depending on the type of prescription, and the County pays the remainder of the prescription charge. It is expected that this self-insurance program will save the County money as compared to the traditional coverage from private carriers which the County has always had.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's financial operations as well as its assets and liabilities at year-end 2000 by our independent auditors, the Auditor of the State of Ohio. County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of this CAFR. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

OTHER INFORMATION

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

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

GFOA CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lake County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999.

TRANSMITTAL LETTER

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 twelve consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting it to the GFOA.

ACKNOWLEDGEMENTS

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

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

I would also like to recognize Lake County Treasurer John Crocker and his Chief Deputy Treasurer Maggie Alanen for their cooperation and continued assistance. Special thanks are also due County Administrator Kenneth Gauntner and Dennis Vidic, Administrator of the Lake County Juvenile Court, for their contributions to this transmittal letter.

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

Sincerely,



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

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, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

LAKE COUNTY, OHIO

ELECTED OFFICIALS AT DECEMBER 31, 2000

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
Thomas P. Gilles	Engineer
Charles E. Coulson	Prosecutor
Geoffrey T. Kent	Recorder
Daniel A. Dunlap	Sheriff
John S. Crocker	Treasurer

COMMON PLEAS COURT JUDGES

GENERAL DIVISION

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

DOMESTIC RELATIONS DIVISION

Honorable Francine M. Bruening	Judge
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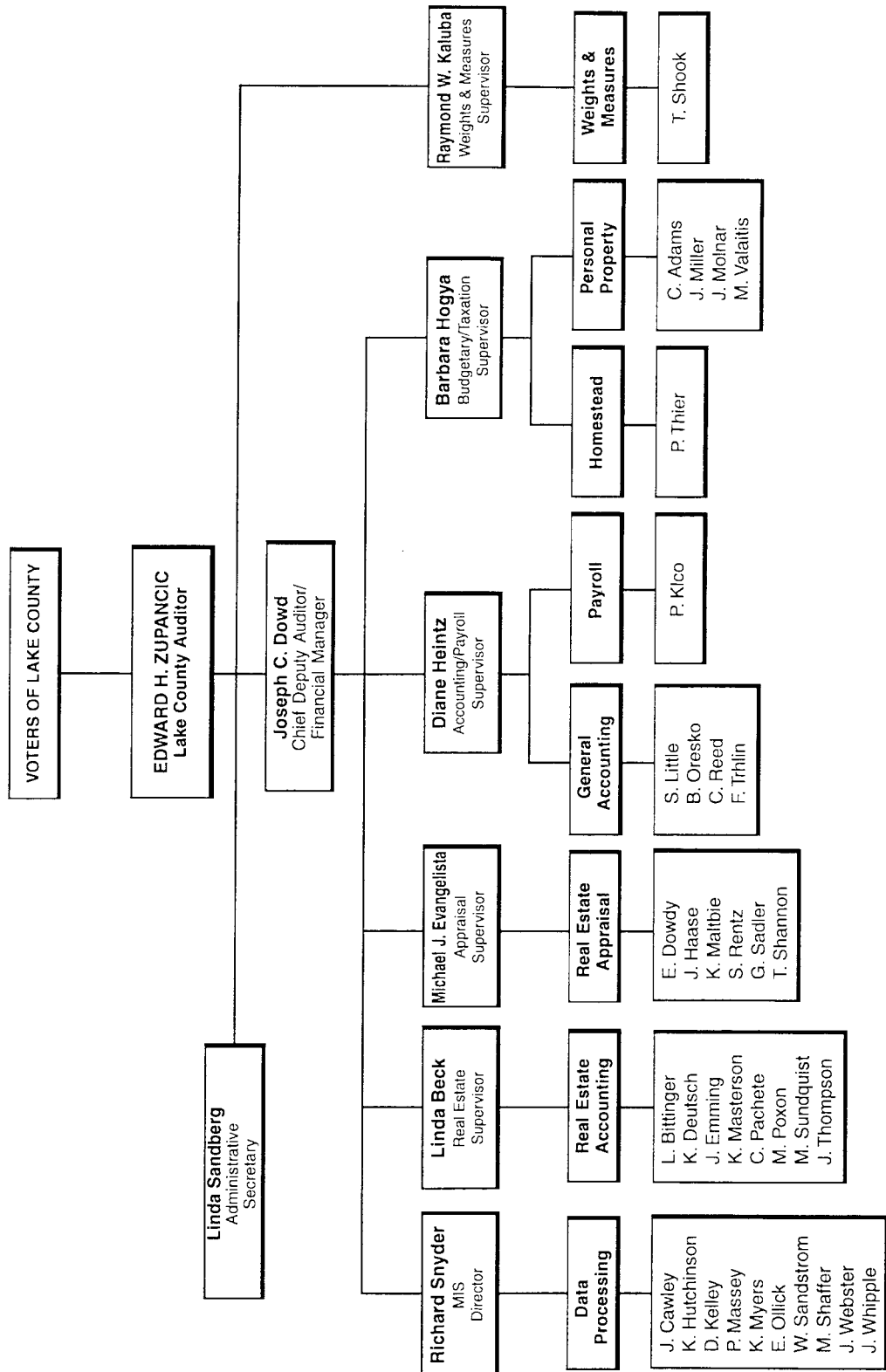
JUVENILE DIVISION

Honorable William W. Weaver	Judge
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PROBATE DIVISION

Honorable Fred V. Skok	Judge
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ORGANIZATIONAL CHART LAKE COUNTY AUDITOR'S OFFICE



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**FINANCIAL
SECTION**

Lake County, Ohio
Comprehensive Annual
Financial Report

2000

Prepared by the
Lake County Auditor's Office



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

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

REPORT OF INDEPENDENT ACCOUNTANTS

Lake County
105 Main Street
Painesville, Ohio 44077

To the Board of Commissioners:

We have audited the accompanying general-purpose financial statements of Lake County, Ohio, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Lake County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As described in Note C to the general purpose financial statements, the County made various adjustments to the beginning fund balances and retained earnings.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2001 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.

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

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

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

Jim Petro
Auditor of State

June 28, 2001

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

DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
<u>ASSETS AND OTHER DEBITS:</u>					
ASSETS:					
Equity in pooled cash and cash equivalents	\$ 7,259,040	\$ 58,143,054	\$ 1,615,150	\$ 10,637,241	\$ 22,081,100
Cash and cash equivalents - segregated accounts		328,340			
Receivables:					
Taxes	13,802,624	36,130,014			
Accounts	127,106	226,714		975	4,427,479
Unbilled accounts					3,140,735
Other receivables					663,491
Special assessments			5,754,198		
Accrued interest	1,580,670	27,215			
Loans		193,155			
Due from other funds	11,216,138	114,857		288,081	994,177
Due from other governments	460,403	2,700,268			
Materials and supplies inventory		967,587			918,960
Advances to other funds	1,418,881				
Prepaid items	103,444	33,237			27,110
Unamortized bond issuance costs					229,366
Fixed Assets in Service:					
Land and land improvements					3,903,781
Utility plant in service					265,275,367
Buildings, structures and improvements					
Furniture, fixtures and equipment					6,800,232
Less: Accumulated depreciation					(120,147,061)
Construction-in-progress					38,246,170
OTHER DEBITS:					
Amount available in debt service fund					
Amount to be provided for long-term debt					
TOTAL ASSETS	\$ 35,968,306	\$ 98,864,441	\$ 7,369,348	\$ 10,926,297	\$ 226,560,907

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

(Continued)

FUND TYPES	FIDUCIARY	ACCOUNT GROUPS		TOTALS	COMPONENT	TOTALS
	FUND	GENERAL	GENERAL	(MEMORANDUM		(MEMORANDUM
INTERNAL	TYPES	FIXED	LONG-TERM	ONLY)	UNIT	REPORTING
SERVICE	AGENCY	ASSETS	DEBT	PRIMARY		ENTITY
				GOVERNMENT		
\$ 444,199	\$ 29,615,541	\$	\$	\$ 129,795,325	\$	\$ 129,795,325
	4,023,596			4,351,936	177,895	4,529,831
	221,154,047			271,086,685		271,086,685
4,216				4,786,490	45,170	4,831,660
				3,140,735		3,140,735
	4,982,884			663,491		663,491
				10,737,082		10,737,082
				1,607,885		1,607,885
				193,155		193,155
67,485				12,680,738		12,680,738
10,838	2,056,897			5,228,406		5,228,406
68,673				1,955,220	28,293	1,983,513
				1,418,881		1,418,881
52				163,843	13,608	177,451
				229,366		229,366
		4,641,114		8,544,895		8,544,895
				265,275,367		265,275,367
		68,656,695		68,656,695	11,393	68,668,088
167,205		30,651,147		37,618,584	169,806	37,788,390
(101,584)				(120,248,645)	(116,790)	(120,365,435)
		15,187,164		53,433,334		53,433,334
			1,592,095	1,592,095		1,592,095
			23,833,337	23,833,337		23,833,337
<u>\$ 661,084</u>	<u>\$ 261,832,965</u>	<u>\$ 119,136,120</u>	<u>\$ 25,425,432</u>	<u>\$ 786,744,900</u>	<u>\$ 329,375</u>	<u>\$ 787,074,275</u>

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

DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
LIABILITIES, EQUITY AND OTHER CREDITS:					
LIABILITIES:					
Accounts payable	\$ 795,171	\$ 5,047,374	\$	\$ 957,202	\$ 1,531,758
Accrued wages and benefits	1,174,454	1,703,909			396,736
Deferred revenue	11,467,227	36,130,013	5,773,296		1,120,529
Accrued interest payable				183,361	97,344
Advances from other funds					1,418,881
Due to other funds	92,613	301,899			2,231,111
Due to other governments	175,289	878,555			716,183
Matured interest payable			3,957		4,349
Other liabilities					
Claims payable					
Notes payable				7,000,000	6,093,427
Customer deposits					122,170
Landfill closure and postclosure costs					9,770,229
Capital leases payable					66,122
OWDA loans payable					55,887,164
General obligation bonds payable					5,811,850
Other long term debt payable					32,966,618
Special assessment bonds with governmental commitment					
Compensated absences payable					1,268,771
TOTAL LIABILITIES	<u>13,704,754</u>	<u>44,061,750</u>	<u>5,777,253</u>	<u>8,140,563</u>	<u>119,503,242</u>
EQUITY AND OTHER CREDITS:					
Investment in general fixed assets					
Contributed capital					133,261,763
Less: Accumulated depreciation on contributed capital					(46,214,734)
Retained earnings:					
Unreserved					20,010,636
Fund balances:					
Reserved for encumbrances	129,010	7,210,303		1,623,187	
Reserved for inventory		967,587			
Reserved for prepaid expenditures	103,444	33,237			
Reserved for debt service			1,592,095		
Reserved for central communications	882,060				
Reserved for advances	1,418,881				
Reserved for loans		193,155			
Unreserved:					
Designated for claimants	177,783				
Undesignated	19,552,374	46,398,409		1,162,547	
TOTAL EQUITY AND OTHER CREDITS	<u>22,263,552</u>	<u>54,802,691</u>	<u>1,592,095</u>	<u>2,785,734</u>	<u>107,057,665</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 35,968,306</u>	<u>\$ 98,864,441</u>	<u>\$ 7,369,348</u>	<u>\$ 10,926,297</u>	<u>\$ 226,560,907</u>

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

FUND TYPES	FIDUCIARY	ACCOUNT GROUPS		TOTALS	COMPONENT	TOTALS
	FUND	GENERAL	GENERAL	(MEMORANDUM		(MEMORANDUM
INTERNAL	TYPES	FIXED	LONG-TERM	ONLY)	UNIT	REPORTING
SERVICE	AGENCY	ASSETS	DEBT	PRIMARY		ENTITY
				GOVERNMENT		
\$ 142,024	\$	\$	\$	\$ 8,473,529	\$ 25,756	\$ 8,499,285
32,626				3,307,725	16,544	3,324,269
				54,491,065		54,491,065
				280,705		280,705
				1,418,881		1,418,881
21,573	10,033,542			12,680,738		12,680,738
2,881	240,399,211			242,172,119		242,172,119
				8,306		8,306
	11,400,212			11,400,212		11,400,212
54,973				54,973		54,973
				13,093,427		13,093,427
				122,170		122,170
				9,770,229		9,770,229
			753,586	819,708		819,708
				55,887,164		55,887,164
			12,880,000	18,691,850		18,691,850
				32,966,618		32,966,618
			4,308,150	4,308,150		4,308,150
99,521			7,483,696	8,851,988		8,851,988
353,598	261,832,965	0	25,425,432	478,799,557	42,300	478,841,857
		119,136,120		119,136,120		119,136,120
				133,261,763		133,261,763
				(46,214,734)		(46,214,734)
307,486				20,318,122	287,075	20,605,197
				8,962,500		8,962,500
				967,587		967,587
				136,681		136,681
				1,592,095		1,592,095
				882,060		882,060
				1,418,881		1,418,881
				193,155		193,155
				177,783		177,783
				67,113,330		67,113,330
307,486	0	119,136,120	0	307,945,343	287,075	308,232,418
\$ 661,084	\$ 261,832,965	\$ 119,136,120	\$ 25,425,432	\$ 786,744,900	\$ 329,375	\$ 787,074,275

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	GOVERNMENTAL	
	GENERAL	SPECIAL REVENUE
REVENUES:		
Property taxes	\$ 9,967,726	\$ 34,441,418
Sales tax	14,271,275	
Other taxes	2,864,852	430,283
Fees and charges for services	5,880,203	4,827,925
Licenses and permits	316,325	307,176
Fines and forfeitures	191,883	454,275
Intergovernmental	4,514,348	49,395,129
Special assessments		4,633
Investment earnings	9,541,093	537,429
Miscellaneous	1,116,223	2,951,119
TOTAL REVENUES	48,663,928	93,349,387
EXPENDITURES:		
CURRENT:		
General government	8,601,887	3,327,408
Judicial and public safety	19,831,625	3,951,482
Public works	226,790	5,981,874
Human services	663,524	47,574,319
Health	195,106	15,716,527
Community and economic development	113,700	3,431,411
Fringe benefits and insurance	5,851,094	
Capital outlay	496,116	9,724,010
Debt service:		
Principal retirement		400,000
Interest and fiscal charges		106,262
TOTAL EXPENDITURES	35,979,842	90,213,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,684,086	3,136,094
OTHER FINANCING SOURCES AND USES:		
Sale of fixed assets	137,949	18,377
Inception of capital lease		776,910
Operating transfers - in		8,504,108
Operating transfers - out	(9,954,136)	(7,228,864)
TOTAL OTHER FINANCING SOURCES (USES)	(9,816,187)	2,070,531
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,867,899	5,206,625
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR		
Restated - (See Note C)	19,727,469	49,647,548
RESIDUAL EQUITY TRANSFERS IN		9,533
RESIDUAL EQUITY TRANSFERS OUT	(331,816)	
INCREASE (DECREASE) IN RESERVE FOR INVENTORY		(61,015)
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 22,263,552	\$ 54,802,691

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

FUND TYPES		TOTALS
DEBT SERVICE	CAPITAL PROJECTS	(MEMORANDUM ONLY)
\$	\$	\$ 44,409,144
		14,271,275
		3,295,135
	80,685	10,788,813
		623,501
		646,158
	1,601,625	55,511,102
638,042		642,675
		10,078,522
	135,325	4,202,667
<u>638,042</u>	<u>1,817,635</u>	<u>144,468,992</u>
		11,929,295
		23,783,107
		6,208,664
		48,237,843
		15,911,633
		3,545,111
		5,851,094
	8,766,178	18,986,304
1,307,350		1,707,350
1,055,618	255,861	1,417,741
<u>2,362,968</u>	<u>9,022,039</u>	<u>137,578,142</u>
(1,724,926)	(7,204,404)	6,890,850
		156,326
		776,910
1,823,906	7,645,772	17,973,786
	(1,500,000)	(18,683,000)
<u>1,823,906</u>	<u>6,145,772</u>	<u>224,022</u>
98,980	(1,058,632)	7,114,872
1,493,115	3,522,083	74,390,215
	331,816	341,349
	(9,533)	(341,349)
		(61,015)
<u>\$ 1,592,095</u>	<u>\$ 2,785,734</u>	<u>\$ 81,444,072</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 9,805,324	\$ 9,967,726	\$ 162,402
Sales tax	14,075,000	14,197,508	122,508
Other taxes	2,945,000	2,876,495	(68,505)
Fees and charges for services	6,118,503	5,914,220	(204,283)
Licenses and permits	363,000	316,190	(46,810)
Fines and forfeitures	170,100	190,691	20,591
Intergovernmental	4,316,939	4,528,774	211,835
Special assessments			0
Investment earnings	5,752,500	8,143,436	2,390,936
Miscellaneous	1,074,817	1,116,593	41,776
TOTAL REVENUES	<u>44,621,183</u>	<u>47,251,633</u>	<u>2,630,450</u>
EXPENDITURES:			
CURRENT:			
General government	9,163,095	8,660,222	502,873
Judicial and public safety	20,453,835	20,046,501	407,334
Public works	227,810	226,298	1,512
Human services	664,594	661,464	3,130
Health	238,975	184,200	54,775
Community and economic development	113,700	113,700	0
Fringe benefits and insurance	9,325,474	9,246,479	78,995
Capital outlay	599,140	549,412	49,728
Debt service:			
Principal retirement			0
Interest and fiscal charges			0
TOTAL EXPENDITURES	<u>40,786,623</u>	<u>39,688,276</u>	<u>1,098,347</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,834,560	7,563,357	3,728,797
OTHER FINANCING SOURCES AND USES:			
Sale of fixed assets	135,500	137,949	2,449
Proceeds of notes			0
Operating transfers - in			0
Operating transfers - out	(10,017,253)	(9,954,136)	63,117
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,881,753)</u>	<u>(9,816,187)</u>	<u>65,566</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,047,193)	(2,252,830)	3,794,363
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,088,317	9,088,317	0
RESIDUAL EQUITY TRANSFERS IN			0
RESIDUAL EQUITY TRANSFERS OUT	<u>(331,816)</u>	<u>(331,816)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,709,308</u>	<u>\$ 6,503,671</u>	<u>\$ 3,794,363</u>

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

(Continued)

BUDGETED SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 34,119,243	\$ 34,441,418	\$ 322,175	\$	\$	\$ 0
		0			0
405,015	430,158	25,143			0
4,798,500	4,683,471	(115,029)			0
314,000	305,134	(8,866)			0
472,933	461,461	(11,472)			0
46,009,452	46,620,788	611,336			0
1,800	4,633	2,833	571,200	566,142	(5,058)
580,000	613,938	33,938			0
2,262,502	2,868,653	606,151			0
<u>88,963,445</u>	<u>90,429,654</u>	<u>1,466,209</u>	<u>571,200</u>	<u>566,142</u>	<u>(5,058)</u>
5,056,085	4,100,926	955,159			0
4,699,426	4,032,479	666,947			0
6,329,767	5,912,542	417,225			0
55,922,833	48,030,712	7,892,121			0
16,545,911	15,649,798	896,113			0
627,211	610,375	16,836			0
		0			0
20,481,026	15,333,612	5,147,414			0
		0	1,307,500	1,307,350	150
		0	1,056,131	1,055,618	513
<u>109,662,259</u>	<u>93,670,444</u>	<u>15,991,815</u>	<u>2,363,631</u>	<u>2,362,968</u>	<u>663</u>
(20,698,814)	(3,240,790)	17,458,024	(1,792,431)	(1,796,826)	(4,395)
2,093	18,377	16,284			0
		0			0
8,704,108	8,504,108	(200,000)	1,823,906	1,823,906	0
(8,020,183)	(7,328,864)	691,319			0
<u>686,018</u>	<u>1,193,621</u>	<u>507,603</u>	<u>1,823,906</u>	<u>1,823,906</u>	<u>0</u>
(20,012,796)	(2,047,169)	17,965,627	31,475	27,080	(4,395)
50,711,876	50,711,876	0	1,588,070	1,588,070	0
	9,533	9,533			0
		0			0
<u>\$ 30,699,080</u>	<u>\$ 48,674,240</u>	<u>\$ 17,975,160</u>	<u>\$ 1,619,545</u>	<u>\$ 1,615,150</u>	<u>\$ (4,395)</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	CAPITAL PROJECTS FUNDS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$	\$	\$ 0
Sales tax			0
Other taxes			0
Fees and charges for services	80,000	87,045	7,045
Licenses and permits			0
Fines and forfeitures			0
Intergovernmental	1,443,591	1,601,625	158,034
Special assessments			0
Investment earnings			0
Miscellaneous	10,967	10,739	(228)
TOTAL REVENUES	<u>1,534,558</u>	<u>1,699,409</u>	<u>164,851</u>
EXPENDITURES:			
CURRENT:			
General government			0
Judicial and public safety			0
Public works			0
Human services			0
Health			0
Community and economic development			0
Fringe benefits and insurance			0
Capital outlay	15,954,479	10,722,823	5,231,656
Debt service:			
Principal retirement	4,000,000	4,000,000	0
Interest and fiscal charges	149,167	149,167	0
TOTAL EXPENDITURES	<u>20,103,646</u>	<u>14,871,990</u>	<u>5,231,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,569,088)	(13,172,581)	5,396,507
OTHER FINANCING SOURCES AND USES:			
Sale of fixed assets			0
Proceeds of notes	7,000,000	7,000,000	0
Operating transfers - in	8,644,962	7,745,772	(899,190)
Operating transfers - out	(1,518,000)	(1,500,000)	18,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,126,962</u>	<u>13,245,772</u>	<u>(881,190)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,442,126)	73,191	4,515,317
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	8,165,161	8,165,161	0
RESIDUAL EQUITY TRANSFERS IN	331,816	331,816	0
RESIDUAL EQUITY TRANSFERS OUT	<u>(9,533)</u>	<u>(9,533)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,045,318</u>	<u>\$ 8,560,635</u>	<u>\$ 4,515,317</u>

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

TOTALS - (MEMORANDUM ONLY)

REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 43,924,567	\$ 44,409,144	\$ 484,577
14,075,000	14,197,508	122,508
3,350,015	3,306,653	(43,362)
10,997,003	10,684,736	(312,267)
677,000	621,324	(55,676)
643,033	652,152	9,119
51,769,982	52,751,187	981,205
573,000	570,775	(2,225)
6,332,500	8,757,374	2,424,874
3,348,286	3,995,985	647,699
<u>135,690,386</u>	<u>139,946,838</u>	<u>4,256,452</u>
14,219,180	12,761,148	1,458,032
25,153,261	24,078,980	1,074,281
6,557,577	6,138,840	418,737
56,587,427	48,692,176	7,895,251
16,784,886	15,833,998	950,888
740,911	724,075	16,836
9,325,474	9,246,479	78,995
37,034,645	26,605,847	10,428,798
5,307,500	5,307,350	150
1,205,298	1,204,785	513
<u>172,916,159</u>	<u>150,593,678</u>	<u>22,322,481</u>
(37,225,773)	(10,646,840)	26,578,933
137,593	156,326	18,733
7,000,000	7,000,000	0
19,172,976	18,073,786	(1,099,190)
(19,555,436)	(18,783,000)	772,436
<u>6,755,133</u>	<u>6,447,112</u>	<u>(308,021)</u>
(30,470,640)	(4,199,728)	26,270,912
69,553,424	69,553,424	0
331,816	341,349	9,533
(341,349)	(341,349)	0
<u>\$ 39,073,251</u>	<u>\$ 65,353,696</u>	<u>\$ 26,280,445</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
OPERATING REVENUES:			
Water sales	\$ 14,131,243	\$	\$ 14,131,243
Sewer charges	9,159,013		9,159,013
Fees, permits and tap-ins	1,572,427		1,572,427
Charges for services	6,358,662	2,633,043	8,991,705
Other operating revenues	344,939	8,682	353,621
TOTAL OPERATING REVENUES	<u>31,566,284</u>	<u>2,641,725</u>	<u>34,208,009</u>
OPERATING EXPENSES:			
Personal services	6,893,243	560,909	7,454,152
Contractual services	5,675,832	73,913	5,749,745
Materials and supplies	1,810,709	1,165,237	2,975,946
Insurance claims		1,039,774	1,039,774
Other operating expenses	5,244,799	474,225	5,719,024
Depreciation expense	7,596,420	23,947	7,620,367
TOTAL OPERATING EXPENSES	<u>27,221,003</u>	<u>3,338,005</u>	<u>30,559,008</u>
OPERATING INCOME (LOSS)	4,345,281	(696,280)	3,649,001
NON-OPERATING REVENUES (EXPENSES):			
Investment earnings	43,446		43,446
Sale of fixed assets	8,356	3,305	11,661
Interest and fiscal charges	(7,697,389)		(7,697,389)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(7,645,587)</u>	<u>3,305</u>	<u>(7,642,282)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(3,300,306)	(692,975)	(3,993,281)
Operating transfers-in	84,214	625,000	709,214
Operating transfers-out			0
NET INCOME (LOSS)	(3,216,092)	(67,975)	(3,284,067)
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	3,115,391		3,115,391
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR - Restated (See Note C)	<u>20,111,337</u>	<u>375,461</u>	<u>20,486,798</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 20,010,636</u>	<u>\$ 307,486</u>	<u>\$ 20,318,122</u>

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

COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
\$	\$ 14,131,243
	9,159,013
	1,572,427
428,199	9,419,904
<u>30,418</u>	<u>384,039</u>
458,617	34,666,626
374,424	7,828,576
	5,749,745
16,318	2,992,264
	1,039,774
71,716	5,790,740
<u>11,162</u>	<u>7,631,529</u>
<u>473,620</u>	<u>31,032,628</u>
(15,003)	3,633,998
1,954	45,400
	11,661
	<u>(7,697,389)</u>
<u>1,954</u>	<u>(7,640,328)</u>
(13,049)	(4,006,330)
	709,214
	<u>0</u>
(13,049)	(3,297,116)
	3,115,391
<u>300,124</u>	<u>20,786,922</u>
\$ <u><u>287,075</u></u>	\$ <u><u>20,605,197</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	ENTERPRISE		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Water sales	\$ 15,307,282	\$ 14,220,045	\$ (1,087,237)
Sewer charges	9,892,519	9,096,877	(795,642)
Fees, permits and tap-ins	2,108,700	1,572,427	(536,273)
Charges for services	6,446,554	6,487,092	40,538
Other operating revenues	337,273	344,939	7,666
TOTAL OPERATING REVENUES	<u>34,092,328</u>	<u>31,721,380</u>	<u>(2,370,948)</u>
OPERATING EXPENSES:			
Personal services	6,998,000	6,867,198	130,802
Contractual services	7,210,393	5,481,575	1,728,818
Materials and supplies	2,303,123	1,640,079	663,044
Insurance claims			0
Other operating expenses	6,323,127	5,179,197	1,143,930
Capital outlay	6,717,964	6,409,893	308,071
TOTAL OPERATING EXPENSES	<u>29,552,607</u>	<u>25,577,942</u>	<u>3,974,665</u>
OPERATING INCOME (LOSS)	4,539,721	6,143,438	1,603,717
NON-OPERATING REVENUES (EXPENSES):			
Grants and contributed capital	16,144	16,213	69
Contributions from customers	650,268	649,709	(559)
Investment earnings	88,446	88,453	7
Proceeds of bonds	3,903,995	3,903,995	0
Proceeds of notes	6,070,000	6,070,000	0
Sale of fixed assets	8,350	8,356	6
Note principal retirement	(3,560,000)	(3,560,000)	0
Bond principal retirement	(5,510,444)	(5,430,262)	80,182
Interest and fiscal charges	(7,844,813)	(7,830,773)	14,040
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(6,178,054)</u>	<u>(6,084,309)</u>	<u>93,745</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,638,333)	59,129	1,697,462
Operating transfers-in	157,609	84,214	(73,395)
Operating transfers-out	(408,852)		408,852
NET INCOME (LOSS)	(1,889,576)	143,343	2,032,919
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>21,904,341</u>	<u>21,904,341</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 20,014,765</u>	<u>\$ 22,047,684</u>	<u>\$ 2,032,919</u>

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

INTERNAL SERVICE			TOTALS - (MEMORANDUM ONLY)		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$ 0	\$ 15,307,282	\$ 14,220,045	\$ (1,087,237)
		0	9,892,519	9,096,877	(795,642)
		0	2,108,700	1,572,427	(536,273)
2,718,213	2,657,524	(60,689)	9,164,767	9,144,616	(20,151)
8,800	7,511	(1,289)	346,073	352,450	6,377
<u>2,727,013</u>	<u>2,665,035</u>	<u>(61,978)</u>	<u>36,819,341</u>	<u>34,386,415</u>	<u>(2,432,926)</u>
561,763	559,713	2,050	7,559,763	7,426,911	132,852
79,386	77,901	1,485	7,289,779	5,559,476	1,730,303
1,290,371	1,151,460	138,911	3,593,494	2,791,539	801,955
1,064,917	1,064,917	0	1,064,917	1,064,917	0
542,733	477,080	65,653	6,865,860	5,656,277	1,209,583
51,533	27,253	24,280	6,769,497	6,437,146	332,351
<u>3,590,703</u>	<u>3,358,324</u>	<u>232,379</u>	<u>33,143,310</u>	<u>28,936,266</u>	<u>4,207,044</u>
(863,690)	(693,289)	170,401	3,676,031	5,450,149	1,774,118
		0	16,144	16,213	69
		0	650,268	649,709	(559)
		0	88,446	88,453	7
		0	3,903,995	3,903,995	0
		0	6,070,000	6,070,000	0
3,400	3,305	(95)	11,750	11,661	(89)
		0	(3,560,000)	(3,560,000)	0
		0	(5,510,444)	(5,430,262)	80,182
		0	<u>(7,844,813)</u>	<u>(7,830,773)</u>	<u>14,040</u>
<u>3,400</u>	<u>3,305</u>	<u>(95)</u>	<u>(6,174,654)</u>	<u>(6,081,004)</u>	<u>93,650</u>
(860,290)	(689,984)	170,306	(2,498,623)	(630,855)	1,867,768
625,000	625,000	0	782,609	709,214	(73,395)
		0	<u>(408,852)</u>	<u>0</u>	<u>408,852</u>
(235,290)	(64,984)	170,306	(2,124,866)	78,359	2,203,225
505,820	505,820	0	22,410,161	22,410,161	0
<u>\$ 270,530</u>	<u>\$ 440,836</u>	<u>\$ 170,306</u>	<u>\$ 20,285,295</u>	<u>\$ 22,488,520</u>	<u>\$ 2,203,225</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
<u>Cash flows from operating activities:</u>			
Cash received from customers	\$ 31,376,441	\$ 2,657,524	\$ 34,033,965
Cash paid to suppliers / contractors	(12,271,099)	(1,703,078)	(13,974,177)
Cash paid to employees	(6,867,198)	(559,713)	(7,426,911)
Cash paid for claims		(1,064,917)	(1,064,917)
Other operating revenues	344,939	7,511	352,450
NET CASH PROVIDED BY OPERATING ACTIVITIES	12,583,083	(662,673)	11,920,410
<hr/>			
<u>Cash flows from noncapital financing activities:</u>			
Operating transfers in from other funds	84,214	625,000	709,214
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	84,214	625,000	709,214
<hr/>			
<u>Cash flows from capital and related financing activities:</u>			
Proceeds from the sale of general obligation notes	6,070,000		6,070,000
Proceeds from the sale of general obligation bonds	3,903,995		3,903,995
Acquisition and construction of capital assets	(6,346,246)	(27,253)	(6,373,499)
Principal paid on general obligation debt	(8,990,262)		(8,990,262)
Interest paid on general obligation debt	(7,830,773)		(7,830,773)
Principal paid on capital leases	(53,716)		(53,716)
Interest paid on capital leases	(6,267)		(6,267)
Capital contributed by grants	16,213		16,213
Contributions from customers	649,709		649,709
Proceeds from the sale of fixed assets	8,356	3,305	11,661
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(12,578,991)	(23,948)	(12,602,939)
<hr/>			
<u>Cash flows from investing activities:</u>			
Interest on investments	88,453		88,453
NET CASH PROVIDED BY INVESTING ACTIVITIES	88,453	0	88,453
<hr/>			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	176,759	(61,621)	115,138
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	21,904,341	505,820	22,410,161
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 22,081,100	\$ 444,199	\$ 22,525,299

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

(Continued)

<u>COMPONENT UNIT</u>	<u>TOTALS (MEMORANDUM ONLY) REPORTING ENTITY</u>
\$ 428,297	\$ 34,462,262
(408,031)	(13,974,177)
<u>635</u>	<u>(7,834,942)</u>
20,901	(1,064,917)
	<u>353,085</u>
	11,941,311
	<u>709,214</u>
0	709,214
(39,515)	6,070,000
	3,903,995
	(6,413,014)
	(8,990,262)
	(7,830,773)
	(53,716)
	(6,267)
	16,213
	649,709
	<u>11,661</u>
(39,515)	(12,642,454)
<u>1,954</u>	<u>90,407</u>
<u>1,954</u>	<u>90,407</u>
(16,660)	98,478
<u>194,555</u>	<u>22,604,716</u>
<u>\$ 177,895</u>	<u>\$ 22,703,194</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT</u>
<u>Capital and related financing activities not affecting cash:</u>			
Acquisition of capital assets through contributed capital	\$ 3,527,883	\$	\$ 3,527,883
Acquisition of assets capitalized from prior year's construction-in-progress	<u>12,470,954</u>	<u> </u>	<u>12,470,954</u>
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	<u>\$ 15,998,837</u>	<u>\$ 0</u>	<u>\$ 15,998,837</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
OPERATING INCOME (LOSS)	\$ 4,345,281	\$ (696,280)	\$ 3,649,001
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	7,596,420	23,947	7,620,367
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	75,353	(1,259)	74,094
(Increase) decrease in other receivables	47,251		47,251
(Increase) decrease in due from other funds		(6,128)	(6,128)
(Increase) decrease in due from other governments		(1,204)	(1,204)
(Increase) decrease in inventory	206,522	(8,675)	197,847
(Increase) decrease in prepaid expenses	44,556	400	44,956
Increase (decrease) in accounts payable	(347,487)	(17,511)	(364,998)
Increase (decrease) in accrued wages	(22,215)	1,196	(21,019)
Increase (decrease) in due to other funds	24,245	21,303	45,548
Increase (decrease) in due to other governments	(121,359)	(8,840)	(130,199)
Increase (decrease) in claims payable		21,090	21,090
Increase (decrease) in current portion of compensated absences	166,200	9,288	175,488
Increase (decrease) in customer deposits	32,492		32,492
Increase (decrease) in landfill closure and postclosure costs	<u>535,824</u>	<u> </u>	<u>535,824</u>
Total adjustments	<u>8,237,802</u>	<u>33,607</u>	<u>8,271,409</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 12,583,083</u>	<u>\$ (662,673)</u>	<u>\$ 11,920,410</u>

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

COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
\$	\$ 3,527,883
<hr/>	<hr/> 12,470,954
<u>\$ 0</u>	<u>\$ 15,998,837</u>

\$ (15,003) \$ 3,633,998

11,162	7,631,529
7,029	81,123
	47,251
	(6,128)
	(1,204)
(4,686)	193,161
172	45,128
18,784	(346,214)
3,443	(17,576)
	45,548
	(130,199)
	21,090
	175,488
	32,492
	<hr/> 535,824
<hr/> 35,904	<hr/> 8,307,313
<u>\$ 20,901</u>	<u>\$ 11,941,311</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED 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 three Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, one Probate Court Judge and two Court of Appeals Judges. In 1978, the Board of Commissioners established the office of Budget Director. The Budget Director is appointed by the Board of Commissioners and serves in an advisory capacity with respect to financial matters.

