



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LAKE COUNTY
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LAKE COUNTY, OHIO

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999**

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U. S. Department of Agriculture						
Passed Through the Ohio Department of Education:						
Nutrition Cluster:						
Food Distribution	N/A	10.550	\$0	\$2,587	\$0	\$396
School Breakfast Program	N/A	10.553	19,327	0	19,327	0
National School Lunch	N/A	10.555	17,964	0	17,964	0
Total U. S. Department of Agriculture - Nutrition Cluster			37,291	2,587	37,291	396
U. S. Department of Education						
Passed Through the Ohio Department of Mental Retardation and Development Disabilities (ODMRDD):						
Special Education Cluster:						
Title VI-B Flow Through	070037-6B-SF-97-P	84.027	22,771	0	22,771	0
Preschool Grant	070037-PG-SI-97-P	84.173	34,927	0	34,927	0
Total Special Education Cluster			57,698	0	57,698	0
Title VI	070037-C2-S1-97-P	84.298	922	0	922	0
Total Passed Through the ODMRDD:			58,620	0	58,620	0
Passed Through the Ohio Department of Alcohol & Drug Addiction Services (ODADAS):						
ADA Prevention - Youth Mentoring	43-43993-02DFS-P-98-9841	84.186A	30,750	0	30,750	0
ADA Drug Free-Free Schools	43-43993-02DFS-P-98-9841	84.186A	41,868	0	27,344	0
Total Passed Through ODADAS:			72,618	0	58,094	0
Total U. S. Department of Education			131,238	0	116,714	0
Federal Emergency Management Agency						
Passed Through the Ohio Disaster Services Agency:						
State and Local Emergency Management Assistance	98-PPACA	83.544	66,645	0	66,645	0
U. S. Department of Housing and Urban Development						
Direct Programs:						
CDBG	B-98-UC390007	14.218	0	0	171,128	0
CDBG	B-97-UC390007	14.218	1,063,776	0	281,942	0
CDBG	B-96-UC390007	14.218	365,531	0	968,570	0
Total Direct Program			1,429,307	0	1,421,640	0
Home Improvement Partnership Program	MUC390201	14.239	685,144	0	679,076	0
Total Department of Housing and Urban Development			2,114,451	0	2,100,716	0

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

LAKE COUNTY, OHIO

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999**

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. Department of Transportation						
Passed Through the Ohio Department of Public Safety:						
Community Surface Transportation	1071	20.600	<u>30,420</u>	<u>0</u>	<u>30,420</u>	<u>0</u>
U. S. Department of Justice						
Passed Through the Ohio Office of Criminal Justice Services:						
Ohio Statewide Consortium DNA Grant	97-DN-VX-00090	16.560	5,765	0	9,768	0
DRUGFIRE Equipment Grant	97-DD-BX-0002	16.560	940	0	0	0
Violence Against Women Act	97-WF-VA3-8211	16.588	29,814	0	50,334	0
Criminal Justice Services-Byrne Memorial	98-DG-A01-7117	16.579	96,927	0	103,007	0
Total Passed Through the Ohio Office of Criminal Justice Services:			<u>133,446</u>	<u>0</u>	<u>163,109</u>	<u>0</u>
Direct Program:						
Cops Fast/Universal Hiring	95 CFWX0611	16.710	46,457	0	18,743	0
Total Passed Through the Ohio Office of Criminal Justice Services:			<u>179,903</u>	<u>0</u>	<u>181,852</u>	<u>0</u>
Passed Through the Ohio Attorney General's Office:						
Victims of Crime Act	98VAGENE039	16.575	76,720	0	107,437	0
Total U. S. Department of Justice			<u>256,623</u>	<u>0</u>	<u>289,289</u>	<u>0</u>
U. S. Department of Health and Human Services						
Passed Through the Ohio Department of Alcohol & Drug Addiction Services (ODADAS):						
ADA Per Capita	BG43	93.959	706,699	0	706,699	0
ADA Women's Set Aside	43-43993-03-WFS-T-98-9013	93.959	72,731	0	72,731	0
ADA Medicaid	N/A	93.778	60,371	0	44,066	0
Total Passed Through ODADAS			<u>839,801</u>	<u>0</u>	<u>823,496</u>	<u>0</u>
Passed Through the Ohio Department of Mental Health:						
MH Homeless Options PATH Grant	25-PATH-98-01-A	93.150	24,222	0	39,811	0
MH Community Plan Block Grant	98-B1-08-CMHS-03	93.958	80,203	0	80,203	0
MH Child / Adolescent Core	98-B1-08-CMHS-03	93.958	10,928	0	10,928	0
MH 508-R Block Grant	98-B1-08-CMHS-03	93.958	221,951	0	221,951	0
MH Diversity Action Team	25-OCS2-BG-99-14	93.958	30,000	0	30,000	0
MH Social Services Block Grant	N/A	93.667	98,017	0	98,017	0
MH Medicaid	N/A	93.778	991,755	0	1,000,690	0
Total Passed Through the Ohio Department of Mental Health:			<u>1,457,076</u>	<u>0</u>	<u>1,481,600</u>	<u>0</u>
Passed Through the Ohio Department of Mental: Retardation & Development Disabilities (MRDD):						
Title XX	070037-PG-SI-97-P	93.667	176,259	0	176,259	0
Medicaid (CAFS)	N/A	93.778	3,529,212	0	3,529,212	0
Medicaid (TCM)	N/A	93.778	228,715	0	228,715	0
Passed Through the Ohio Department of MRDD			<u>3,934,186</u>	<u>0</u>	<u>3,934,186</u>	<u>0</u>
Total U.S. Department of Health and Human Services			<u>6,231,063</u>	<u>0</u>	<u>6,239,282</u>	<u>0</u>
TOTAL FEDERAL ASSISTANCE			<u>\$8,867,731</u>	<u>\$2,587</u>	<u>\$8,880,357</u>	<u>\$396</u>

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

LAKE COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1999

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, 1999 the total amount of loans outstanding are \$241,967.

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STATE OF OHIO
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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, 1999, and have issued our report thereon dated June 27, 2000. 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 27, 2000.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1999-60843-001.

Internal Control Over Financial Reporting (Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2000.

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



Jim Petro
Auditor of State

June 27, 2000



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OFFICE OF THE AUDITOR

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
ITS MAJOR PROGRAM AND ON 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, 1999. 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.

As described in item 1999-60843-002 in the accompanying schedule of findings, the County did not comply with the requirement regarding subrecipient monitoring that is applicable to its major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 1999.

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.

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. However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2000.

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, 1999, and have issued our report thereon dated June 27, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 27, 2000

LAKE COUNTY
DECEMBER 31, 1999

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

**LAKE COUNTY
DECEMBER 31, 1999**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 Section .505
(Continued)**

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

Reportable Condition

Finding Number	1999-60843-001
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During 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. CSEA has not reconciled SETS to its bank accounts since April 1999. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

3. FINDINGS FOR FEDERAL AWARDS

Subrecipient Monitoring

Finding Number	1999-60843-002
CFDA Title and Number	Medical Assistance Program (Medicaid: Title XIX) CFDA # 93.778
Federal Award Number / Year	NA / FYE 6/30/99
Federal Agency	Department of Health and Human Services
Pass-Through Agency	Ohio Department of Mental Health

Noncompliance Finding

**LAKE COUNTY
DECEMBER 31, 1999**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 Section .505
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS

(Continued)

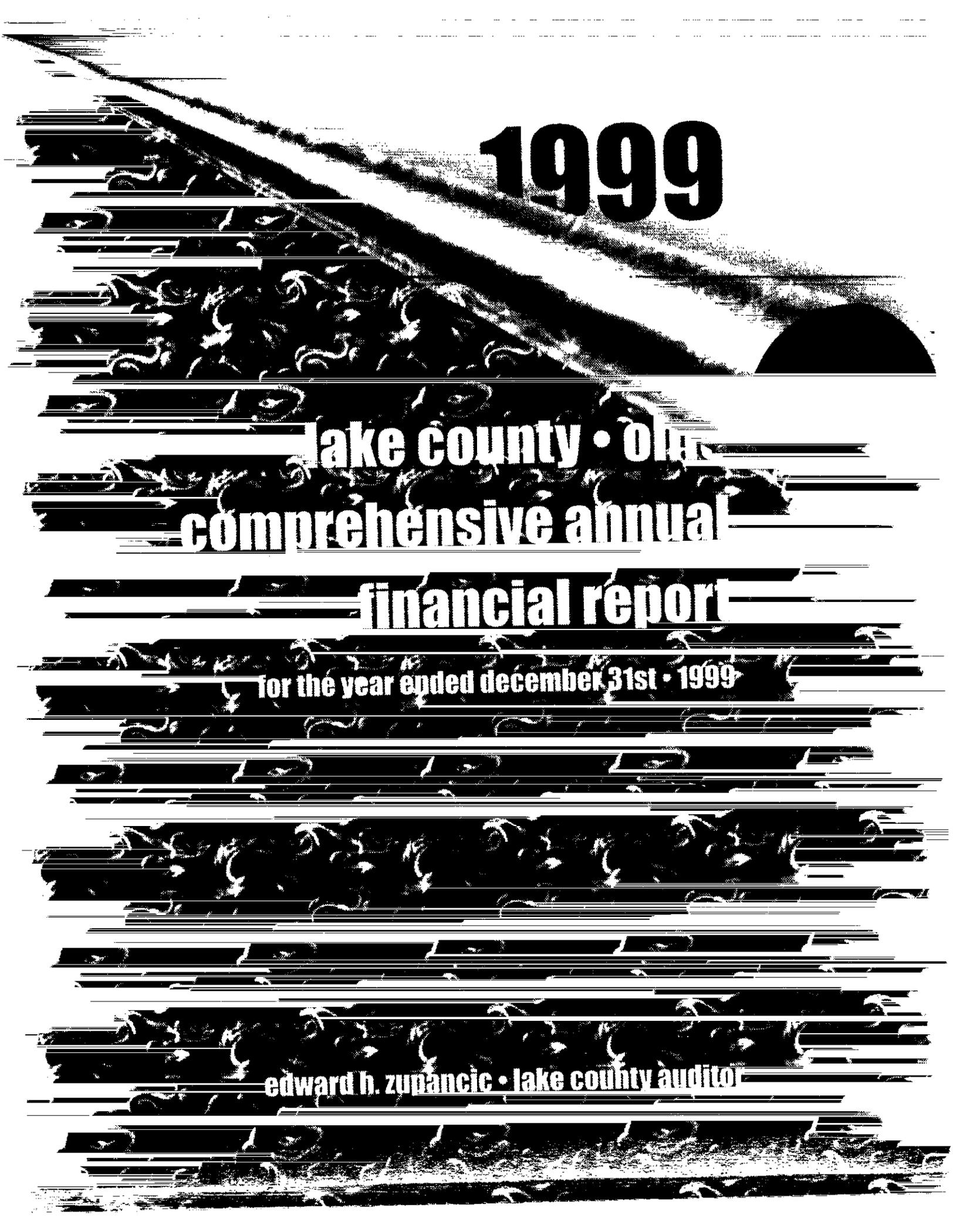
OMB Circular A-133.400(d), requires pass-through entities to ensure the required audit of the subrecipient is performed. Ohio Department of Mental Health (ODMH) - Financial and Compliance Audit Guidelines, Section 2.2.4, requires entities expending less than \$300,000 and more than \$25,000 in federal dollars to have a Type 1 audit performed.

The Alcohol, Drug Addiction and Mental Health Services Board (ADAMHSB) contracts with Laurelwood and Western Reserve to provide services which are funded with Medicaid dollars. The contract includes a provision requiring the subrecipient to have a Circular A-133 audit performed if federal expenditures exceed \$300,000, it does not delineate the ODMH audit requirements. Upon receipt of the audit report, the staff accountant completes the provider audit review checklist, prescribed by the ODMH, to ensure the respective audit requirements have been performed.

Based on the above requirements, Laurelwood and Western Reserve should have been subjected to a Type 1 audit. A review of the audit reports for these two entities disclosed a Type 1 audit was not performed. In both cases, no federal compliance/internal control testing was performed. In both cases, the checklist was not properly utilized. For Laurelwood, the checklist was not prepared and for Western Reserve it inadvertently indicated they were not subject to an OMB Circular A-133 audit.

We recommend that management establish formal procedures to communicate the various audit requirements to the subrecipients. We also recommend that an individual review the provider audit checklist to ensure it has been properly completed by the staff accountant.

(Prior to the release of this report, a Type 1 audit was performed for Western Reserve).



1999

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comprehensive annual
financial report**

for the year ended december 31st • 1999

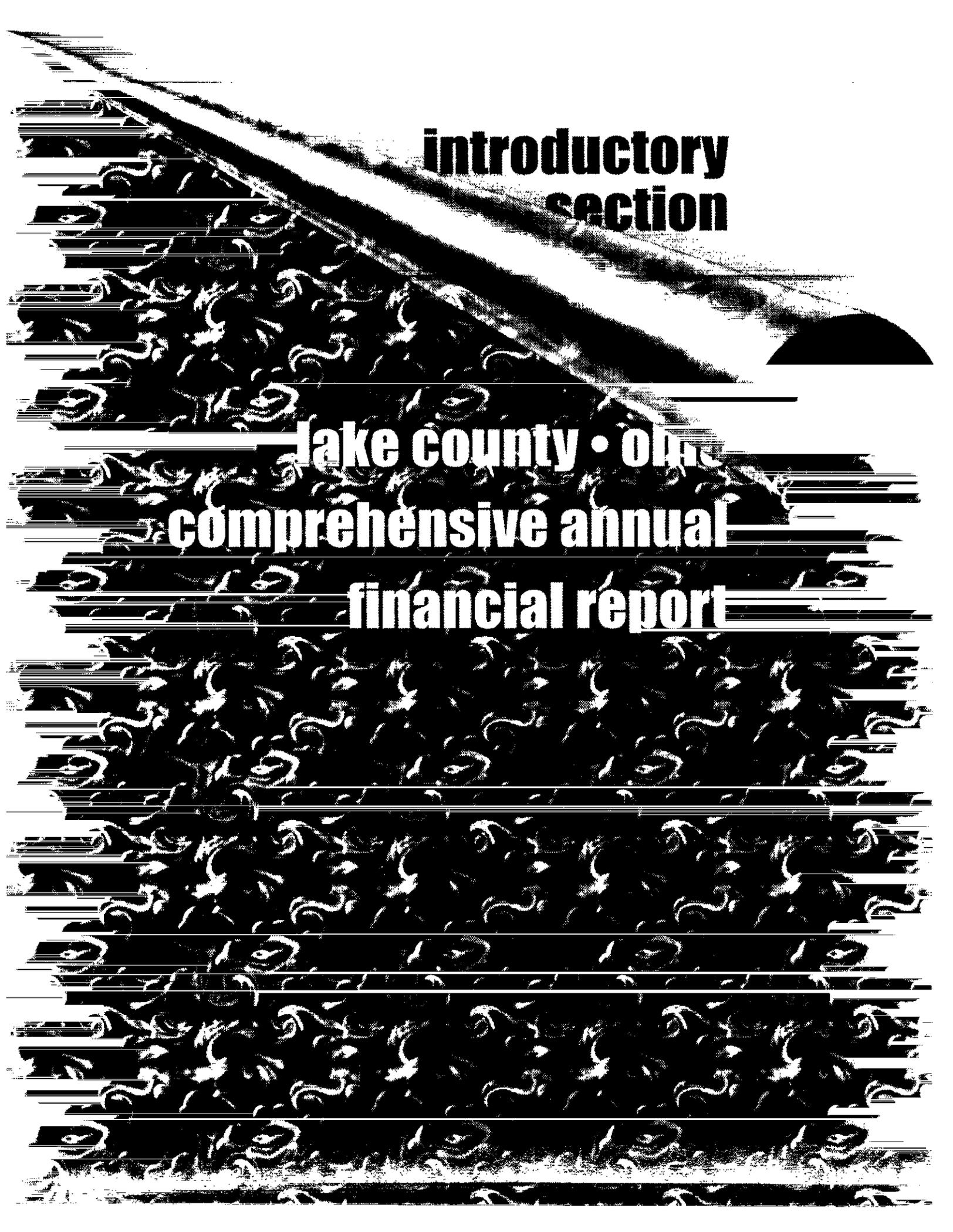
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1999

lake county • ohio comprehensive annual financial report

for the year ended december 31st • 1999

**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**

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LAKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

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LAKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

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LAKE COUNTY, OHIO

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LAKE COUNTY, OHIO

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COUNTY OF LAKE

EDWARD H. ZUPANCIC
COUNTY AUDITOR

SECRETARY OF
BUDGET COMMISSION
BOARD OF REVISION

ADMINISTRATOR
DATA PROCESSING DEPT

350-2532 - 298-3334
OR
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LAKE COUNTY ADMINISTRATION CENTER
105 MAIN ST.
P.O. BOX 490
PAINESVILLE, OHIO 44077-0490

June 27, 2000

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

As the Auditor of Lake County, I am pleased to present the 1999 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, 1999. My office believes that the data herein is accurate in all respects and includes all disclosures necessary to enable the reader to gain a maximum understanding of the financial affairs of Lake County.

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

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

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

Sincerely,

Edward H. Zupancic
Lake County Auditor
Lake County, Ohio



COUNTY OF LAKE

EDWARD H. ZUPANCIC
COUNTY AUDITOR

SECRETARY OF
BUDGET COMMISSION
BOARD OF REVISION

ADMINISTRATOR
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LAKE COUNTY ADMINISTRATION CENTER

105 MAIN ST.

P.O. BOX 490

PAINESVILLE, OHIO 44077-0490

June 27, 2000

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, 1999. 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 thirteenth 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 1998, 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. 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. 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.

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 newly constructed diagnostic, surgical and cancer research centers. 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.

TRANSMITTAL LETTER

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.

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.

TRANSMITTAL LETTER

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 last U.S. Census. The County's 1999 estimated population of 227,145 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. Within the last few years, retail giants such as K-Mart, Walmart, Kohl's, Dick's, Best Buy, Circuit City, Target 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. In addition, two large retail and entertainment complexes opened for business within the last two years.

TRANSMITTAL LETTER

The first tenant in the Diamond Center complex in Mentor was the Atlas Theatre, which opened in 1997, and features fourteen separate movie theaters. Also located within Diamond Center, and which opened in 1999, are a Home Depot retail home improvement store, a Steak 'N Shake family restaurant, an 85 unit assisted living facility, and a 16,200 square foot retail business center which will house eleven tenants. Currently being built on the property is a 3-story, 90,000 square foot, 96 room Marriot Residence Inn. Future development on this property include a possible new car dealership.