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

REPORTING ENTITY

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)

REPORTING ENTITY (Continued)

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

Related Organizations

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

LAKE METROPARKS

The three Park District Commissioners are appointed by the Probate Judge of the County. The district hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The district serves as its own taxing and debt issuance authority and does not receive any funding from the County.

LAKELAND COMMUNITY COLLEGE

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)

REPORTING ENTITY (Continued)

Related Organizations (Continued)

LAKETRAN

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

LAKE COUNTY LIBRARY DISTRICT

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

Jointly Governed Organizations

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

NORTHEAST OHIO COMMUNITY ALTERNATIVE PROGRAM FACILITY (NEOCAP)

The Northeast Ohio Community Alternative Program Facility is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake counties, and one judge each from Ashtabula, Geauga and Portage counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding is provided by the State of Ohio.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF LAKE COUNTY (CONTINUED)

REPORTING ENTITY (Continued)

Discretely Presented Component Unit

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

DEEPWOOD INDUSTRIES, INC. (the Workshop)

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

BASIS OF PRESENTATION - FUND ACCOUNTING

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

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

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

Governmental Funds:

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)

Governmental Funds (continued):

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

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

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

Proprietary Funds:

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

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)

Fiduciary Funds:

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

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

Account Groups:

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

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

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

BASIS OF ACCOUNTING

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (Continued)

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

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

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

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

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

Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is undeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue. Property taxes are further discussed in Note K.

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY ACCOUNTING AND CONTROL

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

1. Budget preparation materials are distributed to departments and agencies in the beginning of April.
2. Completed budgets are returned to the Budget Office by mid-May.
3. County-wide tax budgets are completed and approved by mid-July.
4. Budget negotiations with departments and agencies are conducted during September through November.
5. Budget Director presents the proposed annual budget to the Board of Commissioners by mid-December.
6. Annual appropriation resolution is passed on or before the first business meeting in January. The primary level of budgetary control is at the object level within each department with the exceptions of hospitalization, employers share of pension payments, and insurance in the General Fund. For these items the Board of Commissioners appropriates separate line items outside of the various departments.
7. The appropriation resolution may be amended or supplemented during the year by resolution of the Board of Commissioners as new information becomes available.
8. The annual appropriations may not exceed estimated revenues. During 2000 various transfers and supplements of appropriations were legally enacted. Amounts shown in the financial statements represent the original appropriated amounts and all supplemental appropriations.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY ACCOUNTING AND CONTROL (Continued)

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

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

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

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

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

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY ACCOUNTING AND CONTROL (Continued)

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

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 2000 totaled \$10,121,968. Interest was received directly by the Workshop and amounted to \$1,954 in 2000. 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 2000. 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.

INVENTORY OF SUPPLIES

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

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, 2000, are recorded as prepaid items.

FIXED ASSETS

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIXED ASSETS (Continued)

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

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

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

CAPITALIZATION OF INTEREST

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalization interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated life of the asset. Total interest capitalized in 2000 and included in construction-in-progress for the Enterprise Funds was \$19,678.

CONTRIBUTED CAPITAL

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM OBLIGATIONS

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

COMPENSATED ABSENCES

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

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INTERGOVERNMENTAL REVENUES

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

INTERFUND TRANSACTIONS

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

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

SPECIAL ASSESSMENTS

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the General Long-Term Debt Account Group as Special Assessment Bonds with Governmental Commitment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service funds. All capital improvements financed by special assessments affect the Enterprise Funds and, therefore, the cost of all such improvements are capitalized on the appropriate Enterprise Fund balance sheet and is offset by contributed capital. Special assessments which are measurable at December 31, 2000, but are not intended to finance 2000 activities, are recorded as deferred revenue because they do not meet the availability criteria.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY

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

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

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.

MEMORANDUM ONLY - TOTAL COLUMNS

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE C - RESTATEMENT OF FUND BALANCE AND RETAINED EARNINGS

For the year ended December 31, 1999, certain adjustments have resulted in a restatement of fund balance and retained earnings for certain funds. The fund balance of the Permanent Improvement Fund was increased by \$2,000,000 due to an incorrect classification of long-term debt which was previously reported as a note payable in that fund. This debt has been correctly reported as a general obligation bond payable in the General Long Term Debt Account Group.

Retained earnings for the Water and Wastewater funds were reduced by \$478,672 and \$69,929, respectively, for projects previously reported in construction in progress which had commenced but were never completed, nor were there any fixed assets resulting from such projects.

The activity of the Solid Waste Management Fund was merged with the Solid Waste Fund beginning in 2000. Prior year retained earnings of \$394,458 for the Solid Waste Management Fund along with related pooled cash of \$381,736 and net fixed assets of \$12,722 were combined with those of the Solid Waste Fund as of January 1, 2000.

NOTE D - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

A reconciliation of the results of operations for the year ended December 31, 2000 on the GAAP basis to the budget basis as follows:

EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT
GAAP basis for annually budgeted funds	\$ 2,867,899	\$ 5,206,625	\$ 98,980	\$ (1,058,632)
Increase (decrease):				
Due to revenues:				
Sales tax	(73,767)			
Other taxes	11,643	(125)		
Fees and charges for services	34,017	(144,454)		6,360
Licenses and permits	(135)	(2,042)		
Fines and forfeitures	(1,192)	7,186		
Intergovernmental	14,426	(2,774,341)		
Special assessments			(71,900)	
Investment earnings	(1,397,657)	76,509		
Miscellaneous	370	(82,466)		(124,586)
Due to expenditures:				
Current:				
General government	(58,335)	(773,518)		
Judicial and public safety	(214,876)	(80,997)		
Public works	492	69,332		
Human services	2,060	(456,393)		
Health	10,906	66,729		
Community & econ. development		2,821,036		
Fringe benefits and insurance	(3,395,385)			
Capital outlay	(53,296)	(5,609,602)		(1,956,645)
Debt service:				
Principal retirement		400,000		(4,000,000)
Interest and fiscal charges		106,262		106,694
Due to other financing sources and uses:				
Inception of capital lease		(776,910)		
Proceeds of notes				7,000,000
Transfers-in				100,000
Transfers-out	_____	(100,000)	_____	_____
Budgetary basis	<u>\$ (2,252,830)</u>	<u>\$ (2,047,169)</u>	<u>\$ 27,080</u>	<u>\$ 73,191</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

A reconciliation of the results of operations for proprietary funds, including the component unit, for the year ended December 31, 2000 on the GAAP basis to the budget basis follows:

<u>DESCRIPTION</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>COMPONENT UNIT</u>
Net income (loss) on the GAAP basis	\$ (3,216,092)	\$ (67,975)	\$ (13,049)
Increase (decrease):			
Due to operating revenues:			
Water sales	88,802		
Sewer charges	(62,136)		
Charges for services	128,430	24,481	
Other operating revenue		(1,171)	
Due to operating expenditures:			
Personal services	26,045	1,196	
Contractual services	194,257	(3,988)	
Materials and supplies	170,630	13,777	
Insurance claims		(25,143)	
Other operating expenses	65,602	(2,855)	
Capital outlay	(6,409,893)	(27,253)	
Depreciation expense	7,596,420	23,947	
Due to non-operating revenues and expenses:			
Grants and contributed capital	16,213		
Contributions from customers	649,709		
Investment earnings	45,007		
Proceeds of bonds	3,903,995		
Proceeds of notes	6,070,000		
Note principal retirement	(3,560,000)		
Bond principal retirement	(5,430,262)		
Interest and fiscal charges	(133,384)		
Excess - Non-budgeted fund	_____	_____	<u>13,049</u>
Net income (loss) on the budgetary basis	<u>\$ 143,343</u>	<u>\$ (64,984)</u>	<u>\$ 0</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS

PRIMARY GOVERNMENT

Monies held by the County are classified by State Statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in divisions (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS (CONTINUED)

PRIMARY GOVERNMENT (Continued)

7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the county's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

DEPOSITS

At December 31, 2000, the County's bank balance was \$46,651,283, with a carrying value of \$34,957,396. Of the bank balance, \$565,146 was covered by federal depository insurance. The remaining \$46,086,137 was collateralized with securities held by the pledging institution, but not in the County's name. This amount was uninsured and uncollateralized as defined by the GASB. Ohio law requires that deposits be placed in eligible banks or building and loan associations located in Ohio. County policy is to utilize federally insured banks and savings institutions located in the State.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

The Governmental Accounting Standards Board Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements" requires the County to categorize its investments into one of three credit risk categories. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Risk Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent but not in the County's name.

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

The County's investment with the State Treasurer's Investment Pool is not categorized because it is not evidenced by securities that exist in physical or book entry form. At December 31, 2000, the County's investments were as follows:

	<u>CATEGORY 2</u>	<u>CARRYING VALUE</u>	<u>FAIR VALUE</u>
U.S. Treasury Notes	\$ 3,002,813	\$ 3,002,813	\$ 2,961,929
Other Federal Agency Obligations	64,247,804	64,247,804	64,493,395
Commercial Paper	4,894,908	4,894,908	4,971,790
State Treasurer's Investment Pool	<u> </u>	<u>27,044,340</u>	<u>27,044,340</u>
Totals	<u>\$ 72,145,525</u>	<u>\$ 99,189,865</u>	<u>\$ 99,471,454</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS (CONTINUED)

COMPONENT UNIT

At December 31, 2000 the carrying amount of Deepwood Industries, Inc. Workshop's deposits was \$177,895 and the bank balance was \$186,482. Of the bank balance, \$81,736 was covered by federal depository insurance. The remaining \$104,746 was collateralized with securities held by the pledging institution, but not in the Workshop's name. This amount was uninsured and uncollateralized as defined by the GASB. The Workshop did not have any investments at year end. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

NOTE F - FIXED ASSETS

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

<u>ASSET CLASS</u>	<u>BALANCE JANUARY 1, 2000</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2000</u>
Land and land improvements	\$ 4,634,374	\$ 6,740	\$ 0	\$ 4,641,114
Building, structures and improvements	65,656,062	3,000,633	0	68,656,695
Furniture, fixtures and improvements	28,562,947	2,977,189	888,989	30,651,147
Construction-in-progress	<u>8,588,888</u>	<u>9,263,357</u>	<u>2,665,081</u>	<u>15,187,164</u>
Total General Fixed Assets	<u>\$107,442,271</u>	<u>\$ 15,247,919</u>	<u>\$ 3,554,070</u>	<u>\$ 119,136,120</u>

At December 31, 2000, general fixed assets include \$3,027,412 of equipment under capitalized leases.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE G - INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables as of December 31, 2000, are as follows:

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>General Fund</u>	\$11,216,138	\$ 92,613
<u>Special Revenue Funds:</u>		
Mental Retardation Board		36,781
Public Assistance	2,506	49,208
Childrens Services		1,168
Child Support Enforcement		31,744
County Home		844
Youth Services Grant		504
Felony Delinquent Custody & Care		166
Family and Children First		18
Auto License and Gasoline Tax		637
ADAMHS Board		628
Dog and Kennel		2,351
Narcotics Agency		16,347
Pharmacy Diversion Grant		108
Forensic Crime Laboratory		1,876
Emergency Management Agency		3,246
Prosecutor's 4-D	13,016	96
Sheriff's Marine Patrol		562
800 MHZ Communications System		640
Emergency Planning		391
Domestic Relations 4-D	566	101
Telecommunications	69,721	5,443
Real Estate Assessment		5,120
Home Program		2,497
Community Development Block Grant		138,917
JTPA	<u>29,048</u>	<u>2,506</u>
Total Special Revenue Funds	\$ 114,857	\$ 301,899

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE G - INTERFUND RECEIVABLES/PAYABLES (CONTINUED)

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Capital Project Funds:</u>		
Permanent Improvement	163,081	
Post Office Renovations	<u>125,000</u>	<u> </u>
Total Capital Project Funds	288,081	0
<hr/>		
<u>Enterprise Funds:</u>		
Water		2,189,266
Sewer	675,000	36,385
Solid Waste	<u>319,177</u>	<u>5,460</u>
Total Enterprise Funds	994,177	2,231,111
<hr/>		
<u>Internal Service Funds:</u>		
Central Purchasing	14,078	548
Mailroom	23,247	18
Garage	30,160	
Prescription Self-Insurance		<u>21,007</u>
Total Internal Service Funds	<u>67,485</u>	<u>21,573</u>
<hr/>		
<u>Agency Funds:</u>		
Payroll Agency Funds		8,833,699
Other Agency Funds		<u>1,199,843</u>
Total Agency Funds		10,033,542
<hr/>		
TOTAL - ALL FUNDS	<u>\$12,680,738</u>	<u>\$12,680,738</u>
<hr/>		
	<u>ADVANCES TO OTHER FUNDS RECEIVABLES</u>	<u>ADVANCES FROM OTHER FUNDS PAYABLES</u>
General Fund	\$1,418,881	
<u>Enterprise Funds:</u>		
Water		1,418,881
Total Enterprise Funds		<u>1,418,881</u>
<hr/>		
TOTAL - ALL FUNDS	<u>\$1,418,881</u>	<u>\$1,418,881</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT

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

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

The changes in compensated absences are itemized below:

<u>General Long-Term Debt Account Group</u>			
	January 1, <u>2000</u>	Additions (Reductions)	December 31, <u>2000</u>
Sick leave	\$ 4,472,336	\$ 152,535	\$ 4,624,871
Vacation	2,575,316	194,715	2,770,031
Overtime	<u>92,164</u>	<u>(3,370)</u>	<u>88,794</u>
	<u>\$ 7,139,816</u>	<u>\$ 343,880</u>	<u>\$ 7,483,696</u>
<u>Enterprise Funds</u>			
	January 1, <u>2000</u>	Additions (Reductions)	December 31, <u>2000</u>
Sick leave	\$ 724,842	\$ 56,700	\$ 781,542
Vacation	418,312	40,616	458,928
Overtime	<u>17,506</u>	<u>10,795</u>	<u>28,301</u>
	<u>\$ 1,160,660</u>	<u>\$ 108,111</u>	<u>\$ 1,268,771</u>
<u>Internal Service Funds</u>			
	January 1, <u>2000</u>	Additions (Reductions)	December 31, <u>2000</u>
Sick leave	\$ 53,388	\$ 5,377	\$ 58,765
Vacation	37,405	3,181	40,586
Overtime	<u>214</u>	<u>(44)</u>	<u>170</u>
	<u>\$ 91,007</u>	<u>\$ 8,514</u>	<u>\$ 99,521</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

CAPITAL LEASE OBLIGATIONS: The County has entered into agreements to lease office equipment, vehicles, machinery, buildings and communication equipment. These agreements, in substance, are capital purchases and the related obligations are classified as such in the financial statements. The following is a schedule of the future minimum lease payments for the above capital leases and the present values of minimum lease payments at December 31, 2000:

<u>YEAR</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>ENTERPRISE FUNDS</u>
2001	\$172,800	\$ 41,124
2002	172,800	13,162
2003	172,800	13,162
2004	172,800	4,387
2005	144,000	
Future years		
Less Amount Representing Interest	<u>81,614</u>	<u>5,713</u>
Present Value of Future Minimum Lease Payments	<u>\$753,586</u>	<u>\$ 66,122</u>

During the year ended December 31, 2000, the following capital lease changes occurred in the General Long-Term Debt Account Group:

	<u>January 1, 2000</u>	<u>Net Additions (Reductions)</u>	<u>December 31, 2000</u>
Capital Leases	<u>\$ 39,469</u>	<u>\$ 714,117</u>	<u>\$ 753,586</u>

During the year ended December 31, 2000, the following capital lease changes occurred in the Enterprise Funds:

	<u>January 1, 2000</u>	<u>Net Additions (Reductions)</u>	<u>December 31, 2000</u>
Capital Leases	<u>\$ 118,776</u>	<u>\$ (52,654)</u>	<u>\$ 66,122</u>

OPERATING LEASES: At December 31, 2000, the County had entered into various operating leases with terms ranging in length from one to twenty two years. The total future rental payments for these leases is \$5,958,763. Of this amount, \$5,887,318 represents future rental payments for the occupation of buildings. Operating lease payments are recorded in the period they are paid.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

The following is a summary of bond and other long-term obligations of the County as of December 31, 2000:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2000	Additions (Reductions)	Balance December 31, 2000
<u>General Obligation Bonds - Unvoted</u>						
1986	Detention Facility	6.75%	2011	\$ 7,860,000	\$ (655,000)	\$ 7,205,000
1991	Forensic Crime Laboratory	6.46%	2010	965,000	(60,000)	905,000
1995	Human Services Center	3.70 - 5.70%	2015	2,165,000	(90,000)	2,075,000
1999	Voting Machines	4.80 - 5.30%	2009	<u>2,000,000</u>	<u>(200,000)</u>	<u>1,800,000</u>
Total General Obligation Bonds - Unvoted				<u>\$ 12,990,000</u>	<u>\$ (1,005,000)</u>	<u>\$ 11,985,000</u>
<u>General Obligation Loans</u>						
1995	Human Services Ctr. HUD Loan	6.84 - 8.24%	2002	<u>1,295,000</u>	<u>(400,000)</u>	<u>895,000</u>
Total General Obligation Loans - Unvoted				<u>\$ 1,295,000</u>	<u>\$ (400,000)</u>	<u>\$ 895,000</u>
<u>Self-Supporting General Obligation Bonds Payable from Enterprise Funds</u>						
<u>Payable From Water Revenues:</u>						
1982	River Rd., Turney Rd. Sandy Acres 130W	12.00%	2002	18,000	(6,000)	12,000
1992	State Route 91 130W, 126W, 151W, 157W	3.20 - 6.60%	2010	<u>5,990,000</u>	<u>(400,000)</u>	<u>5,590,000</u>
Total Payable From Water Revenues				<u>\$ 6,008,000</u>	<u>\$ (406,000)</u>	<u>\$ 5,602,000</u>
<u>Payable From Wastewater Revenues:</u>						
1978	Glyco Sewer I 92S	5.88%	2003	207,200	(51,800)	155,400
1980	Tanglewood, Stark, N. Ridge 111S, 121S	8.38%	2000	14,100	(14,100)	0
1981	Stark & Links Rd 123S	12.38%	2001	22,800	(11,400)	11,400
1983	Hubbard Rd., Demshar 81S, 147S, 130WK	9.375%	2003	<u>57,400</u>	<u>(14,350)</u>	<u>43,050</u>
Total Payable From Wastewater Revenues				<u>\$ 301,500</u>	<u>\$ (91,650)</u>	<u>\$ 209,850</u>
TOTAL SELF-SUPPORTING GENERAL OBLIGATION BONDS				<u>\$ 6,309,500</u>	<u>\$ (497,650)</u>	<u>\$ 5,811,850</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2000	Additions (Reductions)	Balance December 31, 2000
<u>Special Assessment Bonds With Government Commitment</u>						
1982	River, Turney Rd., Sandy Acres 130W	12.00%	2002	\$ 57,000	\$ (19,000)	\$ 38,000
1991	Blackmore, Birch, Iowa, 167W, 169W, 170W	6.46%	2010	260,000	(20,000)	240,000
1994	Proj. 176W, 178W, 180W, 183W, 187W, 193W, 195W, 199W 182S, 186S	5.60 - 7.75%	2014	1,015,000	(65,000)	950,000
1978	Glyco I Sewer 92S	5.88%	2003	72,800	(18,200)	54,600
1980	Tanglewood, Stark, N. Ridge 111S, 121S	8.38%	2000	15,900	(15,900)	0
1981	Stark & Links Rd 123S	12.38%	2001	37,200	(18,600)	18,600
1983	Hubbard Rd., Demshar 81S, 147S, 130WK	9.375%	2003	82,600	(20,650)	61,950
1987	Hubbard Rd., Cedar Glen 81S, 152S	7.875%	2006	245,000	(35,000)	210,000
1996	Perry Area 166S	4.95 - 6.75%	2016	830,000	(45,000)	785,000
1999	Projects 194W, 200S, 201W, 202W, 203W, 208W, 209W, 217W, 225W	5.80%	2019	850,000	(45,000)	805,000
2000	Girdled, Wood, Timberlane 206W, 220W, 227W	5.60%	2020	0	1,145,000	1,145,000
TOTAL SPECIAL ASSESSMENT BONDS				<u>\$ 3,465,500</u>	<u>\$ 842,650</u>	<u>\$ 4,308,150</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2000	Additions (Reductions)	Balance December 31, 2000
<u>Ohio Water Development Authority (OWDA) Loans</u>						
<u>Payable From Water:</u>						
1977	Willoughby-original	7.58%	2002	\$ 109,745	\$ (41,732)	\$ 68,013
1980	Willoughby-supplement	8.38%	2005	311,603	(47,007)	264,596
1982	Project 124W	10.26%	2007	450,603	(47,122)	403,481
1983	Project 130W - A-D	9.72%	2008	6,402,767	(519,634)	5,883,133
1983	Project 130W - A-O	12.00%	2008	2,760,711	(204,989)	2,555,722
1983	Project 130W - W-G	11.35%	2008	2,657,051	(202,368)	2,454,683
1984	Project 124W 8 - 10	12.00%	2009	25,192,245	(1,566,329)	23,625,916
1984	Project 124W3-1/6-1/7	9.88%	2009	622,651	(42,578)	580,073
1985	Willoughby, Eastlake Wickliffe	10.84%	2010	2,038,174	(113,730)	1,924,444
1985	Project 124W 11 & 12	9.86%	2010	2,889,461	(182,515)	2,706,946
1985	Project 124W 1 - 7	9.99%	2010	2,903,222	(182,241)	2,720,981
1988	Willowick 0976	8.28%	2009	708,196	(56,054)	652,142
1988	Willoughby 1005	8.05%	2009	1,609,717	(128,633)	1,481,084
1989	Wickliffe 1043	7.59%	2010	854,305	(60,132)	794,173
1990	Willowick 1044	7.59%	2010	<u>73,404</u>	<u>(5,167)</u>	<u>68,237</u>
Total Payable From Water				\$ 49,583,855	\$ (3,400,231)	\$ 46,183,624
<u>Payable From Wastewater:</u>						
1975	Project 73S	5.25%	2000	40,447	(40,447)	0
1976	Project 1S	6.75%	2001	132,889	(87,783)	45,106
1977	Project 70S	6.75%	2002	205,192	(78,437)	126,755
1978	Project 7S	6.75%	2003	192,826	(50,843)	141,983
1985	Project 140S	9.98%	2010	8,909,391	(518,631)	8,390,760
1986	Project 140S-6	7.86%	2010	<u>1,068,234</u>	<u>(69,298)</u>	<u>998,936</u>
Total Payable From Wastewater				\$ 10,548,979	\$ (845,439)	\$ 9,703,540
TOTAL OWDA LOANS				\$ 60,132,834	\$ (4,245,670)	\$ 55,887,164

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2000	Additions (Reductions)	Balance December 31, 2000
<u>Other Long-Term Liabilities</u>						
<u>Payable From Water Funds:</u>						
	City of Eastlake		2001	\$ 100,000	\$ (50,000)	\$ 50,000
	City of Willowick		2006	150,000	(20,000)	130,000
	City of Wickliffe		2003	<u>55,910</u>	<u>(13,978)</u>	<u>41,932</u>
Total Other Long-Term Liabilities						
Payable From Water Revenues				<u>\$ 305,910</u>	<u>\$ (83,978)</u>	<u>\$ 221,932</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

FUTURE LONG-TERM DEBT: A summary of the County's future long-term debt funding requirements as of December 31, 2000 follows:

Year Ended Dec 31	General Obligation Bonds		General Obligation HUD Loan		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2001	\$ 1,518,550	\$ 1,126,033	\$ 430,000	\$ 73,662	\$ 4,599,800	\$ 6,041,536
2002	1,547,150	1,028,592	465,000	38,316	4,967,027	5,554,746
2003	1,571,150	933,786	0	0	5,395,392	5,023,264
2004	1,545,000	837,075	0	0	5,945,523	4,441,183
2005	1,590,000	741,672	0	0	6,552,441	3,797,683
2006- 2010	8,490,000	2,131,163	0	0	28,426,981	7,504,901
2011- 2015	<u>1,535,000</u>	<u>244,037</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 17,796,850</u>	<u>\$ 7,042,358</u>	<u>\$ 895,000</u>	<u>\$ 111,978</u>	<u>\$ 55,887,164</u>	<u>\$ 32,363,313</u>

Year Ended Dec 31	Other Long- Term Liabilities		Totals	
	Principal	Interest	Principal	Interest
2001	\$ 83,977	\$ 19,171	\$ 6,632,327	\$ 7,260,402
2002	33,978	10,805	7,013,155	6,632,459
2003	33,977	7,940	7,000,519	5,964,990
2004	20,000	5,075	7,510,523	5,283,333
2005	25,000	3,625	8,167,441	4,542,980
2006- 2010	25,000	1,813	36,941,981	9,637,877
2011- 2015	<u>0</u>	<u>0</u>	<u>1,535,000</u>	<u>244,037</u>
	<u>\$ 221,932</u>	<u>\$ 48,429</u>	<u>\$ 74,800,946</u>	<u>\$ 39,566,078</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Special assessment bond debt service requirements to maturity including \$2,142,957 interest, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Amount</u>
2001	\$ 626,225
2002	562,592
2003	525,688
2004	470,874
2005	454,688
thereafter	<u>3,811,040</u>
	<u>\$ 6,451,107</u>

LONG-TERM BONDS: Unvoted general obligation bonds issued for governmental purposes of the County will be retired from the debt service fund using unvoted general property tax revenue. General obligation bonds issued for proprietary revenues are reported in the proprietary funds. Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

In 2000, the County issued Special Assessment Bonds in the amount of \$1,145,000 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 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, 2000, \$5,205,000 of the SR91 bonds outstanding are considered defeased.

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Other long-term obligations consist of two different liabilities. The first relates to agreements with the cities of Willoughby, Wickliffe, Willowick, and Eastlake. The County has acquired various land and plant facilities from the cities. In exchange, the County has agreed to pay directly to the cities, when due, amounts sufficient to service the cities' long-term debt funding requirements relating to the assets acquired. These obligations, amounting to \$221,932 as of the balance sheet date, are to be financed from water revenues. The agreements further provide for the reconveyance of the assets and the responsibility for servicing the related indebtedness to the cities in the event disposition of such by the County is desired or found necessary.

An additional long-term obligation of \$32,744,686 exists in the Enterprise Wastewater Fund. This liability is a loan received from OWDA for expanding the Mentor Wastewater Treatment Plant. This loan is not reported with the other OWDA loans because OWDA had not determined the repayment amortization for it as of the issuance of this report and construction is still in progress on this project.

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

At December 31, 2000, the County had an unvoted debt margin of \$40.4 million and a direct debt margin of \$117.3 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, 2000, there were thirteen series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$90,608,662.

LAKE COUNTY, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
NOTE I - NOTES PAYABLE

A summary of note transactions for the year ended December 31, 2000 follows:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2000	Principal Issued in 2000	Principal Retired in 2000	Balance December 31, 2000
<u>GENERAL OBLIGATION NOTES PAYABLE</u>							
1999	Post Office Renovations	3.75%	2000	\$3,250,000	\$ 0	\$(3,250,000)	\$ 0
1999	Juvenile Justice Center Addition	3.75%	2000	750,000	0	(750,000)	0
2000	Juvenile Justice Center Renovation	5.125%	2001	0	1,000,000	0	1,000,000
2000	Juvenile Justice Center Addition	5.125%	2001	0	750,000	0	750,000
2000	Courthouse Annex Renovations	5.125%	2001	0	3,250,000	0	3,250,000
2000	County Courthouse Renovations	5.125%	2001	<u>0</u>	<u>2,000,000</u>	<u>0</u>	<u>2,000,000</u>
TOTAL GENERAL OBLIGATION NOTES				<u>\$4,000,000</u>	<u>\$7,000,000</u>	<u>\$(4,000,000)</u>	<u>\$7,000,000</u>

NOTES PAYABLE FROM ENTERPRISE FUNDS

Payable From Water Funds:

1991	Ohio Water & Sewer Rotary Commission		2011	\$ 23,427	\$ 0	\$ 0	\$ 23,427
1999	Water District Improvement Note 206W	4.125%	2000	1,400,460	0	(1,400,460)	0
1999	Water District Improvement Note 220W	4.125%	2000	265,571	0	(265,571)	0
1999	Water District Improvement Note 227W	4.125%	2000	243,969	0	(243,969)	0
1999	Water District Improvement Note 231W	4.50%	2000	60,000	0	(60,000)	0
1999	Water District Improvement Note 216W	4.50%	2000	1,196,000	0	(1,196,000)	0

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE I - NOTES PAYABLE(CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2000	Principal Issued in 2000	Principal Retired in 2000	Balance December 31, 2000
<u>NOTES PAYABLE FROM ENTERPRISE FUNDS (Continued)</u>							
<u>Payable From Water Funds (Continued):</u>							
2000	Water District Improvement Note 231W	4.45%	2001	\$ 0	\$ 30,000	\$ 0	\$ 30,000
2000	Water District Improvement Note 216W	4.45%	2001	<u>0</u>	<u>1,196,000</u>	<u>0</u>	<u>1,196,000</u>
Total Notes Payable From Water Funds				<u>\$ 3,189,427</u>	<u>\$ 1,226,000</u>	<u>\$(3,166,000)</u>	<u>\$ 1,249,427</u>
<u>Payable From Wastewater Funds:</u>							
1999	Sewer District Improvement Note 221S	4.50%	2000	\$ 394,000	\$ 0	\$ (394,000)	\$ 0
2000	Sewer District Improvement Note 234S	4.75%	2001	0	4,450,000	0	4,450,000
2000	Sewer District Improvement Note 221S	4.45%	2001	<u>0</u>	<u>394,000</u>	<u>0</u>	<u>394,000</u>
Total Notes Payable from Wastewater Revenues				<u>\$ 394,000</u>	<u>\$4,844,000</u>	<u>\$ (394,000)</u>	<u>\$ 4,844,000</u>
TOTAL NOTES PAYABLE FROM ENTERPRISE FUNDS				<u>\$ 3,583,427</u>	<u>\$ 6,070,000</u>	<u>\$(3,560,000)</u>	<u>\$ 6,093,427</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Pension Benefits

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9.0 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$9,485,867, \$10,571,513 and \$10,028,982 respectively; each of which were equal to the required contributions for each 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).

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) - (Continued)

Other Postemployment Benefits (OPEB) (Continued)

OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on the authority granted by State Statute. The 2000 employer contribution rate for employees other than law enforcement was 10.84 percent for covered payroll; 4.30 percent was the portion that was used to fund health care. The law enforcement employer rate for 2000 was 15.70 percent and 4.30 percent was used to fund health care. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$2,664,114, 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, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 annually.

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

The number of active contributing participants was 401,339. PERS's net assets available for payment of benefits at December 31, 1999 (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 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.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

STATE TEACHERS RETIREMENT SYSTEM (STRS)

Pension Benefits

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

Plan members are required to contribute 9.30 percent of the annual covered salary and the County is required to contribute 14.00 percent; 6.00 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, 2000, 1999, and 1998 were \$138,939, \$185,051, and \$216,694 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 2000 was \$72,648 which was equal to 8% of total covered payroll. The number of eligible benefit recipients at June 30, 2000 (latest information available) was 99,011. The STRS has set aside in a separate trust fund \$3.419 billion to fund health care benefit payments. For the year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE K - PROPERTY TAX REVENUES

Property taxes include amounts levied against all real, public utility and tangible (used business) property located in the County. Real property taxes and public utility taxes are levied after October 1, on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 50% of cost). Tangible personal property taxes attach as a lien and are levied on January 1, of the current year. Tangible personal property assessments are 25% of true value. The assessed value upon which the 2000 taxes were collected was \$5,222,330,100. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2000, was \$10.20 per \$1,000 of assessed value.

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

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

Property taxes which are measurable at December 31, 2000, but are not intended to finance 2000 activities, are recorded as deferred revenue because they do not meet the availability criteria.

LAKE COUNTY, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE L - INTERGOVERNMENTAL REVENUES

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

GENERAL FUND

Ohio Local Government Fund Distribution	\$ 2,320,108
State Property Tax Reimbursement	1,058,908
State Public Defender Reimbursement	741,443
Juvenile Group/Detention Home Subsidies	193,299
Property Tax Administration Reimbursements	122,446
Planning Commission Grant	22,612
Educational Service Center Reimbursements	22,268
Sheriffs Salary Reimbursement	8,971
Probate Court State Reimbursements	5,306
Other	<u>18,987</u>
Total - General Fund	<u><u>4,514,348</u></u>

SPECIAL REVENUE FUNDS

Federal and State Mental Retardation Grants	11,977,502
State Transportation Taxes	7,597,230
Federal and State Mental Health Grants	7,322,650
Federal and State Public Assistance Grants and Reimbursements	6,495,901
Community and Economic Development Grants	3,704,293
State Property Tax Reimbursement	3,223,841
Child Support Enforcement Incentives	2,836,978
Communication System Subsidies	2,734,932
Federal and State Children's Services Grants and Reimbursements	1,427,662
Youth Services Grant	433,486
Public Safety Grants and Reimbursement	431,072
State Probation Grants	355,511
Community Corrections Grant	299,320
Family and Children First Grant	264,640
Prosecutor's Victims Assistance Grant	151,870
Sheriffs Drug/Alcohol Grant	<u>138,241</u>
Total - Special Revenue Funds	<u><u>49,395,129</u></u>

CAPITAL PROJECT FUNDS

Court and Detention Facility Construction Grants	<u>1,601,625</u>
Total - Capital Project Funds	<u><u>1,601,625</u></u>

TOTAL INTERGOVERNMENTAL REVENUES **\$55,511,102**

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE M - INTERFUND TRANSACTIONS

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

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

A summary of operating transfers by fund type follows:

TRANSFERS FROM	TRANSFERS TO					TOTALS
	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	
General	\$ 5,756,251	\$ 1,700,601	\$ 1,788,070	\$ 84,214	\$ 625,000	\$ 9,954,136
Special Revenue	2,747,857	123,305	4,357,702			7,228,864
Capital Projects			<u>1,500,000</u>			<u>1,500,000</u>
Totals	<u>\$ 8,504,108</u>	<u>\$ 1,823,906</u>	<u>\$ 7,645,772</u>	<u>\$ 84,214</u>	<u>\$ 625,000</u>	<u>\$ 18,683,000</u>

A summary of residual equity transfers by fund type follows:

TRANSFERS FROM	TRANSFERS TO			TOTALS
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	
General	\$ 0	\$ 0	\$ 331,816	\$ 331,816
Capital Projects		<u>9,533</u>		<u>9,533</u>
Totals	<u>\$ 0</u>	<u>\$ 9,533</u>	<u>\$ 331,816</u>	<u>\$ 341,349</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE N - ENCUMBRANCES

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

At December 31, 2000, encumbrances outstanding in governmental funds and proprietary funds which were reappropriated in the 2001 budget were:

General Fund	\$ 192,892
Special Revenue Funds	9,468,817
Capital Projects Funds	2,076,606
Enterprise Funds	33,416
Internal Service Funds	<u>3,363</u>
Total	<u>\$ 11,775,094</u>

On the GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 2000, encumbrances less these accrued liabilities were:

General Fund	\$ 129,010
Special Revenue Funds	7,210,303
Capital Projects Funds	1,623,187
Enterprise Funds	11,922
Internal Service Fund	<u>0</u>
Total	<u>\$ 8,974,422</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE O - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four enterprise funds to account for the operations of the County's water, wastewater and solid waste systems and operations of a solid waste management/recycling program. Deepwood Industries, the Component Unit, provides employment for clients of the Lake County Board of Mental Retardation and Developmental Disabilities enrolled in the Adult Services Program. Segment information for the year ended December 31, 2000, was as follows:

	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTAL PRIMARY GOVERNMENT</u>	<u>COM- PONENT UNIT</u>	<u>TOTAL REPORTING ENTITY</u>
Operating revenue	\$15,011,933	\$10,450,033	\$ 6,104,318	\$ 31,566,284	\$ 458,617	\$ 32,024,901
Operating expenses before depreciation	5,905,364	8,394,592	5,324,627	19,624,583	462,458	20,087,041
Depreciation	3,376,454	3,786,364	433,602	7,596,420	11,162	7,607,582
Operating income (loss)	5,730,115	(1,730,923)	346,089	4,345,281	(15,003)	4,330,278
Operating transfers-in	84,214	0	0	84,214	0	84,214
Net income (loss)	(36,651)	(3,525,530)	346,089	(3,216,092)	(13,049)	(3,229,141)
Increase in current capital contributions	3,630,686	1,708,117	0	5,338,803	0	5,338,803
Property, plant & equipment						
Additions	5,222,679	3,353,935	8,053,584	16,630,198	33,995	16,664,193
Disposals	70,672	227,822		298,494	0	298,494
Net working capital	245,224	6,182,123	12,322,583	18,749,930	48,524	18,798,454
TOTAL ASSETS	69,860,129	132,707,000	23,993,778	226,560,907	329,375	226,890,282
Bonds and other long-term obligations payable from operating revenues	52,578,868	43,381,047	9,810,839	105,770,754	0	105,770,754
TOTAL EQUITY	\$10,764,115	\$82,610,709	\$13,682,841	\$107,057,665	\$ 287,075	\$107,344,740

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE P - CONTRIBUTED CAPITAL

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

SOURCE	ENTERPRISE FUNDS	
	WATER	WASTEWATER
Developers	\$ 1,847,693	\$ 1,680,190
Special Assessments	1,782,993	11,714
Other Governments	<u>0</u>	<u>16,213</u>
Total Additions	3,630,686	1,708,117
Disposals	0	0
Contributed capital January 1, 2000	<u>25,487,237</u>	<u>102,435,723</u>
Contributed capital December 31, 2000	<u>\$ 29,117,923</u>	<u>\$104,143,840</u>

NOTE Q - CONTINGENCIES, JUDGEMENTS AND CLAIMS

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

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE R - DEFICIT FUND BALANCES/RETAINED EARNINGS

At December 31, 2000, the Post Office Renovation Fund and the Juvenile Court Renovations Fund had deficit fund balances of \$3,723,414 and \$266,913 respectively. These deficit fund balances are due to the recognition, on the modified accrual basis of accounting, of a liability amount applicable to bond anticipation notes payable. These deficit fund balances will be eliminated once bonds are issued.

At December 31, 2000 the County Recorder's Equipment Fund had a deficit fund balance of \$3,061. This deficit fund balance is due to the recognition, on the modified accrual basis of accounting, of a liability amount applicable to accounts payable. This deficit balance was eliminated in January, 2001 as revenue was received to negate the deficit.

At December 31, 2000, the Water Fund had a deficit retained earnings balance of \$13,644,772 which resulted from the conversion to Generally Accepted Accounting Principles (GAAP). Management is analyzing the Water Operations to determine appropriate steps to eliminate the deficit.

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

NOTE S - LANDFILL CLOSURE AND POSTCLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of balance sheet date. The \$9.7 million reported as landfill closure and postclosure care liability at December 31, 2000, represents the cumulative amount reported to date based on the use of 64% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$6.6 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The County expects to close the landfill in the year 2009. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE T - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains all comprehensive coverage, including health-care benefit programs, from private carriers. Coverage is maintained for property, elected officials and general liability. There were no significant reductions in coverage in 2000 as compared to the previous year. Insurance premiums paid to private carriers during 2000 were approximately \$550,000. The amount of settlements did not exceed the coverage for each of the past three years. The County pays the State Workers Compensation System a premium based on a rate per \$100 of salaries. This rate is based on accident history and administrative costs.

In July of 1999, the County Commissioners initiated a self-insurance program for medical prescription coverage only. The maintenance of these benefits are accounted for in the Prescription Self-Insurance Fund, an internal service fund. Incurred but not reported claims of \$54,973 have been accrued as a liability based on a review of the January, 2001 billings provided by the County Commissioner's Office.

The claims liability of \$54,973 reported in the internal service fund at December 31, 2000, 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 fund's claims liability amounts for the last two 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

NOTE U - RELATED PARTY TRANSACTIONS

During 2000, 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 \$24,610 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.

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 9,805,324	\$ 9,967,726	\$ 162,402
Sales tax	14,075,000	14,197,508	122,508
Other taxes	2,945,000	2,876,495	(68,505)
Fees and charges for services	6,118,503	5,914,220	(204,283)
Licenses and permits	363,000	316,190	(46,810)
Fines and forfeitures	170,100	190,691	20,591
Intergovernmental	4,316,939	4,528,774	211,835
Investment earnings	5,752,500	8,143,436	2,390,936
Miscellaneous	1,074,817	1,116,593	41,776
TOTAL REVENUES	44,621,183	47,251,633	2,630,450
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT:			
BOARD OF COMMISSIONERS			
Personal services	784,020	783,514	506
Materials and supplies	28,224	25,162	3,062
Contractual services	58,000	22,833	35,167
Operating expenditures	33,820	29,916	3,904
Other expenditures	23,154	22,539	615
TOTAL BOARD OF COMMISSIONERS	927,218	883,964	43,254
AUDITOR			
Personal services	576,211	537,824	38,387
Materials and supplies	10,163	9,264	899
Contractual services	5,350	5,236	114
Operating expenditures	130,993	100,249	30,744
Other expenditures	7,182	6,556	626
TOTAL AUDITOR	729,899	659,129	70,770
TREASURER			
Personal services	206,718	199,880	6,838
Materials and supplies	10,500	10,197	303
Contractual services	46,137	39,985	6,152
Operating expenditures	52,860	51,009	1,851
Other expenditures	2,700	2,259	441
TOTAL TREASURER	318,915	303,330	15,585
RECORDER			
Personal services	316,995	316,978	17
Materials and supplies	15,050	14,833	217
Contractual services	22,000	21,800	200
Operating expenditures	5,879	4,988	891
Other expenditures	3,000	2,385	615
TOTAL RECORDER	362,924	360,984	1,940

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT (Continued):			
PLANNING COMMISSION			
Personal services	\$ 239,500	\$ 239,448	\$ 52
Materials and supplies	6,600	6,174	426
Contractual services	4,128	4,060	68
Operating expenditures	13,367	11,588	1,779
Other expenditures	5,000	4,972	28
TOTAL PLANNING COMMISSION	<u>268,595</u>	<u>266,242</u>	<u>2,353</u>
MICROFILM			
Personal services	129,500	128,979	521
Materials and supplies	10,000	9,719	281
Contractual services	5,177	2,558	2,619
Other expenditures	100	15	85
TOTAL MICROFILM	<u>144,777</u>	<u>141,271</u>	<u>3,506</u>
DATA PROCESSING			
Personal services	399,500	399,464	36
Materials and supplies	23,269	20,827	2,442
Contractual services	169,573	122,800	46,773
Operating expenditures	16,843	9,452	7,391
Other expenditures	4,050	3,941	109
TOTAL DATA PROCESSING	<u>613,235</u>	<u>556,484</u>	<u>56,751</u>
BOARD OF ELECTIONS			
Personal services	527,269	495,973	31,296
Materials and supplies	24,684	23,360	1,324
Contractual services	142,141	141,449	692
Operating expenditures	285,271	271,297	13,974
Other expenditures	1,000	897	103
TOTAL BOARD OF ELECTIONS	<u>980,365</u>	<u>932,976</u>	<u>47,389</u>
BUILDINGS AND GROUNDS			
Personal services	1,783,500	1,783,209	291
Materials and supplies	358,277	273,364	84,913
Contractual services	159,118	106,408	52,710
Operating expenditures	1,205,575	1,141,514	64,061
Other expenditures	300	282	18
TOTAL BUILDINGS AND GROUNDS	<u>3,506,770</u>	<u>3,304,777</u>	<u>201,993</u>
BUILDING REGULATIONS			
Personal services	293,000	269,974	23,026
Materials and supplies	11,005	10,670	335
Contractual services	16,050	16,045	5
Operating expenditures	8,355	7,750	605
Other expenditures	1,250	1,085	165
TOTAL BUILDING REGULATIONS	<u>329,660</u>	<u>305,524</u>	<u>24,136</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT (Continued):			
NON-DEPARTMENTAL			
Contractual services	\$ 208,147	\$ 177,906	\$ 30,241
Operating expenditures	179,895	177,705	2,190
Other expenditures	592,695	589,930	2,765
TOTAL NON-DEPARTMENTAL	<u>980,737</u>	<u>945,541</u>	<u>35,196</u>
 TOTAL GENERAL GOVERNMENT	 9,163,095	 8,660,222	 502,873
 JUDICIAL AND PUBLIC SAFETY:			
PROSECUTING ATTORNEY			
Personal services	1,670,815	1,657,682	13,133
Materials and supplies	37,772	34,153	3,619
Contractual services	250,518	232,189	18,329
Operating expenditures	210,817	197,980	12,837
Other expenditures	1,656	1,653	3
TOTAL PROSECUTING ATTORNEY	<u>2,171,578</u>	<u>2,123,657</u>	<u>47,921</u>
 COMMON PLEAS COURT I			
Personal services	224,400	224,388	12
Materials and supplies	2,110	2,062	48
Contractual services	20,040	19,676	364
Operating expenditures	55,404	52,233	3,171
Other expenditures	2,673	2,118	555
TOTAL COMMON PLEAS COURT I	<u>304,627</u>	<u>300,477</u>	<u>4,150</u>
 COMMON PLEAS COURT II			
Personal services	202,300	202,276	24
Materials and supplies	3,000	2,564	436
Contractual services	21,000	20,254	746
Operating expenditures	52,195	46,494	5,701
Other expenditures	8,529	7,871	658
TOTAL COMMON PLEAS COURT II	<u>287,024</u>	<u>279,459</u>	<u>7,565</u>
 COMMON PLEAS COURT V			
Personal services	218,200	218,182	18
Materials and supplies	2,500	2,415	85
Contractual services	23,407	20,239	3,168
Operating expenditures	83,715	74,676	9,039
Other expenditures	1,850	1,491	359
TOTAL COMMON PLEAS COURT V	<u>329,672</u>	<u>317,003</u>	<u>12,669</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
ADULT PROBATION			
Personal services	\$ 450,100	\$ 450,085	\$ 15
Materials and supplies	5,918	5,726	192
Contractual services	34,535	29,154	5,381
Operating expenditures	2,407	1,962	445
Other expenditures	2,000	1,937	63
TOTAL ADULT PROBATION	<u>494,960</u>	<u>488,864</u>	<u>6,096</u>
SHERIFF			
Personal services	6,502,093	6,501,915	178
Materials and supplies	751,516	745,224	6,292
Contractual services	383,863	345,519	38,344
Operating expenditures	502,949	432,053	70,896
Other expenditures	87,500	80,093	7,407
TOTAL SHERIFF	<u>8,227,921</u>	<u>8,104,804</u>	<u>123,117</u>
CENTRAL COMMUNICATIONS			
Personal services	958,000	913,259	44,741
Materials and supplies	13,110	11,827	1,283
Contractual services	180,046	135,979	44,067
Operating expenditures	91,277	86,278	4,999
Other expenditures	3,500	3,150	350
TOTAL CENTRAL COMMUNICATIONS	<u>1,245,933</u>	<u>1,150,493</u>	<u>95,440</u>
CLERK OF COURTS			
Personal services	1,193,618	1,191,304	2,314
Materials and supplies	45,283	44,039	1,244
Contractual services	25,210	18,356	6,854
Operating expenditures	83,570	82,676	894
Other expenditures	1,270	1,268	2
TOTAL CLERK OF COURTS	<u>1,348,951</u>	<u>1,337,643</u>	<u>11,308</u>
CORONER			
Personal services	224,465	222,477	1,988
Materials and supplies	400	399	1
Contractual services	59,131	56,991	2,140
Operating expenditures	1,990	450	1,540
Other expenditures	8,700	7,851	849
TOTAL CORONER	<u>294,686</u>	<u>288,168</u>	<u>6,518</u>
DOMESTIC RELATIONS COURT			
Personal services	715,110	714,778	332
Materials and supplies	11,900	6,174	5,726
Contractual services	18,209	15,686	2,523
Operating expenditures	35,502	33,378	2,124
TOTAL DOMESTIC RELATIONS COURT	<u>780,721</u>	<u>770,016</u>	<u>10,705</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
PUBLIC DEFENDER			
Personal services	\$ 792,000	\$ 791,353	\$ 647
Materials and supplies	7,873	7,687	186
Contractual services	52,139	40,171	11,968
Operating expenditures	86,442	81,221	5,221
Other expenditures	4,845	4,831	14
TOTAL PUBLIC DEFENDER	943,299	925,263	18,036
MUNICIPAL COURTS			
Personal services	285,955	285,617	338
Contractual services	54,000	54,000	0
Operating expenditures	36,193	27,338	8,855
TOTALS MUNICIPAL COURTS	376,148	366,955	9,193
JUVENILE COURT			
Personal services	724,750	724,569	181
Materials and supplies	31,910	31,473	437
Contractual services	68,437	65,530	2,907
Operating expenditures	301,084	295,080	6,004
Other expenditures	84,600	62,767	21,833
TOTAL JUVENILE COURT	1,210,781	1,179,419	31,362
JUVENILE PROBATION COURT			
Personal services	319,250	319,224	26
Materials and supplies	2,800	2,328	472
Operating expenditures	2,062	1,820	242
TOTAL JUVENILE PROBATION COURT	324,112	323,372	740
DETENTION CENTER			
Personal services	1,210,352	1,205,963	4,389
Materials and supplies	81,635	79,262	2,373
Contractual services	42,370	41,931	439
Operating expenditures	8,307	7,410	897
TOTAL DETENTION CENTER	1,342,664	1,334,566	8,098
JURY COMMISSION			
Personal services	9,600	9,577	23
Materials and supplies	4,500	4,477	23
Operating expenditures	500	498	2
Other expenditures	700	532	168
TOTAL JURY COMMISSION	15,300	15,084	216
LAW LIBRARY			
Personal services	61,608	61,608	0
TOTAL LAW LIBRARY	61,608	61,608	0

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
COURT OF APPEALS			
Operating expenditures	\$ 16,000	\$ 8,665	\$ 7,335
Other expenditures	115,030	115,030	0
TOTAL COURT OF APPEALS	131,030	123,695	7,335
PROBATE COURT			
Personal services	419,700	419,609	91
Materials and supplies	26,500	26,471	29
Contractual services	53,000	49,774	3,226
Operating expenditures	24,400	22,654	1,746
Other expenditures	2,000	814	1,186
TOTAL PROBATE COURT	525,600	519,322	6,278
MUNICIPAL CRIMINAL PROSECUTIONS			
Personal services	2,720	2,720	0
TOTAL CIVIL DEFENSE	2,720	2,720	0
COMMUNITY CORRECTIONS PLANNING			
Personal services	33,700	33,628	72
Materials and supplies	800	285	515
TOTAL PSYCHIATRIC CLINIC	34,500	33,913	587
 TOTAL JUDICIAL AND PUBLIC SAFETY	 20,453,835	 20,046,501	 407,334
 PUBLIC WORKS:			
ENGINEER			
Personal services	211,061	211,030	31
Materials and supplies	9,984	9,770	214
Contractual services	1,250	1,220	30
Operating expenditures	5,365	4,180	1,185
Other expenditures	150	98	52
TOTAL ENGINEER	227,810	226,298	1,512
 TOTAL PUBLIC WORKS	 227,810	 226,298	 1,512

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HUMAN SERVICES:			
SOLDIERS RELIEF COMMISSION			
Operating expenditures	\$ 450,000	\$ 449,772	\$ 228
TOTAL SOLDIERS RELIEF COMMISSION	450,000	449,772	228
VETERANS SERVICES			
Personal services	162,300	161,961	339
Materials and supplies	2,701	2,647	54
Contractual services	2,600	2,543	57
Operating expenditures	46,793	44,366	2,427
Other expenditures	200	175	25
TOTAL VETERANS SERVICES	214,594	211,692	2,902
 TOTAL HUMAN SERVICES	 664,594	 661,464	 3,130
 HEALTH:			
BOARD OF HEALTH			
Personal services	2,500	2,101	399
Materials and supplies	5,200	5,012	188
Contractual services	170,800	122,687	48,113
Operating expenditures	11,500	11,500	0
Other expenditures	48,975	42,900	6,075
TOTAL BOARD OF HEALTH	238,975	184,200	54,775
 TOTAL HEALTH	 238,975	 184,200	 54,775
 COMMUNITY AND ECONOMIC DEVELOPMENT:			
SOIL AND WATER CONSERVATION			
Operating expenditures	113,700	113,700	0
TOTAL SOIL AND WATER CONSERVATION	113,700	113,700	0
 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	 113,700	 113,700	 0

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FRINGE BENEFITS AND INSURANCE			
Other expenditures	<u>9,325,474</u>	<u>9,246,479</u>	<u>78,995</u>
TOTAL FRINGE BENEFITS AND INSURANCE	9,325,474	9,246,479	78,995
CAPITAL OUTLAY			
Capital outlay	<u>599,140</u>	<u>549,412</u>	<u>49,728</u>
TOTAL CAPITAL OUTLAY	<u>599,140</u>	<u>549,412</u>	<u>49,728</u>
TOTAL EXPENDITURES	<u>40,786,623</u>	<u>39,688,276</u>	<u>1,098,347</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,834,560	7,563,357	3,728,797
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	\$ 135,500	\$ 137,949	\$ 2,449
Operating transfers - in			0
Operating transfers - out	<u>(10,017,253)</u>	<u>(9,954,136)</u>	<u>63,117</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,881,753)</u>	<u>(9,816,187)</u>	<u>65,566</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(6,047,193)	(2,252,830)	3,794,363
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,088,317	9,088,317	0
RESIDUAL EQUITY TRANSFERS OUT	<u>(331,816)</u>	<u>(331,816)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,709,308</u>	<u>\$ 6,503,671</u>	<u>\$ 3,794,363</u>

LAKE COUNTY, OHIO

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.

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

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

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

CHILDRENS SERVICES: Children's Services includes Child Welfare and the Caley Home.

Administered by the Department of Human Services, this fund accounts for programs including foster care and clinical services.

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

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

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

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

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

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

LAKE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICE

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

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

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

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

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

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

LAKE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

PROSECUTOR'S4-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'SDELINQUENT TAX: Two and one-half percent of the delinquent tax collections of Lake County governmental entities is deposited into this fund. The revenue is used to defray any costs of the Prosecutor's department incurred during the collection of the delinquencies.

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

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

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

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

LAKE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

LAKE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

LAKE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

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.

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 2000

	MR & DD BOARD	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 15,583,572	\$ 2,207,135	\$ 4,679,930	\$ 1,392,887
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes	21,713,165		3,516,319	
Accounts	12,357	7,444	707	38,337
Accrued interest				
Loans				
Due from other funds		2,506		
Due from other governments	724,685	557,041	313,695	
Materials and supplies inventory				
Prepaid items	12,499	1,351	193	
TOTAL ASSETS	<u>\$ 38,046,278</u>	<u>\$ 2,775,477</u>	<u>\$ 8,510,844</u>	<u>\$ 1,431,224</u>
LIABILITIES:				
Accounts payable	\$ 734,444	\$ 483,559	\$ 328,984	\$ 42,993
Accrued wages and benefits	982,166	192,893	24,740	65,010
Deferred revenue	21,713,165		3,516,318	
Due to other funds	36,781	49,208	1,168	31,744
Due to other governments	679,015	23,196	3,148	6,528
TOTAL LIABILITIES	<u>24,145,571</u>	<u>748,856</u>	<u>3,874,358</u>	<u>146,275</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	181,412			
Reserved for inventories				
Reserved for prepaid expenditures	12,499	1,351	193	
Reserved for loans				
Unreserved/undesignated	13,706,796	2,025,270	4,636,293	1,284,949
TOTAL FUND EQUITY	<u>13,900,707</u>	<u>2,026,621</u>	<u>4,636,486</u>	<u>1,284,949</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 38,046,278</u>	<u>\$ 2,775,477</u>	<u>\$ 8,510,844</u>	<u>\$ 1,431,224</u>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$ 185,124	\$ 344,989	\$ 419,267	\$ 6,515	\$ 25,925	\$ 214,304	\$ 848,924
	4,065	2,138		1,356,625		14,247 1,375
	89					311,624 967,587
<u>281</u>	<u>114</u>	<u>52</u>				
<u>\$ 185,405</u>	<u>\$ 349,257</u>	<u>\$ 421,457</u>	<u>\$ 6,515</u>	<u>\$ 1,382,550</u>	<u>\$ 214,304</u>	<u>\$ 2,143,757</u>
\$ 9,671 8,731	\$ 9,137 16,975	\$ 6,176 4,875	\$ 263	\$ 1,296	\$ 7,561 819	\$ 389,683 164,160
844	504	166		1,356,625	18	637
<u>2,502</u>	<u>1,565</u>	<u>650</u>		<u>24,629</u>	<u>3,423</u>	<u>13,015</u>
<u>21,748</u>	<u>28,181</u>	<u>11,867</u>	<u>263</u>	<u>1,382,550</u>	<u>11,821</u>	<u>567,495</u>
						2,582 967,587
281	114	52				
<u>163,376</u>	<u>320,962</u>	<u>409,538</u>	<u>6,252</u>		<u>202,483</u>	<u>606,093</u>
<u>163,657</u>	<u>321,076</u>	<u>409,590</u>	<u>6,252</u>	<u>0</u>	<u>202,483</u>	<u>1,576,262</u>
<u>\$ 185,405</u>	<u>\$ 349,257</u>	<u>\$ 421,457</u>	<u>\$ 6,515</u>	<u>\$ 1,382,550</u>	<u>\$ 214,304</u>	<u>\$ 2,143,757</u>

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2000

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ADAMHS BOARD
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,415,042	\$ 11,898,675	\$ 14,093	\$ 3,893,338
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				6,774,718
Accounts	19,124			47,344
Accrued interest	1,375	24,465		
Loans				
Due from other funds				
Due from other governments	53,844	103,021		257,408
Materials and supplies inventory				
Prepaid items				8,065
TOTAL ASSETS	<u>\$ 1,489,385</u>	<u>\$ 12,026,161</u>	<u>\$ 14,093</u>	<u>\$ 10,980,873</u>
LIABILITIES:				
Accounts payable	\$ 49,478	\$ 87,091	\$	\$ 108,813
Accrued wages and benefits	48,755			20,486
Deferred revenue				6,774,718
Due to other funds				628
Due to other governments	1,510			98,558
TOTAL LIABILITIES	<u>99,743</u>	<u>87,091</u>	<u>0</u>	<u>7,003,203</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	27,809	97,067		
Reserved for inventories				
Reserved for prepaid expenditures				8,065
Reserved for loans				
Unreserved/undesignated	1,361,833	11,842,003	14,093	3,969,605
TOTAL FUND EQUITY	<u>1,389,642</u>	<u>11,939,070</u>	<u>14,093</u>	<u>3,977,670</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,489,385</u>	<u>\$ 12,026,161</u>	<u>\$ 14,093</u>	<u>\$ 10,980,873</u>

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY	EMERGENCY MANAGEMENT AGENCY
\$ 160,785	\$ 30,646	\$ 1,900	\$ 1,149,595	\$ 5,512	\$ 971,225	\$ 22,048
2,788	2,684		1,256,976 1,000	509	1,512,211	937
600				20	5,543	
408			6,604		435	1,025
<u>\$ 164,581</u>	<u>\$ 33,330</u>	<u>\$ 1,900</u>	<u>\$ 2,414,175</u>	<u>\$ 6,041</u>	<u>\$ 2,489,414</u>	<u>\$ 24,010</u>
\$ 13,329 9,163	\$ 30,646	\$	\$ 7,273 25,413 1,256,976	\$ 397 2,670	\$ 32,617 20,267 1,512,211	\$ 6,237 5,783
2,351 751			16,347 4,694	108 716	1,876 3,122	3,246 636
<u>25,594</u>	<u>30,646</u>	<u>0</u>	<u>1,310,703</u>	<u>3,891</u>	<u>1,570,093</u>	<u>15,902</u>
76					31,818	265
408			6,604		435	1,025
138,503 138,987	2,684 2,684	1,900 1,900	1,096,868 1,103,472	2,150 2,150	887,068 919,321	6,818 8,108
<u>\$ 164,581</u>	<u>\$ 33,330</u>	<u>\$ 1,900</u>	<u>\$ 2,414,175</u>	<u>\$ 6,041</u>	<u>\$ 2,489,414</u>	<u>\$ 24,010</u>

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

DECEMBER 31, 2000

	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 10,862	\$ 61,722	\$ 381,300	\$ 47,237
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	31	3,533	488	927
Accrued interest				
Loans				
Due from other funds		13,016		
Due from other governments				31,883
Materials and supplies inventory				
Prepaid items				
TOTAL ASSETS	<u>\$ 10,893</u>	<u>\$ 78,271</u>	<u>\$ 381,788</u>	<u>\$ 80,047</u>
LIABILITIES:				
Accounts payable	\$ 351	\$ 6,726	\$ 2,317	\$ 2,979
Accrued wages and benefits		17,312	3,360	5,743
Deferred revenue				
Due to other funds		96		
Due to other governments		1,453	549	670
TOTAL LIABILITIES	<u>351</u>	<u>25,587</u>	<u>6,226</u>	<u>9,392</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	6,615			
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Unreserved/undesignated	3,927	52,684	375,562	70,655
TOTAL FUND EQUITY	<u>10,542</u>	<u>52,684</u>	<u>375,562</u>	<u>70,655</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,893</u>	<u>\$ 78,271</u>	<u>\$ 381,788</u>	<u>\$ 80,047</u>