The second major retail development is Willoughby Commons, a \$45 million, 52 acre retail complex. Prior to 1999, tenants in this development included retail anchors Target, Office Max, PetSmart, and B.J's Wholesale Club along with other smaller retail stores. In addition, Regal Cinemas constructed a 16 show movie theater complete with stadium seating, and a Don Pablo's restaurant is also on this site. Giant Eagle Supermarkets opened a brand new store within Willoughby Commons in early 2000. That store is one of three new Giant Eagle Supermarkets being constructed in Lake County. Also constructed in 1999 was a store in Madison Township and currently under construction is a store in Painesville Township.

Additional real estate development completed in 1999 included a new 90 room, \$5,000,000 Courtyard by Marriot hotel, and a Damon's family restaurant, located next to each other in the City of Willoughby. Also under construction is the Grist Mill Center in Concord Township which is a 155,000 square foot retail center which will house a major grocery chain, a drug store, a bank and a restaurant. Walgreens and CVS drug stores have built multiple new stores in Lake County within the last three years. Another Walgreens store is planned for the City of Painesville in 2000. However, the construction of this store comes at a price, since the proposed site is the location of the Mar-Val Bowling Center, the oldest bowling facility in Lake County. After 62 years of operation, Mar-Val and the Wine Press Restaurant and Bar, located below the bowling alley, will be demolished to make way for the drug store.

Future retail expansion within the County includes plans for a Lowe's home improvement store, a 101,000 square foot facility, to be located in Willo Plaza in the City of Willoughby, across the street from the Willoughby Commons. 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. Popular restaurant chains Olive Garden and Max & Erma's are going to construct new facilities in 2000 on the grounds of Great Lakes Mall, the County's largest retail facility.

TRANSMITTAL LETTER

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.

Some of the most recent real property tax abatements approved within Lake County in the last few years include: Tomco Products, Inc. in Painesville Township (\$1.7 million expansion), Midwest Materials, Inc. in Perry Township (\$3.0 million expansion), APSCO, Inc. in Perry Township (\$3.0 million expansion), Arrow Machine/Mentor Machine in the City of Mentor (\$2.2 million new construction), Roll-Kraft in the City of Mentor (\$4.6 million new construction), Aerocon Photogrammetric Services, Inc. in the City of Willoughby (\$0.6 million new construction), Kottler Metal Products in the City of Willoughby (\$1.8 million new construction), Lake Erie Design Co. in the City of Wickliffe (\$2.0 million new construction), Gould Electronic, Inc. in the City of Eastlake (\$1.2 million addition), Die Co., Inc. in the City of Eastlake (\$0.6 million renovation and new construction), Astro Model Development in the City of Eastlake (\$2.8 million renovation and expansion), and Parker Hannifin Corp. in the City of Eastlake (\$3.8 million renovation).

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.

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

TRANSMITTAL LETTER

In recent years, the County has benefitted from real estate development in recreational-type complexes. Two new golf courses were constructed within the County in the last couple of years and two others have undergone significant renovations/enhancements. Little Mountain Golf Course, an \$8.5 million new course on a 248 acre piece of property, will also feature eighty-one single family homes on one acre lots when completed. In addition, a local business group converted a former airport hanger into what is now known as the Lost Nation Sports Complex in Willoughby. This \$1.5 million complex features two regulation size indoor soccer fields, two full-size basketball/volleyball courts, baseball and softball batting cages, four 18 hole simulated golf machines, a billiards room, a fitness room, and a restaurant and bar.

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. Within the last year the park system has purchased or acquired additional land for the following parks currently under their ownership: Penitentiary Glen in Kirtland, Chagrin River in Willoughby and Paine Creek in Leroy. Lake Metroparks also acquired additional land in Painesville Township to add to the Greenway Bike 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 recently purchased an additional forty-one acres of property, is a symbol of the beauty of Lake County and the "western reserve" region.

Future recreational development could very well include professional baseball coming to Lake County. Even though most of Lake County is within thirty miles of downtown Cleveland, which is home to the Cleveland Indians major league baseball team, the Cities of Eastlake and Mentor have been approached by representatives of two different professional minor league baseball teams who wish to relocate their teams to Lake County. Currently, both municipalities are reviewing the proposals and the impact that such a venture would have on their communities. Among their concerns is what the financial burden would be to their respective cities budgets if a new stadium were to be built, since neither city currently has such a facility. In addition, would Lake County, and the neighboring counties, support minor league baseball enough to make it beneficial to the area, considering that the Cleveland Indians are so close in proximity. These and other questions are ones that the local leaders will ponder in the upcoming months as they try to determine how much northeast Ohioans love baseball.

Residential development during 1999 added an additional \$140.6 million to the real estate tax base in the County. That amount shattered the previous high-water mark of \$128.5 million in new residential construction, which occurred in 1995. The municipalities experiencing continued residential growth include the City of Mentor (\$30 million), Concord Township (\$23 million), Painesville Township (\$14 million), and the City of Kirtland (\$12 million). The significant increase in 1999 is due, in a large part, to the low interest rates which were prevalent throughout the country during 1999. Due to the recent increases in those rates in the first six months of 2000, residential new construction has already shown some signs of a slight decline. 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.

TRANSMITTAL LETTER

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 1999 are as follows:

Blueberry Hills: Thirty lots for single family homes, ranging in price from \$93,000 to \$120,000, are featured in this Kirtland City subdivision.

Eastern Woodlands: This Painesville Township subdivision consists of fifty-nine single family homes ranging in price from \$170,000 to \$250,000.

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.

Millstone Condominiums: Located in the City of Painesville, there are thirty-eight units in this condominium development with an average price of \$70,000.

Primavera: There are twenty-four single family homes on one-half acre lots to be built in this development in the northeast end of the City of Mentor. The average price per house is about \$230,000.

The Pines: Situated on lots ranging from .25 acres to 1.50 acres in Painesville Township will be thirty single family homes averaging about \$130,000 in value.

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.

The Retreat at Chapel Cove: This condominium development in Madison Township will include 160 units ranging in price from \$133,000 to \$176,000. 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.

White Tail Run: Nestled in rural Leroy Township, this twelve lot subdivision will have 1.50 acre lots starting at \$50,000 per lot.

The Woodlands: This proposed 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.

TRANSMITTAL LETTER

Woodnorton: This huge, but still unapproved development on 380 acres in the City of Mentor, would feature 626 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 100 acres of undeveloped green space. Actual development at this site could span over ten years.

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.

Retail sales in the County continued to perform very well. Although the County experienced only a slight increase in sales tax revenue in 1999 versus 1998, that revenue still generated almost \$13.5 million. The 1999 increase continues the trend of consistent growth in sales tax revenue over the last decade in Lake County. Previous annual 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. County-wide retail vacancy was less than four percent in 1999.

Tourism in Lake County is a very important part of the local economy. With the shores of Lake Erie as it's northern boundary and it's 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 is planned 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, will have fifty-one rooms and will cost \$4 million when completed.

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. While a few local companies, including Lubrizol and Avery International, experienced employee layoffs during 1999, unemployment in Lake County remained at a fairly low level in 1999. The County's 1999 average unemployment rate of 3.8 percent was a slight increase over the 1998 rate of 3.7 percent. This compares to the national and state 1999 average unemployment rates which were both at 4.1 percent.

TRANSMITTAL LETTER

MAJOR INITIATIVES

CURRENT YEAR:

In anticipation of the changing needs of their community, several years ago the County Commissioners initiated a multi-year, multi-project capital improvements program designed to physically improve and enhance many of the County-owned facilities to better serve the needs of the County's residents. Through 1998, many County buildings had undergone major renovations and enhancements. In addition, in 1998 the County opened its new Lake County Narcotics Agency headquarters. In 1999, the Commissioners continued onward with their capital improvements program and, in fact, 1999 was one of the busiest years ever for Lake County government in this area.

In May of 1999, construction commenced on the 8,000 square foot addition to the front of the Lake County Juvenile Justice Center. The addition provided for 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. This addition is Phase I of a two-phase renovation plan for the Juvenile Justice Center. The expansion was completed in March of 2000 at a cost of under \$1.5 million.

In June of 1999, the renovation of the second floor of the H.T. Nolan Building was completed. The entire floor was completely remodeled with new offices, work areas and conference room for the Lake County Utilities Department-Administrative and Financial Division. The total cost of this project was approximately \$450,000. Also in June, the Lake County Home received some much needed exterior improvements. The Home received all new gutters and downspouts, all of the exterior trim and window frames were painted, and the roof on the garage of the Home was completely replaced. The total cost of all of these renovations to the 150 year old Home was \$90,000.

The renovation of the Lake County Recorder's Office was completed in July of 1999. This 4 1/2 month project included a new HVAC system, redesigned offices, new wall and floor coverings, new lighting, new workstations for the employees and a new, separate work area for the title searchers who work for the local real estate title companies. The facelift of the Recorder's Office was completed for approximately \$442,000.

The completion of a very important project to the Commissioners occurred in September of 1999. This project was the historic preservation of the exterior of the 93 year old Lake County Courthouse. The massive brick and sandstone structure, built in 1907, received a major facelift. The entire structure was cleaned, all mortar joints grounded and repointed, with some sandstone blocks being replaced. Additionally, numerous coats of a masonry consolidator and waterproofing were sprayed over the entire building. This work will preserve the masonry surfaces of the Courthouse for many years so that future generations can enjoy this historic structure. The final cost of the Courthouse exterior renovation was approximately \$676,000.

TRANSMITTAL LETTER

The first phase of construction commenced in September of 1999 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 will be giving Lake County over \$2.7 million towards construction of the facility and the County's share is approximately \$605,000. The first phase of the project consisted of stabilization of the soil at the site. Phase two, which is the actual construction of the building, began in March of 2000 and is expected to be completed in January of 2001. 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.

A long awaited project commenced in October of 1999 with the start of renovations of the former Painesville Post Office Building, which is adjacent to the Lake County Courthouse. The old Post Office was purchased by the Commissioners in September of 1996 and was originally planned to be the new home for the Lake County Law Library and the Clerk of Courts Legal and Title Divisions. However, as construction began, a disagreement arose between the Commissioners and the Common Pleas Judges over who should occupy the new building. After much discussion and negotiations, the two sides came to a resolution in January of 2000. The compromise was that the Clerk of Courts' Legal Division would be housed in the basement of the building and Probate Court would be moved from the Courthouse to the first floor of the new building. The end result meant that the Law Library would remain in the Courthouse. These changes required a stoppage in construction work and an architectural redesign of the floor plans. Renovation of the revised building resumed in May of 2000, with an anticipated completion date of February, 2001. Due to the changes, the project which originally had a price tag of \$3.4 million, will now cost approximately \$4.6 million when completed.

The most expensive capital improvement project started in 1999 did not involve the construction or renovation of a building. It was the upgrade of the entire 800 MHZ radio system which services all of Lake County's police, fire and other emergency personnel. The Lake County Telecommunications Department is overseeing this project which, once completed, will cost over \$11 million. The First Energy Company, owners of the Perry Nuclear Power Plant located in the County, and Laketrans, the County's public transit system, have each contributed \$3 million toward this project. The remaining approximately \$5 million will come from the County and the other local municipalities. Installation of the new equipment for the upgrade of the radio system will begin in late summer or early fall of 2000.

TRANSMITTAL LETTER

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 requires 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 will be compiled and analyzed to produce the new real estate valuation tax base for tax year 2000, which will be payable in calendar year 2001.

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 1999, almost forty utility line projects were in progress at some point during the year. The Commissioners have contracted to expand 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. 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 GIS mapping system should provide, on one set of maps, information such as, but not limited to:

- Parcel by parcel closure determination
- Precise maintenance of new subdivisions, splits and consolidations
- Identification of non-homogeneous properties in subject neighborhoods
- Thematic maps of appraisal data (e.g. grade, class, value, etc.)
- Emergency evacuation strategy analysis
- Sewage site plan evaluations
- Voter districts and precincts
- Utility locations
- Terrain analysis for radio wave propagation analysis

TRANSMITTAL LETTER

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 has already contracted with Aerocon Photogrammetric Services, who conducted a fly-over of the entire County and will provide aerial photographs of the County which will serve as the base for the GIS mapping system.

FUTURE PROJECTS:

As in the past couple of years, the criminal justice system and public safety in Lake County not only consumes a large portion of the General Fund budget, but also continues to attract a large portion of the capital projects plans of the Commissioners. Future projects planned will continue on this path. Planning is currently underway for Phase II of the expansion of the Juvenile Justice Center. An architectural firm will soon be hired to design this phase of the renovation project. This phase will create additional hearing rooms, conference rooms, classrooms and office space for the Justice Center's day to day operations. Estimated cost, at this time, for Phase II is \$1 million and is expected to commence in late 2000 or early 2001.

The Commissioners have contracted with an architectural firm to conduct a space utilization study for the Lake County Courthouse. This study was required to determine the possible use of the space that will be available once the Probate Court and Clerk of Courts offices move into the old Post Office building. At this time, a cost estimate is not available for these renovations. It is hopeful that this project will commence in early 2001.

Planning is also currently underway for the design of a new 10,000 square foot office facility for the County Engineer. An architectural firm has already been hired to prepare the design for this complex which is expected to cost \$1.2 million to \$2.0 million. Construction of this building is not expected to start until the year 2001.

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 with construction beginning shortly and an expected completion date of 2003.

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.

TRANSMITTAL LETTER

DEPARTMENTAL HIGHLIGHT: THE LAKE COUNTY CLERK OF COURTS

The office of the Clerk of Court of Common Pleas traces its origin to the medieval cleric. A cleric maintained records, was responsible for correspondence and had various powers to issue writs or other processes ordered by the Court. The cleric was generally one of the few educated persons in the community. Many prominent Ohioans have served as Clerk of the Court of Common Pleas, including William Henry Harrison, ninth President of the United States.

There are two distinctly different divisions within the Lake County Clerk of Courts Office - the Legal Division and the Motor Vehicle Title Division. The Legal Division plays a vital role in serving the interests of justice. This includes the filing, docketing, indexing and preservation of all court pleadings for civil, felony criminal, and domestic relations cases. The Clerk of Courts must also follow procedures required by law and issue writs to carry out Court orders. Some of these writs include summons, subpoenas, warrants to arrest and to convey to penal institutions, and the signing of the death warrant in capital cases.

In addition to processing all Court paperwork, the Clerk of Courts must preserve the records for use by future generations. A computer system has been in use since 1990 to record the index and docket of court cases allowing faster access to the information. Older court case files are kept on microfilm. By reducing the files to microfilm, the amount of space needed to permanently retain case files is manageable and the files are safeguarded. The master microfilm is kept offsite and the Clerk's office makes available a copy for use in the office.

The Clerk's office collects court costs on the approximately 6,000 new cases filed each year. Over \$500,000 in fees and costs were collected and remitted to the County from the Legal Division during 1999. The amount of court costs collected increased by approximately \$40,000 from the amount collected in 1998. This is primarily due to the automated accounts receivable program initiated in 1999.

A new labeling and tracking system for case files was instituted in 1999. Color-coded labels with a bar code are printed for each file folder and jacket. A scanner is used to record the location of each file and it reports files that are overdue in being returned to the Clerk's Office. The staff is presently working on converting older case files into the new folders with the bar coded labels before moving into the new office space in the former Post Office building.

The Clerk's Office has long been in need of additional space for both records and staff members. Records are spread out over six floors within the County Courthouse, with the overflow stored in the Title Division located in the Juvenile Justice Center. As previously noted, new offices for the Clerk of Courts, with additional and enhanced storage units and workstations, will be ready for utilization in the first quarter of 2001.

TRANSMITTAL LETTER

The Lake County Clerk of Courts Title Division has two locations - the main office located in the Juvenile Justice Center in the City of Painesville and a branch office in the City of Wickliffe. The Title Bureau issues a certificate of title to document the ownership of motor vehicles including automobiles, watercraft and all terrain vehicles. An Automated Title Processing System links all 88 Ohio county Title Bureaus into a common database. The computer system, provided by the State of Ohio, was completely upgraded in 1999. New hardware and software have been installed and all Title Division staff members were trained on the new procedures.

The Title Division collects State of Ohio sales tax on the sale of motor vehicles. The Lake County Title Division collects approximately \$20 million in sales taxes each year for the State of Ohio. Through the cooperation of the Lake County Clerk of Courts and the Bureau of Motor Vehicles, the Wickliffe Title Bureau and the Drivers' License Bureau are now located in the same shopping plaza. This "One Stop Shop" concept allows the residents of Lake County to easily transfer titles and license plates without traveling from location to location.

By the end of the year 2000, the main Title Bureau is expected to be located in another "One Stop Shop" in which the Title Bureau, the License Bureau and the State Highway Patrol Testing Station will each be housed in one facility. It is anticipated that this will be located away from the County offices in downtown Painesville. It is also planned to expand the office hours of the main Title Bureau to include Saturday hours to match the hours of the License Bureau.

In addition to all of the duties previously disclosed, the Lake County Clerk of Courts also serves as a member of the County's Automated Data Processing Board, the Records Commission, the Microfilm Board, the County Courthouse Committee and the County Courthouse Security Committee. As a vital agency in the County government structure, the goals of the Lake County Clerk of Courts's Office are to provide friendly, helpful customer service, operate in a financially responsible manner, uphold the laws of the State of Ohio and protect and preserve the records of the Courts and Title Bureau.

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.

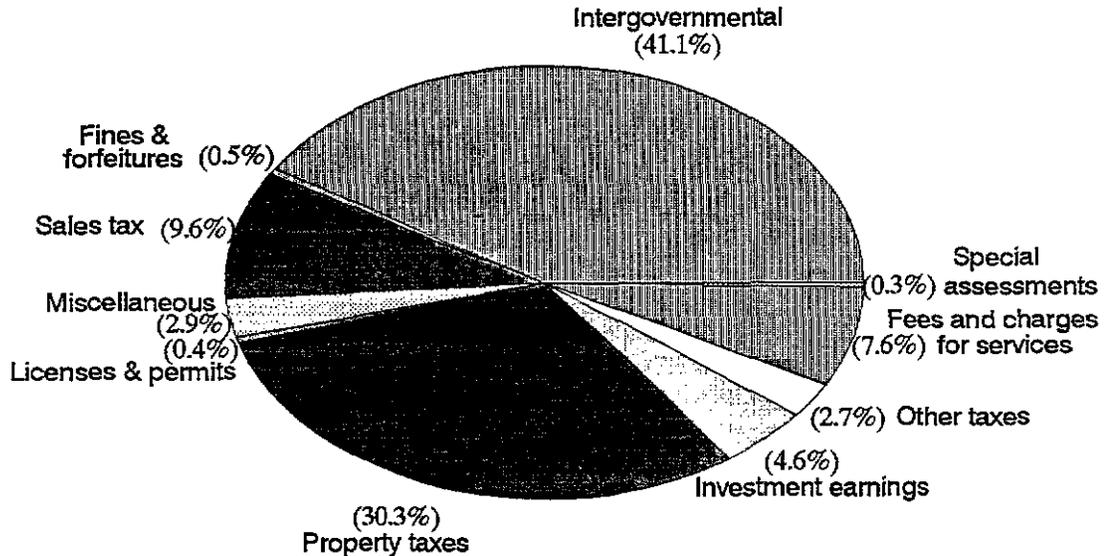
GENERAL GOVERNMENT REVIEW

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, 1999, and the amount and percentage of increases (decreases) in relation to prior year revenues.