(Continued)

SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D
\$ 48,454	\$ 15,538	\$ 150,693	\$ 7,602,176	\$ 87,357	\$ 39,814	\$ 43,264
	2,020		601			
		638				566
187			213			327
<u>\$ 48,641</u>	<u>\$ 17,558</u>	<u>\$ 151,331</u>	<u>\$ 7,602,990</u>	<u>\$ 87,357</u>	<u>\$ 39,814</u>	<u>\$ 44,157</u>
\$ 43 283	\$ 275	\$ 5,035 12,313	\$ 1,935,258	\$ 35	\$ 88 200	\$ 3,014 7,085
562			640		391	101
76		1,111			29	655
<u>964</u>	<u>275</u>	<u>18,459</u>	<u>1,935,898</u>	<u>35</u>	<u>708</u>	<u>10,855</u>
150			6,110,941			39
187			213			327
47,340	17,283	132,872	(444,062)	87,322	39,106	32,936
<u>47,677</u>	<u>17,283</u>	<u>132,872</u>	<u>5,667,092</u>	<u>87,322</u>	<u>39,106</u>	<u>33,302</u>
<u>\$ 48,641</u>	<u>\$ 17,558</u>	<u>\$ 151,331</u>	<u>\$ 7,602,990</u>	<u>\$ 87,357</u>	<u>\$ 39,814</u>	<u>\$ 44,157</u>

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2000

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT RESEARCH	JUVENILE COURT COMPUTER- IZATION
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 9,739	\$ 75,881	\$ 56,906	\$ 191,044
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	299	1,418	462	1,545
Accrued interest				
Loans				
Due from other funds				
Due from other governments				
Materials and supplies inventory				
Prepaid items				
TOTAL ASSETS	<u>\$ 10,038</u>	<u>\$ 77,299</u>	<u>\$ 57,368</u>	<u>\$ 192,589</u>
LIABILITIES:				
Accounts payable	\$	\$	\$	\$
Accrued wages and benefits				
Deferred revenue				
Due to other funds				
Due to other governments				
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Unreserved/undesignated	10,038	77,299	57,368	192,589
TOTAL FUND EQUITY	<u>10,038</u>	<u>77,299</u>	<u>57,368</u>	<u>192,589</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,038</u>	<u>\$ 77,299</u>	<u>\$ 57,368</u>	<u>\$ 192,589</u>

(Continued)

CERTIFICATE OF TITLE ADMINI- STRATION	CLERK OF COURTS COMPUTER- IZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COMPUTER- IZATION	PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES
\$ 725,234	\$ 80,639	\$ 489	\$ 82,370	\$ 11,628	\$ 505,369	\$ 50,445
9,584	3,773		1,973	579	5,840	920
<u>\$ 734,818</u>	<u>\$ 84,412</u>	<u>\$ 489</u>	<u>\$ 84,343</u>	<u>\$ 12,207</u>	<u>\$ 511,209</u>	<u>\$ 51,365</u>
\$ 8,716	\$ 6,378	\$	\$ 2,387 3,327	\$	\$	\$ 367
<u>8,716</u>	<u>6,378</u>	<u>0</u>	<u>414</u> <u>6,128</u>	<u>0</u>	<u>0</u>	<u>367</u>
5,594	5,172		157			
<u>720,508</u>	<u>72,862</u>	<u>489</u>	<u>78,058</u>	<u>12,207</u>	<u>511,209</u>	<u>50,998</u>
<u>726,102</u>	<u>78,034</u>	<u>489</u>	<u>78,215</u>	<u>12,207</u>	<u>511,209</u>	<u>50,998</u>
<u>\$ 734,818</u>	<u>\$ 84,412</u>	<u>\$ 489</u>	<u>\$ 84,343</u>	<u>\$ 12,207</u>	<u>\$ 511,209</u>	<u>\$ 51,365</u>

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2000

	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 111,779	\$ 5,187	\$ 132,631	\$ 715,075
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts		60		8,847
Accrued interest				
Loans				
Due from other funds			69,721	
Due from other governments			2,623	
Materials and supplies inventory				
Prepaid items			984	499
TOTAL ASSETS	<u>\$ 111,779</u>	<u>\$ 5,247</u>	<u>\$ 205,959</u>	<u>\$ 724,421</u>
LIABILITIES:				
Accounts payable	\$ 14,139	\$	\$ 46,446	\$ 20,597
Accrued wages and benefits	300		25,736	17,593
Deferred revenue				
Due to other funds			5,443	5,120
Due to other governments	16		2,589	2,115
TOTAL LIABILITIES	<u>14,455</u>	<u>0</u>	<u>80,214</u>	<u>45,425</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances			1,031	713,927
Reserved for inventories				
Reserved for prepaid expenditures			984	499
Reserved for loans				
Unreserved/undesignated	97,324	5,247	123,730	(35,430)
TOTAL FUND EQUITY	<u>97,324</u>	<u>5,247</u>	<u>125,745</u>	<u>678,996</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 111,779</u>	<u>\$ 5,247</u>	<u>\$ 205,959</u>	<u>\$ 724,421</u>

TREASURER'S DELINQUENT TAX	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$ 430,286	\$ 17,598	\$ 38,258	\$ 874,621	\$ 68,027	\$	\$	\$ 58,143,054
					29,877	298,463	328,340
470	1,116	27,514	1,033				36,130,014
							226,714
							27,215
					193,155		193,155
						29,048	114,857
					337,554		2,700,268
							967,587
							33,237
<u>\$ 430,756</u>	<u>\$ 18,714</u>	<u>\$ 65,772</u>	<u>\$ 875,654</u>	<u>\$ 68,027</u>	<u>\$ 560,586</u>	<u>\$ 327,511</u>	<u>\$ 98,864,441</u>
\$ 2,301	\$ 21,775	\$ 370	\$ 71,984	\$	\$ 228,514	\$ 317,631	\$ 5,047,374
4,560		562	5,255			7,374	1,703,909
							36,130,013
				2,497	138,917	2,506	301,899
699		79	442				878,555
<u>7,560</u>	<u>21,775</u>	<u>1,011</u>	<u>77,681</u>	<u>2,497</u>	<u>367,431</u>	<u>327,511</u>	<u>44,061,750</u>
			25,636	12			7,210,303
							967,587
							33,237
423,196	(3,061)	64,761	772,337	65,518	193,155		193,155
<u>423,196</u>	<u>(3,061)</u>	<u>64,761</u>	<u>797,973</u>	<u>65,530</u>	<u>193,155</u>	<u>0</u>	<u>46,398,409</u>
<u>\$ 430,756</u>	<u>\$ 18,714</u>	<u>\$ 65,772</u>	<u>\$ 875,654</u>	<u>\$ 68,027</u>	<u>\$ 560,586</u>	<u>\$ 327,511</u>	<u>\$ 98,864,441</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	MR & DD BOARD	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
REVENUES:				
Property taxes	\$ 20,715,958	\$	\$ 3,291,466	\$
Other taxes	36,243		5,364	
Fees and charges for services			1,307,589	
Licenses and permits				
Fines and forfeitures				
Intergovernmental	13,912,168	6,495,901	1,749,482	2,836,978
Special assessments				
Investment earnings				
Miscellaneous	951,480	687,728	10,733	466,704
TOTAL REVENUES	<u>35,615,849</u>	<u>7,183,629</u>	<u>6,364,634</u>	<u>3,303,682</u>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works				
Human services	27,156,089	11,114,485	3,721,261	3,014,444
Health				
Community and economic development				
Capital outlay	59,362	51,644	290	10,787
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>27,215,451</u>	<u>11,166,129</u>	<u>3,721,551</u>	<u>3,025,231</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,400,398	(3,982,500)	2,643,083	278,451
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets		140		
Inception of capital lease				
Operating transfers - in		2,348,955		706,113
Operating transfers - out	(4,295,076)		(1,600,000)	(279,484)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,295,076)</u>	<u>2,349,095</u>	<u>(1,600,000)</u>	<u>426,629</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,105,322	(1,633,405)	1,043,083	705,080
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,795,385	3,660,026	3,593,403	579,869
RESIDUAL EQUITY TRANSFERS-IN				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ <u>13,900,707</u>	\$ <u>2,026,621</u>	\$ <u>4,636,486</u>	\$ <u>1,284,949</u>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$ 63,899	\$	\$	\$	\$ 1,291,078 2,231	\$	\$
	433,486	299,320	1,387	121,407	264,640	225,917 5,134,742
<u>63,899</u>	<u>89</u> 433,575	<u>2,138</u> 301,458	<u>1,387</u>	<u>1,414,716</u>	<u>4,911</u> 269,551	<u>21,518</u> 63,598 5,445,775
265,253	427,823	224,951	263	1,415,294	234,456	4,715,372
4,137	1,571	1,105				1,682,476
<u>269,390</u>	<u>429,394</u>	<u>226,056</u>	<u>263</u>	<u>1,415,294</u>	<u>234,456</u>	<u>6,397,848</u>
(205,491)	4,181	75,402	1,124	(578)	35,095	(952,073)
843				578		11,825
205,000	42,000	(42,000)				
<u>205,843</u>	<u>42,000</u>	<u>(42,000)</u>	<u>0</u>	<u>578</u>	<u>0</u>	<u>11,825</u>
352	46,181	33,402	1,124	0	35,095	(940,248)
163,305	274,895	376,188	5,128	0	167,388	2,577,525
						(61,015)
<u>\$ 163,657</u>	<u>\$ 321,076</u>	<u>\$ 409,590</u>	<u>\$ 6,252</u>	<u>\$ 0</u>	<u>\$ 202,483</u>	<u>\$ 1,576,262</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ADAMHS BOARD
REVENUES:				
Property taxes	\$	\$	\$	\$ 6,516,468
Other taxes				11,691
Fees and charges for services				
Licenses and permits				
Fines and forfeitures				
Intergovernmental	840,427	1,622,061		7,919,719
Special assessments			4,633	
Investment earnings	23,751	470,162		
Miscellaneous	245,125			306,126
TOTAL REVENUES	<u>1,109,303</u>	<u>2,092,223</u>	<u>4,633</u>	<u>14,754,004</u>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works	792,679	473,823		
Human services				
Health				15,383,306
Community and economic development				
Capital outlay	450,515	3,255,155		148,122
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>1,243,194</u>	<u>3,728,978</u>	<u>0</u>	<u>15,531,428</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(133,891)</u>	<u>(1,636,755)</u>	<u>4,633</u>	<u>(777,424)</u>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Inception of capital lease				
Operating transfers - in				
Operating transfers - out		(400,000)		
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(400,000)</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(133,891)</u>	<u>(2,036,755)</u>	<u>4,633</u>	<u>(777,424)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,523,533	13,975,825	9,460	4,755,094
RESIDUAL EQUITY TRANSFERS-IN				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,389,642</u>	<u>\$ 11,939,070</u>	<u>\$ 14,093</u>	<u>\$ 3,977,670</u>

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY	EMERGENCY MANAGEMENT AGENCY
\$	\$	\$	\$ 1,211,639 2,186	\$	\$ 1,414,809 2,300	\$
28,296 279,636 11,584	27,953 27,540		19,635 110,466			
		512		57,513	281,276	68,645
45			15,148	509		17,381
<u>319,561</u>	<u>55,493</u>	<u>512</u>	<u>1,359,074</u>	<u>58,022</u>	<u>1,698,385</u>	<u>86,026</u>
			884,086	92,247	855,571	244,090
262,706	70,515					
10,950			49,012	10,170	266,014	13,618
<u>273,656</u>	<u>70,515</u>	<u>0</u>	<u>933,098</u>	<u>102,417</u>	<u>1,121,585</u>	<u>257,708</u>
45,905	(15,022)	512	425,976	(44,395)	576,800	(171,682)
197			4,139		6	175
				26,373		175,000
<u>(60,226)</u>	<u>0</u>	<u>0</u>	<u>(26,373)</u>	<u>26,373</u>	<u>(123,305)</u>	<u>175,175</u>
<u>(60,029)</u>	<u>0</u>	<u>0</u>	<u>(22,234)</u>	<u>26,373</u>	<u>(123,299)</u>	<u>175,175</u>
(14,124)	(15,022)	512	403,742	(18,022)	453,501	3,493
153,111	17,706	1,388	690,197	20,172	465,820	4,615
			9,533			
<u>\$ 138,987</u>	<u>\$ 2,684</u>	<u>\$ 1,900</u>	<u>\$ 1,103,472</u>	<u>\$ 2,150</u>	<u>\$ 919,321</u>	<u>\$ 8,108</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services		388,315	219,007	
Licenses and permits				
Fines and forfeitures	3,990			
Intergovernmental				151,870
Special assessments				
Investment earnings				
Miscellaneous	31	3,533	488	2,041
TOTAL REVENUES	<u>4,021</u>	<u>391,848</u>	<u>219,495</u>	<u>153,911</u>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	11,904	383,301	161,920	179,079
Public works				
Human services				
Health				
Community and economic development				
Capital outlay	39,101	1,090		198
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>51,005</u>	<u>384,391</u>	<u>161,920</u>	<u>179,277</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,984)	7,457	57,575	(25,366)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Inception of capital lease				
Operating transfers - in	32,160			42,649
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>32,160</u>	<u>0</u>	<u>0</u>	<u>42,649</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(14,824)	7,457	57,575	17,283
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	25,366	45,227	317,987	53,372
RESIDUAL EQUITY TRANSFERS-IN				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 10,542</u>	<u>\$ 52,684</u>	<u>\$ 375,562</u>	<u>\$ 70,655</u>

(Continued)

SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D
\$	\$	\$	\$	\$	\$	\$
	28,520		601			169,871
17,098		355,511	2,696,887	19,926	18,119	
<u>17,098</u>	<u>28,520</u>	<u>355,511</u>	<u>2,697,488</u>	<u>19,926</u>	<u>18,119</u>	<u>169,871</u>
26,249	13,216	333,202	191,240	6,209	10,175	167,097
			2,485,210	493		
<u>26,249</u>	<u>13,216</u>	<u>333,202</u>	<u>2,676,450</u>	<u>6,702</u>	<u>10,175</u>	<u>167,097</u>
(9,151)	15,304	22,309	21,038	13,224	7,944	2,774
25,000			3,700,000			
<u>25,000</u>	<u>0</u>	<u>0</u>	<u>3,700,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,849	15,304	22,309	3,721,038	13,224	7,944	2,774
31,828	1,979	110,563	1,946,054	74,098	31,162	30,528
<u>\$ 47,677</u>	<u>\$ 17,283</u>	<u>\$ 132,872</u>	<u>\$ 5,667,092</u>	<u>\$ 87,322</u>	<u>\$ 39,106</u>	<u>\$ 33,302</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT RESEARCH	JUVENILE COURT COMPUTER- IZATION
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures	4,485	21,941	6,478	21,605
Intergovernmental				
Special assessments				
Investment earnings				
Miscellaneous				
TOTAL REVENUES	<u>4,485</u>	<u>21,941</u>	<u>6,478</u>	<u>21,605</u>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	364	8,450		
Public works				
Human services				
Health				
Community and economic development				
Capital outlay				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>364</u>	<u>8,450</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,121	13,491	6,478	21,605
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Inception of capital lease				
Operating transfers - in				
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,121	13,491	6,478	21,605
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,917	63,808	50,890	170,984
RESIDUAL EQUITY TRANSFERS-IN				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 10,038</u>	<u>\$ 77,299</u>	<u>\$ 57,368</u>	<u>\$ 192,589</u>

(Continued)

CERTIFICATE OF TITLE ADMINI- STRATION	CLERK OF COURTS COMPUTER- IZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COURT COMPUTER- IZATION	PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES
\$	\$	\$	\$	\$	\$	\$
154,452						25,157
	51,918			6,178	79,934	
		7,723	138,241			
<u>1,050</u>			<u>641</u>			
<u>155,502</u>	<u>51,918</u>	<u>7,723</u>	<u>138,882</u>	<u>6,178</u>	<u>79,934</u>	<u>25,157</u>
61,858	40,265		120,265	133		14,380
	35,632	8,092			572	
<u>61,858</u>	<u>75,897</u>	<u>8,092</u>	<u>120,265</u>	<u>133</u>	<u>572</u>	<u>14,380</u>
93,644	(23,979)	(369)	18,617	6,045	79,362	10,777
		858				
<u>0</u>	<u>0</u>	<u>858</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
93,644	(23,979)	489	18,617	6,045	79,362	10,777
632,458	102,013	0	59,598	6,162	431,847	40,221
<u>\$ 726,102</u>	<u>\$ 78,034</u>	<u>\$ 489</u>	<u>\$ 78,215</u>	<u>\$ 12,207</u>	<u>\$ 511,209</u>	<u>\$ 50,998</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services		1,619	933,008	1,059,004
Licenses and permits				
Fines and forfeitures				
Intergovernmental	135,331			
Special assessments				
Investment earnings				
Miscellaneous			468	13,706
TOTAL REVENUES	<u>135,331</u>	<u>1,619</u>	<u>933,476</u>	<u>1,072,710</u>
EXPENDITURES:				
CURRENT:				
General government			1,034,219	1,067,732
Judicial and public safety	146,148	33		
Public works				
Human services				
Health				
Community and economic development				
Capital outlay			38,608	97,999
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>146,148</u>	<u>33</u>	<u>1,072,827</u>	<u>1,165,731</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(10,817)</u>	<u>1,586</u>	<u>(139,351)</u>	<u>(93,021)</u>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets			474	
Inception of capital lease				
Operating transfers - in				
Operating transfers - out				(400,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>474</u>	<u>(400,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(10,817)</u>	<u>1,586</u>	<u>(138,877)</u>	<u>(493,021)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	108,141	3,661	264,622	1,172,017
RESIDUAL EQUITY TRANSFERS-IN				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 97,324</u>	<u>\$ 5,247</u>	<u>\$ 125,745</u>	<u>\$ 678,996</u>

TREASURERS DELINQUENT TAX	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$	\$	\$	\$	\$	\$	\$	\$34,441,418
218,222	202,412	370,268					430,283
		610					4,827,925
				549,508	1,852,918	1,301,867	307,176
							454,275
							49,395,129
					9,031	12,967	4,633
470			1,033	13,526	9,227	133,190	537,429
<u>218,692</u>	<u>202,412</u>	<u>370,878</u>	<u>1,033</u>	<u>563,034</u>	<u>1,871,176</u>	<u>1,448,024</u>	<u>2,951,119</u>
203,736	83,188	365,477	573,056				3,327,408
							3,951,482
							5,981,874
							47,574,319
				567,658	1,415,729	1,448,024	15,716,527
	921,592	3,531	74,817	2,147			3,431,411
							9,724,010
					400,000		400,000
					106,262		106,262
<u>203,736</u>	<u>1,004,780</u>	<u>369,008</u>	<u>647,873</u>	<u>569,805</u>	<u>1,921,991</u>	<u>1,448,024</u>	<u>90,213,293</u>
14,956	(802,368)	1,870	(646,840)	(6,771)	(50,815)	0	3,136,094
	776,910						18,377
			1,200,000				776,910
	(2,400)						8,504,108
<u>0</u>	<u>774,510</u>	<u>0</u>	<u>1,200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,228,864)</u>
14,956	(27,858)	1,870	553,160	(6,771)	(50,815)	0	2,070,531
408,240	24,797	62,891	244,813	72,301	243,970	0	5,206,625
							49,647,548
							9,533
							(61,015)
<u>\$ 423,196</u>	<u>\$ (3,061)</u>	<u>\$ 64,761</u>	<u>\$ 797,973</u>	<u>\$ 65,530</u>	<u>\$ 193,155</u>	<u>\$ 0</u>	<u>\$54,802,691</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 20,518,722	\$ 20,715,958	\$ 197,236
Other taxes	36,243	36,243	0
Intergovernmental	13,563,355	13,978,527	415,172
Miscellaneous	549,470	940,723	391,253
TOTAL REVENUES	<u>34,667,790</u>	<u>35,671,451</u>	<u>1,003,661</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	19,303,433	19,102,341	201,092
Materials and supplies	880,480	803,943	76,537
Contractual services	5,143,930	2,553,135	2,590,795
Operating expenditures	1,063,897	974,019	89,878
Other expenditures	968,576	601,156	367,420
Fringe benefits and insurance	5,939,750	3,547,728	2,392,022
Capital outlay	161,859	51,039	110,820
TOTAL EXPENDITURES	<u>33,461,925</u>	<u>27,633,361</u>	<u>5,828,564</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,205,865	8,038,090	6,832,225
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	<u>(5,086,076)</u>	<u>(4,395,076)</u>	<u>691,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	(5,086,076)	(4,395,076)	691,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,880,211)	3,643,014	7,523,225
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>11,628,234</u>	<u>11,628,234</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,748,023</u>	<u>\$ 15,271,248</u>	<u>\$ 7,523,225</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PUBLIC ASSISTANCE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 7,189,403	\$ 6,705,078	\$ (484,325)
Miscellaneous	683,900	681,673	(2,227)
TOTAL REVENUES	<u>7,873,303</u>	<u>7,386,751</u>	<u>(486,552)</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	4,171,473	4,059,443	112,030
Materials and supplies	90,000	61,725	28,275
Contractual services	4,884,067	4,200,072	683,995
Operating expenditures	1,538,000	1,336,029	201,971
Other expenditures	359,815	334,775	25,040
Fringe benefits and insurance	1,323,858	1,176,709	147,149
Capital outlay	75,000	50,560	24,440
TOTAL EXPENDITURES	<u>12,442,213</u>	<u>11,219,313</u>	<u>1,222,900</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,568,910)	(3,832,562)	736,348
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	140	140	0
Operating transfers-in	2,348,955	2,348,955	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,349,095</u>	<u>2,349,095</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,219,815)	(1,483,467)	736,348
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,690,604</u>	<u>3,690,604</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,470,789</u>	<u>\$ 2,207,137</u>	<u>\$ 736,348</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

CHILDREN'S SERVICES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 3,259,627	\$ 3,291,466	\$ 31,839
Other taxes	5,364	5,364	0
Fees and charges for services	623,000	1,164,834	541,834
Intergovernmental	1,756,912	1,761,190	4,278
Miscellaneous	2,407	10,733	8,326
TOTAL REVENUES	5,647,310	6,233,587	586,277
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	537,071	532,120	4,951
Materials and supplies	38,100	33,612	4,488
Contractual services	371,500	294,758	76,742
Operating expenditures	2,633,200	2,501,668	131,532
Other expenditures	234,800	172,471	62,329
Fringe benefits and insurance	167,347	153,076	14,271
Capital outlay	175,000		175,000
TOTAL EXPENDITURES	4,157,018	3,687,705	469,313
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,490,292	2,545,882	1,055,590
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(1,600,000)	(1,600,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,600,000)	(1,600,000)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(109,708)	945,882	1,055,590
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,734,047	3,734,047	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,624,339	\$ 4,679,929	\$ 1,055,590

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

CHILD SUPPORT ENFORCEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 2,713,259	\$ 2,989,422	\$ 276,163
Miscellaneous	372,365	466,431	94,066
TOTAL REVENUES	<u>3,085,624</u>	<u>3,455,853</u>	<u>370,229</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	1,503,286	1,305,588	197,698
Contractual services	902,000	792,272	109,728
Operating expenditures	479,395	466,927	12,468
Other expenditures	150,706	81,117	69,589
Fringe benefits and insurance	463,647	399,865	63,782
Capital outlay	12,900	9,962	2,938
TOTAL EXPENDITURES	<u>3,511,934</u>	<u>3,055,731</u>	<u>456,203</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(426,310)	400,122	826,432
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	706,113	706,113	0
Operating transfers-out	(279,803)	(279,484)	319
TOTAL OTHER FINANCING SOURCES (USES)	<u>426,310</u>	<u>426,629</u>	<u>319</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	826,751	826,751
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>566,136</u>	<u>566,136</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 566,136</u>	<u>\$ 1,392,887</u>	<u>\$ 826,751</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COUNTY HOME	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 65,000	\$ 63,899	\$ (1,101)
TOTAL REVENUES	<u>65,000</u>	<u>63,899</u>	<u>(1,101)</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	154,500	152,392	2,108
Materials and supplies	21,500	20,814	686
Contractual services	6,200	4,599	1,601
Operating expenditures	29,750	26,357	3,393
Other expenditures	9,000	7,605	1,395
Fringe benefits and insurance	57,950	52,705	5,245
Capital outlay	9,000	4,137	4,863
TOTAL EXPENDITURES	<u>287,900</u>	<u>268,609</u>	<u>19,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(222,900)	(204,710)	18,190
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets		843	843
Operating transfers-in	205,000	205,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>205,000</u>	<u>205,843</u>	<u>843</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(17,900)	1,133	19,033
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>183,992</u>	<u>183,992</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 166,092</u>	<u>\$ 185,125</u>	<u>\$ 19,033</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

YOUTH SERVICES GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 429,273	\$ 429,421	\$ 148
Miscellaneous		1,591	1,591
TOTAL REVENUES	<u>429,273</u>	<u>431,012</u>	<u>1,739</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	339,439	312,996	26,443
Materials and supplies	29,435	22,989	6,446
Contractual services	15,574	11,070	4,504
Operating expenditures	11,978	6,067	5,911
Other expenditures	8,478	6,407	2,071
Fringe benefits and insurance	101,076	75,204	25,872
Capital outlay	1,661	1,571	90
TOTAL EXPENDITURES	<u>507,641</u>	<u>436,304</u>	<u>71,337</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(78,368)	(5,292)	73,076
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	42,000	42,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>42,000</u>	<u>42,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(36,368)	36,708	73,076
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>308,281</u>	<u>308,281</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 271,913</u>	<u>\$ 344,989</u>	<u>\$ 73,076</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

FELONY DELINQUENT CARE AND CUSTODY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 298,518	\$ 299,320	\$ 802
Miscellaneous	1,000	1,064	64
TOTAL REVENUES	<u>299,518</u>	<u>300,384</u>	<u>866</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	140,642	130,014	10,628
Materials and supplies	25,050	8,214	16,836
Contractual services	66,550	40,621	25,929
Operating expenditures	21,223	10,932	10,291
Other expenditures	6,000	4,324	1,676
Fringe benefits and insurance	55,488	32,715	22,773
Capital outlay	11,182	1,105	10,077
TOTAL EXPENDITURES	<u>326,135</u>	<u>227,925</u>	<u>98,210</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,617)	72,459	99,076
OTHER FINANCING SOURCES USES:			
Operating transfers-out	(42,000)	(42,000)	0
TOTAL OTHER FINANCING SOURCES USES	<u>(42,000)</u>	<u>(42,000)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(68,617)	30,459	99,076
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>388,808</u>	<u>388,808</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 320,191</u>	<u>\$ 419,267</u>	<u>\$ 99,076</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

CHILD ABUSE AND NEGLECT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,387	\$ 1,387	\$ 0
TOTAL REVENUES	<u>1,387</u>	<u>1,387</u>	<u>0</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,387	1,387	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,387	1,387	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,127</u>	<u>5,127</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ 6,514</u></u>	<u><u>\$ 6,514</u></u>	<u><u>\$ 0</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

SENIOR CITIZENS SERVICES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 1,291,078	\$ 1,291,078	\$ 0
Other taxes	2,231	2,231	0
Intergovernmental	121,407	121,407	0
TOTAL REVENUES	<u>1,414,716</u>	<u>1,414,716</u>	<u>0</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Contractual services	1,401,600	1,375,675	25,925
Operating expenditures	13,694	13,694	0
TOTAL EXPENDITURES	<u>1,415,294</u>	<u>1,389,369</u>	<u>25,925</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(578)	25,347	25,925
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	578	578	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>578</u>	<u>578</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	25,925	25,925
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>\$ 25,925</u>	<u>\$ 25,925</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

FAMILY AND CHILDREN FIRST	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 274,000	\$ 274,640	\$ 640
Miscellaneous	5,000	4,911	(89)
TOTAL REVENUES	<u>279,000</u>	<u>279,551</u>	<u>551</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	20,800	20,641	159
Materials and supplies	250	40	210
Contractual services	198,121	180,261	17,860
Operating expenditures	4,546	4,040	506
Other expenditures	32,507	22,816	9,691
Fringe benefits and insurance	3,151	2,971	180
TOTAL EXPENDITURES	<u>259,375</u>	<u>230,769</u>	<u>28,606</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,625	48,782	29,157
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	19,625	48,782	29,157
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>165,522</u>	<u>165,522</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 185,147</u>	<u>\$ 214,304</u>	<u>\$ 29,157</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

AUTO LICENSE AND GAS TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 230,000	\$ 228,496	\$ (1,504)
Intergovernmental	4,737,000	5,146,524	409,524
Investment earnings	23,000	22,968	(32)
Miscellaneous	50,000	135,947	85,947
TOTAL REVENUES	<u>5,040,000</u>	<u>5,533,935</u>	<u>493,935</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	2,403,052	2,402,270	782
Materials and supplies	524,732	484,740	39,992
Contractual services	388,525	380,467	8,058
Operating expenditures	9,174	5,174	4,000
Other expenditures	564,740	563,038	1,702
Fringe benefits and insurance	890,903	833,970	56,933
Capital outlay	1,827,390	1,782,281	45,109
TOTAL EXPENDITURES	<u>6,608,516</u>	<u>6,451,940</u>	<u>156,576</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,568,516)	(918,005)	650,511
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets		11,825	11,825
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>11,825</u>	<u>11,825</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,568,516)	(906,180)	662,336
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,702,795</u>	<u>1,702,795</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 134,279</u>	<u>\$ 796,615</u>	<u>\$ 662,336</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

MUNICIPAL STREET IMPROVEMENT & CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 830,000	\$ 844,367	\$ 14,367
Investment earnings	17,000	25,801	8,801
Miscellaneous	200,000	291,508	91,508
TOTAL REVENUES	<u>1,047,000</u>	<u>1,161,676</u>	<u>114,676</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	363,150	289,653	73,497
Materials and supplies	300	221	79
Contractual services	481,487	456,417	25,070
Other expenditures	1,000		1,000
Fringe benefits and insurance	98,600	86,556	12,044
Capital outlay	453,642	450,515	3,127
TOTAL EXPENDITURES	<u>1,398,179</u>	<u>1,283,362</u>	<u>114,817</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(351,179)	(121,686)	229,493
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(351,179)	(121,686)	229,493
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,501,388</u>	<u>1,501,388</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,150,209</u>	<u>\$ 1,379,702</u>	<u>\$ 229,493</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

ADDITIONAL MOTOR VEHICLE TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,500,000	\$ 1,630,150	\$ 130,150
Investment earnings	540,000	565,169	25,169
TOTAL REVENUES	<u>2,040,000</u>	<u>2,195,319</u>	<u>155,319</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Contractual services	602,104	410,036	192,068
Capital outlay	7,003,375	3,376,586	3,626,789
TOTAL EXPENDITURES	<u>7,605,479</u>	<u>3,786,622</u>	<u>3,818,857</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,565,479)	(1,591,303)	3,974,176
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(400,000)	(400,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,965,479)	(1,991,303)	3,974,176
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>13,769,607</u>	<u>13,769,607</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,804,128</u>	<u>\$ 11,778,304</u>	<u>\$ 3,974,176</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

STURBRIDGE DITCH	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 1,800	\$ 4,633	\$ 2,833
TOTAL REVENUES	<u>1,800</u>	<u>4,633</u>	<u>2,833</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	1,000		1,000
Contractual services	1,000		1,000
Capital outlay	1,000		1,000
TOTAL EXPENDITURES	<u>3,000</u>	<u>0</u>	<u>3,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,200)</u>	<u>4,633</u>	<u>5,833</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,200)</u>	<u>4,633</u>	<u>5,833</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,460</u>	<u>9,460</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ 8,260</u></u>	<u><u>\$ 14,093</u></u>	<u><u>\$ 5,833</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 6,450,186	\$ 6,516,468	\$ 66,282
Other taxes	11,691	11,691	0
Intergovernmental	7,479,622	7,818,023	338,401
Miscellaneous	276,247	272,528	(3,719)
TOTAL REVENUES	14,217,746	14,618,710	400,964
EXPENDITURES:			
CURRENT:			
HEALTH			
Personal services	429,000	427,424	1,576
Materials and supplies	24,200	13,679	10,521
Contractual services	14,948,242	14,174,494	773,748
Operating expenditures	466,300	415,695	50,605
Other expenditures	199,000	169,716	29,284
Fringe benefits and insurance	143,880	125,610	18,270
Capital outlay	155,420	140,084	15,336
TOTAL EXPENDITURES	16,366,042	15,466,702	899,340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,148,296)	(847,992)	1,300,304
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,148,296)	(847,992)	1,300,304

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

DOG AND KENNEL	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 28,200	\$ 28,198	\$ (2)
Licenses and permits	286,000	277,526	(8,474)
Fines and forfeitures	11,300	11,709	409
Miscellaneous	400	438	38
TOTAL REVENUES	<u>325,900</u>	<u>317,871</u>	<u>(8,029)</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
Personal services	150,721	150,176	545
Materials and supplies	27,237	22,682	4,555
Contractual services	5,860	5,470	390
Operating expenditures	43,236	38,849	4,387
Other expenditures	580	556	24
Fringe benefits and insurance	51,655	51,094	561
Capital outlay	25,000	10,950	14,050
TOTAL EXPENDITURES	<u>304,289</u>	<u>279,777</u>	<u>24,512</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,611	38,094	16,483
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	200	197	(3)
Operating transfers-out	<u>(60,226)</u>	<u>(60,226)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(60,026)</u>	<u>(60,029)</u>	<u>(3)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(38,415)	(21,935)	16,480
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>173,585</u>	<u>173,585</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 135,170</u>	<u>\$ 151,650</u>	<u>\$ 16,480</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

MARRIAGE LICENSES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 28,000	\$ 28,379	\$ 379
Licenses and permits	28,000	27,608	(392)
TOTAL REVENUES	<u>56,000</u>	<u>55,987</u>	<u>(13)</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
Operating expenditures	56,000	54,353	1,647
TOTAL EXPENDITURES	<u>56,000</u>	<u>54,353</u>	<u>1,647</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	1,634	1,634
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	1,634	1,634
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>29,012</u>	<u>29,012</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 29,012</u>	<u>\$ 30,646</u>	<u>\$ 1,634</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

INDIGENT DRIVER DRUG TREATMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 375	\$ 512	\$ 137
TOTAL REVENUES	<u>375</u>	<u>512</u>	<u>137</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	375	512	137
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	375	512	137
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,388</u>	<u>1,388</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,763</u>	<u>\$ 1,900</u>	<u>\$ 137</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

NARCOTICS AGENCY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 1,198,733	\$ 1,211,639	\$ 12,906
Other taxes	2,186	2,186	0
Fines and forfeitures	20,000	22,560	2,560
Intergovernmental	110,466	110,466	0
Miscellaneous	18,300	15,105	(3,195)
TOTAL REVENUES	1,349,685	1,361,956	12,271
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	585,810	554,084	31,726
Materials and supplies	52,543	41,639	10,904
Contractual services	40,400	31,493	8,907
Operating expenditures	144,174	129,940	14,234
Other expenditures	600	440	160
Fringe benefits and insurance	173,217	147,581	25,636
Capital outlay	50,477	48,834	1,643
TOTAL EXPENDITURES	1,047,221	954,011	93,210
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	302,464	407,945	105,481
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	1,000	4,139	3,139
Operating transfers-out	(26,373)	(26,373)	0
TOTAL OTHER FINANCING SOURCES (USES)	(25,373)	(22,234)	3,139
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	277,091	385,711	108,620
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	754,351	754,351	0
RESIDUAL EQUITY TRANSFERS-IN	9,533	9,533	9,533
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,031,442	\$ 1,149,595	\$ 118,153

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PHARMACY DIVERSION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 79,000	\$ 59,734	\$ (19,266)
Miscellaneous	117	125	8
TOTAL REVENUES	<u>79,117</u>	<u>59,859</u>	<u>(19,258)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	69,020	68,630	390
Materials and supplies	4,802	4,661	141
Contractual services	173	173	0
Operating expenditures	2,755	2,724	31
Fringe benefits and insurance	18,569	16,830	1,739
Capital outlay	10,171	10,170	1
TOTAL EXPENDITURES	<u>105,490</u>	<u>103,188</u>	<u>2,302</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,373)	(43,329)	(16,956)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	26,373	26,373	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>26,373</u>	<u>26,373</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(16,956)	(16,956)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>22,468</u>	<u>22,468</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 22,468</u>	<u>\$ 5,512</u>	<u>\$ (16,956)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

FORENSIC LABORATORY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 1,400,897	1,414,809	\$ 13,912
Other taxes	2,300	2,300	0
Intergovernmental	279,613	279,633	20
TOTAL REVENUES	<u>1,682,810</u>	<u>1,696,742</u>	<u>13,932</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	556,000	452,966	103,034
Materials and supplies	93,380	70,297	23,083
Contractual services	122,250	105,856	16,394
Operating expenditures	148,887	128,018	20,869
Other expenditures	28,290	14,405	13,885
Fringe benefits and insurance	147,300	110,176	37,124
Capital outlay	536,715	304,885	231,830
TOTAL EXPENDITURES	<u>1,632,822</u>	<u>1,186,603</u>	<u>446,219</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>49,988</u>	<u>510,139</u>	<u>460,151</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets		6	6
Operating transfers-out	(123,305)	(123,305)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(123,305)</u>	<u>(123,299)</u>	<u>6</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(73,317)</u>	<u>386,840</u>	<u>460,157</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>543,403</u>	<u>543,403</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 470,086</u>	<u>\$ 930,243</u>	<u>\$ 460,157</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

EMERGENCY MANAGEMENT AGENCY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 69,945	\$ 68,814	\$ (1,131)
Miscellaneous	24,825	17,483	(7,342)
TOTAL REVENUES	<u>94,770</u>	<u>86,297</u>	<u>(8,473)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	136,594	127,214	9,380
Materials and supplies	6,323	3,987	2,336
Contractual services	4,479	4,452	27
Operating expenditures	56,888	51,942	4,946
Other expenditures	18,473	16,613	1,860
Fringe benefits and insurance	46,096	42,546	3,550
Capital outlay	19,777	13,636	6,141
TOTAL EXPENDITURES	<u>288,630</u>	<u>260,390</u>	<u>28,240</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(193,860)</u>	<u>(174,093)</u>	<u>19,767</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	175	175	0
Operating transfers-in	175,000	175,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>175,175</u>	<u>175,175</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(18,685)</u>	<u>1,082</u>	<u>19,767</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>20,701</u>	<u>20,701</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,016</u>	<u>\$ 21,783</u>	<u>\$ 19,767</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

EMERGENCY RESPONSE EQUIPMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 13,840	\$ 3,990	\$ (9,850)
TOTAL REVENUES	<u>13,840</u>	<u>3,990</u>	<u>(9,850)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	10,420	9,298	1,122
Contractual services	3,016	3,016	0
Operating expenditures	464	464	0
Other expenditures	377	377	0
Capital outlay	<u>44,866</u>	<u>44,866</u>	<u>0</u>
TOTAL EXPENDITURES	<u>59,143</u>	<u>58,021</u>	<u>1,122</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,303)	(54,031)	(8,728)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>32,160</u>	<u>32,160</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>32,160</u>	<u>32,160</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(13,143)	(21,871)	(8,728)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>26,118</u>	<u>26,118</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 12,975</u>	<u>\$ 4,247</u>	<u>\$ (8,728)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PROSECUTOR'S 4-D	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 413,350	\$ 383,296	\$ (30,054)
Miscellaneous	1,650	1,644	(6)
TOTAL REVENUES	<u>415,000</u>	<u>384,940</u>	<u>(30,060)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	302,000	295,846	6,154
Materials and supplies	3,260	2,969	291
Contractual services	4,728	4,725	3
Operating expenditures	13,000	6,704	6,296
Other expenditures	2,500	2,455	45
Fringe benefits and insurance	82,500	74,862	7,638
Capital outlay	1,272	1,090	182
TOTAL EXPENDITURES	<u>409,260</u>	<u>388,651</u>	<u>20,609</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,740</u>	<u>(3,711)</u>	<u>(9,451)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>5,740</u>	<u>(3,711)</u>	<u>(9,451)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>65,099</u>	<u>65,099</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 70,839</u>	<u>\$ 61,388</u>	<u>\$ (9,451)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PROSECUTOR'S DELINQUENT TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 219,000	\$ 219,007	\$ 7
Miscellaneous	50,200	188	(50,012)
TOTAL REVENUES	<u>269,200</u>	<u>219,195</u>	<u>(50,005)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	160,000	109,836	50,164
Contractual services	5,000		5,000
Operating expenditures	46,700	32,085	14,615
Other expenditures	55,000	3,839	51,161
Fringe benefits and insurance	36,600	20,752	15,848
Capital outlay	2,000		2,000
TOTAL EXPENDITURES	<u>305,300</u>	<u>166,512</u>	<u>138,788</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(36,100)</u>	<u>52,683</u>	<u>88,783</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(36,100)</u>	<u>52,683</u>	<u>88,783</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>328,617</u>	<u>328,617</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 292,517</u>	<u>\$ 381,300</u>	<u>\$ 88,783</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PROSECUTOR'S VICTIM/WITNESS ASSISTANCE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 138,036	\$ 151,127	\$ 13,091
Miscellaneous	1,865	1,866	1
TOTAL REVENUES	<u>139,901</u>	<u>152,993</u>	<u>13,092</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	140,000	133,905	6,095
Materials and supplies	1,400	1,319	81
Operating expenditures	4,600	4,013	587
Other expenditures	4,438	3,780	658
Fringe benefits and insurance	42,624	39,676	2,948
Capital outlay	1,000	198	802
TOTAL EXPENDITURES	<u>194,062</u>	<u>182,891</u>	<u>11,171</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,161)	(29,898)	24,263
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	42,649	42,649	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>42,649</u>	<u>42,649</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(11,512)	12,751	24,263
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>34,407</u>	<u>34,407</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 22,895</u>	<u>\$ 47,158</u>	<u>\$ 24,263</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

SHERIFF'S MARINE PATROL	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 17,098	\$ 17,098	\$ 0
TOTAL REVENUES	<u>17,098</u>	<u>17,098</u>	<u>0</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	21,098	15,197	5,901
Materials and supplies	5,112	3,721	1,391
Operating expenditures	12,884	4,963	7,921
Fringe benefits and insurance	3,650	2,018	1,632
TOTAL EXPENDITURES	<u>42,744</u>	<u>25,899</u>	<u>16,845</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,646)	(8,801)	16,845
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	25,000	25,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>25,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(646)	16,199	16,845
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>32,105</u>	<u>32,105</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 31,459</u>	<u>\$ 48,304</u>	<u>\$ 16,845</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

INDIGENT GUARDIANSHIP	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 30,000	\$ 28,880	\$ (1,120)
TOTAL REVENUES	<u>30,000</u>	<u>28,880</u>	<u>(1,120)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Operating expenditures	23,500	14,137	9,363
TOTAL EXPENDITURES	<u>23,500</u>	<u>14,137</u>	<u>9,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,500	14,743	8,243
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	6,500	14,743	8,243
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>795</u>	<u>795</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,295</u>	<u>\$ 15,538</u>	<u>\$ 8,243</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PILOT PROBATION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 350,868	\$ 354,873	\$ 4,005
TOTAL REVENUES	<u>350,868</u>	<u>354,873</u>	<u>4,005</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	231,534	222,225	9,309
Operating expenditures	34,546	34,546	0
Fringe benefits and insurance	91,275	81,920	9,355
TOTAL EXPENDITURES	<u>357,355</u>	<u>338,691</u>	<u>18,664</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,487)	16,182	22,669
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(6,487)	16,182	22,669
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>134,511</u>	<u>134,511</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 128,024</u>	<u>\$ 150,693</u>	<u>\$ 22,669</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

800 MHZ COMMUNICATIONS SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 3,194,717	\$ 2,696,887	\$ (497,830)
TOTAL REVENUES	<u>3,194,717</u>	<u>2,696,887</u>	<u>(497,830)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	165,267	165,267	0
Materials and supplies	500	194	306
Contractual services	10,000	3,820	6,180
Operating expenditures	31,075	20,236	10,839
Other expenditures	5,245	5,013	232
Capital outlay	8,623,014	8,610,990	12,024
TOTAL EXPENDITURES	<u>8,835,101</u>	<u>8,805,520</u>	<u>29,581</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,640,384)</u>	<u>(6,108,633)</u>	<u>(468,249)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	3,700,000	3,700,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,700,000</u>	<u>3,700,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,940,384)</u>	<u>(2,408,633)</u>	<u>(468,249)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,968,360</u>	<u>1,968,360</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 27,976</u>	<u>\$ (440,273)</u>	<u>\$ (468,249)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

450 MHZ PAGING SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 19,654	\$ 19,926	\$ 272
TOTAL REVENUES	<u>19,654</u>	<u>19,926</u>	<u>272</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	4,000	4,000	0
Materials and supplies	1,000		1,000
Operating expenditures	3,750	1,923	1,827
Other expenditures	2,000	493	1,507
Capital outlay	<u>2,000</u>	<u>493</u>	<u>1,507</u>
TOTAL EXPENDITURES	<u>12,750</u>	<u>6,909</u>	<u>5,841</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,904	13,017	6,113
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	6,904	13,017	6,113
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>74,340</u>	<u>74,340</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 81,244</u>	<u>\$ 87,357</u>	<u>\$ 6,113</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

EMERGENCY PLANNING	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 21,800	\$ 20,418	\$ (1,382)
TOTAL REVENUES	<u>21,800</u>	<u>20,418</u>	<u>(1,382)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	19,673	5,885	13,788
Materials and supplies	700	319	381
Contractual services	1,000	950	50
Operating expenditures	6,375	1,897	4,478
Other expenditures	100	17	83
Fringe benefits and insurance	3,521	1,431	2,090
Capital outlay	800		800
TOTAL EXPENDITURES	<u>32,169</u>	<u>10,499</u>	<u>21,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,369)	9,919	20,288
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(10,369)	9,919	20,288
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>29,895</u>	<u>29,895</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 19,526</u>	<u>\$ 39,814</u>	<u>\$ 20,288</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

DOMESTIC RELATIONS COURT 4-D	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 192,000	\$ 177,708	\$ (14,292)
Miscellaneous	306	350	44
TOTAL REVENUES	<u>192,306</u>	<u>178,058</u>	<u>(14,248)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	131,125	131,046	79
Materials and supplies	10,326	2,287	8,039
Operating expenditures	4,326	3,031	1,295
Other expenditures	2,600	1,920	680
Fringe benefits and insurance	44,676	31,750	12,926
TOTAL EXPENDITURES	<u>193,053</u>	<u>170,034</u>	<u>23,019</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(747)</u>	<u>8,024</u>	<u>8,771</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(747)</u>	<u>8,024</u>	<u>8,771</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>35,059</u>	<u>35,059</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 34,312</u>	<u>\$ 43,083</u>	<u>\$ 8,771</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

DOMESTIC RELATIONS COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 4,500	\$ 4,521	\$ 21
TOTAL REVENUES	<u>4,500</u>	<u>4,521</u>	<u>21</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Other expenditures	2,500	364	2,136
Capital outlay	<u>2,000</u>	<u> </u>	<u>2,000</u>
TOTAL EXPENDITURES	<u>4,500</u>	<u>364</u>	<u>4,136</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	4,157	4,157
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	4,157	4,157
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,582</u>	<u>5,582</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,582</u>	<u>\$ 9,739</u>	<u>\$ 4,157</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

BEYOND THE MIDDLE PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 23,000	\$ 22,166	\$ (834)
TOTAL REVENUES	<u>23,000</u>	<u>22,166</u>	<u>(834)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	23,671	9,224	14,447
TOTAL EXPENDITURES	<u>23,671</u>	<u>9,224</u>	<u>14,447</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(671)	12,942	13,613
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(671)	12,942	13,613
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>62,939</u>	<u>62,939</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ 62,268</u></u>	<u><u>\$ 75,881</u></u>	<u><u>\$ 13,613</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JUVENILE COURT RESEARCH	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 8,446	\$ 6,516	\$ (1,930)
TOTAL REVENUES	<u>8,446</u>	<u>6,516</u>	<u>(1,930)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,446	6,516	(1,930)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	8,446	6,516	(1,930)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>50,390</u>	<u>50,390</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 58,836</u>	<u>\$ 56,906</u>	<u>\$ (1,930)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JUVENILE COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 28,000	\$ 21,722	\$ (6,278)
TOTAL REVENUES	<u>28,000</u>	<u>21,722</u>	<u>(6,278)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,000	21,722	(6,278)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	28,000	21,722	(6,278)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>169,322</u>	<u>169,322</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 197,322</u>	<u>\$ 191,044</u>	<u>\$ (6,278)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

CERTIFICATE OF TITLE ADMINISTRATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 143,950	\$ 155,071	\$ 11,121
Miscellaneous	1,050	1,050	0
TOTAL REVENUES	<u>145,000</u>	<u>156,121</u>	<u>11,121</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	40,000	28,628	11,372
Contractual services	5,000	4,750	250
Operating expenditures	28,000	28,000	0
Other expenditures	6,100	6,074	26
TOTAL EXPENDITURES	<u>79,100</u>	<u>67,452</u>	<u>11,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	65,900	88,669	22,769
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	65,900	88,669	22,769
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>622,255</u>	<u>622,255</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 688,155</u>	<u>\$ 710,924</u>	<u>\$ 22,769</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

CLERK OF COURTS COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 52,300	\$ 52,296	\$ (4)
TOTAL REVENUES	<u>52,300</u>	<u>52,296</u>	<u>(4)</u>
EXPENDITURES:			
Contractual services	45,532	44,265	1,267
Capital outlay	103,217	36,804	66,413
TOTAL EXPENDITURES	<u>148,749</u>	<u>81,069</u>	<u>67,680</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(96,449)	(28,773)	67,676
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(96,449)	(28,773)	67,676
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>97,862</u>	<u>97,862</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,413</u>	<u>\$ 69,089</u>	<u>\$ 67,676</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

LOCAL LAW ENFORCEMENT BLOCK GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 7,723	\$ 7,723	\$ 0
TOTAL REVENUES	<u>7,723</u>	<u>7,723</u>	<u>0</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Capital outlay	8,581	8,092	489
TOTAL EXPENDITURES	<u>8,581</u>	<u>8,092</u>	<u>489</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(858)	(369)	489
OTHER FINANCING USES (USES):			
Operating transfers-in	858	858	0
TOTAL OTHER FINANCING USES (USES)	<u>858</u>	<u>858</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	489	489
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>\$ 489</u>	<u>\$ 489</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 135,231	\$ 138,241	\$ 3,010
TOTAL REVENUES	<u>135,231</u>	<u>138,241</u>	<u>3,010</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	89,532	82,731	6,801
Materials and supplies	1,800	1,760	40
Contractual services	4,832	4,549	283
Operating expenditures	1,375	884	491
Other expenditures	187	187	0
Fringe benefits and insurance	38,779	33,191	5,588
TOTAL EXPENDITURES	<u>136,505</u>	<u>123,302</u>	<u>13,203</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,274)	14,939	16,213
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,274)	14,939	16,213
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>66,781</u>	<u>66,781</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 65,507</u>	<u>\$ 81,720</u>	<u>\$ 16,213</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COMMON PLEAS COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 3,047	\$ 6,061	\$ 3,014
TOTAL REVENUES	<u>3,047</u>	<u>6,061</u>	<u>3,014</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	753	133	620
TOTAL EXPENDITURES	<u>753</u>	<u>133</u>	<u>620</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,294	5,928	3,634
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,294	5,928	3,634
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,700</u>	<u>5,700</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ 7,994</u></u>	<u><u>\$ 11,628</u></u>	<u><u>\$ 3,634</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PROBATE COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 77,000	\$ 80,814	\$ 3,814
TOTAL REVENUES	<u>77,000</u>	<u>80,814</u>	<u>3,814</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	2,000		2,000
Capital outlay	<u>50,000</u>	<u>572</u>	<u>49,428</u>
TOTAL EXPENDITURES	<u>52,000</u>	<u>572</u>	<u>51,428</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,000	80,242	55,242
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	25,000	80,242	55,242
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>425,127</u>	<u>425,127</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 450,127</u>	<u>\$ 505,369</u>	<u>\$ 55,242</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PROBATION SUPERVISION FEES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 20,000	\$ 24,237	\$ 4,237
TOTAL REVENUES	<u>20,000</u>	<u>24,237</u>	<u>4,237</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Operating expenditures	12,000	6,685	5,315
Other expenditures	<u>8,000</u>	<u>7,328</u>	<u>672</u>
TOTAL EXPENDITURES	<u>20,000</u>	<u>14,013</u>	<u>5,987</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	10,224	10,224
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	10,224	10,224
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>40,221</u>	<u>40,221</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 40,221</u>	<u>\$ 50,445</u>	<u>\$ 10,224</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JAIL REDUCTION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 133,790	\$ 135,331	\$ 1,541
TOTAL REVENUES	<u>133,790</u>	<u>135,331</u>	<u>1,541</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	3,605	3,241	364
Contractual services	136,612	133,204	3,408
Fringe benefits and insurance	640	449	191
TOTAL EXPENDITURES	<u>140,857</u>	<u>136,894</u>	<u>3,963</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,067)	(1,563)	5,504
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(7,067)	(1,563)	5,504
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>113,342</u>	<u>113,342</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 106,275</u>	<u>\$ 111,779</u>	<u>\$ 5,504</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PROBATE COURT CONDUCT OF BUSINESS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 2,000	\$ 1,623	\$ (377)
TOTAL REVENUES	<u>2,000</u>	<u>1,623</u>	<u>(377)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Other expenditures	<u>2,000</u>	<u>38</u>	<u>1,962</u>
TOTAL EXPENDITURES	<u>2,000</u>	<u>38</u>	<u>1,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	1,585	1,585
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	1,585	1,585
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,602</u>	<u>3,602</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,602</u>	<u>\$ 5,187</u>	<u>\$ 1,585</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

TELECOMMUNICATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 981,000	\$ 928,673	\$ (52,327)
Miscellaneous	5,000	4,380	(620)
TOTAL REVENUES	<u>986,000</u>	<u>933,053</u>	<u>(52,947)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	348,633	348,569	64
Materials and supplies	218,076	199,852	18,224
Contractual services	32,500	20,282	12,218
Operating expenditures	308,450	295,706	12,744
Other expenditures	8,590	7,245	1,345
Fringe benefits and insurance	175,930	164,324	11,606
Capital outlay	40,003	38,608	1,395
TOTAL EXPENDITURES	<u>1,132,182</u>	<u>1,074,586</u>	<u>57,596</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(146,182)	(141,533)	4,649
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	<u>0</u>	474	474
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	474	474
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(146,182)	(141,059)	5,123
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>270,627</u>	<u>270,627</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 124,445</u>	<u>\$ 129,568</u>	<u>\$ 5,123</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

REAL ESTATE ASSESSMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 1,595,000	\$ 1,059,004	\$ (535,996)
Miscellaneous	5,000	4,859	(141)
TOTAL REVENUES	<u>1,600,000</u>	<u>1,063,863</u>	<u>(536,137)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	462,800	460,294	2,506
Materials and supplies	28,827	20,633	8,194
Contractual services	1,574,034	1,143,397	430,637
Operating expenditures	98,481	84,280	14,201
Other expenditures	4,500	1,688	2,812
Fringe benefits and insurance	139,322	125,526	13,796
Capital outlay	143,000	97,999	45,001
TOTAL EXPENDITURES	<u>2,450,964</u>	<u>1,933,817</u>	<u>517,147</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(850,964)</u>	<u>(869,954)</u>	<u>(18,990)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(400,000)	(400,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,250,964)</u>	<u>(1,269,954)</u>	<u>(18,990)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,263,595</u>	<u>1,263,595</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 12,631</u>	<u>\$ (6,359)</u>	<u>\$ (18,990)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

TREASURER'S DELINQUENT TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 215,000	\$ 218,222	\$ 3,222
Miscellaneous	400	376	(24)
TOTAL REVENUES	<u>215,400</u>	<u>218,598</u>	<u>3,198</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	185,000	139,880	45,120
Materials and supplies	11,500	7,330	4,170
Operating expenditures	34,000	30,820	3,180
Other expenditures	10,000	6,541	3,459
Fringe benefits and insurance	45,400	25,363	20,037
Capital outlay	5,000		5,000
TOTAL EXPENDITURES	<u>290,900</u>	<u>209,934</u>	<u>80,966</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(75,500)	8,664	84,164
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(75,500)	8,664	84,164
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>421,621</u>	<u>421,621</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 346,121</u>	<u>\$ 430,285</u>	<u>\$ 84,164</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COUNTY RECORDER'S EQUIPMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 243,000	\$ 202,440	\$ (40,560)
TOTAL REVENUES	<u>243,000</u>	<u>202,440</u>	<u>(40,560)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Contractual services	88,900	82,203	6,697
Capital outlay	<u>181,306</u>	<u>130,282</u>	<u>51,024</u>
TOTAL EXPENDITURES	<u>270,206</u>	<u>212,485</u>	<u>57,721</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(27,206)	(10,045)	17,161
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	<u>(2,400)</u>	<u>(2,400)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,400)</u>	<u>(2,400)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(29,606)	(12,445)	17,161
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>30,043</u>	<u>30,043</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 437</u>	<u>\$ 17,598</u>	<u>\$ 17,161</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

HOTEL / MOTEL TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Other taxes	\$ 345,000	\$ 370,143	\$ 25,143
Fines and forfeitures	1,500	610	(890)
TOTAL REVENUES	<u>346,500</u>	<u>370,753</u>	<u>24,253</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	17,000	15,894	1,106
Materials and supplies	508	372	136
Contractual services	3,080	3,078	2
Operating expenditures	870	374	496
Other expenditures	354,065	344,922	9,143
Fringe benefits and insurance	2,900	2,185	715
Capital outlay	3,592	3,531	61
TOTAL EXPENDITURES	<u>382,015</u>	<u>370,356</u>	<u>11,659</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(35,515)	397	35,912
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(35,515)	397	35,912
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>37,861</u>	<u>37,861</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,346</u>	<u>\$ 38,258</u>	<u>\$ 35,912</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

GEOGRAPHIC INFORMATION SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	0	154	154
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	143,000	88,385	54,615
Materials and supplies	10,000	4,705	5,295
Contractual services	700,000	454,914	245,086
Operating expenditures	2,710	1,454	1,256
Other expenditures	3,209	2,550	659
Fringe benefits and insurance	43,800	18,160	25,640
Capital outlay	737,659	101,625	636,034
TOTAL EXPENDITURES	1,640,378	671,793	968,585
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,640,378)	(671,639)	968,739
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	1,400,000	1,200,000	(200,000)
TOTAL OTHER FINANCING SOURCES (USES)	1,400,000	1,200,000	(200,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(240,378)	528,361	768,739
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	251,494	251,494	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ <u>11,116</u>	\$ <u>779,855</u>	\$ <u>768,739</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

HOME PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 557,000	\$ 560,549	\$ 3,549
Miscellaneous	13,000	13,526	526
TOTAL REVENUES	<u>570,000</u>	<u>574,075</u>	<u>4,075</u>
EXPENDITURES:			
CURRENT:			
COMMUNITY AND ECONOMIC DEVELOPMENT			
Contractual services	549,658	549,187	471
Operating expenditures	47,653	31,288	16,365
Other expenditures	29,900	29,900	0
Capital outlay	2,147	2,147	0
TOTAL EXPENDITURES	<u>629,358</u>	<u>612,522</u>	<u>16,836</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,358)	(38,447)	20,911
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(59,358)	(38,447)	20,911
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>103,965</u>	<u>103,965</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 44,607</u>	<u>\$ 65,518</u>	<u>\$ 20,911</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	TOTAL		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 34,119,243	\$ 34,441,418	\$ 322,175
Other taxes	405,015	430,158	25,143
Fees and charges for services	4,798,500	4,683,471	(115,029)
Licenses and permits	314,000	305,134	(8,866)
Fines and forfeitures	472,933	461,461	(11,472)
Intergovernmental	46,009,452	46,620,788	611,336
Special assessments	1,800	4,633	2,833
Investment earnings	580,000	613,938	33,938
Miscellaneous	2,262,502	2,868,653	606,151
TOTAL REVENUES	88,963,445	90,429,654	1,466,209
EXPENDITURES:			
CURRENT:			
General government	5,056,085	4,100,926	955,159
Judicial and public safety	4,699,426	4,032,479	666,947
Public works	6,329,767	5,912,542	417,225
Human services	55,922,833	48,030,712	7,892,121
Health	16,545,911	15,649,798	896,113
Community and economic development	627,211	610,375	16,836
Capital outlay	20,481,026	15,333,612	5,147,414
TOTAL EXPENDITURES	109,662,259	93,670,444	15,991,815
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,698,814)	(3,240,790)	17,458,024
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	2,093	18,377	16,284
Operating transfers-in	8,704,108	8,504,108	(200,000)
Operating transfers-out	(8,020,183)	(7,328,864)	691,319
TOTAL OTHER FINANCING SOURCES (USES)	686,018	1,193,621	507,603
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(20,012,796)	(2,047,169)	17,965,627
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	50,711,876	50,711,876	0
RESIDUAL EQUITY TRANSFERS-IN		9,533	9,533
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 30,699,080	\$ 48,674,240	\$ 17,975,160

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LAKE COUNTY, OHIO

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.

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

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

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

COMBINING BALANCE SHEET ALL DEBT SERVICE FUNDS

DECEMBER 31, 2000

	DEBT SERVICE	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,615,150	\$	\$	\$ 1,615,150
Net receivables:				
Special assessments	5,754,198			5,754,198
TOTAL ASSETS	<u>\$ 7,369,348</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,369,348</u>
LIABILITIES:				
Deferred revenue	\$ 5,773,296	\$	\$	\$ 5,773,296
Matured interest payable	3,957			3,957
TOTAL LIABILITIES	<u>5,777,253</u>	<u>0</u>	<u>0</u>	<u>5,777,253</u>
FUND EQUITY:				
Fund balances:				
Reserved for debt service	1,592,095			1,592,095
TOTAL FUND EQUITY	<u>1,592,095</u>	<u>0</u>	<u>0</u>	<u>1,592,095</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 7,369,348</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,369,348</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	DEBT SERVICE	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
REVENUES:				
Special assessments	\$ 638,042	\$	\$	\$ 638,042
TOTAL REVENUES	<u>638,042</u>	<u>0</u>	<u>0</u>	<u>638,042</u>
EXPENDITURES:				
Debt service:				
Principal	302,350	655,000	350,000	1,307,350
Interest and fiscal charges	236,712	530,550	288,356	1,055,618
TOTAL EXPENDITURES	<u>539,062</u>	<u>1,185,550</u>	<u>638,356</u>	<u>2,362,968</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	98,980	(1,185,550)	(638,356)	(1,724,926)
OTHER FINANCING SOURCES (USES):				
Operating transfers-in		1,185,550	638,356	1,823,906
TOTAL OTHER FINANCING SOURCES USES	<u>0</u>	<u>1,185,550</u>	<u>638,356</u>	<u>1,823,906</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	98,980	0	0	98,980
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	<u>1,493,115</u>	<u>0</u>	<u>0</u>	<u>1,493,115</u>
FUND BALANCE (DEFICIT) AT END OF YEAR				
	<u>\$ 1,592,095</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,592,095</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

DEBT SERVICE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 571,200	\$ 566,142	\$ (5,058)
TOTAL REVENUES	<u>571,200</u>	<u>566,142</u>	<u>(5,058)</u>
EXPENDITURES:			
Debt service:			
Principal	302,500	302,350	150
Interest and fiscal charges	<u>237,225</u>	<u>236,712</u>	<u>513</u>
TOTAL EXPENDITURES	<u>539,725</u>	<u>539,062</u>	<u>663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,475	27,080	(4,395)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	31,475	27,080	(4,395)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,588,070</u>	<u>1,588,070</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,619,545</u>	<u>\$ 1,615,150</u>	<u>\$ (4,395)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JAIL BOND RETIREMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	0	0	0
EXPENDITURES:			
Debt service:			
Principal	655,000	655,000	0
Interest and fiscal charges	530,550	530,550	0
TOTAL EXPENDITURES	1,185,550	1,185,550	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,185,550)	(1,185,550)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	1,185,550	1,185,550	0
TOTAL OTHER FINANCING SOURCES (USES)	1,185,550	1,185,550	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ _____	\$ _____	\$ _____

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COUNTY FACILITIES BOND RETIREMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Debt service:			
Principal	350,000	350,000	0
Interest and fiscal charges	288,356	288,356	0
TOTAL EXPENDITURES	638,356	638,356	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(638,356)	(638,356)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	638,356	638,356	0
TOTAL OTHER FINANCING SOURCES (USES)	638,356	638,356	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 571,200	\$ 566,142	\$ (5,058)
TOTAL REVENUES	<u>571,200</u>	<u>566,142</u>	<u>(5,058)</u>
EXPENDITURES:			
Debt service:			
Principal	1,307,500	1,307,350	150
Interest and fiscal charges	<u>1,056,131</u>	<u>1,055,618</u>	<u>513</u>
TOTAL EXPENDITURES	<u>2,363,631</u>	<u>2,362,968</u>	<u>663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,792,431)	(1,796,826)	(4,395)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>1,823,906</u>	<u>1,823,906</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,823,906</u>	<u>1,823,906</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	31,475	27,080	(4,395)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,588,070</u>	<u>1,588,070</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,619,545</u>	<u>\$ 1,615,150</u>	<u>\$ (4,395)</u>

LAKE COUNTY, OHIO

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 (other than those financed by the proprietary funds).