Revenue Source	1999	1998	Increase (Decrease)		Percent of Total 1999
			Dollars	Percent	
Property tax	\$ 42,431,963	\$ 33,376,328	\$ 9,055,635	27.1%	30.3%
Sales tax	13,467,123	13,446,963	20,160	0.1	9.6
Other taxes	3,730,167	3,551,681	178,486	5.0	2.7
Fees and charges for services	10,644,929	11,143,026	(498,097)	(4.5)	7.6
License and permits	625,025	620,942	4,083	0.7	0.4
Fines and forfeitures	639,372	733,528	(94,156)	(12.8)	0.5
Intergovernmental	57,552,523	45,786,769	11,765,754	25.7	41.1
Special assessments	405,246	634,299	(229,053)	(36.1)	0.3
Investment income	6,490,984	6,609,671	(118,687)	(1.8)	4.6
Miscellaneous	<u>4,099,910</u>	<u>4,104,450</u>	<u>(4,540)</u>	(0.1)	<u>2.9</u>
Total Revenues	<u>\$140,087,242</u>	<u>\$120,007,657</u>	<u>\$ 20,079,585</u>	16.7%	<u>100.0%</u>

TRANSMITTAL LETTER

DISTRIBUTION OF 1999 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 71.4 percent of all revenue of governmental funds. Property tax revenue increased by 27.1 percent as compared to 1998. This increase is due to a 1.50 mill voter-approved increase in the Mental Retardation and Developmental Disabilities (M.R. & D.D.) levy. Revenue was first collected on this levy in 1999.

The increase of 25.7 percent in intergovernmental revenues is primarily due to an increase in federal and state funding for various County programs such as Board of M.R. & D.D., Public Assistance, Board of ADAMHS and Child Support Enforcement. The increase in this revenue source is partially offset by the increases of 10.7 percent in the human services expenditure function and 6.0 percent in the health expenditure function.

The 5.0 percent increase in the other taxes revenue source is primarily due to an increase in conveyance taxes collected in 1999 which are charged on each transfer of real estate property in the County. This increase reflects the continued healthy real estate market in the County which was bolstered by the low mortgage interest rates during 1999.

TRANSMITTAL LETTER

The decrease in special assessment revenue is due to a reduction in debt service requirements on the special assessment bonds. The \$0.5 million decrease in fees and charges for services is mainly due to a reduction in the amount of fees collected for the Real Estate Assessment Fund. The County Auditor has the authority, per state statute, to collect fees on property tax settlements from the County's political subdivisions. The Auditor elected not to charge the fees for all of the property tax settlements during 1999.

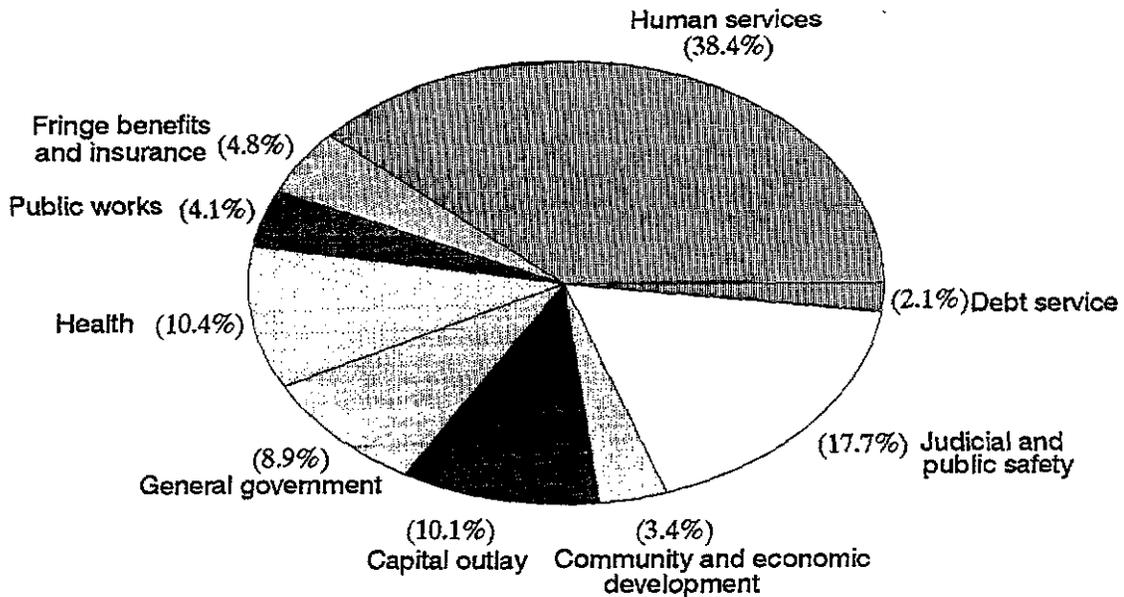
Fines and forfeitures decreased by 12.8 percent solely due to one large dollar amount transaction received in 1998 by the Narcotics Agency. The slight decrease in investment income is due to the recognition of a decrease in the fair value of investments at December 31, 1999, as required by Governmental Accounting Standards Board Statement No. 31. This was due to a volatile investment market in the latter part of 1999. All unmatured investments at December 31, 1999 are expected to be held to maturity. Licenses and permits and sales tax revenue both increased slightly, and miscellaneous revenue dipped slightly, as compared to 1998. Overall, total revenue for governmental funds rose 16.7 percent in 1999.

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, 1999 and the amount and percentage of increases (decreases) in relation to prior year expenditures:

<u>Function</u>	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease)</u>		<u>Percent of Total 1999</u>
			<u>Dollars</u>	<u>Percent</u>	
Current:					
General government	\$ 11,397,942	\$ 10,656,788	\$ 741,154	7.0%	8.9%
Judicial and public safety	22,589,088	21,037,567	1,551,521	7.4	17.7
Public works	5,217,546	4,702,578	514,968	11.0	4.1
Human services	48,955,927	44,216,812	4,739,115	10.7	38.4
Health	13,285,852	12,529,005	756,847	6.0	10.4
Community and economic development	4,391,588	3,881,023	510,565	13.2	3.5
Fringe benefits and insurance	6,126,554	5,418,809	707,745	13.1	4.8
Debt Service:					
Principal	1,472,350	1,129,280	343,070	30.4	1.2
Interest	1,188,939	1,080,298	108,641	10.1	0.9
Capital outlay	<u>12,914,155</u>	<u>8,012,950</u>	<u>4,901,205</u>	61.2	<u>10.1</u>
Total Expenditures	<u>\$127,539,941</u>	<u>\$112,665,110</u>	<u>\$14,874,831</u>	13.2%	<u>100.0%</u>

TRANSMITTAL LETTER

DISTRIBUTION OF 1999 EXPENDITURES



All expenditure functions for governmental funds increased in 1999 as compared to 1998, which resulted in a total expenditure increase of 13.2 percent. This increase is primarily due to almost \$5.0 million in increases in both the capital outlay and human services function. The 61.2 percent increase in capital outlay is the result of the large number of capital improvement projects involving County-owned buildings during 1999. The human services function, by far the largest governmental funds expenditure function, accounted for 38.4 percent of total expenditures. This function increased by 10.7 percent in 1999 and was offset by the corresponding increase in intergovernmental revenue for the Human Services funds, as previously disclosed.

Public works expenditures increased 6.0 percent due to an increase in expenditures relating to road and bridge improvements under the direction of the County Engineer. The 13.2 percent increase in the community and economic development is primarily due to increases in the expenditures resulting from federal funding of the Home Program. Rising health care coverage costs for County employees have resulted in a \$0.7 million growth in the fringe benefits and insurance function. The general government, judicial and public safety, and health functions all experienced less than 7.5 percent increases in 1999, which are primarily attributed to general operational increases including payroll.

The County's General Fund balance at December 31, 1999 was \$19.7 million, representing an increase of \$0.5 million over the December 31, 1998 balance of \$19.2 million. Overall, governmental fund balances increased \$11.9 million to \$72.4 million at December 31, 1999.

TRANSMITTAL LETTER

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 \$33.1 million, which represents an increase of 1.5 percent as compared to 1998. Total operating expenses were \$26.7 million, which represents an increase of 0.8 percent as compared to 1998. This activity resulted in a \$6.4 million gain in operating income for 1999, which represents a 6.1 percent increase from 1998. After transfers and non-operating revenues and expenses, the enterprise operations suffered a \$0.7 million net loss. Interest and fiscal charges amounted to \$7.4 million and \$4.5 million in long-term debt principal was retired during the year. Long-term debt represents 90.6 percent of total liabilities for the Enterprise Funds. Total fund equity for the Enterprise Funds was \$105.5 million including retained earnings of \$20.7 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 \$1.8 million and total operating expenses were \$2.4 million, both of which were increases as compared to 1998 due to the creation of the new Prescription Self-Insurance Fund in 1999. After transfers, the Internal Service Funds realized a net income of \$34,506.

DEBT ADMINISTRATION

At December 31, 1999, the County had several long-term debt issues outstanding which are summarized as follows:

General obligation bonds	\$17,299,500
General obligation loans	1,295,000
Special assessment bonds	3,465,500
Ohio Water Development Authority (OWDA) loans	60,132,834
Other long-term obligations	30,894,565

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, \$30.6 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.

TRANSMITTAL LETTER

In addition to the above debt, the County also had short-term debt of \$3,189,427 in notes payable from water enterprise fund revenues and \$394,000 in notes payable from sewer enterprise fund revenues at December 31, 1999. The County bond rating, as determined by Moody's Investor Services, was modified to an Aa3 in 1997. This modification reflects a refinement of Moody's rating system.

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, 1999, the County had an unvoted debt margin of \$49.3 million and a direct debt margin of \$126.4 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 1999 was approximately \$6.6 million.

RISK MANAGEMENT

The County maintains all comprehensive coverage from private carriers. Coverage is maintained for property, general liability and elected officials. Insurance premiums paid to private carriers for property and liability coverage during 1999 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.

TRANSMITTAL LETTER

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 1999 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, 1998.

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 eleven 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.

TRANSMITTAL LETTER

ACKNOWLEDGEMENTS

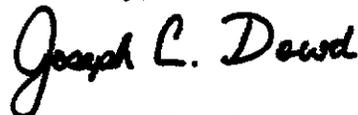
The preparation of a financial document of this magnitude is the result of the combined efforts of a number of dedicated individuals who deserve recognition for their efforts. Two individuals who contributed mightily to the preparation of this report are Linda Sandberg, Administrative Secretary to the 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, Barb Hogle and Jackie Tamburiello 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 periodic assistance. Special thanks are also due County Administrator Kenneth Gauntner and Lynne Mazeika, the Lake County Clerk of Courts, 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

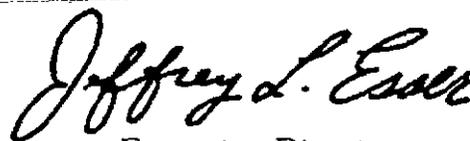
Lake County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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




President


Executive Director

LAKE COUNTY, OHIO

ELECTED OFFICIALS AT DECEMBER 31, 1999

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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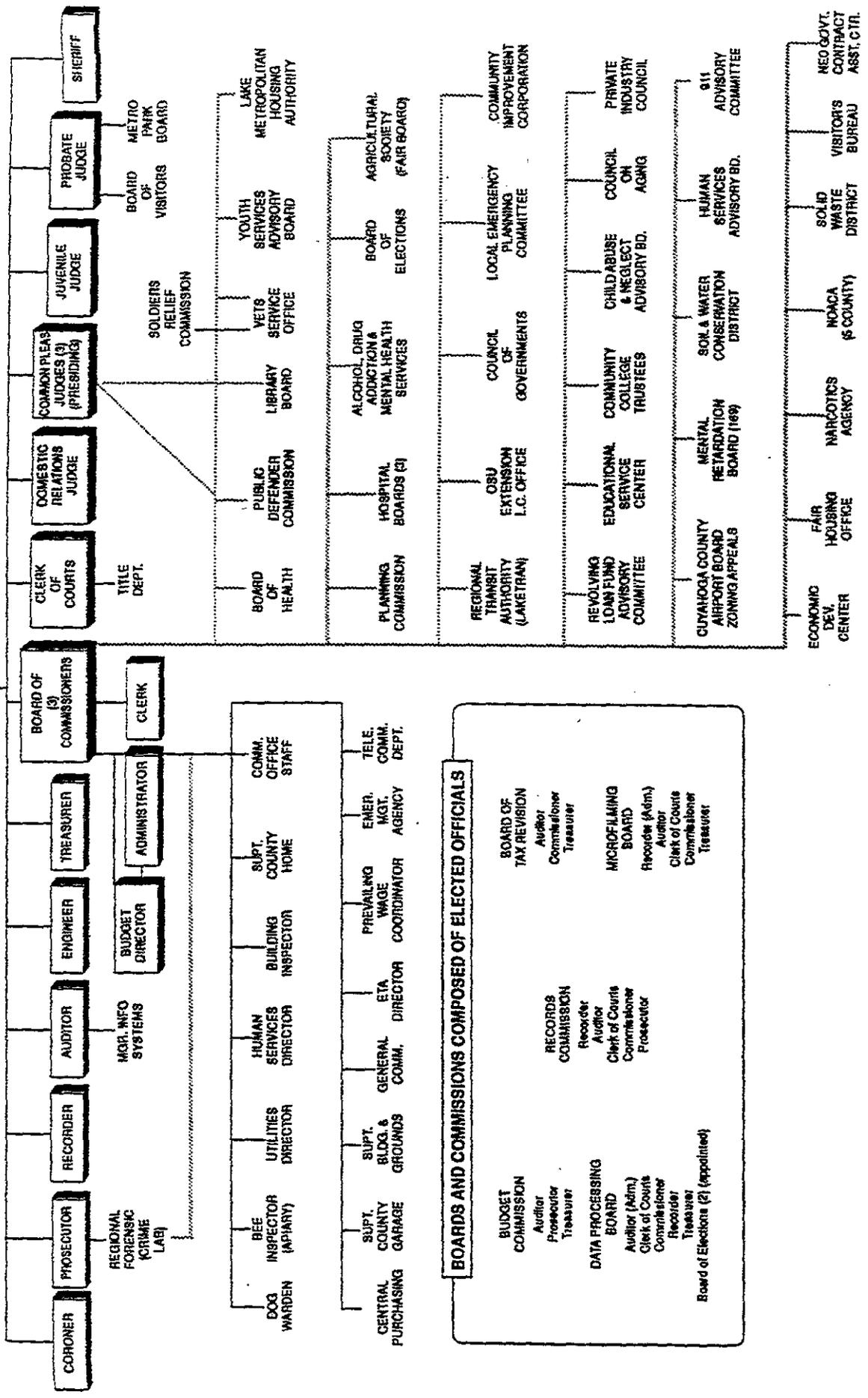
JUVENILE DIVISION

Honorable William W. Weaver	Judge
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PROBATE DIVISION

Honorable Fred V. Skok	Judge
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VOTERS OF LAKE COUNTY



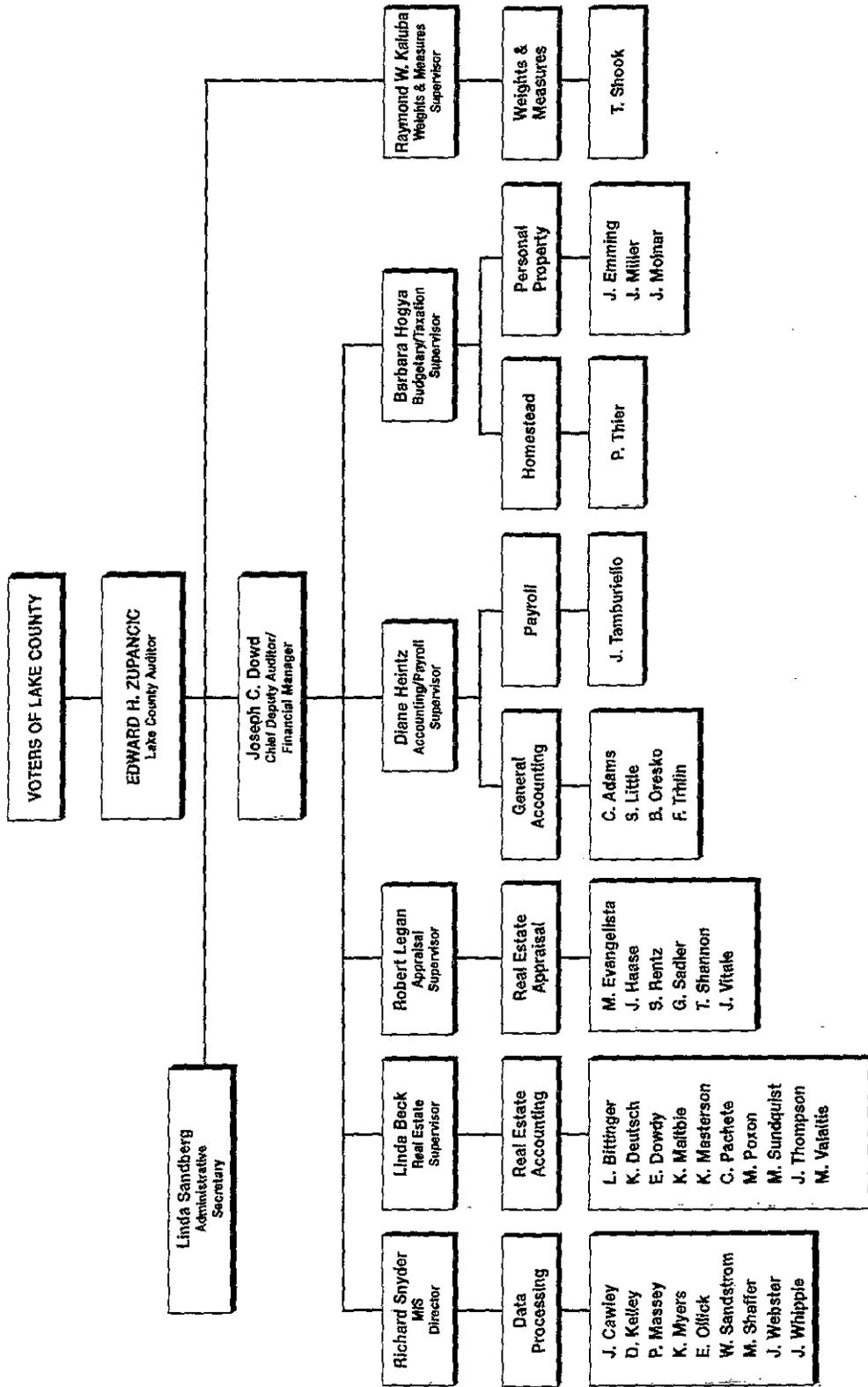
BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS

BUDGET COMMISSION Auditor Prosecutor Treasurer	RECORDS COMMISSION Recorder Auditor Clerk of Courts Commissioner Prosecutor	BOARD OF TAX REVISION Auditor Commissioner Treasurer	MICROFILMING BOARD Recorder (Adm.) Auditor Clerk of Courts Commissioner Treasurer
DATA PROCESSING BOARD Auditor (Adm.) Clerk of Courts Commissioner Recorder Treasurer	Board of Elections (2) (appointed)		

LEGEND: ■ Elected to Office □ Appointed

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

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





**financial
section**

**lake county • ohio
comprehensive annual
financial report**



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, 1999, 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, as of December 31, 1999, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2000 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.