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

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

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

NARCOTICS AGENCY BUILDING CONSTRUCTION: This fund accounts for the financing and costs associated with the construction of a new facility for the Lake County Narcotics Agency. Financing is to be provided by the transfers from the Narcotics Agency Special Revenue Fund and possibly the issuance of note proceeds.

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

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

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

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

LAKE COUNTY, OHIO

CAPITAL PROJECT FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

COMBINING BALANCE SHEET ALL CAPITAL PROJECTS FUNDS

DECEMBER 31, 2000

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION	NARCOTICS AGENCY BUILDING CONSTRUCTION
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,614,132	\$ 3,463,002	\$ 321,583	\$
Receivables:				
Accounts				
Due from other funds	163,081			
TOTAL ASSETS	<u>1,777,213</u>	<u>3,463,002</u>	<u>321,583</u>	<u>0</u>
LIABILITIES:				
Accounts payable	13,850	439,508		
Accrued interest payable				
Notes payable				
TOTAL LIABILITIES	<u>13,850</u>	<u>439,508</u>	<u>0</u>	<u>0</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	7,500	204,312		
Unreserved/undesignated	1,755,863	2,819,182	321,583	
TOTAL FUND EQUITY	<u>1,763,363</u>	<u>3,023,494</u>	<u>321,583</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,777,213</u>	<u>\$ 3,463,002</u>	<u>\$ 321,583</u>	<u>\$ 0</u>

(Continued)

SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION	POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	RECORDER'S OFFICE RENOVATION	COURTHOUSE EXTERIOR RENOVATION
\$ 1,070,599	\$ 1,700,936	\$ 271,515	\$ 17,948	\$
		975		
<u>1,070,599</u>	<u>1,825,936</u>	<u>272,490</u>	<u>17,948</u>	<u>0</u>
284,128	161,829			
	137,521			
<u>284,128</u>	<u>5,250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,549,350</u>			
157,524	1,079,901		4,934	
<u>628,947</u>	<u>(4,803,315)</u>	<u>272,490</u>	<u>13,014</u>	
<u>786,471</u>	<u>(3,723,414)</u>	<u>272,490</u>	<u>17,948</u>	<u>0</u>
\$ <u>1,070,599</u>	\$ <u>1,825,936</u>	\$ <u>272,490</u>	\$ <u>17,948</u>	\$ <u>0</u>

COMBINING BALANCE SHEET ALL CAPITAL PROJECTS FUNDS (CONTINUED)

DECEMBER 31, 2000

	JUVENILE JUSTICE CENTER RENOVATION	COURTHOUSE SECURITY	JUVENILE JUSTICE CENTER GENERATOR	ENGINEER'S CONSTRUCTION
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,575,913	\$ 39,389	\$ 59,531	\$ 40,250
Receivables:				
Accounts				
Due from other funds				
TOTAL ASSETS	<u>1,575,913</u>	<u>39,389</u>	<u>59,531</u>	<u>40,250</u>
LIABILITIES:				
Accounts payable	46,986			
Accrued interest payable	45,840			
Notes payable	1,750,000			
TOTAL LIABILITIES	<u>1,842,826</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	119,036		2,764	40,250
Unreserved/undesignated	(385,949)	39,389	56,767	
TOTAL FUND EQUITY	<u>(266,913)</u>	<u>39,389</u>	<u>59,531</u>	<u>40,250</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,575,913</u>	<u>\$ 39,389</u>	<u>\$ 59,531</u>	<u>\$ 40,250</u>

JOB & FAMILY SERVICES RENOVATION	COURTHOUSE RENOVATION	ONE STOP TITLE BUREAU RENOVATION	TOTALS
\$ 342,443	\$	\$ 120,000	\$ 10,637,241
<u>342,443</u>	<u>0</u>	<u>120,000</u>	975 288,081 <u>10,926,297</u>
10,901	<u>0</u>	<u>0</u>	957,202 183,361 7,000,000 <u>8,140,563</u>
<u>10,901</u>	<u>0</u>	<u>0</u>	
6,966 <u>324,576</u> <u>331,542</u>	<u>0</u>	<u>120,000</u> <u>120,000</u>	1,623,187 <u>1,162,547</u> <u>2,785,734</u>
\$ <u>342,443</u>	\$ <u>0</u>	\$ <u>120,000</u>	\$ <u>10,926,297</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION	NARCOTICS AGENCY BUILDING CONSTRUCTION
REVENUES:				
Charges for services	\$	\$	\$	\$
Intergovernmental				
Miscellaneous	8,563		587	
TOTAL REVENUES	<u>8,563</u>	<u>0</u>	<u>587</u>	<u>0</u>
EXPENDITURES:				
Capital outlay	280,057	1,294,098		
Debt service:				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>280,057</u>	<u>1,294,098</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(271,494)	(1,294,098)	587	0
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	950,000	4,295,076	60,226	
Operating transfers-out	(1,500,000)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(550,000)</u>	<u>4,295,076</u>	<u>60,226</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(821,494)	3,000,978	60,813	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,584,857	22,516	260,770	9,533
RESIDUAL EQUITY TRANSFERS-IN RESIDUAL EQUITY TRANSFERS-OUT				<u>(9,533)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,763,363</u>	<u>\$ 3,023,494</u>	<u>\$ 321,583</u>	<u>\$ 0</u>

(Continued)

SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION	POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	RECORDER'S OFFICE RENOVATION	COURTHOUSE EXTERIOR RENOVATION
\$ 1,517,834 200 <u>1,518,034</u>	\$ 125,000 <u>125,000</u>	\$ 80,685 975 <u>81,660</u>	\$ 0	\$ 0
2,682,603	3,365,492		5,590	27,622
<u>2,682,603</u>	<u>3,561,919</u>	<u>0</u>	<u>5,590</u>	<u>27,622</u>
(1,164,569)	(3,436,919)	81,660	(5,590)	(27,622)
1,500,000	121,198		2,400	
<u>1,500,000</u>	<u>121,198</u>	<u>0</u>	<u>2,400</u>	<u>0</u>
335,431	(3,315,721)	81,660	(3,190)	(27,622)
451,040	(407,693)	190,830	21,138	27,622
<u>786,471</u>	<u>(3,723,414)</u>	<u>272,490</u>	<u>17,948</u>	<u>0</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	JUVENILE JUSTICE CENTER RENOVATION	COURTHOUSE SECURITY	JUVENILE JUSTICE CENTER GENERATOR	ENGINEER'S CONSTRUCTION
REVENUES:				
Charges for services	\$	\$	\$	\$
Intergovernmental			83,791	
Miscellaneous				
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>83,791</u>	<u>0</u>
EXPENDITURES:				
Capital outlay	688,538	43,927	198,842	9,750
Debt service:				
Interest and fiscal charges	59,434			
TOTAL EXPENDITURES	<u>747,972</u>	<u>43,927</u>	<u>198,842</u>	<u>9,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(747,972)	(43,927)	(115,051)	(9,750)
OTHER FINANCING SOURCES (USES):				
Operating transfers-in	119,589		164,582	
Operating transfers-out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>119,589</u>	<u>0</u>	<u>164,582</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(628,383)	(43,927)	49,531	(9,750)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	361,470	0	0	0
RESIDUAL EQUITY TRANSFERS-IN		83,316	10,000	50,000
RESIDUAL EQUITY TRANSFERS-OUT				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (266,913)</u>	<u>\$ 39,389</u>	<u>\$ 59,531</u>	<u>\$ 40,250</u>

JOB & FAMILY SERVICES RENOVATION	COURTHOUSE RENOVATION	ONE STOP TITLE BUREAU RENOVATION	TOTALS
\$	\$	\$	\$
			80,685
			1,601,625
			135,325
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,817,635</u>
17,059	152,600		8,766,178
<u>17,059</u>	<u>152,600</u>	<u>0</u>	<u>255,861</u>
			<u>9,022,039</u>
(17,059)	(152,600)	0	(7,204,404)
330,101	102,600		7,645,772
<u>330,101</u>	<u>102,600</u>	<u>0</u>	<u>(1,500,000)</u>
			<u>6,145,772</u>
313,042	(50,000)	0	(1,058,632)
0	0	0	3,522,083
18,500	50,000	120,000	331,816
<u> </u>	<u> </u>	<u> </u>	<u>(9,533)</u>
<u>\$ 331,542</u>	<u>\$ 0</u>	<u>\$ 120,000</u>	<u>\$ 2,785,734</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PERMANENT IMPROVEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 9,317	\$ 9,093	\$ (224)
TOTAL REVENUES	<u>9,317</u>	<u>9,093</u>	<u>(224)</u>
EXPENDITURES:			
Capital outlay	<u>1,119,319</u>	<u>327,593</u>	<u>791,726</u>
TOTAL EXPENDITURES	<u>1,119,319</u>	<u>327,593</u>	<u>791,726</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,110,002)	(318,500)	791,502
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	924,166	950,000	25,834
Operating transfers-out	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(575,834)</u>	<u>(550,000)</u>	<u>25,834</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,685,836)	(868,500)	817,336
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,462,782</u>	<u>2,462,782</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 776,946</u>	<u>\$ 1,594,282</u>	<u>\$ 817,336</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

BOARD OF MENTAL RETARDATION AND DEVELOP- MENTAL DISABILITIES CAPITAL IMPROVEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	5,305,162	1,147,619	4,157,543
TOTAL EXPENDITURES	5,305,162	1,147,619	4,157,543
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,305,162)	(1,147,619)	4,157,543
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	5,306,000	4,395,076	(910,924)
TOTAL OTHER FINANCING SOURCES (USES)	5,306,000	4,395,076	(910,924)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	838	3,247,457	3,246,619
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,932	5,932	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,770	\$ 3,253,389	\$ 3,246,619

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

DOG SHELTER RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 600	\$ 596	\$ (4)
TOTAL REVENUES	<u>600</u>	<u>596</u>	<u>(4)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	600	596	(4)
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>60,226</u>	<u>60,226</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>60,226</u>	<u>60,226</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	60,826	60,822	(4)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>260,761</u>	<u>260,761</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 321,587</u>	<u>\$ 321,583</u>	<u>\$ (4)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

NARCOTICS AGENCY BUILDING CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	11,882	2,349	9,533
TOTAL EXPENDITURES	11,882	2,349	9,533
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,882)	(2,349)	9,533
OTHER FINANCING SOURCES (USES):			
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(11,882)	(2,349)	9,533
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	11,882	11,882	0
RESIDUAL EQUITY TRANSFERS-OUT	(9,533)	(9,533)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (9,533)	\$ 0	\$ 9,533

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

SHERIFF'S MULTIPURPOSE FACILITY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,359,800	\$ 1,517,834	\$ 158,034
Miscellaneous	200	200	0
TOTAL REVENUES	<u>1,360,000</u>	<u>1,518,034</u>	<u>158,034</u>
EXPENDITURES:			
Capital outlay	<u>3,249,946</u>	<u>3,151,653</u>	<u>98,293</u>
TOTAL EXPENDITURES	<u>3,249,946</u>	<u>3,151,653</u>	<u>98,293</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,889,946)	(1,633,619)	256,327
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(389,946)	(133,619)	256,327
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>778,688</u>	<u>778,688</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 388,742</u>	<u>\$ 645,069</u>	<u>\$ 256,327</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

POST OFFICE RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	4,752,675	4,730,358	22,317
Debt Service:			
Principal retirement	3,250,000	3,250,000	0
Interest and fiscal charges	121,198	121,198	0
TOTAL EXPENDITURES	8,123,873	8,101,556	22,317
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,123,873)	(8,101,556)	22,317
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	5,250,000	5,250,000	0
Operating transfers-in	121,198	121,198	0
TOTAL OTHER FINANCING SOURCES (USES)	5,371,198	5,371,198	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,752,675)	(2,730,358)	22,317
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,194,532	3,194,532	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 441,857	\$ 464,174	\$ 22,317

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

800 MHZ TOWER REPLACEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Charges for services	\$ 80,000	\$ 87,045	\$ 7,045
TOTAL REVENUES	<u>80,000</u>	<u>87,045</u>	<u>7,045</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>80,000</u>	<u>87,045</u>	<u>7,045</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>80,000</u>	<u>87,045</u>	<u>7,045</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>184,470</u>	<u>184,470</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ 264,470</u></u>	<u><u>\$ 271,515</u></u>	<u><u>\$ 7,045</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

RECORDER'S OFFICE RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	21,929	12,840	9,089
TOTAL EXPENDITURES	21,929	12,840	9,089
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,929)	(12,840)	9,089
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	16,500	2,400	(14,100)
Operating transfers-out	(18,000)		18,000
TOTAL OTHER FINANCING SOURCES (USES)	(1,500)	2,400	3,900
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(23,429)	(10,440)	12,989
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	23,454	23,454	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 25	\$ 13,014	\$ 12,989

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COURTHOUSE EXTERIOR RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 850	\$ 850	\$ 0
TOTAL REVENUES	<u>850</u>	<u>850</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	<u>27,868</u>	<u>27,868</u>	<u>0</u>
TOTAL EXPENDITURES	<u>27,868</u>	<u>27,868</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(27,018)	(27,018)	0
OTHER FINANCING SOURCES (USES):			
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(27,018)	(27,018)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>27,018</u>	<u>27,018</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JUVENILE JUSTICE CENTER RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	953,063	850,385	102,678
Debt service:			
Principal retirement	750,000	750,000	0
Interest and fiscal charges	27,969	27,969	0
TOTAL EXPENDITURES	1,731,032	1,628,354	102,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,731,032)	(1,628,354)	102,678
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	1,750,000	1,750,000	0
Operating transfers-in	119,589	119,589	0
TOTAL OTHER FINANCING SOURCES (USES)	1,869,589	1,869,589	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	138,557	241,235	102,678
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,215,642	1,215,642	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,354,199	\$ 1,456,877	\$ 102,678

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COURTHOUSE SECURITY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	83,316	43,927	39,389
TOTAL EXPENDITURES	83,316	43,927	39,389
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(83,316)	(43,927)	39,389
OTHER FINANCING SOURCES (USES):			
Operating transfers-in			0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(83,316)	(43,927)	39,389
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	83,316	83,316	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 39,389	\$ 39,389

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JUVENILE JUSTICE CENTER GENERATOR	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 83,791	\$ 83,791	\$ 0
TOTAL REVENUES	<u>83,791</u>	<u>83,791</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	<u>201,861</u>	<u>201,606</u>	<u>255</u>
TOTAL EXPENDITURES	<u>201,861</u>	<u>201,606</u>	<u>255</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(118,070)	(117,815)	255
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>164,582</u>	<u>164,582</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>164,582</u>	<u>164,582</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	46,512	46,767	255
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	<u>10,000</u>	<u>10,000</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 56,512</u>	<u>\$ 56,767</u>	<u>\$ 255</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

ENGINEER'S OFFICE CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	50,000	50,000	0
TOTAL EXPENDITURES	50,000	50,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,000)	(50,000)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in			0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(50,000)	(50,000)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	50,000	50,000	0
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JOB AND FAMILY SERVICES REMODELING	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	24,858	24,025	833
TOTAL EXPENDITURES	24,858	24,025	833
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,858)	(24,025)	833
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	330,101	330,101	0
TOTAL OTHER FINANCING SOURCES (USES)	330,101	330,101	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	305,243	306,076	833
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	18,500	18,500	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 323,743	\$ 324,576	\$ 833

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COURTHOUSE RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	152,600	152,600	0
TOTAL EXPENDITURES	152,600	152,600	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(152,600)	(152,600)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	102,600	102,600	0
TOTAL OTHER FINANCING SOURCES (USES)	102,600	102,600	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(50,000)	(50,000)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	50,000	50,000	0
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

ONE STOP TITLE BUREAU RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0
OTHER FINANCING SOURCES (USES):			
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	<u>120,000</u>	<u>120,000</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 0</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Charges for services	\$ 80,000	\$ 87,045	\$ 7,045
Intergovernmental	1,443,591	1,601,625	158,034
Miscellaneous	10,967	10,739	(228)
TOTAL REVENUES	<u>1,534,558</u>	<u>1,699,409</u>	<u>164,851</u>
EXPENDITURES:			
Capital outlay	15,954,479	10,722,823	5,231,656
Debt Service:			
Principal retirement	4,000,000	4,000,000	0
Interest and fiscal charges	149,167	149,167	0
TOTAL EXPENDITURES	<u>20,103,646</u>	<u>14,871,990</u>	<u>5,231,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,569,088)	(13,172,581)	5,396,507
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	7,000,000	7,000,000	0
Operating transfers-in	8,644,962	7,745,772	(899,190)
Operating transfers-out	(1,518,000)	(1,500,000)	18,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,126,962</u>	<u>13,245,772</u>	<u>(881,190)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,442,126)	73,191	4,515,317
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	8,165,161	8,165,161	0
RESIDUAL EQUITY TRANSFERS-OUT	<u>322,283</u>	<u>322,283</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,045,318</u>	<u>\$ 8,560,635</u>	<u>\$ 4,515,317</u>

LAKE COUNTY, OHIO

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.

COMBINING BALANCE SHEET ALL ENTERPRISE FUNDS

DECEMBER 31, 2000

	WATER	WASTEWATER
ASSETS:		
Equity in pooled cash and cash equivalents	\$ 1,245,641	\$ 9,076,094
Net receivables:		
Accounts	2,226,126	1,461,556
Unbilled accounts	1,789,203	1,351,532
Other receivables	663,491	
Due from other fund		675,000
Material and supplies inventory	595,351	321,069
Prepaid items	13,192	12,116
Unamortized bond issuance costs	229,366	
TOTAL	<u>6,762,370</u>	<u>12,897,367</u>
FIXED ASSETS IN SERVICE:		
Land and land improvements	484,293	1,596,964
Utility plant in service	108,436,134	144,441,172
Furniture, fixtures and equipment	2,259,005	4,234,838
Less: Accumulated depreciation	(49,653,445)	(67,048,040)
Construction-in-progress	1,571,772	36,584,699
TOTAL NET FIXED ASSETS	<u>63,097,759</u>	<u>119,809,633</u>
TOTAL ASSETS	<u>\$ 69,860,129</u>	<u>\$ 132,707,000</u>
LIABILITIES:		
Accounts payable	\$ 236,604	\$ 896,040
Accrued wages and benefits	166,859	216,920
Deferred revenue	591,248	529,281
Accrued interest payable	41,294	56,050
Advances from other funds	1,418,881	
Due to other funds	2,189,266	36,385
Due to other governments	569,717	63,899
Matured interest payable	216	4,133
Notes payable	1,249,427	4,844,000
Customer deposits	53,634	68,536
Landfill closure and postclosure costs		
Capital leases payable	27,409	38,713
OWDA loans payable	46,183,624	9,703,540
General obligation bonds payable	5,602,000	209,850
Other long-term debt payable	221,932	32,744,686
Compensated absences payable	543,903	684,258
TOTAL LIABILITIES	<u>59,096,014</u>	<u>50,096,291</u>
CONTRIBUTED CAPITAL AND RETAINED EARNINGS:		
Contributed capital	29,117,923	104,143,840
Less: Accumulated depreciation on contributed capital	(4,709,036)	(41,505,698)
Retained earnings:		
Unreserved (deficit)	(13,644,772)	19,972,567
TOTAL FUND EQUITY	<u>10,764,115</u>	<u>82,610,709</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 69,860,129</u>	<u>\$ 132,707,000</u>

SOLID WASTE	TOTALS
\$ 11,759,365	\$ 22,081,100
739,797	4,427,479
	3,140,735
	663,491
319,177	994,177
2,540	918,960
1,802	27,110
	229,366
<u>12,822,681</u>	<u>32,482,418</u>
1,822,524	3,903,781
12,398,061	265,275,367
306,389	6,800,232
(3,445,576)	(120,147,061)
89,699	38,246,170
<u>11,171,097</u>	<u>194,078,489</u>
\$ <u>23,993,778</u>	\$ <u>226,560,907</u>
\$ 399,114	\$ 1,531,758
12,957	396,736
	1,120,529
	97,344
	1,418,881
5,460	2,231,111
82,567	716,183
	4,349
	6,093,427
	122,170
9,770,229	9,770,229
	66,122
	55,887,164
	5,811,850
	32,966,618
40,610	1,268,771
<u>10,310,937</u>	<u>119,503,242</u>
	133,261,763
	(46,214,734)
<u>13,682,841</u>	<u>20,010,636</u>
<u>13,682,841</u>	<u>107,057,665</u>
\$ <u>23,993,778</u>	\$ <u>226,560,907</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	WATER
<hr/>	
OPERATING REVENUES:	
Water sales	\$ 14,131,243
Sewer charges	
Fees, permits and tap-ins	637,940
Charges for services	116,706
Other operating revenues	126,044
TOTAL OPERATING REVENUES	<u>15,011,933</u>
<hr/>	
OPERATING EXPENSES:	
Personal services	2,695,672
Contractual services	137,765
Materials and supplies	978,819
Other operating expenses	2,093,108
Depreciation expense	3,376,454
TOTAL OPERATING EXPENSES	<u>9,281,818</u>
<hr/>	
OPERATING INCOME (LOSS)	5,730,115
<hr/>	
NON-OPERATING REVENUES (EXPENSES):	
Investment earnings	43,446
Sale of fixed assets	6,050
Interest and fiscal charges	<u>(5,900,476)</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(5,850,980)</u>
<hr/>	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(120,865)
Operating transfers-in	84,214
Operating transfers-out	<u> </u>
<hr/>	
NET INCOME (LOSS)	(36,651)
<hr/>	
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	562,917
<hr/>	
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>(14,171,038)</u>
<hr/>	
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ (13,644,772)</u>

WASTEWATER	SOLID WASTE	TOTALS
\$	\$	\$
9,159,013		14,131,243
934,487		9,159,013
282,259	5,959,697	1,572,427
74,274	144,621	6,358,662
<u>10,450,033</u>	<u>6,104,318</u>	<u>344,939</u>
		<u>31,566,284</u>
3,960,918	236,653	6,893,243
740,678	4,797,389	5,675,832
793,714	38,176	1,810,709
2,899,282	252,409	5,244,799
3,786,364	433,602	7,596,420
<u>12,180,956</u>	<u>5,758,229</u>	<u>27,221,003</u>
(1,730,923)	346,089	4,345,281
		43,446
2,306		8,356
<u>(1,796,913)</u>		<u>(7,697,389)</u>
<u>(1,794,607)</u>	<u>0</u>	<u>(7,645,587)</u>
(3,525,530)	346,089	(3,300,306)
		84,214
		0
(3,525,530)	346,089	(3,216,092)
2,552,474		3,115,391
<u>20,945,623</u>	<u>13,336,752</u>	<u>20,111,337</u>
<u>\$ 19,972,567</u>	<u>\$ 13,682,841</u>	<u>\$ 20,010,636</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	WATER		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Water sales	\$ 15,307,282	\$ 14,220,045	\$ (1,087,237)
Sewer charges			0
Fees, permits and tap-ins	1,170,000	637,940	(532,060)
Charges for services	231,554	171,586	(59,968)
Other operating revenues	120,316	126,044	5,728
TOTAL OPERATING REVENUES	<u>16,829,152</u>	<u>15,155,615</u>	<u>(1,673,537)</u>
OPERATING EXPENSES:			
Personal services	2,705,000	2,680,865	24,135
Contractual services	371,896	251,448	120,448
Materials and supplies	1,242,063	918,003	324,060
Other operating expenses	2,489,735	2,104,458	385,277
Capital outlay	1,521,283	1,474,568	46,715
TOTAL OPERATING EXPENSES	<u>8,329,977</u>	<u>7,429,342</u>	<u>900,635</u>
OPERATING INCOME (LOSS)	<u>8,499,175</u>	<u>7,726,273</u>	<u>(772,902)</u>
NON-OPERATING REVENUES (EXPENSES):			
Grants and contributed capital			0
Contributions from customers	633,268	637,994	4,726
Investment earnings	43,446	43,446	0
Proceeds of bonds	1,145,000	1,145,000	0
Proceeds of notes	1,226,000	1,226,000	0
Sale of fixed assets	6,050	6,050	0
Note principal retirement	(3,166,000)	(3,166,000)	0
Bond principal retirement	(3,896,200)	(3,890,209)	5,991
Interest and fiscal charges	(6,027,094)	(6,018,955)	8,139
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(10,035,530)</u>	<u>(10,016,674)</u>	<u>18,856</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,536,355)</u>	<u>(2,290,401)</u>	<u>(754,046)</u>
Operating transfers-in	93,219	84,214	(9,005)
Operating transfers-out	(96,582)		96,582
NET INCOME (LOSS)	<u>(1,539,718)</u>	<u>(2,206,187)</u>	<u>(666,469)</u>
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>3,430,790</u>	<u>3,430,790</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 1,891,072</u>	<u>\$ 1,224,603</u>	<u>\$ (666,469)</u>

(Continued)

WASTEWATER			SOLID WASTE		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$ 0	\$	\$	\$ 0
9,892,519	9,096,877	(795,642)			0
938,700	934,487	(4,213)			0
270,000	269,950	(50)	5,945,000	6,045,556	100,556
75,457	74,274	(1,183)	141,500	144,621	3,121
<u>11,176,676</u>	<u>10,375,588</u>	<u>(801,088)</u>	<u>6,086,500</u>	<u>6,190,177</u>	<u>103,677</u>
4,014,000	3,950,437	63,563	279,000	235,896	43,104
821,731	770,897	50,834	6,016,766	4,459,230	1,557,536
1,006,710	683,288	323,422	54,350	38,788	15,562
3,437,475	2,828,108	609,367	395,917	246,631	149,286
5,126,681	4,883,168	243,513	70,000	52,157	17,843
<u>14,406,597</u>	<u>13,115,898</u>	<u>1,290,699</u>	<u>6,816,033</u>	<u>5,032,702</u>	<u>1,783,331</u>
(3,229,921)	(2,740,310)	489,611	(729,533)	1,157,475	1,887,008
16,144	16,213	69			0
17,000	11,715	(5,285)			0
45,000	45,007	7			0
2,758,995	2,758,995	0			0
4,844,000	4,844,000	0			0
2,300	2,306	6			0
(394,000)	(394,000)	0			0
(1,614,244)	(1,540,053)	74,191			0
(1,817,719)	(1,811,818)	5,901			0
<u>3,857,476</u>	<u>3,932,365</u>	<u>74,889</u>	<u>0</u>	<u>0</u>	<u>0</u>
627,555	1,192,055	564,500	(729,533)	1,157,475	1,887,008
64,390		(64,390)			0
<u>(132,270)</u>		<u>132,270</u>	<u>(180,000)</u>		<u>180,000</u>
559,675	1,192,055	632,380	(909,533)	1,157,475	2,067,008
<u>7,871,661</u>	<u>7,871,661</u>	<u>0</u>	<u>10,601,890</u>	<u>10,601,890</u>	<u>0</u>
<u>\$ 8,431,336</u>	<u>\$ 9,063,716</u>	<u>\$ 632,380</u>	<u>\$ 9,692,357</u>	<u>\$ 11,759,365</u>	<u>\$ 2,067,008</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Water sales	\$ 15,307,282	\$ 14,220,045	\$ (1,087,237)
Sewer charges	9,892,519	9,096,877	(795,642)
Fees, permits and tap-ins	2,108,700	1,572,427	(536,273)
Charges for services	6,446,554	6,487,092	40,538
Other operating revenues	337,273	344,939	7,666
TOTAL OPERATING REVENUES	<u>34,092,328</u>	<u>31,721,380</u>	<u>(2,370,948)</u>
OPERATING EXPENSES:			
Personal services	6,998,000	6,867,198	130,802
Contractual services	7,210,393	5,481,575	1,728,818
Materials and supplies	2,303,123	1,640,079	663,044
Other operating expenses	6,323,127	5,179,197	1,143,930
Capital outlay	6,717,964	6,409,893	308,071
TOTAL OPERATING EXPENSES	<u>29,552,607</u>	<u>25,577,942</u>	<u>3,974,665</u>
OPERATING INCOME (LOSS)	<u>4,539,721</u>	<u>6,143,438</u>	<u>1,603,717</u>
NON-OPERATING REVENUES (EXPENSES):			
Grants and contributed capital	16,144	16,213	69
Contributions from customers	650,268	649,709	(559)
Investment earnings	88,446	88,453	7
Proceeds of bonds	3,903,995	3,903,995	0
Proceeds of notes	6,070,000	6,070,000	0
Sale of fixed assets	8,350	8,356	6
Note principal retirement	(3,560,000)	(3,560,000)	0
Bond principal retirement	(5,510,444)	(5,430,262)	80,182
Interest and fiscal charges	(7,844,813)	(7,830,773)	14,040
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(6,178,054)</u>	<u>(6,084,309)</u>	<u>93,745</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,638,333)</u>	<u>59,129</u>	<u>1,697,462</u>
Operating transfers-in	157,609	84,214	(73,395)
Operating transfers-out	(408,852)	0	408,852
NET INCOME (LOSS)	<u>(1,889,576)</u>	<u>143,343</u>	<u>2,032,919</u>
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>21,904,341</u>	<u>21,904,341</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 20,014,765</u>	<u>\$ 22,047,684</u>	<u>\$ 2,032,919</u>

COMBINING STATEMENT OF CASH FLOWS ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	WATER	WASTE- WATER	SOLID WASTE	TOTAL
<u>Cash flows from operating activities:</u>				
Cash received from customers	\$ 15,029,571	\$ 10,301,314	\$ 6,045,556	\$ 31,376,441
Cash paid to suppliers	(3,252,676)	(4,273,774)	(4,744,649)	(12,271,099)
Cash paid to employees	(2,680,865)	(3,950,437)	(235,896)	(6,867,198)
Other operating revenues	126,044	74,274	144,621	344,939
NET CASH PROVIDED BY OPERATING ACTIVITIES	9,222,074	2,151,377	1,209,632	12,583,083
<u>Cash flows from noncapital financing activities:</u>				
Operating transfers in from other funds	84,214			84,214
NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES	84,214	0	0	84,214
<u>Cash flows from capital and related financing activities:</u>				
Proceeds from the sale of general obligation notes	1,226,000	4,844,000		6,070,000
Proceeds from the sale of general obligation bonds	1,145,000	2,758,995		3,903,995
Acquisition and construction of capital assets	(1,425,180)	(4,868,909)	(52,157)	(6,346,246)
Principal paid on general obligation debt	(7,056,209)	(1,934,053)		(8,990,262)
Interest paid on general obligation debt	(6,018,955)	(1,811,818)		(7,830,773)
Principal paid on capital leases	(43,007)	(10,709)		(53,716)
Interest paid on capital leases	(2,717)	(3,550)		(6,267)
Capital contributed by grants	0	16,213		16,213
Contributions from customers	637,994	11,715		649,709
Proceeds from the sale of fixed assets	6,050	2,306		8,356
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(11,531,024)	(995,810)	(52,157)	(12,578,991)
<u>Cash flows from investing activities:</u>				
Interest on investments	43,446	45,007		88,453
NET CASH PROVIDED BY INVESTING ACTIVITIES	43,446	45,007	0	88,453
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,181,290)	1,200,574	1,157,475	176,759
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,426,931	7,875,520	10,601,890	21,904,341
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,245,641	\$ 9,076,094	\$ 11,759,365	\$ 22,081,100

COMBINING STATEMENT OF CASH FLOWS ALL ENTERPRISE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2000

	WATER	WASTE- WATER	SOLID WASTE	TOTAL
<u>Capital and related financing activities</u>				
<u>not affecting cash:</u>				
Acquisition of capital assets through contributed capital	\$ 1,847,693	\$ 1,680,190	\$	\$ 3,527,883
Acquisition of assets capitalized from prior years's construction-in-progress	<u>3,202,368</u>	<u>1,215,002</u>	<u>8,053,584</u>	<u>12,470,954</u>
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	<u>\$ 5,050,061</u>	<u>\$ 2,895,192</u>	<u>\$ 8,053,584</u>	<u>\$ 15,998,837</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
OPERATING INCOME (LOSS)	\$ 5,730,115	\$ (1,730,923)	\$ 346,089	\$ 4,345,281
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	3,376,454	3,786,364	433,602	7,596,420
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	82,668	(93,174)	85,859	75,353
(Increase) decrease in other receivable	47,251			47,251
(Increase) decrease in inventory	100,970	105,756	(204)	206,522
(Increase) decrease in prepaid items	10,629	32,181	1,746	44,556
Increase (decrease) in accounts payable	(31,408)	(33,529)	(282,550)	(347,487)
Increase (decrease) in accrued wages	(33,453)	10,481	757	(22,215)
Increase (decrease) in due to other funds	20,496	(1,568)	5,317	24,245
Increase (decrease) in due to other governments	(157,900)	(41,119)	77,660	(121,359)
Increase (decrease) in current portion of compensated absences	62,489	98,179	5,532	166,200
Increase (decrease) in customer deposits	13,763	18,729		32,492
Increase (decrease) in landfill closure and postclosure costs			<u>535,824</u>	<u>535,824</u>
Total adjustments	<u>3,491,959</u>	<u>3,882,300</u>	<u>863,543</u>	<u>8,237,802</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 9,222,074</u>	<u>\$ 2,151,377</u>	<u>\$ 1,209,632</u>	<u>\$ 12,583,083</u>

LAKE COUNTY, OHIO

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.

COMBINING BALANCE SHEET ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 2000

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
ASSETS:					
Equity in pooled cash and cash equivalents	\$ 132,419	\$ 25,275	\$ 37,587	\$ 248,918	\$ 444,199
Net receivables:					
Accounts	392		3,824		4,216
Due from other funds	14,078	23,247	30,160		67,485
Due from other governments	5,466	3,932	1,440		10,838
Materials and supplies inventory	68,673				68,673
Prepaid items	52				52
TOTAL	<u>221,080</u>	<u>52,454</u>	<u>73,011</u>	<u>248,918</u>	<u>595,463</u>
FIXED ASSETS IN SERVICE:					
Furniture, fixtures and equipment	34,287	4,735	128,183		167,205
Less: Accumulated depreciation	<u>(27,696)</u>	<u>(1,065)</u>	<u>(72,823)</u>		<u>(101,584)</u>
TOTAL NET FIXED ASSETS	<u>6,591</u>	<u>3,670</u>	<u>55,360</u>	<u>0</u>	<u>65,621</u>
TOTAL ASSETS	<u>\$ 227,671</u>	<u>\$ 56,124</u>	<u>\$ 128,371</u>	<u>\$ 248,918</u>	<u>\$ 661,084</u>
LIABILITIES:					
Accounts payable	\$ 77,605	\$ 3,669	\$ 26,677	\$ 34,073	\$ 142,024
Accrued wages and benefits	6,116	9,180	17,330		32,626
Due to other funds	548	18		21,007	21,573
Due to other governments	693	794	1,394		2,881
Claims payable				54,973	54,973
Compensated absences payable	<u>7,716</u>	<u>34,298</u>	<u>57,507</u>		<u>99,521</u>
TOTAL LIABILITIES	<u>92,678</u>	<u>47,959</u>	<u>102,908</u>	<u>110,053</u>	<u>353,598</u>
CONTRIBUTED CAPITAL AND RETAINED EARNINGS:					
Contributed capital					0
Less: Accumulated depreciation on contributed capital					0
Retained earnings:					
Unreserved (deficit)	<u>134,993</u>	<u>8,165</u>	<u>25,463</u>	<u>138,865</u>	<u>307,486</u>
TOTAL FUND EQUITY	<u>134,993</u>	<u>8,165</u>	<u>25,463</u>	<u>138,865</u>	<u>307,486</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 227,671</u>	<u>\$ 56,124</u>	<u>\$ 128,371</u>	<u>\$ 248,918</u>	<u>\$ 661,084</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
OPERATING REVENUES:					
Charges for services	\$ 843,168	\$ 370,481	\$ 376,443	\$ 1,042,951	\$ 2,633,043
Other operating revenues	1,624		7,058		8,682
TOTAL OPERATING REVENUES	<u>844,792</u>	<u>370,481</u>	<u>383,501</u>	<u>1,042,951</u>	<u>2,641,725</u>
OPERATING EXPENSES:					
Personal services	138,985	158,948	262,976		560,909
Contractual services	2,529	8,909	36,959	25,516	73,913
Materials and supplies	898,259	1,929	265,049		1,165,237
Insurance claims				1,039,774	1,039,774
Other operating expenses	62,409	318,408	93,408		474,225
Depreciation expense	4,161	736	19,050		23,947
TOTAL OPERATING EXPENSES	<u>1,106,343</u>	<u>488,930</u>	<u>677,442</u>	<u>1,065,290</u>	<u>3,338,005</u>
OPERATING INCOME (LOSS)	(261,551)	(118,449)	(293,941)	(22,339)	(696,280)
NON-OPERATING REVENUES (EXPENSES):					
Sale of fixed assets	89	16	3,200		3,305
TOTAL NON-OPERATING REVENUES (EXPENSES)	89	16	3,200	0	3,305
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(261,462)	(118,433)	(290,741)	(22,339)	(692,975)
Operating transfers-in	275,000	90,000	260,000		625,000
NET INCOME (LOSS)	13,538	(28,433)	(30,741)	(22,339)	(67,975)
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	121,455	36,598	56,204	161,204	375,461
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 134,993</u>	<u>\$ 8,165</u>	<u>\$ 25,463</u>	<u>\$ 138,865</u>	<u>\$ 307,486</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	CENTRAL PURCHASING		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<hr/>			
OPERATING REVENUES:			
Charges for services	\$ 829,000	\$ 831,657	\$ 2,657
Other operating revenues	2,000	1,859	(141)
TOTAL OPERATING REVENUES	<u>831,000</u>	<u>833,516</u>	<u>2,516</u>
<hr/>			
OPERATING EXPENSES:			
Personal services	138,800	138,656	144
Contractual services	3,050	2,589	461
Materials and supplies	994,850	884,971	109,879
Insurance claims			0
Other operating expenses	72,534	62,858	9,676
Capital outlay	5,742	4,745	997
TOTAL OPERATING EXPENSES	<u>1,214,976</u>	<u>1,093,819</u>	<u>121,157</u>
<hr/>			
OPERATING INCOME (LOSS)	(383,976)	(260,303)	123,673
<hr/>			
NON-OPERATING REVENUES (EXPENSES):			
Sale of fixed assets	200	89	(111)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>200</u>	<u>89</u>	<u>(111)</u>
<hr/>			
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(383,776)	(260,214)	123,562
Operating transfers-in	<u>275,000</u>	<u>275,000</u>	<u>0</u>
<hr/>			
NET INCOME (LOSS)	(108,776)	14,786	123,562
<hr/>			
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>117,633</u>	<u>117,633</u>	<u>0</u>
<hr/>			
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 8,857</u>	<u>\$ 132,419</u>	<u>\$ 123,562</u>

(Continued)

MAILROOM			GARAGE		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 438,700	\$ 377,862	\$ (60,838)	\$ 400,513	\$ 373,153	\$ (27,360)
		0	6,800	5,652	(1,148)
<u>438,700</u>	<u>377,862</u>	<u>(60,838)</u>	<u>407,313</u>	<u>378,805</u>	<u>(28,508)</u>
158,800	158,728	72	264,163	262,329	1,834
8,990	8,909	81	40,249	39,306	943
2,205	1,927	278	293,316	264,562	28,754
		0			0
367,721	318,125	49,596	102,478	96,097	6,381
2,718	2,435	283	43,073	20,073	23,000
<u>540,434</u>	<u>490,124</u>	<u>50,310</u>	<u>743,279</u>	<u>682,367</u>	<u>60,912</u>
(101,734)	(112,262)	(10,528)	(335,966)	(303,562)	32,404
	16	16	3,200	3,200	0
<u>0</u>	<u>16</u>	<u>16</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
(101,734)	(112,246)	(10,512)	(332,766)	(300,362)	32,404
<u>90,000</u>	<u>90,000</u>	<u>0</u>	<u>260,000</u>	<u>260,000</u>	<u>0</u>
(11,734)	(22,246)	(10,512)	(72,766)	(40,362)	32,404
<u>47,521</u>	<u>47,521</u>	<u>0</u>	<u>74,586</u>	<u>74,586</u>	<u>0</u>
<u>\$ 35,787</u>	<u>\$ 25,275</u>	<u>\$ (10,512)</u>	<u>\$ 1,820</u>	<u>\$ 34,224</u>	<u>\$ 32,404</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

	PRESCRIPTION SELF-INSURANCE		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<hr/>			
OPERATING REVENUES:			
Charges for services	\$ 1,050,000	\$ 1,074,852	\$ 24,852
Other operating revenues			0
TOTAL OPERATING REVENUES	<u>1,050,000</u>	<u>1,074,852</u>	<u>24,852</u>
<hr/>			
OPERATING EXPENSES:			
Personal services			0
Contractual services	27,097	27,097	0
Materials and supplies			0
Insurance claims	1,064,917	1,064,917	0
Other operating expenses			0
Capital outlay			0
TOTAL OPERATING EXPENSES	<u>1,092,014</u>	<u>1,092,014</u>	<u>0</u>
<hr/>			
OPERATING INCOME (LOSS)	(42,014)	(17,162)	24,852
<hr/>			
NON-OPERATING REVENUES (EXPENSES):			
Sale of fixed assets			0
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>	<u>0</u>
<hr/>			
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(42,014)	(17,162)	24,852
Operating transfers-in			0
<hr/>			
NET INCOME (LOSS)	(42,014)	(17,162)	24,852
<hr/>			
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>266,080</u>	<u>266,080</u>	<u>0</u>
<hr/>			
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 224,066</u>	<u>\$ 248,918</u>	<u>\$ 24,852</u>

TOTALS		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 2,718,213	\$ 2,657,524	\$ (60,689)
8,800	7,511	(1,289)
<u>2,727,013</u>	<u>2,665,035</u>	<u>(61,978)</u>
561,763	559,713	2,050
79,386	77,901	1,485
1,290,371	1,151,460	138,911
1,064,917	1,064,917	0
542,733	477,080	65,653
51,533	27,253	24,280
<u>3,590,703</u>	<u>3,358,324</u>	<u>232,379</u>
(863,690)	(693,289)	170,401
3,400	3,305	(95)
<u>3,400</u>	<u>3,305</u>	<u>(95)</u>
(860,290)	(689,984)	170,306
625,000	625,000	0
<u>(235,290)</u>	<u>(64,984)</u>	<u>170,306</u>
505,820	505,820	0
<u>\$ 270,530</u>	<u>\$ 440,836</u>	<u>\$ 170,306</u>

COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	<u>CENTRAL PURCHASING</u>	<u>MAILROOM</u>	<u>GARAGE</u>	<u>PRESCRIPTION SELF- INSURANCE</u>	<u>TOTAL</u>
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 831,657	\$ 377,862	\$ 373,153	\$ 1,074,852	\$ 2,657,524
Cash paid to suppliers / contractors	(950,418)	(328,961)	(396,602)	(27,097)	(1,703,078)
Cash paid to employees	(138,656)	(158,728)	(262,329)		(559,713)
Cash paid for claims				(1,064,917)	(1,064,917)
Other operating revenues	<u>1,859</u>	<u></u>	<u>5,652</u>	<u></u>	<u>7,511</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	(255,558)	(109,827)	(280,126)	(17,162)	(662,673)
<u>Cash flows from noncapital financing activities:</u>					
Operating transfers in from other funds	<u>275,000</u>	<u>90,000</u>	<u>260,000</u>	<u></u>	<u>625,000</u>
NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES	275,000	90,000	260,000	0	625,000
<u>Cash flows from capital and related financing activities:</u>					
Acquisition and construction of capital assets	(4,745)	(2,435)	(20,073)	<u></u>	(27,253)
Proceeds from the sale of fixed assets	<u>89</u>	<u>16</u>	<u>3,200</u>	<u></u>	<u>3,305</u>
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(4,656)	(2,419)	(16,873)	0	(23,948)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	14,786	(22,246)	(36,999)	(17,162)	(61,621)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>117,633</u>	<u>47,521</u>	<u>74,586</u>	<u>266,080</u>	<u>505,820</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 132,419</u>	<u>\$ 25,275</u>	<u>\$ 37,587</u>	<u>\$ 248,918</u>	<u>\$ 444,199</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	<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)	\$ (261,551)	\$ (118,449)	\$ (293,941)	\$ (22,339)	\$ (696,280)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	4,161	736	19,050		23,947
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	235		(1,494)		(1,259)
(Increase) decrease in due from other funds	(9,027)	6,820	(3,921)		(6,128)
(Increase) decrease in due from other governments	(2,484)	561	719		(1,204)
(Increase) decrease in materials and supplies inventory	(8,675)				(8,675)
(Increase) decrease in prepaid expenses	400				400
Increase (decrease) in accounts payable	20,674	(1,291)	26	(36,920)	(17,511)
Increase (decrease) in accrued wages	329	220	647		1,196
Increase (decrease) in due to other funds	294	2		21,007	21,303
Increase (decrease) in due to other governments	(2,150)	(2,509)	(4,181)		(8,840)
Increase (decrease) in claims payable				21,090	21,090
Increase (decrease) in current portion of compensated absences	<u>2,236</u>	<u>4,083</u>	<u>2,969</u>		<u>9,288</u>
Total adjustments	<u>5,993</u>	<u>8,622</u>	<u>13,815</u>	<u>5,177</u>	<u>33,607</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (255,558)</u>	<u>\$ (109,827)</u>	<u>\$ (280,126)</u>	<u>\$ (17,162)</u>	<u>\$ (662,673)</u>

LAKE COUNTY, OHIO

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.

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	ALL AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 24,614,016	\$ 378,091,920	\$ 373,090,395	\$ 29,615,541
Cash and cash equivalents - non-pooled cash	5,199,648	55,193,195	56,369,247	4,023,596
Receivables:				
Taxes	218,351,899	221,154,047	218,351,899	221,154,047
Special assessments	4,976,205	4,982,884	4,976,205	4,982,884
Due from other governments	<u>2,075,031</u>	<u>2,056,897</u>	<u>2,075,031</u>	<u>2,056,897</u>
TOTAL ASSETS	<u>\$ 255,216,799</u>	<u>\$ 661,478,943</u>	<u>\$ 654,862,777</u>	<u>\$ 261,832,965</u>
LIABILITIES:				
Due to other funds	\$ 7,269,882	\$ 2,763,660	\$ 0	\$ 10,033,542
Due to other governments	236,671,402	569,864,891	566,137,082	240,399,211
Other liabilities	<u>11,275,515</u>	<u>88,850,392</u>	<u>88,725,695</u>	<u>11,400,212</u>
TOTAL LIABILITIES	<u>\$ 255,216,799</u>	<u>\$ 661,478,943</u>	<u>\$ 654,862,777</u>	<u>\$ 261,832,965</u>

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	PAYROLL AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 12,253,873	\$ 36,277,743	\$ 32,334,551	\$ 16,197,065
TOTAL ASSETS	\$ 12,253,873	\$ 36,277,743	\$ 32,334,551	\$ 16,197,065
LIABILITIES:				
Due to other funds	\$ 6,189,791	\$ 2,643,908	\$ 0	\$ 8,833,699
Other liabilities	6,064,082	33,633,835	32,334,551	7,363,366
TOTAL LIABILITIES	\$ 12,253,873	\$ 36,277,743	\$ 32,334,551	\$ 16,197,065

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2000

(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	\$ 9,558,123	\$ 336,676,993	\$ 335,678,163	\$ 10,556,953
Receivables:				
Taxes	218,351,899	221,154,047	218,351,899	221,154,047
Special assessments	4,976,205	4,982,884	4,976,205	4,982,884
Due from other governments	<u>2,075,031</u>	<u>2,056,897</u>	<u>2,075,031</u>	<u>2,056,897</u>
TOTAL ASSETS	<u>\$ 234,961,258</u>	<u>\$ 564,870,821</u>	<u>\$ 561,081,298</u>	<u>\$ 238,750,781</u>
LIABILITIES:				
Due to other governments	<u>\$ 234,961,258</u>	<u>\$ 564,870,821</u>	<u>\$ 561,081,298</u>	<u>\$ 238,750,781</u>
TOTAL LIABILITIES	<u>\$ 234,961,258</u>	<u>\$ 564,870,821</u>	<u>\$ 561,081,298</u>	<u>\$ 238,750,781</u>

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2000

	OTHER AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 2,802,020	\$ 5,137,184	\$ 5,077,681	\$ 2,861,523
Cash and cash equivalents - non-pooled cash	<u>5,199,648</u>	<u>55,193,195</u>	<u>56,369,247</u>	<u>4,023,596</u>
TOTAL ASSETS	<u>\$ 8,001,668</u>	<u>\$ 60,330,379</u>	<u>\$ 61,446,928</u>	<u>\$ 6,885,119</u>
LIABILITIES:				
Due to other funds	\$ 1,080,091	\$ 119,752	\$	\$ 1,199,843
Due to other governments	1,710,144	4,994,070	5,055,784	1,648,430
Other liabilities	<u>5,211,433</u>	<u>55,216,557</u>	<u>56,391,144</u>	<u>4,036,846</u>
TOTAL LIABILITIES	<u>\$ 8,001,668</u>	<u>\$ 60,330,379</u>	<u>\$ 61,446,928</u>	<u>\$ 6,885,119</u>

LAKE COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

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

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

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

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

AS OF DECEMBER 31, 2000

GENERAL FIXED ASSETS:

Land and land improvements	\$ 4,641,114
Buildings, structures and improvements	68,656,695
Furniture, fixtures and equipment	30,651,147
Construction - in - progress	<u>15,187,164</u>
TOTAL GENERAL FIXED ASSETS	\$ <u>119,136,120</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund revenues	\$ 31,096,845
Special Revenue Funds revenues	30,378,954
Capital Project Funds revenues	52,957,162
Grant revenues	82,157
Donations	<u>4,621,002</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ <u>119,136,120</u>

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

AS OF DECEMBER 31, 2000

FUNCTIONS AND ACTIVITIES	LAND AND LAND IMPROVEMENTS	BUILDINGS, STRUCTURES, IMPROVEMENTS	FURNITURE, FIXTURES, EQUIPMENT	TOTALS
<u>GENERAL GOVERNMENT:</u>				
Auditor	\$	\$	\$ 99,922	\$ 99,922
Board of Elections			3,377,007	3,377,007
Building Regulations			123,800	123,800
Buildings and Grounds	135,423	141,938	484,348	761,709
Central Purchasing			17,022	17,022
Commissioners	3,338,041	25,723,965	248,982	29,310,988
Data Processing			854,285	854,285
Garage	38,876	357,251	199,864	595,991
Geographic Information System			41,911	41,911
Microfilm			149,166	149,166
Planning Commission			106,290	106,290
Real Estate Assessment			201,364	201,364
Recorder			336,370	336,370
Telecommunications		103,390	6,873,702	6,977,092
Treasurer			76,223	76,223
TOTAL - GENERAL GOVERNMENT	3,512,340	26,326,544	13,190,256	43,029,140
<u>JUDICIAL AND PUBLIC SAFETY:</u>				
Adult Probation			63,826	63,826
Clerk of Courts			225,146	225,146
Common Pleas Court I			50,525	50,525
Common Pleas Court II			42,111	42,111
Common Pleas Court V			39,026	39,026
Coroner			5,760	5,760
Domestic Relations			112,559	112,559
Emergency Management Agency		2,062,219	844,428	2,906,647
Emergency Planning Commission			25,915	25,915
Forensic Crime Laboratory		1,629,206	1,215,859	2,845,065
Juvenile Court	36,604	697,255	403,466	1,137,325
Juvenile Probation			10,220	10,220
Narcotics Agency		1,666,485	490,193	2,156,678
Probate Court			168,663	168,663
Prosecutor			429,890	429,890
Psychiatric Clinic			9,823	9,823
Public Defender			123,093	123,093
Sheriff	276,501	26,566,329	2,389,491	29,232,321
Sheriff - Central Communications		8,150	581,978	590,128
TOTAL - JUDICIAL AND PUBLIC SAFETY	313,105	32,629,644	7,231,972	40,174,721
<u>PUBLIC WORKS:</u>				
County Engineer	33,703	1,300,695	3,718,895	5,053,293
TOTAL - PUBLIC WORKS	33,703	1,300,695	3,718,895	5,053,293

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

AS OF DECEMBER 31, 2000

FUNCTIONS AND ACTIVITIES	LAND AND LAND IMPROVEMENTS	BUILDINGS, STRUCTURES, IMPROVEMENTS	FURNITURE, FIXTURES, EQUIPMENT	TOTALS
<u>HEALTH:</u>				
ADAMHS Board			127,144	127,144
Dog and Kennel	1,015	6,832	103,883	111,730
TOTAL - HEALTH	<u>1,015</u>	<u>6,832</u>	<u>231,027</u>	<u>238,874</u>
<u>HUMAN SERVICES:</u>				
Board of MR & DD	737,967	8,214,664	4,884,084	13,836,715
Children and Family First			1,046	1,046
Child Support Enforcement			108,070	108,070
Child Welfare	2,801	70,740	353,611	427,152
County Home	40,183	89,222	59,860	189,265
Public Assistance		18,354	838,112	856,466
Veterans Services			34,214	34,214
TOTAL - HUMAN SERVICES	<u>780,951</u>	<u>8,392,980</u>	<u>6,278,997</u>	<u>15,452,928</u>
CONSTRUCTION-IN-PROGRESS		<u>15,187,164</u>		<u>15,187,164</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 4,641,114</u>	<u>\$ 83,843,859</u>	<u>\$ 30,651,147</u>	<u>\$ 119,136,120</u>

LAKE COUNTY, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED DECEMBER 31, 2000

FUNCTIONS AND ACTIVITIES	BALANCE JANUARY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2000
GENERAL GOVERNMENT:				
Auditor	\$ 102,220	\$ 5,325	\$ 7,623	\$ 99,922
Board of Elections	3,377,007			3,377,007
Building Regulations	123,800			123,800
Buildings and Grounds	721,538	53,258	13,087	761,709
Central Purchasing	17,022			17,022
Commissioners	28,638,259	702,966	30,237	29,310,988
Data Processing	796,554	59,051	1,320	854,285
Garage	633,520		37,529	595,991
Geographic Information System	9,564	32,347		41,911
Microfilm	150,383		1,217	149,166
Planning Commission	107,530	3,975	5,215	106,290
Real Estate Assessment	181,334	43,045	23,015	201,364
Recorder	228,460	109,892	1,982	336,370
Telecommunications	6,233,569	755,293	11,770	6,977,092
Treasurer	74,589	1,634		76,223
TOTAL - GENERAL GOVERNMENT	41,395,349	1,766,786	132,995	43,029,140
JUDICIAL AND PUBLIC SAFETY:				
Adult Probation	73,269	9,634	19,077	63,826
Clerk of Courts	217,825	7,321		225,146
Common Pleas Court I	50,525			50,525
Common Pleas Court II	42,156	7,340	7,385	42,111
Common Pleas Court V	39,026			39,026
Coroner	5,760			5,760
Domestic Relations	77,778	38,174	3,393	112,559
Emergency Management Agency	2,906,977	8,995	9,325	2,906,647
Emergency Planning Commission	18,974	6,941		25,915
Forensic Crime Laboratory	2,646,504	242,970	44,409	2,845,065
Juvenile Court	1,134,196	20,369	17,240	1,137,325
Juvenile Probation	20,440		10,220	10,220
Narcotics Agency	488,784	1,732,774	64,880	2,156,678
Probate Court	168,663			168,663
Prosecutor	404,050	62,902	37,062	429,890
Psychiatric Clinic	15,425		5,602	9,823
Public Defender	126,044	19,643	22,594	123,093
Sheriff	29,052,732	288,440	108,851	29,232,321
Sheriff - Central Communications	590,128			590,128
TOTAL - JUDICIAL AND PUBLIC SAFETY	38,079,256	2,445,503	350,038	40,174,721
PUBLIC WORKS:				
County Engineer	4,888,930	374,873	210,510	5,053,293
TOTAL - PUBLIC WORKS	4,888,930	374,873	210,510	5,053,293

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2000

FUNCTIONS AND ACTIVITIES	BALANCE JANUARY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2000
HEALTH:				
ADAMHS Board	117,451	9,693		127,144
Dog and Kennel	102,141	11,948	2,359	111,730
TOTAL - HEALTH	<u>219,592</u>	<u>21,641</u>	<u>2,359</u>	<u>238,874</u>
HUMAN SERVICES:				
Board of MR & DD	12,711,733	1,303,434	178,452	13,836,715
Children and Family First	1,046			1,046
Child Support Enforcement	104,675	9,962	6,567	108,070
Child Welfare	427,152			427,152
County Home	188,798	2,056	1,589	189,265
Public Assistance	808,102	50,995	2,631	856,466
Veterans Services	28,750	9,312	3,848	34,214
TOTAL - HUMAN SERVICES	<u>14,270,256</u>	<u>1,375,759</u>	<u>193,087</u>	<u>15,452,928</u>
CONSTRUCTION-IN-PROGRESS	<u>8,588,888</u>	<u>9,263,357</u>	<u>2,665,081</u>	<u>15,187,164</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 107,442,271</u>	<u>\$ 15,247,919</u>	<u>\$ 3,554,070</u>	<u>\$ 119,136,120</u>

**STATISTICAL
SECTION**

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

2000

**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>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
REVENUES:					
Taxes	\$ 16,731	\$ 17,976	\$ 18,948	\$ 20,075	\$ 21,578
Fees and charges for services	5,137	7,563	7,631	7,751	6,369
Licenses and permits	218	234	241	259	229
Fines and forfeitures	97	118	99	131	130
Intergovernmental	2,998	2,798	2,948	3,269	3,444
Investment earnings	3,949	2,779	2,313	3,141	4,849
Miscellaneous	<u>1,146</u>	<u>858</u>	<u>181</u>	<u>1,029</u>	<u>965</u>
TOTAL REVENUES	<u>\$ 30,276</u>	<u>\$ 32,326</u>	<u>\$ 32,361</u>	<u>\$ 35,655</u>	<u>\$ 37,564</u>
EXPENDITURES:					
Current:					
General government	\$ 7,605	\$ 8,009	\$ 7,336	\$ 7,950	\$ 7,500
Judicial and public safety	13,072	14,073	9,771	14,740	15,571
Public works	145	189	134	191	198
Human services	432	683	359	635	594
Health	11	23	25	21	27
Community and economic development	41	53	27	52	52
Fringe benefits and insurance	4,380	4,156	3,422	4,254	4,572
Capital outlay	791	591	373	1,482	1,381
Debt service:					
Principal					
Interest					
TOTAL EXPENDITURES	<u>\$ 26,477</u>	<u>\$ 27,777</u>	<u>\$ 21,447</u>	<u>\$ 29,325</u>	<u>\$ 29,895</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.