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 statistical section of this report and therefore express no opinion thereon.

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

Jim Petro
Auditor of State

June 27, 2000

LAKE COUNTY, OHIO

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

DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
<u>ASSETS AND OTHER DEBITS:</u>					
<u>ASSETS:</u>					
Equity in pooled cash and cash equivalents	\$ 8,682,425	\$ 50,711,872	\$ 1,588,070	\$ 8,165,161	\$ 21,904,341
Cash and cash equivalents – segregated accounts		548,813			
Receivables:					
Taxes	13,609,740	39,075,602			
Accounts	169,341	133,693		7,749	4,550,378
Unbilled accounts					3,155,679
Other receivables					710,742
Special assessments			4,526,101		
Accrued interest	1,151,382	125,722			
Loans		243,970			
Due from other funds	8,305,070	104,088		263,081	994,177
Due from other governments	480,681	2,764,908			
Materials and supplies inventory		1,028,602			1,125,482
Advances to other funds	1,418,881				
Prepaid items	57,276	36,969			29,497
Unamortized bond issuance costs					244,878
Fixed Assets in Service:					
Land and land improvements					3,730,890
Utility plant in service					249,354,411
Buildings, structures and improvements					
Furniture, fixtures and equipment					6,562,375
Less: Accumulated depreciation					(112,849,135)
Construction-in-progress					45,030,276
OTHER DEBITS:					
Amount available in debt service fund					
Amount to be provided for long-term debt					
TOTAL ASSETS	\$ 33,874,796	\$ 94,774,239	\$ 6,114,171	\$ 8,435,991	\$ 224,543,991

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

(Continued)

<u>FUND TYPES</u>	<u>FIDUCIARY FUND TYPES</u>	<u>ACCOUNT GROUPS</u>		<u>TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT</u>	<u>COMPONENT UNIT</u>	<u>TOTALS (MEMORANDUM ONLY) REPORTING ENTITY</u>
<u>INTERNAL SERVICE</u>	<u>AGENCY</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>			
\$ 505,820	\$ 24,614,016	\$	\$	\$ 116,171,705	\$	\$ 116,171,705
	5,199,648			5,748,461	194,555	5,943,016
	218,351,899			271,037,241		271,037,241
2,957				4,864,118	52,199	4,916,317
				3,155,679		3,155,679
				710,742		710,742
	4,976,205			9,502,306		9,502,306
				1,277,104		1,277,104
				243,970		243,970
61,357				9,727,773		9,727,773
9,634	2,075,031			5,330,254		5,330,254
59,998				2,214,082	23,607	2,237,689
				1,418,881		1,418,881
297				124,039	13,780	137,819
				244,878		244,878
		4,634,374		8,365,264		8,365,264
				249,354,411		249,354,411
		65,656,062		65,656,062	11,393	65,667,455
139,952		28,562,947		35,265,274	135,811	35,401,085
(77,637)				(112,926,772)	(111,023)	(113,037,795)
		8,588,888		53,619,164		53,619,164
			1,493,115	1,493,115		1,493,115
			21,436,670	21,436,670		21,436,670
<u>\$ 702,378</u>	<u>\$ 255,216,799</u>	<u>\$ 107,442,271</u>	<u>\$ 22,929,785</u>	<u>\$ 754,034,421</u>	<u>\$ 320,322</u>	<u>\$ 754,354,743</u>

LAKE COUNTY, OHIO

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

DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
LIABILITIES, EQUITY AND OTHER CREDITS:					
LIABILITIES:					
Accounts payable	\$ 1,037,953	\$ 3,094,292	\$	\$ 814,809	\$ 1,211,531
Accrued wages and benefits	1,118,831	1,585,215			360,862
Deferred revenue	11,384,875	39,075,601	4,617,099		1,183,019
Accrued interest payable				92,934	61,747
Advances from other funds					1,418,881
Due to other funds	76,262	209,555		6,165	2,165,794
Due to other governments	529,406	1,162,028			1,130,408
Matured interest payable			3,957		4,349
Other liabilities					
Claims payable					
Notes payable				6,000,000	3,583,427
Customer deposits					89,678
Landfill closure and postclosure costs					9,234,405
Capital leases payable					118,776
OWDA loans payable					60,132,834
General obligation bonds payable					6,309,500
Other long term debt payable					30,894,565
Special assessment bonds with governmental commitment					
Compensated absences payable					1,160,660
TOTAL LIABILITIES	14,147,327	45,126,691	4,621,056	6,913,908	119,060,436
EQUITY AND OTHER CREDITS:					
Investment in general fixed assets					
Contributed capital					127,922,960
Less: Accumulated depreciation on contributed capital					(43,099,343)
Retained earnings:					
Unreserved					20,659,938
Fund balances:					
Reserved for encumbrances	507,036	2,478,080		3,397,307	
Reserved for inventory		1,028,602			
Reserved for prepaid expenditures	57,276	36,969			
Reserved for debt service			1,493,115		
Reserved for central communications	3,838,195				
Reserved for advances	1,418,881				
Reserved for loans		243,970			
Unreserved:					
Designated for claimants	177,783				
Undesignated	13,728,298	45,859,927		(1,875,224)	
TOTAL EQUITY AND OTHER CREDITS	19,727,469	49,647,548	1,493,115	1,522,083	105,483,555
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 33,874,796	\$ 94,774,239	\$ 6,114,171	\$ 8,435,991	\$ 224,543,991

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

<u>FUND TYPES</u>	<u>FIDUCIARY FUND TYPES</u>	<u>ACCOUNT GROUPS</u>	<u>GENERAL</u>	<u>TOTALS</u>	<u>COMPONENT</u>	<u>TOTALS</u>
<u>INTERNAL SERVICE</u>	<u>AGENCY</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>(MEMORANDUM ONLY) PRIMARY GOVERNMENT</u>	<u>UNIT</u>	<u>(MEMORANDUM ONLY) REPORTING ENTITY</u>
\$ 159,403	\$	\$	\$	\$ 6,317,988	\$ 7,097	\$ 6,325,085
30,656				3,095,564	13,101	3,108,665
				56,260,594		56,260,594
				154,681		154,681
				1,418,881		1,418,881
115	7,269,882			9,727,773		9,727,773
11,853	236,671,402			239,505,097		239,505,097
				8,306		8,306
	11,275,515			11,275,515		11,275,515
33,883				33,883		33,883
				9,583,427		9,583,427
				89,678		89,678
				9,234,405		9,234,405
			39,469	158,245		158,245
				60,132,834		60,132,834
			12,285,000	18,594,500		18,594,500
				30,894,565		30,894,565
				3,465,500		3,465,500
91,007				7,139,816		7,139,816
326,917	255,216,799	0	22,929,785	468,342,919	20,198	468,363,117
		107,442,271		107,442,271		107,442,271
				127,922,960		127,922,960
				(43,099,343)		(43,099,343)
375,461				21,035,399	300,124	21,335,523
				6,382,423		6,382,423
				1,028,602		1,028,602
				94,245		94,245
				1,493,115		1,493,115
				3,838,195		3,838,195
				1,418,881		1,418,881
				243,970		243,970
				177,783		177,783
				57,713,001		57,713,001
375,461	0	107,442,271	0	285,691,502	300,124	285,991,626
\$ 702,378	\$ 255,216,799	\$ 107,442,271	\$ 22,929,785	\$ 754,034,421	\$ 320,322	\$ 754,354,743

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	GOVERNMENTAL	
	GENERAL	SPECIAL REVENUE
REVENUES:		
Property taxes	\$ 9,637,986	\$ 32,793,977
Sales tax	13,467,123	
Other taxes	3,299,585	430,582
Fees and charges for services	6,064,547	4,470,698
Licenses and permits	351,233	273,792
Fines and forfeitures	166,351	473,021
Intergovernmental	4,408,771	52,957,227
Special assessments		1,900
Investment earnings	5,831,146	659,838
Miscellaneous	1,135,059	2,820,499
TOTAL REVENUES	44,361,801	94,881,534
EXPENDITURES:		
CURRENT:		
General government	8,466,649	2,931,293
Judicial and public safety	18,937,128	3,651,960
Public works	210,409	5,007,137
Human services	585,345	48,370,582
Health	133,491	13,152,361
Community and economic development	95,544	4,296,044
Fringe benefits and insurance	6,126,554	
Capital outlay	1,210,872	4,331,977
Debt service:		
Principal retirement		370,000
Interest and fiscal charges		136,306
TOTAL EXPENDITURES	35,765,992	82,247,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,595,809	12,633,874
OTHER FINANCING SOURCES AND USES:		
Sale of fixed assets	28,973	7,328
Operating transfers - in		3,617,356
Operating transfers - out	(8,031,169)	(2,733,604)
TOTAL OTHER FINANCING SOURCES (USES)	(8,002,196)	891,080
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	593,613	13,524,954
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	19,233,856	35,829,268
RESIDUAL EQUITY TRANSFERS IN		431,451
RESIDUAL EQUITY TRANSFERS OUT	(100,000)	(200,000)
INCREASE (DECREASE) IN RESERVE FOR INVENTORY		61,875
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 19,727,469	\$ 49,647,548

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

FUND TYPES		TOTALS
DEBT SERVICE	CAPITAL PROJECTS	(MEMORANDUM ONLY)
\$	\$	\$ 42,431,963
		13,467,123
	109,684	3,730,167
		10,644,929
		625,025
	186,525	639,372
403,346		57,552,523
		405,246
		6,490,984
	144,352	4,099,910
<u>403,346</u>	<u>440,581</u>	<u>140,087,242</u>
		11,397,942
		22,589,088
		5,217,546
		48,955,927
		13,285,852
		4,391,588
		6,126,554
	7,371,306	12,914,155
1,102,350		1,472,350
959,699	92,934	1,188,939
<u>2,062,049</u>	<u>7,464,240</u>	<u>127,539,941</u>
(1,658,703)	(7,023,679)	12,547,301
		36,301
128,965	6,209,338	9,955,659
		(10,764,773)
<u>128,965</u>	<u>6,209,338</u>	<u>(772,813)</u>
(1,529,738)	(814,341)	11,774,488
3,022,853	2,467,875	60,553,852
		431,451
	(131,451)	(431,451)
		61,875
<u>\$ 1,493,115</u>	<u>\$ 1,522,083</u>	<u>\$ 72,390,215</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 9,728,475	\$ 9,637,986	\$ (90,489)
Sales tax	13,000,000	13,353,690	353,690
Other taxes	3,015,000	3,286,703	271,703
Fees and charges for services	6,335,576	6,038,667	(296,909)
Licenses and permits	342,800	352,158	9,358
Fines and forfeitures	161,680	167,465	5,785
Intergovernmental	4,225,875	4,330,427	104,552
Special assessments			0
Investment earnings	5,302,800	5,890,770	587,970
Miscellaneous	1,004,464	1,147,308	142,844
TOTAL REVENUES	43,116,670	44,205,174	1,088,504
EXPENDITURES:			
CURRENT:			
General government	9,079,899	8,531,203	548,696
Judicial and public safety	19,676,696	19,066,958	609,738
Public works	244,526	208,630	35,896
Human services	695,480	583,886	111,594
Health	156,982	133,472	23,510
Community and economic development	95,544	95,544	0
Fringe benefits and insurance	7,421,474	7,232,917	188,557
Capital outlay	1,364,440	1,345,020	19,420
Debt service:			
Principal retirement			0
Interest and fiscal charges			0
TOTAL EXPENDITURES	38,735,041	37,197,630	1,537,411
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,381,629	7,007,544	2,625,915
OTHER FINANCING SOURCES AND USES:			
Sale of fixed assets	30,000	28,973	(1,027)
Proceeds of notes			0
Operating transfers – in			0
Operating transfers – out	(8,900,362)	(8,111,059)	789,303
TOTAL OTHER FINANCING SOURCES (USES)	(8,870,362)	(8,082,086)	788,276
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,488,733)	(1,074,542)	3,414,191
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,629,766	9,629,766	0
RESIDUAL EQUITY TRANSFERS IN			0
RESIDUAL EQUITY TRANSFERS OUT	(100,000)	(100,000)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,041,033	\$ 8,455,224	\$ 3,414,191

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

(Continued)

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 31,779,675	\$ 32,793,977	\$ 1,014,302	\$	\$	\$ 0
		0			0
416,039	434,250	18,211			0
4,776,554	4,489,972	(286,582)			0
287,500	273,746	(13,754)			0
482,237	476,514	(5,723)			0
44,164,525	48,862,880	4,698,355			0
2,000	1,900	(100)	391,024	508,174	117,150
637,000	576,484	(60,516)			0
2,407,557	2,681,204	273,647			0
<u>84,953,087</u>	<u>90,590,927</u>	<u>5,637,840</u>	<u>391,024</u>	<u>508,174</u>	<u>117,150</u>
4,645,776	3,996,260	649,516			0
4,344,020	3,707,205	636,815			0
5,529,947	4,996,613	533,334			0
53,032,973	47,952,595	5,080,378			0
13,215,352	12,911,201	304,151			0
858,515	696,602	161,913			0
		0			0
11,468,138	5,237,956	6,230,182			0
		0	1,102,400	1,102,350	50
		0	960,212	959,699	513
<u>93,094,721</u>	<u>79,498,432</u>	<u>13,596,289</u>	<u>2,062,612</u>	<u>2,062,049</u>	<u>563</u>
(8,141,634)	11,092,495	19,234,129	(1,671,588)	(1,553,875)	117,713
4,950	7,328	2,378			0
		0			0
3,614,197	3,697,245	83,048	128,965	128,965	0
(3,722,411)	(2,633,604)	1,088,807			0
<u>(103,264)</u>	<u>1,070,969</u>	<u>1,174,233</u>	<u>128,965</u>	<u>128,965</u>	<u>0</u>
(8,244,898)	12,163,464	20,408,362	(1,542,623)	(1,424,910)	117,713
35,528,090	35,528,090	0	3,012,980	3,012,980	0
431,451	431,451	0			0
(200,000)	(200,000)	0			0
<u>\$ 27,514,643</u>	<u>\$ 47,923,005</u>	<u>\$ 20,408,362</u>	<u>\$ 1,470,357</u>	<u>\$ 1,588,070</u>	<u>\$ 117,713</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	CAPITAL PROJECTS FUNDS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$	\$	\$ 0
Sales tax			0
Other taxes			0
Fees and charges for services	110,000	108,804	(1,196)
Licenses and permits			0
Fines and forfeitures			0
Intergovernmental	186,252	186,525	273
Special assessments			0
Investment earnings			0
Miscellaneous	101,317	142,987	41,670
TOTAL REVENUES	397,569	438,316	40,747
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	13,176,707	10,512,213	2,664,494
Debt service:			
Principal retirement			0
Interest and fiscal charges			0
TOTAL EXPENDITURES	13,176,707	10,512,213	2,664,494
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,779,138)	(10,073,897)	2,705,241
OTHER FINANCING SOURCES AND USES:			
Sale of fixed assets			0
Proceeds of notes	6,000,000	6,000,000	0
Operating transfers – in	6,449,338	6,109,338	(340,000)
Operating transfers – out	(590,000)		590,000
TOTAL OTHER FINANCING SOURCES (USES)	11,859,338	12,109,338	250,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(919,800)	2,035,441	2,955,241
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,418,107	2,418,107	0
RESIDUAL EQUITY TRANSFERS IN			0
RESIDUAL EQUITY TRANSFERS OUT	(131,451)	(131,451)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,366,856	\$ 4,322,097	\$ 2,955,241

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

TOTALS - (MEMORANDUM ONLY)		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 41,508,150	\$ 42,431,963	\$ 923,813
13,000,000	13,353,690	353,690
3,431,039	3,720,953	289,914
11,222,130	10,637,443	(584,687)
630,300	625,904	(4,396)
643,917	643,979	62
48,576,652	53,379,832	4,803,180
393,024	510,074	117,050
5,939,800	6,467,254	527,454
3,513,338	3,971,499	458,161
<u>128,858,350</u>	<u>135,742,591</u>	<u>6,884,241</u>
13,725,675	12,527,463	1,198,212
24,020,716	22,774,163	1,246,553
5,774,473	5,205,243	569,230
53,728,453	48,536,481	5,191,972
13,372,334	13,044,673	327,661
954,059	792,146	161,913
7,421,474	7,232,917	188,557
26,009,285	17,095,189	8,914,096
1,102,400	1,102,350	50
960,212	959,699	513
<u>147,069,081</u>	<u>129,270,324</u>	<u>17,798,757</u>
(18,210,731)	6,472,267	24,682,998
34,950	36,301	1,351
6,000,000	6,000,000	0
10,192,500	9,935,548	(256,952)
<u>(13,212,773)</u>	<u>(10,744,663)</u>	<u>2,468,110</u>
<u>3,014,677</u>	<u>5,227,186</u>	<u>2,212,509</u>
(15,196,054)	11,699,453	26,895,507
50,588,943	50,588,943	0
431,451	431,451	0
<u>(431,451)</u>	<u>(431,451)</u>	<u>0</u>
<u>\$ 35,392,889</u>	<u>\$ 62,288,396</u>	<u>\$ 26,895,507</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	ENTERPRISE	INTERNAL SERVICE		TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
OPERATING REVENUES:				
Water sales	\$ 14,702,611	\$	\$	\$ 14,702,611
Sewer charges	9,449,104			9,449,104
Fees, permits and tap-ins	2,298,832			2,298,832
Charges for services	6,337,954	1,829,575		8,167,529
Other operating revenues	285,757	4,110		289,867
TOTAL OPERATING REVENUES	33,074,258	1,833,685		34,907,943
OPERATING EXPENSES:				
Personal services	6,523,466	534,523		7,057,989
Contractual services	5,658,660	72,326		5,730,986
Materials and supplies	1,898,712	880,336		2,779,048
Insurance claims		389,369		389,369
Other operating expenses	5,308,234	476,539		5,784,773
Depreciation expense	7,295,763	22,234		7,317,997
TOTAL OPERATING EXPENSES	26,684,835	2,375,327		29,060,162
OPERATING INCOME (LOSS)	6,389,423	(541,642)		5,847,781
NON-OPERATING REVENUES (EXPENSES):				
Investment earnings	92,114			92,114
Sale of fixed assets	9,488	1,148		10,636
Interest and fiscal charges	(7,379,974)			(7,379,974)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(7,278,372)	1,148		(7,277,224)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(888,949)	(540,494)		(1,429,443)
Operating transfers-in	1,434,114	575,000		2,009,114
Operating transfers-out	(1,200,000)			(1,200,000)
NET INCOME (LOSS)	(654,835)	34,506		(620,329)
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	3,084,657			3,084,657
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	18,230,116	340,955		18,571,071
RETAINED EARNINGS AT THE END OF THE YEAR	\$ 20,659,938	\$ 375,461		\$ 21,035,399

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

COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
\$	\$ 14,702,611
	9,449,104
	2,298,832
482,908	8,650,437
<u>38,214</u>	<u>328,081</u>
521,122	35,429,065
411,192	7,469,181
	5,730,986
24,410	2,803,458
	389,369
83,549	5,868,322
<u>11,106</u>	<u>7,329,103</u>
530,257	29,590,419
(9,135)	5,838,646
9,249	101,363
	10,636
	<u>(7,379,974)</u>
<u>9,249</u>	<u>(7,267,975)</u>
114	(1,429,329)
	2,009,114
	<u>(1,200,000)</u>
114	(620,215)
	3,084,657
<u>300,010</u>	<u>18,871,081</u>
\$ <u>300,124</u>	\$ <u>21,335,523</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	ENTERPRISE		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Water sales	\$ 14,466,345	\$ 14,566,141	\$ 99,796
Sewer charges	9,300,000	9,394,831	94,831
Fees, permits and tap-ins	2,273,829	2,298,832	25,003
Charges for services	6,768,288	6,447,706	(320,582)
Other operating revenues	269,730	285,757	16,027
TOTAL OPERATING REVENUES	33,078,192	32,993,267	(84,925)
OPERATING EXPENSES:			
Personal services	6,685,000	6,490,647	194,353
Contractual services	7,076,765	5,104,967	1,971,798
Materials and supplies	2,329,132	2,069,244	259,888
Other operating expenses	6,697,332	5,285,309	1,412,023
Capital outlay	12,483,454	12,023,147	460,307
TOTAL OPERATING EXPENSES	35,271,683	30,973,314	4,298,369
OPERATING INCOME (LOSS)	(2,193,491)	2,019,953	4,213,444
NON-OPERATING REVENUES (EXPENSES):			
Grants and contributed capital	6,343	6,343	0
Contributions from customers	220,176	223,724	3,548
Investment earnings	88,948	92,114	3,166
Proceeds of bonds	9,870,737	9,871,140	403
Proceeds of notes	5,580,000	5,580,000	0
Sale of fixed assets	12,000	9,488	(2,512)
Note principal retirement	(5,227,000)	(5,227,000)	0
Bond principal retirement	(4,516,765)	(4,516,675)	90
Interest and fiscal charges	(7,523,721)	(7,519,633)	4,088
TOTAL NON-OPERATING REVENUES (EXPENSES)	(1,489,282)	(1,480,499)	8,783
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(3,682,773)	539,454	4,222,227
Operating transfers-in	2,118,127	1,434,114	(684,013)
Operating transfers-out	(2,131,424)	(1,200,000)	931,424
NET INCOME (LOSS)	(3,696,070)	773,568	4,469,638
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	20,874,217	20,874,217	0
RETAINED EARNINGS AT THE END OF THE YEAR	\$ 17,178,147	\$ 21,647,785	\$ 4,469,638

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	\$ 14,466,345	\$ 14,566,141	\$ 99,796
		0	9,300,000	9,394,831	94,831
		0	2,273,829	2,298,832	25,003
1,530,973	1,319,645	(211,328)	8,299,261	7,767,351	(531,910)
1,650	1,600	(50)	271,380	287,357	15,977
<u>1,532,623</u>	<u>1,321,245</u>	<u>(211,378)</u>	<u>34,610,815</u>	<u>34,314,512</u>	<u>(296,303)</u>
539,100	529,562	9,538	7,224,100	7,020,209	203,891
65,300	61,976	3,324	7,142,065	5,166,943	1,975,122
1,015,005	904,996	110,009	3,344,137	2,974,240	369,897
509,060	472,122	36,938	7,206,392	5,757,431	1,448,961
17,135	12,273	4,862	12,500,589	12,035,420	465,169
<u>2,145,600</u>	<u>1,980,929</u>	<u>164,671</u>	<u>37,417,283</u>	<u>32,954,243</u>	<u>4,463,040</u>
(612,977)	(659,684)	(46,707)	(2,806,468)	1,360,269	4,166,737
		0	6,343	6,343	0
		0	220,176	223,724	3,548
		0	88,948	92,114	3,166
		0	9,870,737	9,871,140	403
		0	5,580,000	5,580,000	0
1,150	1,148	(2)	13,150	10,636	(2,514)
		0	(5,227,000)	(5,227,000)	0
		0	(4,516,765)	(4,516,675)	90
		0	(7,523,721)	(7,519,633)	4,088
<u>1,150</u>	<u>1,148</u>	<u>(2)</u>	<u>(1,488,132)</u>	<u>(1,479,351)</u>	<u>8,781</u>
(611,827)	(658,536)	(46,709)	(4,294,600)	(119,082)	4,175,518
575,000	575,000	0	2,693,127	2,009,114	(684,013)
		0	(2,131,424)	(1,200,000)	931,424
<u>(36,827)</u>	<u>(83,536)</u>	<u>(46,709)</u>	<u>(3,732,897)</u>	<u>690,032</u>	<u>4,422,929</u>
311,677	311,677	0	21,185,894	21,185,894	0
<u>\$ 274,850</u>	<u>\$ 228,141</u>	<u>\$ (46,709)</u>	<u>\$ 17,452,997</u>	<u>\$ 21,875,926</u>	<u>\$ 4,422,929</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
<u>Cash flows from operating activities:</u>			
Cash received from customers	\$ 32,707,510	\$ 1,948,250	\$ 34,655,760
Cash paid to suppliers / contractors	(12,302,391)	(1,434,534)	(13,736,925)
Cash paid to employees	(6,490,647)	(529,562)	(7,020,209)
Cash paid for claims		(355,486)	(355,486)
Other operating revenues	285,757	1,600	287,357
NET CASH PROVIDED BY OPERATING ACTIVITIES	14,200,229	(369,732)	13,830,497
<u>Cash flows from noncapital financing activities:</u>			
Operating transfers in from other funds	1,434,114	575,000	2,009,114
Operating transfers out to other funds	(1,200,000)		(1,200,000)
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	234,114	575,000	809,114
<u>Cash flows from capital and related financing activities:</u>			
Proceeds from the sale of general obligation notes	5,580,000		5,580,000
Proceeds from the sale of general obligation bonds	9,871,140		9,871,140
Acquisition and construction of capital assets	(11,867,961)	(12,273)	(11,880,234)
Principal paid on general obligation debt	(9,743,675)		(9,743,675)
Interest paid on general obligation debt	(7,519,633)		(7,519,633)
Principal paid on capital leases	(47,845)		(47,845)
Interest paid on capital leases	(7,914)		(7,914)
Capital contributed by grants	6,343		6,343
Contributions from customers	223,724		223,724
Proceeds from the sale of fixed assets	9,488	1,148	10,636
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(13,496,333)	(11,125)	(13,507,458)
<u>Cash flows from investing activities:</u>			
Interest on investments	92,114		92,114
NET CASH PROVIDED BY INVESTING ACTIVITIES	92,114	0	92,114
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,030,124	194,143	1,224,267
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	20,874,217	311,677	21,185,894
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 21,904,341	\$ 505,820	\$ 22,410,161

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

(Continued)	
COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
\$ 479,990	\$ 35,135,750
(483,063)	(13,736,925)
<u>1,491</u>	<u>(7,503,272)</u>
(1,582)	(355,486)
	<u>288,848</u>
	13,828,915
	2,009,114
	<u>(1,200,000)</u>
0	809,114
	5,580,000
	9,871,140
(5,041)	(11,885,275)
	(9,743,675)
	(7,519,633)
	(47,845)
	(7,914)
	6,343
	223,724
	<u>10,636</u>
(5,041)	(13,512,499)
<u>9,249</u>	<u>101,363</u>
<u>9,249</u>	<u>101,363</u>
2,626	1,226,893
<u>191,929</u>	<u>21,377,823</u>
<u>\$ 194,555</u>	<u>\$ 22,604,716</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT
<u>Capital and related financing activities not affecting cash:</u>			
Acquisition of capital assets through contributed capital	\$ 2,573,357	\$	\$ 2,573,357
Acquisition of assets capitalized from prior year's construction--in-progress	1,386,066		1,386,066
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	\$ 3,959,423	\$ 0	\$ 3,959,423
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
OPERATING INCOME (LOSS)	\$ 6,389,423	\$ (541,642)	\$ 5,847,781
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	7,295,763	22,234	7,317,997
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(119,480)	(833)	(120,313)
(Increase) decrease in other receivables	47,251		47,251
(Increase) decrease in due from other funds		48,408	48,408
(Increase) decrease in due from other governments		712	712
(Increase) decrease in inventory	(103,663)	(12,556)	(116,219)
(Increase) decrease in prepaid expenses	(2,263)	(48)	(2,311)
Increase (decrease) in accounts payable	616,425	72,117	688,542
Increase (decrease) in accrued wages	37,756	4,961	42,717
Increase (decrease) in due to other funds	(19,815)	(945)	(20,760)
Increase (decrease) in due to other governments	(464,155)	(4,973)	(469,128)
Increase (decrease) in claims payable		33,883	33,883
Increase (decrease) in current portion of compensated absences	61,144	8,950	70,094
Increase (decrease) in customer deposits	(8,762)		(8,762)
Increase (decrease) in landfill closure and postclosure costs	470,605		470,605
Total adjustments	7,810,806	171,910	7,982,716
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 14,200,229	\$ (369,732)	\$ 13,830,497

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

COMPONENT UNIT	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
\$	\$ 2,573,357
	<u>1,386,066</u>
<u>\$ 0</u>	<u>\$ 3,959,423</u>

\$ (9,135)	\$ 5,838,646
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11,106	7,329,103
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(5,320)	(125,633)
	47,251
	48,408
	712

6,059	(110,160)
(382)	(2,693)
(1,808)	686,734
(2,102)	40,615

(20,760)	(469,128)
33,883	

70,094	(8,762)
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<u>470,605</u>	
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<u>7,553</u>	<u>7,990,269</u>
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<u>\$ (1,582)</u>	<u>\$ 13,828,915</u>
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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

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

LAKE COUNTY LIBRARY DISTRICT

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

Jointly Governed Organizations

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

NORTHEAST OHIO COMMUNITY ALTERNATIVE PROGRAM FACILITY (NEOCAP)

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

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.

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.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)

Governmental Funds (continued):

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

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

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

Proprietary Funds:

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

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

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

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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.

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, 1999, and delinquent property taxes, whose availability is undeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue. Property taxes are further discussed in Note K.

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

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY ACCOUNTING AND CONTROL

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

1. Budget preparation materials are distributed to departments and agencies in the beginning of April.
2. Completed budgets are returned to the Budget Office by mid-May.
3. County-wide tax budgets are completed and approved by mid-July.
4. Budget negotiations with departments and agencies are conducted during September through November.
5. Budget Director presents the proposed annual budget to the Board of Commissioners by mid-December.
6. Annual appropriation resolution is passed on or before the first business meeting in January. The primary level of budgetary control is at the object level within each department with the exceptions of hospitalization, employers share of pension payments, and insurance in the General Fund. For these items the Board of Commissioners appropriates separate line items outside of the various departments.
7. The appropriation resolution may be amended or supplemented during the year by resolution of the Board of Commissioners as new information becomes available.
8. The annual appropriations may not exceed estimated revenues. During 1999 various transfers and supplements of appropriations were legally enacted. Amounts shown in the financial statements represent the original appropriated amounts and all supplemental appropriations.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY ACCOUNTING AND CONTROL (Continued)

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

The budgetary process does not include annual budgeting for the Job Training Partnership Act (JTPA) Fund, the Community Development Block Grant (CDBG) Fund and the Prescription Self-Insurance 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 1999 totaled \$6,583,098. Interest was received directly by the Workshop and amounted to \$9,249 in 1999. 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 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

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.

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, 1999, 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 1999 and included in construction-in-progress for the Enterprise Funds was \$25,898.

CONTRIBUTED CAPITAL

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

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM OBLIGATIONS

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

COMPENSATED ABSENCES

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

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

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

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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, 1999, but are not intended to finance 1999 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 funding of the County's Central Communications Department.

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.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE C - RELATED PARTY TRANSACTIONS

During 1999, 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 \$34,321 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.

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, 1999 on the GAAP basis to the budget basis as follows:

DESCRIPTION	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	\$ 593,613	\$ 13,524,954	\$ (1,529,738)	\$ (814,341)
Increase (decrease):				
Due to revenues:				
Sales tax	(113,433)			
Other taxes	(12,882)	3,668		
Fees and charges for services	(25,880)	19,274		(880)
Licenses and permits	925	(46)		
Fines and forfeitures	1,114	3,493		
Intergovernmental	(78,344)	(4,094,347)		
Special assessments			104,828	
Investment earnings	59,624	(83,354)		
Miscellaneous	12,249	(139,295)		(1,365)
Due to expenditures:				
Current:				
General government	(64,554)	(1,064,967)		
Judicial and public safety	(129,830)	(55,245)		
Public works	1,779	10,524		
Human services	1,459	417,987		
Health	19	241,160		
Community & econ. development		3,599,442		
Fringe benefits and insurance	(1,106,363)			
Capital outlay	(134,148)	(905,979)		(3,140,907)
Debt service:				
Principal retirement		370,000		
Interest and fiscal charges		136,306		92,934
Due to other financing sources and uses:				
Proceeds of notes				6,000,000
Transfers-in		79,889		(100,000)
Transfers-out	(79,890)	100,000		
Budgetary basis	<u>\$ (1,074,542)</u>	<u>\$ 12,163,464</u>	<u>\$ (1,424,910)</u>	<u>\$ 2,035,441</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, 1999 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	\$ (654,835)	\$ 34,506	\$ 114
Increase (decrease):			
Due to operating revenues:			
Water sales	(136,470)		
Sewer charges	(54,273)		
Charges for services	109,752	(509,930)	
Other operating revenue		(2,510)	
Due to operating expenditures:			
Personal services	32,819	4,961	
Contractual services	553,693	10,350	
Materials and supplies	(170,532)	(24,660)	
Insurance claims		389,369	
Other operating expenses	22,925	4,417	
Capital outlay	(12,023,147)	(12,273)	
Depreciation expense	7,295,763	22,234	
Due to non-operating revenues and expenses:			
Grants and contributed capital	6,343		
Contributions from customers	223,724		
Investment earnings			
Proceeds of bonds	9,871,140		
Proceeds of notes	5,580,000		
Note principal retirement	(5,227,000)		
Bond principal retirement	(4,516,675)		
Interest and fiscal charges	(139,659)		
Excess - Non-budgeted fund	_____	_____	(114)
Net income (loss) on the budgetary basis	<u>\$ 773,568</u>	<u>\$ (83,536)</u>	<u>\$ 0</u>

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS

PRIMARY GOVERNMENT

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

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

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

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS (CONTINUED)

PRIMARY GOVERNMENT (Continued)

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

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

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

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

DEPOSITS

At December 31, 1999, the County's bank balance was \$39,516,481, with a carrying value of \$32,296,860. Of the bank balance, \$396,418 was covered by federal depository insurance. The remaining \$39,120,063 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, 1999, the County's investments were as follows:

	<u>CATEGORY 2</u>	<u>CARRYING VALUE</u>	<u>FAIR VALUE</u>
U.S. Treasury Notes	\$ 977,119	\$ 977,119	\$ 959,575
Other Federal Agency Obligations	71,999,552	71,999,552	71,650,211
Commercial Paper	5,537,039	5,537,039	5,559,206
State Treasurer's Investment Pool		<u>11,109,596</u>	<u>11,109,596</u>
Totals	<u>\$ 78,513,710</u>	<u>\$ 89,623,306</u>	<u>\$ 89,278,588</u>

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE E - CASH AND INVESTMENTS (CONTINUED)

COMPONENT UNIT

At December 31, 1999 the carrying amount of Deepwood Industries, Inc. Workshop's deposits was \$194,555 and the bank balance was \$203,592. Of the bank balance, \$66,815 was covered by federal depository insurance. The remaining \$136,777 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, 1999</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE DECEMBER 31, 1999</u>
Land and land improvements	\$ 4,267,050	\$ 549,100	\$ 181,776	\$ 4,634,374
Building, structures and improvements	65,459,342	1,307,723	1,111,003	65,656,062
Furniture, fixtures and improvements	26,320,332	4,793,175	2,550,560	28,562,947
Construction-in-progress	<u>5,055,974</u>	<u>3,901,428</u>	<u>368,514</u>	<u>8,588,888</u>
Total General Fixed Assets	<u>\$101,102,698</u>	<u>\$ 10,551,426</u>	<u>\$ 4,211,853</u>	<u>\$ 107,442,271</u>

At December 31, 1999, general fixed assets include \$2,934,712 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, 1999, are as follows:

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>General Fund</u>	\$ 8,305,070	\$ 76,262
<u>Special Revenue Funds:</u>		
Mental Retardation Board		100,345
Public Assistance		47,303
Childrens Services		141
Child Support Enforcement		36,709
Youth Services Grant		272
Family and Children First		8
Auto License and Gasoline Tax		1,088
ADAMHS Board		606
Dog and Kennel		1,672
Narcotics Agency		13,092
Pharmacy Diversion Grant		59
Forensic Crime Laboratory		1,899
Emergency Management Agency		3,632
Prosecutor's 4-D	7,997	122
Prosecutor's Delinquent Tax		
800 MHZ Communications System		127
Emergency Planning		294
Domestic Relations 4-D	8,403	85
Telecommunications	61,196	1,012
Real Estate Assessment		1,042
Treasurer's Delinquent Tax		46
Hotel/Motel Tax		1
JTPA	<u>26,492</u>	
Total Special Revenue Funds	\$ 104,088	\$ 209,555

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE G - INTERFUND RECEIVABLES/PAYABLES (CONTINUED)

	DUE FROM RECEIVABLES	DUE TO PAYABLES
Capital Project Funds:		
Permanent Improvement Fund	163,081	6,000
M.R. & D.D. Capital Improvements	100,000	
Juvenile Justice Center Renovations		165
Total Capital Project Funds	263,081	6,165
Enterprise Funds:		
Water		2,159,388
Sewer	675,000	6,263
Solid Waste	319,177	143
Total Enterprise Funds	994,177	2,165,794
Internal Service Funds:		
Central Purchasing	5,051	99
Mailroom	30,067	16
Garage	26,239	
Total Internal Service Funds	61,357	115
Agency Funds:		
Payroll Agency Funds		6,189,791
Other Agency Funds		1,080,091
Total Agency Funds		7,269,882
TOTAL - ALL FUNDS	<u>\$9,727,773</u>	<u>\$9,727,773</u>
	ADVANCES TO OTHER FUNDS RECEIVABLES	ADVANCES FROM OTHER FUNDS PAYABLES
General Fund	\$1,418,881	
Enterprise Funds:		
Water		1,418,881
Total Enterprise Funds		1,418,881
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:

General Long-Term Debt Account Group			
	January 1, 1999	Additions (Reductions)	December 31, 1999
Sick leave	\$ 4,113,119	\$ 359,217	\$ 4,472,336
Vacation	2,305,941	269,375	2,575,316
Overtime	63,625	28,539	92,164
	<u>\$ 6,482,685</u>	<u>\$ 657,131</u>	<u>\$ 7,139,816</u>
Enterprise Funds			
	January 1, 1999	Additions (Reductions)	December 31, 1999
Sick leave	\$ 691,227	\$ 33,615	\$ 724,842
Vacation	396,931	21,381	418,312
Overtime	11,927	5,579	17,506
	<u>\$ 1,100,085</u>	<u>\$ 60,575</u>	<u>\$ 1,160,660</u>
Internal Service Funds			
	January 1, 1999	Additions (Reductions)	December 31, 1999
Sick leave	\$ 48,765	\$ 4,623	\$ 53,388
Vacation	33,841	3,564	37,405
Overtime	198	16	214
	<u>\$ 82,804</u>	<u>\$ 8,203</u>	<u>\$ 91,007</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, 1999:

<u>YEAR</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>ENTERPRISE FUNDS</u>
2000	\$ 40,052	\$ 58,886
2001		41,123
2002		13,162
2003		13,162
2004		4,387
Future years		
Less Amount Representing Interest	<u>583</u>	<u>11,944</u>
Present Value of Future Minimum Lease Payments	<u>\$ 39,469</u>	<u>\$ 118,776</u>

During the year ended December 31, 1999, the following capital lease changes occurred in the General Long-Term Debt Account Group:

	<u>January 1, 1999</u>	<u>Net Additions (Reductions)</u>	<u>December 31, 1999</u>
Capital Leases	<u>\$ 249,157</u>	<u>\$ (209,688)</u>	<u>\$ 39,469</u>

During the year ended December 31, 1999, the following capital lease changes occurred in the Enterprise Funds:

	<u>January 1, 1999</u>	<u>Net Additions (Reductions)</u>	<u>December 31, 1999</u>
Capital Leases	<u>\$ 110,613</u>	<u>\$ 8,163</u>	<u>\$ 118,776</u>

OPERATING LEASES: At December 31, 1999, 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 \$5,701,810. Of this amount, \$5,580,763 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, 1999:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 1999	Additions (Reductions)	Balance December 31, 1999
General Obligation Bonds - Unvoted						
1986	Detention Facility	6.75%	2011	\$ 8,515,000	\$ (655,000)	\$ 7,860,000
1991	Forensic Crime Laboratory	6.46%	2010	1,025,000	(60,000)	965,000
1995	Human Services Center	3.70 - 5.70%	2015	<u>2,255,000</u>	<u>(90,000)</u>	<u>2,165,000</u>
Total General Obligation Bonds - Unvoted				<u>\$ 11,795,000</u>	<u>\$ (805,000)</u>	<u>\$ 10,990,000</u>
General Obligation Loans						
1995	Human Services Ctr. HUD Loan	6.84 - 8.24%	2002	<u>1,665,000</u>	<u>(370,000)</u>	<u>1,295,000</u>
Total General Obligation Loans - Unvoted				<u>\$ 1,665,000</u>	<u>\$ (370,000)</u>	<u>\$ 1,295,000</u>
Self-Supporting General Obligation Bonds Payable from Enterprise Funds						
<u>Payable From Water Revenues:</u>						
1982	River Rd., Turney Rd. Sandy Acres 130W	12.00%	2002	24,000	(6,000)	18,000
1992	State Route 91 130W, 126W, 151W, 157W	3.20 - 6.60%	2010	<u>6,370,000</u>	<u>(380,000)</u>	<u>5,990,000</u>
Total Payable From Water Revenues				<u>\$ 6,394,000</u>	<u>\$ (386,000)</u>	<u>\$ 6,008,000</u>
<u>Payable From Wastewater Revenues:</u>						
1978	Glyco Sewer I 92S	5.88%	2003	259,000	(51,800)	207,200
1980	Tanglewood, Stark, N. Ridge 111S, 121S	8.38%	2000	28,200	(14,100)	14,100
1981	Stark & Links Rd 123S	12.38%	2001	34,200	(11,400)	22,800
1983	Hubbard Rd., Demshar 81S, 147S, 130WK	9.375%	2003	<u>71,750</u>	<u>(14,350)</u>	<u>57,400</u>
Total Payable From Wastewater Revenues				<u>\$ 393,150</u>	<u>\$ (91,650)</u>	<u>\$ 301,500</u>
TOTAL SELF-SUPPORTING GENERAL OBLIGATION BONDS				<u>\$ 6,787,150</u>	<u>\$ (477,650)</u>	<u>\$ 6,309,500</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, 1999	Additions (Reductions)	Balance December 31, 1999
<u>Special Assessment Bonds With Government Commitment</u>						
1982	River, Turney Rd., Sandy Acres 130W	12.00%	2002	\$ 76,000	\$ (19,000)	\$ 57,000
1991	Blackmore, Birch, Iowa, 167W, 169W, 170W	6.46%	2010	280,000	(20,000)	260,000
1994	Proj. 176W, 178W, 180W, 183W, 187W, 193W, 195W, 199W 182S, 186S	5.60- 7.75%	2014	1,080,000	(65,000)	1,015,000
1978	Glyco I Sewer 92S	5.88%	2003	91,000	(18,200)	72,800
1979	Quail Hollow 94S	6.00%	1999	40,000	(40,000)	0
1980	Tanglewood, Stark, N. Ridge 111S, 121S	8.38%	2000	31,800	(15,900)	15,900
1981	Stark & Links Rd 123S	12.38%	2001	55,800	(18,600)	37,200
1983	Hubbard Rd., Demshar 81S, 147S, 130WK	9.375%	2003	103,250	(20,650)	82,600
1987	Hubbard Rd., Cedar Glen 81S, 152S	7.875%	2006	280,000	(35,000)	245,000
1996	Perry Area 166S	4.95- 6.75%	2016	875,000	(45,000)	830,000
1999	Projects 194W, 200S, 201W, 202W, 203W, 208W, 209W, 217W, 225W	5.80%	2019	<u>0</u>	<u>850,000</u>	<u>850,000</u>
TOTAL SPECIAL ASSESSMENT BONDS				<u>\$ 2,912,850</u>	<u>\$ 552,650</u>	<u>\$ 3,465,500</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, 1999	Additions (Reductions)	Balance December 31, 1999
<u>Ohio Water Development Authority (OWDA) Loans</u>						
<u>Payable From Water:</u>						
1977	Willoughby-original	7.58%	2002	\$ 148,537	\$ (38,792)	\$ 109,745
1980	Willoughby-supplement	8.38%	2005	354,975	(43,372)	311,603
1982	Project 124W	10.26%	2007	493,340	(42,737)	450,603
1983	Project 130W - A-D	9.72%	2008	6,876,367	(473,600)	6,402,767
1983	Project 130W - A-O	12.00%	2008	2,943,737	(183,026)	2,760,711
1983	Project 130W - W-G	11.35%	2008	2,838,791	(181,740)	2,657,051
1984	Project 124W 8 - 10	12.00%	2009	26,590,753	(1,398,508)	25,192,245
1984	Project 124W3-1/6-1/7	9.88%	2009	661,401	(38,750)	622,651
1985	Willoughby, Eastlake Wickliffe	10.84%	2010	2,140,782	(102,608)	2,038,174
1985	Project 124W 11 & 12	9.86%	2010	3,055,596	(166,135)	2,889,461
1985	Project 124W 1 - 7	9.99%	2010	3,068,911	(165,689)	2,903,222
1988	Willowick 0976	8.28%	2009	759,964	(51,768)	708,196
1988	Willoughby 1005	8.05%	2009	1,728,766	(119,049)	1,609,717
1989	Wickliffe 1043	7.59%	2010	910,195	(55,890)	854,305
1990	Willowick 1044	7.59%	2010	78,206	(4,802)	73,404
Total Payable From Water				\$ 52,650,321	\$ (3,066,466)	\$ 49,583,855
<u>Payable From Wastewater:</u>						
1975	Project 73S	5.25%	2000	119,249	(78,802)	40,447
1976	Project 1S	6.75%	2001	215,122	(82,233)	132,889
1975	Project 49S	5.25%	1999	70,627	(70,627)	0
1977	Project 70S	6.75%	2002	278,669	(73,477)	205,192
1978	Project 7S	6.75%	2003	240,454	(47,628)	192,826
1985	Project 140S	9.98%	2010	9,380,960	(471,569)	8,909,391
1986	Project 140S-6	7.86%	2010	1,132,482	(64,248)	1,068,234
Total Payable From Wastewater				\$ 11,437,563	\$ (888,584)	\$ 10,548,979
TOTAL OWDA LOANS				\$ 64,087,884	\$ (3,955,050)	\$ 60,132,834

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, 1999	Additions (Reductions)	Balance December 31, 1999
<u>Other Long-Term Liabilities</u>						
<u>Payable From Water Funds:</u>						
	City of Eastlake		2001	\$ 150,000	\$ (50,000)	\$ 100,000
	City of Willowick		2006	170,000	(20,000)	150,000
	City of Wickliffe		2003	<u>69,887</u>	<u>(13,977)</u>	<u>55,910</u>
Total Other Long-Term Liabilities						
Payable From Water Revenues				<u>\$ 389,887</u>	<u>\$ (83,977)</u>	<u>\$ 305,910</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, 1999 follows:

Year Ended Dec 31	General Obligation Bonds		General Obligation HUD Loan		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2000	\$ 1,302,650	\$ 1,116,856	\$ 400,000	\$ 106,262	\$ 4,246,271	\$ 6,485,992
2001	1,318,550	1,030,284	430,000	73,662	4,599,800	6,041,536
2002	1,347,150	946,792	465,000	38,316	4,967,027	5,554,746
2003	1,371,150	861,586	0	0	5,395,392	5,023,264
2004	1,345,000	774,475	0	0	5,945,522	4,441,183
2005- 2009	7,425,000	2,510,480	0	0	34,114,747	11,216,337
2010- 2014	2,995,000	436,276	0	0	864,075	86,247
2015	195,000	11,115	0	0	0	0
	<u>\$ 17,299,500</u>	<u>\$ 7,687,864</u>	<u>\$ 1,295,000</u>	<u>\$ 218,240</u>	<u>\$ 60,132,834</u>	<u>\$ 38,849,305</u>

Year Ended Dec 31	Other Long- Term Liabilities		Totals	
	Principal	Interest	Principal	Interest
2000	\$ 83,978	\$ 27,536	\$ 6,032,899	\$ 7,736,646
2001	83,977	19,171	6,432,327	7,164,653
2002	33,978	10,805	6,813,155	6,550,659
2003	33,977	7,940	6,800,519	5,892,790
2004	20,000	5,075	7,310,522	5,220,733
2005- 2009	50,000	5,438	41,589,747	13,732,255
2010- 2014	0	0	3,859,075	522,523
2015	0	0	195,000	11,115
	<u>\$ 305,910</u>	<u>\$ 75,965</u>	<u>\$ 79,033,244</u>	<u>\$ 46,831,374</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 \$1,676,519 interest, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Amount</u>
2000	\$ 542,880
2001	487,257
2002	446,552
2003	412,728
2004	360,994
thereafter	<u>2,891,608</u>
	<u>\$ 5,142,019</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 1999, the County issued Special Assessment Bonds in the amount of \$850,000 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, 1999, \$5,540,000 of the SR91 bonds outstanding are considered defeased.

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

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT (CONTINUED)

Other long-term obligations consist of two different liabilities. The first relates to agreements with the cities of Willoughby, Wickliffe, Willowick, and Eastlake. The County has acquired various land and plant facilities from the cities. In exchange, the County has agreed to pay directly to the cities, when due, amounts sufficient to service the cities' long-term debt funding requirements relating to the assets acquired. These obligations, amounting to \$305,910 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 \$30,588,655 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, 1999, the County had an unvoted debt margin of \$49.3 million and a direct debt margin of \$126.4 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, 1999, there were thirteen series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$94,667,297.

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE I - NOTES PAYABLE

A summary of note transactions for the year ended December 31, 1999 follows:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 1999	Principal Issued in 1999	Principal Retired in 1999	Balance December 31, 1999
GENERAL OBLIGATION NOTES PAYABLE							
1999	Post Office Renovations	3.75%	2000	\$ 0	\$3,250,000	\$ 0	\$3,250,000
1999	Juvenile Justice Center Addition	3.75%	2000	0	750,000	0	750,000
1999	Voting Machines Issue	4.80%-5.30%	2009	0	2,000,000	0	2,000,000
TOTAL GENERAL OBLIGATION NOTES				\$ 0	\$6,000,000	\$ 0	\$6,000,000

NOTES PAYABLE FROM ENTERPRISE FUNDS

Payable From Water Funds:

1991	Ohio Water & Sewer Rotary Commission		2011	\$ 23,427	\$ 0	\$ 0	\$ 23,427
1998	Water District Improvement Note 201W	4.07%	1999	75,700	0	(75,700)	0
1998	Water District Improvement Note 202W	4.07%	1999	96,500	0	(96,500)	0
1998	Water District Improvement Note 203W	4.07%	1999	107,000	0	(107,000)	0
1998	Water District Improvement Note 208W	4.07%	1999	43,300	0	(43,300)	0
1998	Water District Improvement Note 194W	4.07%	1999	68,400	0	(68,400)	0
1998	Water District Improvement Note 209W	4.07%	1999	38,100	0	(38,100)	0
1998	Water District Improvement Note 217W	3.625%	1999	124,700	0	(124,700)	0
1998	Water District Improvement Note 206W	4.00%	1999	1,400,000	0	(1,400,000)	0
1999	Water District Improvement Note 206W	3.625%	1999	0	1,400,960	(1,400,960)	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, 1999	Principal Issued in 1999	Principal Retired in 1999	Balance December 31, 1999
NOTES PAYABLE FROM ENTERPRISE FUNDS (Continued)							
Payable From Water Funds (Continued):							
1999	Water District Improvement Note 206W	4.125%	2000	\$ 0	\$ 1,400,460	\$ 0	\$ 1,400,460
1999	Water District Improvement Note 220W	3.625%	1999	0	265,571	(265,571)	0
1999	Water District Improvement Note 220W	4.125%	2000	0	265,571	0	265,571
1999	Water District Improvement Note 225W	4.125%	2000	0	109,500	(109,500)	0
1999	Water District Improvement Note 227W	3.625%	1999	0	243,969	(243,969)	0
1999	Water District Improvement Note 227W	4.125%	2000	0	243,969	0	243,969
1999	Water District Improvement Note 231W	4.50%	2000	0	60,000	0	60,000
1999	Water District Improvement Note 216W	4.50%	2000	0	1,196,000	0	1,196,000
Total Notes Payable From Water Funds				<u>\$ 1,977,127</u>	<u>\$ 5,186,000</u>	<u>\$(3,973,700)</u>	<u>\$ 3,189,427</u>
Payable From Wastewater Funds:							
1998	Sewer District Improvement Note 200S	3.625%	1999	\$ 238,300	\$ 0	\$ (238,300)	\$ 0
1999	Sewer District Improvement Note 221S	4.50%	2000	0	394,000	0	394,000
Total Notes Payable from Wastewater Revenues				<u>\$ 238,300</u>	<u>\$ 394,000</u>	<u>\$(238,300)</u>	<u>\$ 394,000</u>
Payable From Solid Waste Funds:							
1998	Solid Waste Construction C4	3.625%	1999	\$ 1,015,000	\$ 0	\$(1,015,000)	\$ 0
Total Notes Payable From Solid Waste Funds				<u>\$ 1,015,000</u>	<u>\$ 0</u>	<u>\$(1,015,000)</u>	<u>\$ 0</u>
TOTAL NOTES PAYABLE FROM ENTERPRISE FUNDS				<u>\$ 3,230,427</u>	<u>\$ 5,580,000</u>	<u>\$(5,227,000)</u>	<u>\$ 3,583,427</u>

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Pension Benefits

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 1999 was 8.50 percent for employees other than law enforcement. Law enforcement employees contributed 9.00 percent of covered salary. The employer contribution rate for 1999 was 13.55 percent of covered payroll; 9.35 percent was the portion to fund pension obligations. The law enforcement employer rate was 16.70 percent of covered payroll; 12.50 percent was the portion used to fund pension obligations for 1999. The County's contributions for pension obligations to PERS for the years ended December 31, 1999, 1998, and 1997 were \$10,571,513, \$10,028,982 and \$9,061,950 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 retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as defined in Statement No. 12 of the Government Accounting Standards Board, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers" (GASB Statement No. 12).