Source: Lake County Auditor's Office

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
REVENUES:					
Taxes	\$ 22,341	\$ 23,184	\$ 26,085	\$ 26,405	\$ 27,104
Fees and charges for services (1)	6,210	6,000	6,023	6,065	5,880
Licenses and permits	263	313	344	351	316
Fines and forfeitures	136	149	172	166	192
Intergovernmental	3,661	3,780	4,015	4,409	4,515
Investment earnings	4,885	5,226	5,932	5,831	9,541
Miscellaneous	<u>993</u>	<u>1,184</u>	<u>1,429</u>	<u>1,135</u>	<u>1,116</u>
TOTAL REVENUES	<u>\$ 38,489</u>	<u>\$ 39,836</u>	<u>\$ 44,000</u>	<u>\$44,362</u>	<u>\$48,664</u>
EXPENDITURES:					
Current:					
General government (1)	\$ 7,271	\$ 7,686	\$ 7,986	\$ 8,467	\$ 8,602
Judicial and public safety	16,342	16,812	17,580	18,937	19,832
Public works	216	217	250	210	227
Human services	619	626	602	585	663
Health	32	317	295	133	195
Community and economic development	65	68	73	96	114
Fringe benefits and insurance	4,912	5,279	5,419	6,127	5,851
Capital outlay	898	737	966	1,211	496
Debt service:					
Principal					
Interest					
TOTAL EXPENDITURES	<u>\$ 30,355</u>	<u>\$ 31,742</u>	<u>\$ 33,171</u>	<u>\$35,766</u>	<u>\$35,980</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
1990/1991	1991	\$23,860,141	\$23,374,499	97.9%	\$561,174	\$23,935,673
1991/1992	1992	23,935,525	23,426,156	97.9%	611,945	24,038,102
1992/1993	1993	25,682,380	24,810,814	96.6%	559,545	25,370,359
1993/1994	1994	27,776,266	27,280,389	98.2%	643,891	27,924,280
1994/1995	1995	29,655,620	28,969,716	97.7%	520,963	29,490,679
1995/1996	1996	30,935,526	29,129,338	94.2%	579,459	29,708,797
1996/1997	1997	33,156,482	31,286,650	94.4%	528,332	31,814,982
1997/1998	1998	37,831,514	35,940,365	95.0%	554,634	36,494,999
1998/1999	1999	43,757,385	41,443,190	94.7%	699,718	42,142,908
1999/2000	2000	44,638,293	42,398,704	95.0%	1,738,307	44,137,011

(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	<u>REAL PROPERTY</u>		<u>PUBLIC UTILITY PROPERTY</u>		<u>PERSONAL PROPERTY</u>		<u>TOTAL</u>		<u>RATIO</u>
	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	
		Value (1)		Value (1)		Value (1)		Value	
1991	\$2,369,432	\$6,769,806	\$768,556	\$768,556	\$456,954	\$1,692,422	\$3,594,942	\$9,230,784	39%
1992	2,647,112	7,563,177	759,189	759,189	496,114	1,908,131	3,902,415	10,230,497	38%
1993	2,706,032	7,731,520	785,045	785,045	449,312	1,797,248	3,940,389	10,313,813	38%
1994	2,773,986	7,925,674	772,671	772,671	455,662	1,822,648	4,002,319	10,520,993	38%
1995	3,120,455	8,915,586	777,577	777,577	486,467	1,945,868	4,384,499	11,639,031	38%
1996	3,178,667	9,081,906	781,362	781,362	492,814	1,971,256	4,452,843	11,834,524	38%
1997	3,255,319	9,300,911	770,713	770,713	554,331	2,217,324	4,580,363	12,288,948	37%
1998	3,750,452	10,715,577	767,735	767,735	587,812	2,351,248	5,105,999	13,834,560	37%
1999	3,838,587	10,967,391	767,974	767,974	635,695	2,542,781	5,242,256	14,278,146	37%
2000	3,919,470	11,198,486	673,328	673,328	629,532	2,518,127	5,222,330	14,389,941	36%

(1) Estimated Actual Value is calculated by dividing the Assessed Value by the assessment percentage. The percentages for 2000 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>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	3.40	3.40	3.40	3.40	3.40
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.20	.20	.20	.20	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.20
Senior Citizens	.00	.00	.20	.20	.20
TOTAL RATES	8.20	8.20	8.40	8.40	8.50
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	72.33	72.26	72.26	72.26	71.92
Kirtland Local (A)	68.03	66.82	71.35	71.59	70.07
Madison Local (A)	60.53	60.53	60.53	60.53	58.79
Mentor Exempt	57.99	58.81	63.24	63.24	62.95
Painesville City (A)	67.41	67.48	67.48	76.27	75.04
Painesville Township (A)	52.58	52.19	52.19	54.45	53.56
Perry Local (A)	45.70	45.70	45.70	45.70	45.70
Wickliffe Local	53.44	52.47	52.47	52.47	53.39
Willoughby-Eastlake	45.89	45.31	44.96	44.81	48.01
<u>CORPORATIONS</u>					
Eastlake	7.50	10.50	10.50	10.30	10.12
Kirtland	7.40	7.40	10.20	10.20	10.20
Mentor	6.40	6.40	6.10	6.15	6.10
Mentor-on-the Lake	19.70	19.60	19.50	19.50	19.50
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.90	9.70	9.40	9.30	9.05
Willoughby	6.55	6.55	6.55	6.55	6.55
Willoughby Hills	8.10	8.10	8.10	8.10	8.00
Willowick	19.15	19.80	19.55	19.60	19.60
<u>VILLAGES</u>					
Fairport Harbor	12.86	12.86	10.46	11.66	11.40
Grand River	8.50	8.50	8.50	3.00	3.00
Kirtland Hills	13.00	23.00	23.00	23.00	23.00
Lakeline	6.00	6.00	6.00	11.00	11.00
Madison (B)	13.23	13.23	13.23	13.23	13.23
North Perry (C)	7.35	7.20	7.20	7.20	7.20
Perry (C)	13.35	13.20	13.20	13.20	13.20
Timberlake	7.20	7.20	7.20	7.20	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00

(Continued)

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</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	4.90	4.90
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.30	.30	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.30
Senior Citizens	<u>.20</u>	<u>.20</u>	<u>.30</u>	<u>.30</u>	<u>.30</u>
TOTAL RATES	8.50	8.50	8.60	10.10	10.20
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	76.50	76.30	77.10	77.10	76.47
Kirtland Local (A)	69.62	69.04	67.69	67.69	71.02
Madison Local (A)	58.64	58.47	58.42	58.42	58.78
Mentor Exempt	62.95	67.45	67.21	67.21	66.87
Painesville City (A)	74.84	74.59	73.58	72.68	78.68
Painesville Township (A)	53.42	55.10	54.53	54.53	54.01
Perry Local (A)	45.70	45.70	45.75	45.75	45.70
Wickliffe Local	53.39	60.14	60.01	60.01	59.92
Willoughby-Eastlake	47.41	47.62	46.71	46.71	46.43
<u>CORPORATIONS</u>					
Eastlake	10.42	10.42	10.42	10.42	10.80
Kirtland	10.20	11.05	11.05	11.05	11.05
Mentor	6.05	6.05	6.00	4.50	4.50
Mentor-on-the Lake	19.50	24.00	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.05	9.05	8.60	7.40	7.40
Willoughby	6.55	6.55	6.29	7.19	7.19
Willoughby Hills	8.00	7.80	7.80	7.80	7.80
Willowick	20.97	20.97	19.94	19.94	19.94
<u>VILLAGES</u>					
Fairport Harbor	11.05	11.05	6.66	10.06	10.56
Grand River	3.00	3.00	3.00	7.50	7.50
Kirtland Hills	23.00	23.00	23.00	23.00	23.00
Lakeline	11.00	11.00	11.00	11.00	11.00
Madison (B)	13.23	13.23	13.23	13.23	9.43
North Perry (C)	7.20	7.20	7.20	8.20	8.20
Perry (C)	13.20	13.20	13.20	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>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
<u>TOWNSHIPS</u>					
Concord	\$7.30	\$7.30	\$9.40	\$9.40	\$ 9.40
Leroy	12.85	12.85	12.85	12.85	13.45
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	9.80	9.80	7.45	10.70	10.70
Perry	7.35	7.35	6.60	6.60	6.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.50	.50
Morley	.60	.60	.60	1.00	1.00
Perry	.75	.60	.60	.60	.60
Wickliffe			1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	.30	.30	.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDIVISIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	1.70	1.70	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>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$ 9.40	\$9.40	\$9.40
Leroy	14.95	14.95	10.95	10.95	10.95
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	10.70	10.70	10.70	10.70	10.70
Perry	6.60	6.60	6.60	7.60	7.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.625	.625
Morley	1.00	1.00	1.00	1.00	1.00
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	.30	.30	1.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDIVISIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	3.20	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	3.00	3.00	3.00	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)
1991	\$598,739	\$554,239	93%	\$226,564
1992	587,635	540,173	92%	276,300
1993	486,813	461,141	95%	207,630
1994	467,037	447,226	96%	71,801
1995	605,237	584,393	97%	63,901
1996	630,069	605,487	96%	68,133
1997	728,465	706,840	97%	52,101
1998	742,915	667,591	90%	110,870
1999	664,024	640,803	96%	103,712
2000	559,196	544,202	97%	112,406

(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, 2000

TOTAL OF ALL COUNTY DEBT OUTSTANDING	\$ 125,084,086
<hr/>	
DEBT EXEMPT FROM COMPUTATION:	
Detention facility bonds	\$ 7,205,000
Human Services HUD Loan	895,000
Special assessment bonds	4,308,150
Ohio Water Development Authority loans	55,887,164
General obligation bonds paid from:	
Water revenue	5,602,000
Wastewater revenue	209,850
Other long-term debt payable from:	
Water revenue	221,932
Sewer revenue	32,881,563
Enterprise funds notes paid from:	
Water revenue	1,249,427
Sewer revenue	<u>4,844,000</u>
TOTAL EXEMPT DEBT	<u>113,304,086</u>
Net debt	\$ 11,780,000
<hr/>	
ASSESSED VALUATION OF COUNTY	\$5,222,330,100
Direct debt limitation - ORC 133.02 and ORC 133.05 (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)	129,058,253
Less: Net debt (all unvoted)	<u>11,780,000</u>
DIRECT LEGAL DEBT MARGIN (VOTED AND UNVOTED)	<u>117,278,253</u>
<hr/>	
UNVOTED DEBT LIMITATION (1% OF COUNTY ASSESSED VALUATION)	52,223,301
Less: Net unvoted debt	<u>11,780,000</u>
UNVOTED LEGAL DEBT MARGIN	\$ 40,443,301
<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
1991	215,499	\$3,594,941,523	\$26,538,000	\$12,088,000	\$14,450,000	.40%	67.05
1992	215,499	3,902,415,429	25,917,000	12,162,000	13,755,000	.35%	63.83
1993	220,437	3,940,388,688	24,500,000	11,440,000	13,060,000	.33%	59.25
1994	221,418	4,002,318,948	24,406,000	12,046,000	12,360,000	.31%	55.82
1995	223,003	4,384,498,668	25,402,000	11,242,000	14,160,000	.32%	63.50
1996	223,301	4,452,843,237	24,760,000	11,385,000	13,375,000	.30%	59.90
1997	223,715	4,580,363,121	23,120,000	10,530,000	12,590,000	.27%	56.28
1998	223,779	5,105,999,168	21,495,000	9,700,000	11,795,000	.23%	52.71
1999	227,145	5,242,255,852	20,765,000	9,775,000	10,990,000	.21%	48.38
2000	227,511	5,222,330,100	22,105,000	10,120,000	11,985,000	.23%	52.68

(1) Self-Supporting Debt consists of Revenue Bonds, Special Assessment Bonds and General Obligation Bonds paid from Enterprise Funds Revenue

Source: Lake County Auditor's Office
U.S. Census Bureau

LAKE COUNTY, OHIO

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

LAST TEN FISCAL YEARS

Year	Principal	Interest And Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio Of Debt Service To Total General Fund Expenditures
1991	\$ 655,000	\$ 928,463	\$ 1,583,463	\$ 26,477,497	5.98%
1992	695,000	989,563	1,684,563	25,899,196	6.50%
1993	695,000	922,401	1,617,401	27,776,501	5.82%
1994	700,000	876,228	1,576,228	29,325,149	5.38%
1995	700,000	883,606	1,583,606	29,895,180	5.30%
1996	785,000	912,448	1,697,448	30,355,259	5.59%
1997	785,000	862,526	1,647,526	31,742,438	5.19%
1998	795,000	812,262	1,607,262	33,171,301	4.85%
1999	805,000	761,262	1,566,262	35,765,992	4.38%
2000	1,005,000	818,906	1,823,906	35,979,842	5.07%

Source: Lake County Auditor's Office

LAKE COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 2000

	NET GENERAL OBLIGATION		
	BONDED DEBT OUTSTANDING (1)	PERCENT APPLICABLE (2)	COUNTY SHARE
County of Lake	\$ 11,985,000	100.00%	\$ 11,985,000
All Cities wholly within Lake County	58,681,057	100.00%	58,681,057
All Villages wholly within Lake County	391,000	100.00%	391,000
All Townships wholly within Lake County	197,096	100.00%	197,096
All School Districts wholly within Lake County	6,677,772	100.00%	6,677,772
Kirtland Local School District	1,815,000	99.26%	1,801,569
Madison Local School District	8,999,225	99.64%	8,966,828
Mentor Exempted Village School District	14,566,399	99.78%	14,534,353
Painesville Township Local School District	9,725,000	99.44%	<u>9,670,540</u>
Total Net Direct and Overlapping Debt			<u>\$112,905,215</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, 2000

Year	Operating Revenue	Operating Expenses (1)	Net Revenue Available For Debt Serv.	Enterprise G. O. Debt Prin & Int	OWDA Prin & Int	Total	Coverage
<u>Wastewater Fund Bond Coverage:</u>							
2000	\$10,450,033	\$ 8,394,592	\$ 2,055,441	\$ 112,626	\$ 3,221,033	\$ 3,333,659	0.62
1999	10,786,882	7,832,925	2,953,957	119,605	1,973,651	2,093,256	1.41
1998	10,843,687	7,537,352	3,306,335	135,092	2,098,659	2,233,751	1.48
1997	10,466,368	7,584,380	2,881,988	184,777	2,149,401	2,334,178	1.23
1996	10,502,795	7,292,252	3,210,543	221,830	2,149,401	2,371,231	1.35
1995	10,393,652	7,023,837	3,369,815	231,660	2,246,764	2,478,424	1.36
1994	10,395,015	7,059,516	3,335,499	241,178	2,246,764	2,487,942	1.34
1993	9,976,369	6,989,491	2,986,878	250,051	2,368,202	2,618,253	1.14
1992	9,426,234	6,546,513	2,879,721	392,089	2,195,802	2,587,891	1.11
1991	9,034,976	5,901,890	3,133,086	338,395	2,236,893	2,575,288	1.22
<u>Water Fund Bond Coverage:</u>							
2000	\$15,011,933	\$ 5,905,364	\$ 9,106,569	\$ 785,517	\$ 8,875,197	\$ 9,660,714	0.94
1999	16,236,758	6,297,251	9,939,507	787,278	8,875,197	9,662,475	1.03
1998	16,078,558	5,998,740	10,079,818	818,846	8,875,197	9,694,043	1.04
1997	15,428,006	5,915,711	9,512,295	824,047	8,875,196	9,699,243	.98
1996	15,488,240	5,775,529	9,712,711	825,268	8,875,196	9,700,464	1.00
1995	15,246,995	5,434,771	9,812,224	826,444	8,875,196	9,701,640	1.01
1994	15,389,381	5,470,567	9,918,814	831,263	7,655,066	8,486,329	1.17
1993	15,344,490	5,316,802	10,027,688	829,599	9,003,631	9,833,230	1.02
1992	14,557,240	5,366,601	9,190,639	8,979,050	8,717,254	17,696,304	.52 (2)
1991	15,115,275	5,003,339	10,111,936	721,159	8,822,002	9,543,161	1.06

(1) Operating expenses exclude depreciation.

(2) General obligation payments include defeasance of bond; payments of \$7.5 million (see Note H).

Source: Lake County Auditor's Office

LAKE COUNTY, OHIO

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES

LAST TEN FISCAL YEARS (Amounts in 000's)

Fiscal Year	New Construction (1)			Bank Deposits at December 31	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1991	\$ 99,752,930	\$ 94,576,280	\$194,329,210	\$18,392,243	\$1,658,300,030	\$711,131,665	\$207,604,670
1992	114,280,140	61,973,360	176,253,500	19,379,280	1,901,394,550	745,717,690	216,413,320
1993	119,133,240	41,617,130	160,750,370	21,009,421	1,952,082,660	753,948,800	222,556,860
1994	121,456,180	47,987,820	169,444,000	20,885,453	2,007,911,780	766,074,480	233,826,740
1995	125,236,970	99,269,430	224,506,400(3)	22,458,573	2,295,964,830	824,490,000	268,536,450
1996	130,056,143	115,874,628	245,930,771	27,068,211	2,349,342,560	829,323,980	312,995,400
1997	121,729,914	115,856,571	237,586,485	53,941,971	2,400,031,220	855,288,170	316,998,780
1998	110,614,600	69,072,229	179,686,829	58,904,596	2,862,142,010	888,309,870	347,392,840
1999	125,998,315	89,641,143	215,639,458	57,816,942	2,914,634,560	923,952,420	354,398,130
2000	140,918,229	52,695,714	193,613,943	61,942,764	2,973,944,680	945,525,370	354,398,130

(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 has filed for tax exemption.

Sources: Lake County Auditor's Office
Federal Reserve Bank of Cleveland

LAKE COUNTY, OHIO

PRINCIPAL TAXPAYERS

DECEMBER 31, 2000

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
<u>Real, Excluding Public Utility</u>			
DeBartolo Realty Partnership	Developer of Great Lakes Mall	\$ 18,203,360	0.35%
Lubrizol Corporation	Chemical additives for fuels, lubricants	10,620,040	0.20%
Avery Dennison Corporation	Pressure-sensitive adhesive, papers, foils and films	8,385,760	0.16%
Steris Corporation	Provider of infection, contamination prevention systems and products	7,146,070	0.14%
Ratner, Albert B.	Developer Shoregate Shopping Ctr & Madison Mall	5,669,080	0.11%
Fashion Square Association	Developer Points East Shopping Center	5,037,240	0.10%
Osborne, Jerome T.	Contractor and developer	5,009,650	0.10%
Edens and Avant Holdings	Holding compnay for Tops Friendly Supermarkets	4,931,990	0.09%
Millstein, Norman	Developer of apartment complexes	4,467,520	0.09%
Kirtland Country Club	Golf course and banquet club	4,095,090	0.08%
<u>Tangible Personal, Excluding Public Utility</u>			
Centerior Fuel Corporation	Fuel rods for Perry Nuclear Power Plant	60,343,480	1.16%
Lubrizol Corportion	Chemical additives for fuels and lubricants	30,098,260	0.58%
OES Fuel Corporation	Fuel rods for Perry Nuclear Power Plant	29,886,720	0.57%
Avery Dennison Corporation	Pressure-sensitive adhesives, papers, foils & films	23,699,580	0.45%
ABB Automation	Computer systems for electrical power plants, industrial processes and shipboard automations	14,785,330	0.28%
Nupro Company	Manufacturer of commercial valves, filters, billows, chick & metering valves & inline filters	12,060,430	0.23%
Lincoln Electric Company	Manufacturer of welders and motors	8,669,520	0.17%
Lonza Inc.	Manufacturer of chemical intermediates and biotechnology solutions	4,890,300	0.09%
Jim Brown Chevrolet Inc.	Automobile dealer	4,466,220	0.09%
Coe Manufacturing	Machinery manufacturer	4,398,500	0.08%
<u>Public Utility (Real and Tangible Personal)</u>			
Cleveland Electric Illuminating	Electric Utility	461,961,150	8.85%
Duquesne Light Company	Electric Utility	165,879,380	3.18%
Ohio Edison Company	Electric Utility	85,321,360	1.63%
Toledo Edison	Electric Utility	61,927,990	1.19%
Pennsylvania Power	Electric Utility	40,433,200	0.77%
Ameritech	Telephone Utility	35,598,160	0.68%
East Ohio Gas	Natural Gas Utility	19,176,630	0.37%
Consumers Ohio	Water Utility	11,889,110	0.23%
Western Reserve Telephone Co.	Telephone Utility	6,094,030	0.12%
Ohio Telegraph & Telephone	Telephone Utility	1,468,130	0.03%

Source: Lake County Auditors Office

LAKE COUNTY, OHIO

SYNOPSIS OF INSURANCE

DECEMBER 31, 2000

(Continued)

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	DEDUCTIBLE	ANNUAL PREMIUM
COMMISSIONERS						
Property, General Liability & Auto	Coregis Insurance Co.	651-010975	7/01/00-7/01/01			
			Property	\$ 243,367,037	\$ 10,000	\$ 68,657
			General Liability	1,000,000/3,000,000		
				10,000,000	1,000	84,462
			Automobile	1,000,000	1,000	137,754
			Contractor Equip.	255,083	2,500	707
			Data Processing	5,553,526	500	1,414
			Food Stamp Program			3,121
			Law Enforcement Liability	1,000,000/3,000,000	25,000	7,027
			Motor Boat (Sheriff)			75
	St. Paul Insurance	144SP0578	Earthquake	20,000,000	25,000	20,240
	Travelers Insurance	M5J-BMG-993K776A	Boiler & Machinery	50,000,000	5,000	16,428
Excess Liability Policy	Coregis Insurance Co.	503165592	7/01/00-7/01/01	1,000,000	N/A	50,765
Public Officials Liability	National Union Fire Insurance	POL4436079	3/05/00-3/05/01	1,000,000	25,000	46,750
Institutional Pkg. #508	Auto-Owners Insurance Co.	AO5595307	8/17/00-8/17/01	100,000	N/A	666
BOARD OF ADAMHS						
Property Coverage	Pease-Kerr Insurance Co.	O1CE39407030	6/22/00-6/22-01	482,000	250	2,542
Professional General Liability	Pease-Kerr Insurance Co.	CLS399404	4/24/00-4/24/01	2,000,000	N/A	5,452
Directors/Officials Liability	Pease-Kerr Insurance Co.	DES006504	4/24/00-4/24/01	2,000,000	1,000	5,040
Data Processing	Pease-Kerr Insurance Co.	16COP3310361	11/10/00-11/10/01	4,740	250	250
BOARD OF M.R. & D.D.						
School District Liability Policy	Harcum-Hyre Insurance Agency	91GP4013350001L	2/01/00-2/01/01	2,000,000 5,000,000	N/A	4,020
CLERK OF COURTS						
Institutional Package #503	Auto-Owners Insurance Co.	AO05505437	3/29/00-3/29/01	200,000	N/A	3,737
DOMESTIC RELATIONS						
Liability Insurance	Great American Insurance Co.	1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640
		1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640
		1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640
		1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640
		1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640
		1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640
		1242600	3/01/00-3/01/01	1,000,000/2,000,000	N/A	640

LAKE COUNTY, OHIO

SYNOPSIS OF INSURANCE (CONTINUED)

DECEMBER 31, 2000

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	DEDUCTIBLE	ANNUAL PREMIUM
<u>ENGINEER</u>						
County Engineer Tax Map Dept.	Auto-Owners Insurance Co.	AO05552821	2/11/00-2/11/01	30,000	N/A	\$ 291
<u>NARCOTICS AGENCY</u>						
Narcotics Auto- mobile Policy	Coregis Insurance Co.	651-910975	7/01/00-7/01/01	1,000,000	1,000	6,900
Narcotics Liability Policy	National Casualty Company	PL440089	1/31/00-1/31/01	1,000,000	10,000	5,358
<u>PROSECUTOR</u>						
Lawyers Professional Liability	NDAA Insurance Co.	CEM701	2/01/00-2/01/01	1,000,000/ 1,000,000	1,250	44,020
<u>PUBLIC DEFENDER</u>						
Liability Coverage Insurance Co.	CIMA	NLA800662-02	5/01/00-5/01/01	5,000/ 500,000	100/ 1,000	3,811
<u>UTILITIES</u>						
National Flood Insurance	Zito Insurance Company	FL2009411741	8/01/00-8/01/01 Bldg. Contents	88,000 52,000	2,000 2,000	1,065
<u>JUVENILE COURT</u>						
Professional Liability Ins.	Great American Insurance Co.	1242600	12/07/00-03/01/01	1,000,000/2,000,000	N/A	5,250
<u>COMMON PLEAS COURT</u>						
Professional Liability Ins.	Herbert L. Jamison Insurance Co.	JPL1492815	02/15/00-02/15/01	1,000,000/2,000,000	N/A	670

Source: Lake County Benefits Department and respective departments

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS DECEMBER 31, 2000

POPULATION DENSITIES LAKE COUNTY POLITICAL SUBDIVISIONS

<u>COMMUNITY</u>	<u>POPULATION</u>			
	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>1992(A)</u>
Concord Township	5,948	10,335	12,432	13,982
Eastlake City	19,690	22,104	21,161	21,132
Fairport Harbor Village	3,665	3,357	2,978	2,909
Grand River Village	613	412	297	273
Kirtland City	5,530	5,969	5,881	5,887
Kirtland Hills City	452	506	628	595
Lakeline Village	223	258	210	194
Leroy Township	1,759	2,505	2,581	2,648
Madison Township	12,455	15,378	15,477	15,929
Madison Village	1,678	2,291	2,477	2,552
Mentor City	36,912	42,065	47,358	49,231
Mentor-on-the Lake City	6,517	7,919	8,271	8,508
North Perry Village	851	897	824	868
Painesville City	16,536	16,391	15,699	16,143
Painesville Township	10,870	12,348	13,218	13,310
Perry Township	4,634	5,126	4,944	5,060
Perry Village	917	961	1,012	1,044
Timberlake Village	964	885	833	822
Waite Hill Village	514	529	454	465
Wickliffe City	20,632	16,790	14,558	14,148
Willoughby City	18,634	19,329	20,510	21,271
Willoughby Hills City	5,969	8,612	8,427	8,575
Willowick City	<u>21,237</u>	<u>17,834</u>	<u>15,269</u>	<u>14,891</u>
Lake County	197,200	212,801	215,499	220,437

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>1970</u>	<u>1980</u>	<u>1990</u>
23.10	23.10	23.10	257	447	538
6.58	6.58	6.58	2,992	3,359	3,216
1.09	1.09	1.12	3,362	3,080	2,659
.69	.69	.69	888	597	430
16.85	16.85	16.85	328	354	349
5.65	5.65	5.65	80	90	88
.08	.08	.08	2,788	3,225	2,625
25.40	25.40	25.40	69	99	102
39.64	38.48	38.48	314	400	402
3.61	4.78	4.78	465	479	518
27.91	27.91	27.91	1,323	1,507	1,702
1.63	1.63	1.63	3,998	4,858	5,074
3.78	3.78	3.78	225	237	218
5.01	5.09	5.89	3,301	3,220	2,676
17.57	17.48	16.65	619	706	790
17.54	17.54	17.33	264	292	285
2.00	2.00	2.21	459	481	457
.21	.21	.21	4,590	4,214	3,967
4.35	4.35	4.35	118	122	104
4.68	4.68	4.68	4,409	3,588	3,111
10.21	10.21	10.21	1,825	1,893	2,009
10.92	10.92	10.92	547	789	772
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	8,495	7,134	6,108
231.00	231.00	231.00	854	921	933

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 2000

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(A)	12,012	5.6%

AGE DISTRIBUTION

2000 CENSUS

<u>Age</u>	<u>Total</u>	<u>Percentage Of Total</u>
Under 5 years	13,906	6.1%
5 - 9 years	15,486	6.8%
10 - 14 years	16,079	7.1%
15 - 19 years	14,689	6.5%
20 - 24 years	11,460	5.0%
25 - 34 years	29,247	12.9%
35 - 44 years	38,345	16.9%
45 - 54 years	33,689	14.8%
55 - 59 years	12,718	5.6%
60 - 64 years	9,848	4.3%
65 - 74 years	17,024	7.5%
75 - 84 years	11,676	5.1%
85 and older	<u>3,344</u>	<u>1.5%</u>
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)
(A) Uncertified, Preliminary

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 2000

DISTRIBUTION OF FAMILIES AND HOUSEHOLDS BY INCOME

<u>Households</u>	<u>Households</u>		<u>Families</u>		<u>Non-Families</u>	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
less than 5,000	1,975	2.4%	852	1.4%	1,193	5.8%
5,000 to 9,999	4,403	5.5%	1,344	2.3%	3,135	15.3%
10,000 to 14,999	5,826	7.2%	2,784	4.6%	3,096	15.1%
15,000 to 24,999	13,029	16.2%	8,433	14.0%	4,802	23.5%
25,000 to 34,999	14,152	17.6%	10,635	17.7%	3,581	17.5%
35,000 to 49,999	18,195	22.6%	15,224	25.3%	2,730	13.4%
50,000 to 74,999	15,829	19.6%	14,278	23.8%	1,396	6.8%
75,000 to 99,999	4,613	5.7%	4,263	7.1%	309	1.5%
100,000 to 149,999	1,748	2.2%	1,570	2.6%	153	0.8%
150,000 or more	793	1.0%	735	1.2%	50	0.3%
Total	80,563	100.0%	60,118	100.0%	20,445	100.0%
Median		\$35,605		\$40,741		\$20,495

Source: Ohio Data Users

DEMOGRAPHIC STATISTICS

DECEMBER 31, 2000

LAKE COUNTY'S 10 LARGEST EMPLOYERS

<u>Employer</u>	<u>Nature Of Business</u>	<u>Number Employed</u>
Lake County Government (a)	County Government	2,180
Lake Hospital Systems, Inc.	Health Care	1,679
Lubrizol Corporation	Chemical Additives	1,537
Avery International	Pressure-sensitive Products	1,443
ABB Automation, Inc. (Bailey Controls)	Computer Control Systems	1,200
Mentor Exempted Village Schools	School District	1,192
Willoughby-Eastlake City Schools	School District	879
First Energy Corporation	Electric Utility	767
Giant Eagle, Inc.	Food Distribution	729
University Hospitals Health System	Healthcare	655

Source: Crain's Cleveland Business - March 25, 2001 (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>
2000	3.6%	3.9%	4.0%
1999	3.8%	4.1%	4.1%
1998	3.7%	4.0%	3.8%
1997	4.0%	4.3%	4.4%
1996	4.4%	4.8%	5.0%
1995	4.5%	4.8%	5.6%
1994	5.6%	5.5%	6.1%
1993	6.9%	6.5%	6.8%
1992	6.8%	7.2%	7.4%
1991	5.7%	6.4%	6.7%

Source: Ohio Department of Job and Family Services

LAKE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 2000

Date of Incorporation	1840
Twelfth most populous county in Ohio	
County seat: Painesville	
Area - square miles	231
<u>Number of political subdivisions located in the County:</u>	
Municipalities	18
Townships	5
School districts/Colleges	13
Libraries	4
Special districts	2
<u>Voter statistics, election of November, 2000:</u>	
Number of registered voters	152,858
Number of voters - last general election	103,347
Percentage of registered voters voting	67.61%
<u>Department of Utilities:</u>	
Miles of sewer lines operated	803
Miles of water lines	551
Wastewater treatment plants operated	3
Wastewater pump stations operated	39
Water plants operated	2
Water booster stations operated	7
Water utility customers	38,484
Sewer utility customers	35,265

Source: Lake County Planning Commission
Lake County Board of Elections
Lake County Department of Utilities

LAKE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 2000

HISTORICAL DATA OF ELECTED OFFICIALS

AUDITORS

Daniel Kerr	1840-1845
George Everett	1845-1851
Benjamin D. Chesney	1851-1853
William A. Blair	1853-1855
Reuben P. Harmon	1855-1856
Benjamin D. Chesney	1856-1880
Walter C. Tisdell	1880-1898
E. D. Heartwell	1898-1910
W. Albert Davis	1911-1920
L. J. Spaulding	1921-1927
Henry Z. Pethel	1927-1959
John H. Mummey	1959-1971
Daniel J. Supanick	1971-1982
Kathleen M. Cotter	1983-1987
Edward H. Zupancic	1987-

CLERK OF COURTS

John W. Howden	1840-1846
Charles D. Adams	1846-1854
Christopher Quinn	1855-1863
Perry Bosworth	1864-1872
Franklin Paine, Jr.	1873-1881
R. A. Moodey	1882-1885
J. C. Ward	1885-1890
B. Crofoot	1891-1904
J. C. Barto	1904-1913
J. R. Williams	1913-1914
Ford W. Andrus	1914-1921
H. Clark Cozad	1921-1926
Elizabeth S. Murphy	1927-1944
J. Thomas Musselman	1945-1960
Guy J. McDermott	1961-1968
Melvin S. Reed	1969-1980
Andy J. Totin	1981-1996
Lynne L. Mazeika	1996-

COMMISSIONERS

Jonathan Stickney	1840-1842
Hezekiah Furguson	1840-1843
John Kellogg	1840-1844
Scribner Huntoon	1842-1848
Samuel Thomlinson	1843-1849
Eliphalet Stratton	1844-1847
Erastus Crocker	1847-1850
Jonathan Willard	1848-1851
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, 2000

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, 2000

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, 2000

HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

RECORDERS (continued)

Harley Barnes	1892-1892
John R. Clague	1892-1892
William D. Mather	1893-1893
Frederick T. Pyle	1893-1906
Frank G. Salkeld	1907-1908
Geo. A. Bates	1909-1916
A. J. Goldsmith	1917-1922
Mary Weixel	1923-1924
A. J. Goldsmith	1925-1928
Gertrude H. Andrus	1929-1930
Lew S. Miller	1931-1940
Daniel Jenkins	1941-1960
Dorothy Merrill	1961-1974
Vaughn R. Betzer	1975-1986
Geoffrey T. Kent	1986-2000
Frank A. Suponcic	2001-

SHERIFFS

Luther P. Bates	1840-1844
Jabez A. Tracy	1845-1848
Dan Parker	1848-1852
William Clayton	1852-1856
Abner P. Axtell	1857-1860
Jacob V. Viall	1861-1864
John M. Benjamin	1865-1868
Samuel Wire, Jr.	1868-1872
Henry M. Mosher	1873-1876
Charles T. Morley	1877-1880
Ansel D. Barrett	1881-1884
John Austin	1885-1888
Albert Button	1889-1892
Sanford D. Barber	1893-1896
Sulton St. John	1897-1900
Frank G. Hughes	1901-1904
J. W. Hunter	1905-1908
W. M. Baker	1909-1912
Ora M. Shink	1913-1916

SHERIFFS (continued)

D. L. Phelps	1917-1920
Ora M. Shink	1921-1924
E. T. Rasmussen	1925-1828
James Maloney	1929-1932
T. J. Kilcawley	1933-1936
James Maloney	1937-1948
Paul Cage	1949-1959
William B. Evans	1959-1960
Edwin H. Cunningham	1961-1988
Patrick J. Walsh	1989-1992
Daniel Dunlap	1993-

TREASURERS

Solon Coming	1840-1845
Harry Woodworth	1845-1849
Silas A. Tisdell	1849-1853
John L. Batchelor	1853-1855
William Lockwood	1855-1857
Samuel E. Carter	1857-1859
Lewis S. Abbott	1859-1861
Caleb W. Ensign	1861-1863
Robert A. Moodey	1863-1865
Samuel R. Houde	1865-1867
Thomas King	1867-1869
Peter F. Young	1869-1871
Irwin S. Childs	1871-1873
Turhand G. Hart	1873-1875
Horace Norton	1875-1877
Harvey Woodworth	1877-1879
Henry H. Coe	1879-1881
Ozro A. Hoskins	1881-1883
Theodore H. Burr	1883-1885
Edward E. Gould	1885-1887
Harcey Armstrong	1887-1889
William D. Mather	1889-1891

LAKE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 2000

HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

TREASURERS (continued)

Solon Rand	1891-1893
Robert C. Bates	1893-1895
Samuel J. Potts	1895-1897
William A. Coleman	1897-1898
C. L. Kimball	1899-1900
E. V. Sawyer	1901-1902
Geo. H. Kellog	1903-1904
Sam Lorr	1905-1908
C. L. Kimball	1909-1910
J. S. Warren	1911-1912
E. M. Orcutt	1913-1916
R. N. Whitcomb	1917-1920
Chester C. Little	1921-1922
Francis J. Fuller	1923-1924
Lynn J. Fuller	1925-1928
F. N. Shankland	1929-1932
Abel Kimball	1933-1944
W. Howard Cozad	1945-1961
Daniel J. Supanick	1961-1971
Mable P. Johnson	1971-1981
Robert Martin	1981-1994
John S. Crocker	1994-



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Telephone 614-466-4514
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LAKE COUNTY FINANCIAL CONDITION

LAKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 17, 2001