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE J - PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) - (Continued)

Other Postemployment Benefits (OPEB) (Continued)

OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on the authority granted by State Statute. The 1999 employer contribution rate for employees other than law enforcement was 13.55 percent for covered payroll; 4.20 percent was the portion that was used to fund health care. The law enforcement employer rate for 1999 was 16.70 percent and 4.20 percent was used to fund health care. The County's actual contributions for 1999 which were used to fund postemployment benefits were \$2,465,496, which were equal to the required contribution.

Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,265,641. The number of benefit recipients eligible for other postemployment benefits at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

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; 12.00 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, 1999, 1998, and 1997 were \$215,386, \$216,694, and \$225,538 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 1999 was \$20,224 which was equal to 2% of total covered payroll. The number of eligible benefit recipients at December 31, 1999 was 95,796. The STRS has set aside in a separate trust fund \$2,783 million to fund health care benefit payments. For the year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE K - PROPERTY TAX REVENUES

Property taxes include amounts levied against all real, public utility and tangible (used business) property located in the County. Real property taxes and public utility taxes are levied after October 1, on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 50% of cost). Tangible personal property taxes attach as a lien and are levied on January 1, of the current year. Tangible personal property assessments are 25% of true value. The assessed value upon which the 1999 taxes were collected was \$5,242,255,852. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 1999, was \$10.10 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, 1999, but are not intended to finance 1999 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	\$ 2,238,401
State Property Tax Reimbursement	1,039,194
State Public Defender Reimbursement	678,491
Juvenile Group/Detention Home Subsidies	190,980
Court Security Grants	110,375
Property Tax Administration Reimbursements	70,281
Planning Commission Grant	39,684
Probate Court State Reimbursements	17,892
Sheriffs Salary Reimbursement	8,747
Other	<u>14,726</u>
Total - General Fund	<u>4,408,771</u>

SPECIAL REVENUE FUNDS

Federal and State Mental Retardation Grants	13,214,967
Federal and State Public Assistance Grants and Reimbursements	8,874,067
State Transportation Taxes	7,554,421
Federal and State Mental Health Grants	7,224,649
Community and Economic Development Grants	4,667,186
State Property Tax Reimbursement	3,105,118
Child Support Enforcement Incentives	2,781,503
800 MHZ Communication System Subsidies	2,202,524
Federal and State Children's Services Grants and Reimbursements	1,479,324
Public Safety Grants and Reimbursement	477,049
Youth Services Grant	418,273
State Probation Grants	345,421
Family and Children First Grant	214,604
Prosecutor's Victims Assistance Grant	150,988
Sheriffs Drug/Alcohol Grant	132,561
Community Corrections Grant	<u>114,572</u>
Total - Special Revenue Funds	<u>52,957,227</u>

CAPITAL PROJECT FUNDS

Court and Detention Facility Construction Grants	<u>186,525</u>
Total - Capital Project Funds	<u>186,525</u>

TOTAL INTERGOVERNMENTAL REVENUES \$57,552,523

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	\$ 1,420,909	\$ 2,060	\$ 5,799,086	\$ 234,114	\$ 575,000	\$ 8,031,169
Special Revenue	2,196,447	126,905	410,252			2,733,604
Enterprise				<u>1,200,000</u>		<u>1,200,000</u>
Totals	<u>\$ 3,617,356</u>	<u>\$ 128,965</u>	<u>\$ 6,209,338</u>	<u>\$ 1,434,114</u>	<u>\$ 575,000</u>	<u>\$ 11,964,773</u>

A summary of residual equity transfers by fund type follows:

	TRANSFERS TO	
	TRANSFERS FROM	SPECIAL REVENUE
General		\$ 100,000
Special Revenue		200,000
Capital Project		<u>131,451</u>
Totals		<u>\$ 431,451</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, 1999, encumbrances outstanding in governmental funds and proprietary funds which were reappropriated in the 2000 budget were:

General Fund	\$ 633,093
Special Revenue Funds	2,788,871
Capital Projects Funds	3,843,063
Enterprise Funds	256,556
Internal Service Funds	<u>11,599</u>
Total	<u>\$ 7,533,182</u>

On the GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 1999, encumbrances less these accrued liabilities were:

General Fund	\$ 507,036
Special Revenue Funds	2,478,080
Capital Projects Funds	3,397,307
Enterprise Funds	175,062
Internal Service Fund	<u>1,862</u>
Total	<u>\$ 6,559,347</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, 1999, was as follows:

	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>SOLID WASTE MANAGE- MENT</u>	<u>TOTAL PRIMARY GOVERN- MENT</u>	<u>COM- PONENT UNIT</u>	<u>TOTAL REPORTING ENTITY</u>
Operating revenue	\$16,236,758	\$10,786,882	\$ 5,514,877	\$ 535,741	\$ 33,074,258	\$ 521,122	\$ 33,595,380
Operating expenses before depreciation	6,297,251	7,832,925	3,188,377	2,070,519	19,389,072	519,151	19,908,223
Depreciation	3,304,213	3,870,321	120,070	1,159	7,295,763	11,106	7,306,869
Operating income (loss)	6,635,294	(916,364)	2,206,430	(1,535,937)	6,389,423	(9,135)	6,380,288
Operating transfers-in	134,114	100,000		1,200,000	1,434,114		1,434,114
Operating transfers-out			1,200,000		1,200,000		1,200,000
Net income (loss)	566,757	(1,894,742)	1,009,087	(335,937)	(654,835)	114	(654,721)
Increase in current capital contributions	1,968,240	1,685,185	0	0	3,653,425	0	3,653,425
Property, plant & equipment							
Additions	2,347,750	2,180,441	29,667	0	4,557,858	889	4,558,747
Disposals	9,485	33,484	16,094	0	59,063	0	59,063
Net working capital	544,617	9,869,163	10,709,962	381,736	21,505,478	263,943	21,769,421
TOTAL ASSETS	72,798,811	128,477,575	22,873,147	394,458	224,543,991	320,322	224,864,313
Bonds and other long-term obligations payable from operating revenues	56,498,836	42,081,960	9,269,944	0	107,850,740	0	107,850,740
TOTAL EQUITY	\$ 7,648,752	\$ 84,498,051	\$12,942,294	\$ 394,458	\$105,483,555	\$ 300,124	\$105,783,679

LAKE COUNTY, OHIO

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE P - CONTRIBUTED CAPITAL

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

<u>SOURCE</u>	<u>ENTERPRISE FUNDS</u>	
	<u>WATER</u>	<u>WASTEWATER</u>
Developers	\$ 1,180,521	\$ 1,392,837
Special Assessments	783,439	290,285
Other Governments	<u>4,280</u>	<u>2,063</u>
Total Additions	1,968,240	1,685,185
Disposals	0	0
Contributed capital January 1, 1999	<u>23,518,997</u>	<u>100,750,538</u>
Contributed capital December 31, 1999	<u>\$ 25,487,237</u>	<u>\$102,435,723</u>

NOTE Q - CONTINGENCIES, JUDGEMENTS AND CLAIMS

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

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

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE R - DEFICIT FUND BALANCES/RETAINED EARNINGS

At December 31, 1999, the Post Office Renovation Fund had a deficit fund balance of \$407,693. This deficit fund balance is due to the recognition, on the modified accrual basis of accounting, of a liability amount applicable to bond anticipation notes payable. This deficit fund balance will be eliminated once bonds are issued.

At December 31, 1999, the Water Fund had a deficit retained earnings balance of \$13,692,366 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 \$9.2 million reported as landfill closure and postclosure care liability at December 31, 1999, represents the cumulative amount reported to date based on the use of 62% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$7.7 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 1999. 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 1999 as compared to the previous year. Insurance premiums paid to private carriers during 1999 were approximately \$550,000. The amount of settlements did not exceed the coverage for each of the past three years. The County pays the State Workers Compensation System a premium based on a rate per \$100 of salaries. This rate is based on accident history and administrative costs.

In July of 1999, the County Commissioners initiated a self-insurance program for medical prescription coverage only. The maintenance of these benefits are accounted for in the Prescription Self-Insurance Fund, an internal service fund. Incurred but not reported claims of \$33,883 have been accrued as a liability based on a review of the January, 2000 billings provided by the County Commissioner's Office.

The claims liability of \$33,883 reported in the internal service fund at December 31, 1999, 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 1999 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

LAKE COUNTY, OHIO

GENERAL FUND

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

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 9,728,475	\$ 9,637,986	\$ (90,489)
Sales tax	13,000,000	13,353,690	353,690
Other taxes	3,015,000	3,286,703	271,703
Fees and charges for services	6,335,576	6,038,667	(296,909)
Licenses and permits	342,800	352,158	9,358
Fines and forfeitures	161,680	167,465	5,785
Intergovernmental	4,225,875	4,330,427	104,552
Investment earnings	5,302,800	5,890,770	587,970
Miscellaneous	1,004,464	1,147,308	142,844
TOTAL REVENUES	43,116,670	44,205,174	1,088,504
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT:			
BOARD OF COMMISSIONERS			
Personal services	708,771	708,686	85
Materials and supplies	27,360	25,479	1,881
Contractual services	66,000	65,397	603
Operating expenditures	46,211	39,409	6,802
Other expenditures	25,300	24,872	428
TOTAL BOARD OF COMMISSIONERS	873,642	863,843	9,799
AUDITOR			
Personal services	551,572	523,828	27,744
Materials and supplies	8,500	7,683	817
Contractual services	6,000	5,832	168
Operating expenditures	93,880	91,777	2,103
Other expenditures	8,700	7,896	804
TOTAL AUDITOR	668,652	637,016	31,636
TREASURER			
Personal services	203,540	203,033	507
Materials and supplies	12,000	11,561	439
Contractual services	42,000	40,637	1,363
Operating expenditures	36,875	35,614	1,261
Other expenditures	2,700	2,242	458
TOTAL TREASURER	297,115	293,087	4,028
RECORDER			
Personal services	309,714	309,180	534
Materials and supplies	18,729	18,713	16
Contractual services	7,000	6,593	407
Operating expenditures	7,156	6,441	715
Other expenditures	2,600	2,505	95
TOTAL RECORDER	345,199	343,432	1,767

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT (Continued):			
PLANNING COMMISSION			
Personal services	\$ 263,800	\$ 263,595	\$ 205
Materials and supplies	8,800	6,638	2,162
Contractual services	4,181	3,341	840
Operating expenditures	17,131	14,964	2,167
Other expenditures	2,392	1,644	748
TOTAL PLANNING COMMISSION	296,304	290,182	6,122
MICROFILM			
Personal services	117,200	117,199	1
Materials and supplies	14,000	13,586	414
Contractual services	6,500	5,247	1,253
Operating expenditures			0
Other expenditures	100	82	18
TOTAL MICROFILM	137,800	136,114	1,686
DATA PROCESSING			
Personal services	373,500	372,167	1,333
Materials and supplies	20,194	18,336	1,858
Contractual services	172,554	129,965	42,589
Operating expenditures	4,395	2,076	2,319
Other expenditures	1,500	1,266	234
TOTAL DATA PROCESSING	572,143	523,810	48,333
BOARD OF ELECTIONS			
Personal services	409,970	401,420	8,550
Materials and supplies	27,050	25,954	1,096
Contractual services	222,549	220,764	1,785
Operating expenditures	183,950	168,428	15,522
Other expenditures	1,000	985	15
TOTAL BOARD OF ELECTIONS	844,519	817,551	26,968
BUILDINGS AND GROUNDS			
Personal services	1,696,700	1,692,327	4,373
Materials and supplies	385,185	336,158	49,027
Contractual services	168,603	160,064	8,539
Operating expenditures	1,208,213	1,169,093	39,120
Other expenditures	500	380	120
TOTAL BUILDINGS AND GROUNDS	3,459,201	3,358,022	101,179
BUILDING REGULATIONS			
Personal services	320,000	307,642	12,358
Materials and supplies	12,220	12,113	107
Contractual services	17,600	16,459	1,141
Operating expenditures	8,340	8,066	274
Other expenditures	815	770	45
TOTAL BUILDING REGULATIONS	358,975	345,050	13,925

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT (Continued):			
NON-DEPARTMENTAL			
Contractual services	\$ 242,145	\$ 212,633	\$ 29,512
Operating expenditures	181,185	180,716	469
Other expenditures	803,019	529,747	273,272
TOTAL NON-DEPARTMENTAL	1,226,349	923,096	303,253
 TOTAL GENERAL GOVERNMENT	 9,079,899	 8,531,203	 548,696
 JUDICIAL AND PUBLIC SAFETY:			
PROSECUTING ATTORNEY			
Personal services	1,518,984	1,517,614	1,370
Materials and supplies	41,825	40,063	1,762
Contractual services	317,072	315,362	1,710
Operating expenditures	171,773	165,398	6,375
Other expenditures	3,750	1,882	1,868
TOTAL PROSECUTING ATTORNEY	2,053,404	2,040,319	13,085
 COMMON PLEAS COURT I			
Personal services	209,620	209,536	84
Materials and supplies	3,600	3,498	102
Contractual services	20,979	18,866	2,113
Operating expenditures	50,730	35,428	15,302
Other expenditures	3,500	3,454	46
TOTAL COMMON PLEAS COURT I	288,429	270,782	17,647
 COMMON PLEAS COURT II			
Personal services	196,850	196,761	89
Materials and supplies	3,000	2,210	790
Contractual services	17,291	13,048	4,243
Operating expenditures	56,273	46,024	10,249
Other expenditures	8,500	8,484	16
TOTAL COMMON PLEAS COURT II	281,914	266,527	15,387
 COMMON PLEAS COURT V			
Personal services	207,399	205,282	2,117
Materials and supplies	1,946	1,726	220
Contractual services	17,854	12,916	4,938
Operating expenditures	71,290	67,116	4,174
Other expenditures	1,300	1,166	134
TOTAL COMMON PLEAS COURT V	299,789	288,206	11,583

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
ADULT PROBATION			
Personal services	\$ 422,078	\$ 421,669	\$ 409
Materials and supplies	8,567	8,207	360
Contractual services	48,620	24,228	24,392
Operating expenditures	3,140	2,823	317
Other expenditures	2,800	2,797	3
TOTAL ADULT PROBATION	485,205	459,724	25,481
SHERIFF			
Personal services	6,201,128	6,033,834	167,294
Materials and supplies	724,472	711,386	13,086
Contractual services	389,636	363,739	25,897
Operating expenditures	539,717	478,242	61,475
Other expenditures	70,587	52,157	18,430
TOTAL SHERIFF	7,925,540	7,639,358	286,182
CENTRAL COMMUNICATIONS			
Personal services	763,200	761,559	1,641
Materials and supplies	11,328	9,011	2,317
Contractual services	159,204	149,461	9,743
Operating expenditures	89,267	85,626	3,641
Other expenditures	4,169	3,573	596
TOTAL CENTRAL COMMUNICATIONS	1,027,168	1,009,230	17,938
CLERK OF COURTS			
Personal services	1,132,050	1,124,115	7,935
Materials and supplies	106,577	69,910	36,667
Contractual services	44,618	34,626	9,992
Operating expenditures	67,013	59,606	7,407
Other expenditures	1,431	1,231	200
TOTAL CLERK OF COURTS	1,351,689	1,289,488	62,201
CORONER			
Personal services	219,327	217,187	2,140
Materials and supplies	400	385	15
Contractual services	60,550	57,496	3,054
Operating expenditures	2,659	2,650	9
Other expenditures	7,050	7,020	30
TOTAL CORONER	289,986	284,738	5,248
DOMESTIC RELATIONS COURT			
Personal services	717,712	717,696	16
Materials and supplies	15,114	14,403	711
Contractual services	10,612	8,628	1,984
Operating expenditures	41,828	32,489	9,339
TOTAL DOMESTIC RELATIONS COURT	785,266	773,216	12,050

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
PUBLIC DEFENDER			
Personal services	\$ 744,000	\$ 742,735	\$ 1,265
Materials and supplies	17,150	16,187	963
Contractual services	97,508	91,307	6,201
Operating expenditures	89,894	65,883	24,011
Other expenditures	5,619	4,311	1,308
TOTAL PUBLIC DEFENDER	954,171	920,423	33,748
MUNICIPAL COURTS			
Personal services	274,291	272,686	1,605
Contractual services	55,500	54,400	1,100
Operating expenditures	42,050	32,163	9,887
TOTALS MUNICIPAL COURTS	371,841	359,249	12,592
JUVENILE COURT			
Personal services	691,360	691,354	6
Materials and supplies	38,850	33,387	5,463
Contractual services	63,816	55,871	7,945
Operating expenditures	281,730	259,324	22,406
Other expenditures	91,800	66,515	25,285
TOTAL JUVENILE COURT	1,167,556	1,106,451	61,105
JUVENILE PROBATION COURT			
Personal services	301,650	301,408	242
Materials and supplies	2,500	1,685	815
Operating expenditures	2,610	1,211	1,399
TOTAL JUVENILE PROBATION COURT	306,760	304,304	2,456
DETENTION CENTER			
Personal services	1,226,988	1,221,751	5,237
Materials and supplies	77,400	74,700	2,700
Contractual services	48,960	47,502	1,458
Operating expenditures	9,988	7,118	2,870
TOTAL DETENTION CENTER	1,363,336	1,351,071	12,265
JURY COMMISSION			
Personal services	9,500	9,409	91
Materials and supplies	4,700	4,621	79
Operating expenditures	1,000	414	586
Other expenditures	300	202	98
TOTAL JURY COMMISSION	15,500	14,646	854
LAW LIBRARY			
Personal services	51,635	49,495	2,140
TOTAL LAW LIBRARY	51,635	49,495	2,140

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUDICIAL AND PUBLIC SAFETY (Continued):			
COURT OF APPEALS			
Operating expenditures	\$ 17,100	\$ 13,948	\$ 3,152
Other expenditures	80,604	80,604	0
TOTAL COURT OF APPEALS	<u>97,704</u>	<u>94,552</u>	<u>3,152</u>
PROBATE COURT			
Personal services	404,600	404,568	32
Materials and supplies	29,000	28,464	536
Contractual services	59,813	54,981	4,832
Operating expenditures	28,720	20,784	7,936
Other expenditures	750	527	223
TOTAL PROBATE COURT	<u>522,883</u>	<u>509,324</u>	<u>13,559</u>
MUNICIPAL CRIMINAL PROSECUTIONS			
Personal services	<u>3,670</u>	<u>2,720</u>	<u>950</u>
TOTAL CIVIL DEFENSE	<u>3,670</u>	<u>2,720</u>	<u>950</u>
COMMUNITY CORRECTIONS PLANNING			
Personal services	32,400	32,363	37
Materials and supplies	850	772	78
TOTAL PSYCHIATRIC CLINIC	<u>33,250</u>	<u>33,135</u>	<u>115</u>
 TOTAL JUDICIAL AND PUBLIC SAFETY	 <u>19,676,696</u>	 <u>19,066,958</u>	 <u>609,738</u>
 PUBLIC WORKS:			
ENGINEER			
Personal services	218,100	193,575	24,525
Materials and supplies	18,200	9,279	8,921
Contractual services	1,235	891	344
Operating expenditures	6,841	4,785	2,056
Other expenditures	150	100	50
TOTAL ENGINEER	<u>244,526</u>	<u>208,630</u>	<u>35,896</u>
 TOTAL PUBLIC WORKS	 <u>244,526</u>	 <u>208,630</u>	 <u>35,896</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HUMAN SERVICES:			
SOLDIERS RELIEF COMMISSION			
Operating expenditures	\$ 500,000	\$ 399,466	\$ 100,534
TOTAL SOLDIERS RELIEF COMMISSION	<u>500,000</u>	<u>399,466</u>	<u>100,534</u>
VETERANS SERVICES			
Personal services	140,600	136,560	4,040
Materials and supplies	2,600	1,833	767
Contractual services	3,400	2,508	892
Operating expenditures	48,680	43,369	5,311
Other expenditures	200	150	50
TOTAL VETERANS SERVICES	<u>195,480</u>	<u>184,420</u>	<u>11,060</u>
 TOTAL HUMAN SERVICES	 695,480	 583,886	 111,594
 HEALTH:			
BOARD OF HEALTH			
Personal services	2,500	2,101	399
Materials and supplies	8,500	1,897	6,603
Contractual services	113,000	98,364	14,636
Operating expenditures	11,500	11,500	0
Other expenditures	21,482	19,610	1,872
TOTAL BOARD OF HEALTH	<u>156,982</u>	<u>133,472</u>	<u>23,510</u>
 TOTAL HEALTH	 156,982	 133,472	 23,510
 COMMUNITY AND ECONOMIC DEVELOPMENT:			
SOIL AND WATER CONSERVATION			
Operating expenditures	95,544	95,544	0
TOTAL SOIL AND WATER CONSERVATION	<u>95,544</u>	<u>95,544</u>	<u>0</u>
 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	 95,544	 95,544	 0

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FRINGE BENEFITS AND INSURANCE			
Other expenditures	<u>7,421,474</u>	<u>7,232,917</u>	<u>188,557</u>
TOTAL FRINGE BENEFITS AND INSURANCE	7,421,474	7,232,917	188,557
CAPITAL OUTLAY			
Capital outlay	<u>1,364,440</u>	<u>1,345,020</u>	<u>19,420</u>
TOTAL CAPITAL OUTLAY	<u>1,364,440</u>	<u>1,345,020</u>	<u>19,420</u>
TOTAL EXPENDITURES	<u>38,735,041</u>	<u>37,197,630</u>	<u>1,537,411</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,381,629	7,007,544	2,625,915
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	\$ 30,000	\$ 28,973	\$ (1,027)
Operating transfers – in			0
Operating transfers – out	<u>(8,900,362)</u>	<u>(8,111,059)</u>	<u>789,303</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,870,362)</u>	<u>(8,082,086)</u>	<u>788,276</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,488,733)	(1,074,542)	3,414,191
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,629,766	9,629,766	0
RESIDUAL EQUITY TRANSFERS OUT	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,041,033</u>	<u>\$ 8,455,224</u>	<u>\$ 3,414,191</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'S 4-D: Subsidized by the County's Human Services Department, monies from this fund are used by the Prosecutor's Office for expenses incurred in the investigation and prosecution of individuals delinquent on their child support payments; and also for expenses incurred during the collection process of such accounts.

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

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

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

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

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

LAKE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

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.

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.

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	MR & DD BOARD	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 11,628,234	\$ 3,690,602	\$ 3,734,048	\$ 566,136
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes	23,517,129		3,754,765	
Accounts	1,600	6,979	447	38,064
Accrued interest				
Loans				
Due from other funds				
Due from other governments	791,044	763,134	182,908	152,444
Materials and supplies inventory				
Prepaid items	19,398	1,667	320	
TOTAL ASSETS	\$ 35,957,405	\$ 4,462,382	\$ 7,672,488	\$ 756,644
LIABILITIES:				
Accounts payable	\$ 789,402	\$ 477,228	\$ 287,878	\$ 48,591
Accrued wages and benefits	937,662	190,067	24,224	61,488
Deferred revenue	23,517,129		3,754,764	
Due to other funds	100,345	47,303	141	36,709
Due to other governments	817,482	87,758	12,078	29,987
TOTAL LIABILITIES	26,162,020	802,356	4,079,085	176,775
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	261,813			
Reserved for inventories				
Reserved for prepaid expenditures	19,398	1,667	320	
Reserved for loans				
Unreserved/undesignated	9,514,174	3,658,359	3,593,083	579,869
TOTAL FUND EQUITY	9,795,385	3,660,026	3,593,403	579,869
TOTAL LIABILITIES AND FUND EQUITY	\$ 35,957,405	\$ 4,462,382	\$ 7,672,488	\$ 756,644

(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
\$ 183,991	\$ 308,281	\$ 388,808	\$ 5,128	\$	\$ 165,522	\$ 1,702,794
	1,591	1,064		1,465,633		1,535 2,825
					10,000	411,046 1,028,602
<u>586</u>	<u>269</u>	<u>160</u>	<u>5,128</u>	<u>1,465,633</u>	<u>175,522</u>	<u>3,146,802</u>
\$ <u>184,577</u>	\$ <u>310,141</u>	\$ <u>390,032</u>	\$ <u>5,128</u>	\$ <u>1,465,633</u>	\$ <u>175,522</u>	\$ <u>3,146,802</u>
\$ 7,787 8,458	\$ 11,747 16,519	\$ 7,810 3,965	\$	\$	\$ 7,176 617	\$ 392,853 126,048
	272			1,465,633	8	1,088
<u>5,027</u>	<u>6,708</u>	<u>2,069</u>	<u>0</u>	<u>1,465,633</u>	<u>333</u>	<u>49,288</u>
<u>21,272</u>	<u>35,246</u>	<u>13,844</u>	<u>0</u>	<u>1,465,633</u>	<u>8,134</u>	<u>569,277</u>
					75,558	53,784 1,028,602
<u>586</u>	<u>269</u>	<u>160</u>	<u>5,128</u>	<u>0</u>	<u>91,830</u>	<u>1,495,139</u>
<u>162,719</u>	<u>274,626</u>	<u>376,028</u>	<u>5,128</u>	<u>0</u>	<u>167,388</u>	<u>2,577,525</u>
<u>163,305</u>	<u>274,895</u>	<u>376,188</u>	<u>5,128</u>	<u>0</u>	<u>167,388</u>	<u>2,577,525</u>
\$ <u>184,577</u>	\$ <u>310,141</u>	\$ <u>390,032</u>	\$ <u>5,128</u>	\$ <u>1,465,633</u>	\$ <u>175,522</u>	\$ <u>3,146,802</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 1999

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ADAMHS BOARD
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,501,388	\$ 13,769,607	\$ 9,460	\$ 4,741,330
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				7,378,302
Accounts	5,420			2,979
Accrued interest	3,425	119,472		
Loans				
Due from other funds				
Due from other governments	117,871	111,110		166,479
Materials and supplies inventory				
Prepaid items				7,818
TOTAL ASSETS	<u>\$ 1,628,104</u>	<u>\$ 14,000,189</u>	<u>\$ 9,460</u>	<u>\$ 12,296,908</u>
LIABILITIES:				
Accounts payable	\$ 79,644	\$ 24,364	\$	\$ 85,137
Accrued wages and benefits	18,538			19,319
Deferred revenue				7,378,302
Due to other funds				606
Due to other governments	6,389			58,450
TOTAL LIABILITIES	<u>104,571</u>	<u>24,364</u>	<u>0</u>	<u>7,541,814</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	26,568	503,375		
Reserved for inventories				
Reserved for prepaid expenditures				4,865
Reserved for loans				
Unreserved/undesignated	1,496,965	13,472,450	9,460	4,750,229
TOTAL FUND EQUITY	<u>1,523,533</u>	<u>13,975,825</u>	<u>9,460</u>	<u>4,755,094</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,628,104</u>	<u>\$ 14,000,189</u>	<u>\$ 9,460</u>	<u>\$ 12,296,908</u>

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY	EMERGENCY MANAGEMENT AGENCY
\$ 173,584	\$ 29,012	\$ 1,388	\$ 754,351	\$ 22,468	\$ 543,404	\$ 20,701
973	3,178		1,370,713 3,882	125	1,589,060	495
725				2,241	3,900	713
12			878		825	1,227
<u>\$ 175,294</u>	<u>\$ 32,190</u>	<u>\$ 1,388</u>	<u>\$ 2,129,824</u>	<u>\$ 24,834</u>	<u>\$ 2,137,189</u>	<u>\$ 23,136</u>
\$ 8,353 8,960	\$ 14,484	\$	\$ 17,166 26,699 1,370,713	\$ 341 2,829	\$ 48,224 22,844 1,589,060	\$ 6,663 5,562
1,672 3,198			13,092 11,957	59 1,433	1,899 9,342	3,632 2,664
<u>22,183</u>	<u>14,484</u>	<u>0</u>	<u>1,439,627</u>	<u>4,662</u>	<u>1,671,369</u>	<u>18,521</u>
1,122			37,735		20,826	167
12			3,831		825	1,227
151,977 153,111	17,706 17,706	1,388 1,388	648,631 690,197	20,172 20,172	444,169 465,820	3,221 4,615
<u>\$ 175,294</u>	<u>\$ 32,190</u>	<u>\$ 1,388</u>	<u>\$ 2,129,824</u>	<u>\$ 24,834</u>	<u>\$ 2,137,189</u>	<u>\$ 23,136</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 1999

	EMERGENCY RESPONSE EQUIPMENT	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 26,118	\$ 65,099	\$ 328,617	\$ 34,407
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts		1,644	188	752
Accrued interest				
Loans				
Due from other funds		7,997		
Due from other governments				31,140
Materials and supplies inventory				
Prepaid items				
TOTAL ASSETS	<u>\$ 26,118</u>	<u>\$ 74,740</u>	<u>\$ 328,805</u>	<u>\$ 66,299</u>
LIABILITIES:				
Accounts payable	\$ 752	\$ 8,689	\$ 4,315	\$ 4,632
Accrued wages and benefits		14,536	4,168	5,585
Deferred revenue				
Due to other funds		122		
Due to other governments		6,166	2,335	2,710
TOTAL LIABILITIES	<u>752</u>	<u>29,513</u>	<u>10,818</u>	<u>12,927</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances	8,064	1,500		
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Unreserved/undesignated	17,302	43,727	317,987	53,372
TOTAL FUND EQUITY	<u>25,366</u>	<u>45,227</u>	<u>317,987</u>	<u>53,372</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 26,118</u>	<u>\$ 74,740</u>	<u>\$ 328,805</u>	<u>\$ 66,299</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
\$ 32,105	\$ 795	\$ 134,511	\$ 1,968,360	\$ 74,340	\$ 29,895	\$ 35,059
	2,380					350
					2,299	8,403
<u>560</u>						<u>272</u>
\$ <u>32,665</u>	\$ <u>3,175</u>	\$ <u>134,511</u>	\$ <u>1,968,360</u>	\$ <u>74,340</u>	\$ <u>32,194</u>	\$ <u>44,084</u>
\$ 73	\$ 1,196	\$ 7,293	\$ 22,179	\$ 242	\$ 359	\$ 3,955
534		11,797			116	6,742
			127		294	85
<u>230</u>		<u>4,858</u>			<u>263</u>	<u>2,774</u>
837	1,196	23,948	22,306	242	1,032	13,556
646			393,435		400	
560						272
<u>30,622</u>	<u>1,979</u>	<u>110,563</u>	<u>1,552,619</u>	<u>74,098</u>	<u>30,762</u>	<u>30,256</u>
<u>31,828</u>	<u>1,979</u>	<u>110,563</u>	<u>1,946,054</u>	<u>74,098</u>	<u>31,162</u>	<u>30,528</u>
\$ <u>32,665</u>	\$ <u>3,175</u>	\$ <u>134,511</u>	\$ <u>1,968,360</u>	\$ <u>74,340</u>	\$ <u>32,194</u>	\$ <u>44,084</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 1999

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT RESEARCH	JUVENILE COURT COMPUTER- IZATION
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 5,582	\$ 62,939	\$ 50,390	\$ 169,322
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	335	1,643	500	1,662
Accrued interest				
Loans				
Due from other funds				
Due from other governments				
Materials and supplies inventory				
Prepaid items				
TOTAL ASSETS	<u>\$ 5,917</u>	<u>\$ 64,582</u>	<u>\$ 50,890</u>	<u>\$ 170,984</u>
LIABILITIES:				
Accounts payable	\$	\$ 774	\$	\$
Accrued wages and benefits				
Deferred revenue				
Due to other funds				
Due to other governments				
TOTAL LIABILITIES	<u>0</u>	<u>774</u>	<u>0</u>	<u>0</u>
FUND EQUITY:				
Fund balances:				
Reserved for encumbrances		774		
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Unreserved/undesignated	5,917	63,034	50,890	170,984
TOTAL FUND EQUITY	<u>5,917</u>	<u>63,808</u>	<u>50,890</u>	<u>170,984</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 5,917</u>	<u>\$ 64,582</u>	<u>\$ 50,890</u>	<u>\$ 170,984</u>

(Continued)

CERTIFICATE OF TITLE ADMINI- STRATION	CLERK OF COURTS COMPUTER- IZATION	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COMPUTER- IZATION	PROBATE COURT COMPUTER- IZATION	PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT
\$ 622,255	\$ 97,862	\$ 66,781	\$ 5,700	\$ 425,127	\$ 40,221	\$ 113,342
10,203	4,151	1,332	462	6,720		
<u>\$ 632,458</u>	<u>\$ 102,013</u>	<u>\$ 68,113</u>	<u>\$ 6,162</u>	<u>\$ 431,847</u>	<u>\$ 40,221</u>	<u>\$ 113,342</u>
\$	\$	\$ 3,175	\$	\$	\$	\$ 4,872
		3,411				291
		1,929				38
<u>0</u>	<u>0</u>	<u>8,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,201</u>
	18,089	435				
<u>632,458</u>	<u>83,924</u>	<u>59,163</u>	<u>6,162</u>	<u>431,847</u>	<u>40,221</u>	<u>108,141</u>
<u>632,458</u>	<u>102,013</u>	<u>59,598</u>	<u>6,162</u>	<u>431,847</u>	<u>40,221</u>	<u>108,141</u>
<u>\$ 632,458</u>	<u>\$ 102,013</u>	<u>\$ 68,113</u>	<u>\$ 6,162</u>	<u>\$ 431,847</u>	<u>\$ 40,221</u>	<u>\$ 113,342</u>

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 1999

		PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT	TREASURERS DELINQUENT TAX
ASSETS:					
Equity in pooled cash and cash equivalents	\$	3,602	\$ 270,627	\$ 1,263,594	\$ 421,622
Non-pooled cash and cash equivalents					
Net receivables:					
Taxes					
Accounts		64	3,912		376
Accrued interest					
Loans					
Due from other funds			61,196		
Due from other governments			6,813		
Materials and supplies inventory					
Prepaid items			1,821	1,156	
TOTAL ASSETS	\$	3,666	\$ 344,369	\$ 1,264,750	\$ 421,998
LIABILITIES:					
Accounts payable	\$	5	\$ 44,785	\$ 61,592	\$ 4,600
Accrued wages and benefits			24,819	21,099	5,802
Deferred revenue					
Due to other funds			1,012	1,042	46
Due to other governments			9,131	9,000	3,310
TOTAL LIABILITIES		5	79,747	92,733	13,758
FUND EQUITY:					
Fund balances:					
Reserved for encumbrances			6,586	1,061,734	
Reserved for inventories					
Reserved for prepaid expenditures			1,821	1,156	
Reserved for loans					
Unreserved/undesignated		3,661	256,215	109,127	408,240
TOTAL FUND EQUITY		3,661	264,622	1,172,017	408,240
TOTAL LIABILITIES AND FUND EQUITY	\$	3,666	\$ 344,369	\$ 1,264,750	\$ 421,998

COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$ 30,043	\$ 37,861	\$ 251,494	\$ 103,965	\$	\$	\$ 50,711,872
				301,255	247,558	548,813
1,144	27,389	154				39,075,602
				243,970		133,693
					26,492	125,722
			11,041			243,970
						104,088
						2,764,908
						1,028,602
						36,969
<u>\$ 31,187</u>	<u>\$ 65,250</u>	<u>\$ 251,648</u>	<u>\$ 115,006</u>	<u>\$ 545,225</u>	<u>\$ 274,050</u>	<u>\$ 94,774,239</u>
\$ 6,390	\$ 468	\$ 3,869	\$ 42,705	\$ 301,255	\$ 251,269	\$ 3,094,292
	683	2,308			9,525	1,585,215
	1					39,075,601
						209,555
	1,207	658			13,256	1,162,028
<u>6,390</u>	<u>2,359</u>	<u>6,835</u>	<u>42,705</u>	<u>301,255</u>	<u>274,050</u>	<u>45,126,691</u>
5,100		369				2,478,080
				243,970		1,028,602
19,697	62,891	244,444	72,301			36,969
<u>24,797</u>	<u>62,891</u>	<u>244,813</u>	<u>72,301</u>	<u>243,970</u>	<u>0</u>	<u>243,970</u>
<u>\$ 31,187</u>	<u>\$ 65,250</u>	<u>\$ 251,648</u>	<u>\$ 115,006</u>	<u>\$ 545,225</u>	<u>\$ 274,050</u>	<u>\$ 94,774,239</u>

LAKE COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

	MR & DD BOARD	PUBLIC ASSISTANCE	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
REVENUES:				
Property taxes	\$ 20,132,166	\$	\$ 3,204,105	\$
Other taxes	37,386		5,341	
Fees and charges for services			713,057	
Licenses and permits				
Fines and forfeitures				
Intergovernmental	15,123,147	8,874,067	1,796,819	2,781,503
Special assessments				
Investment earnings				
Miscellaneous	1,082,406	484,713	17,972	437,523
TOTAL REVENUES	<u>36,375,105</u>	<u>9,358,780</u>	<u>5,737,294</u>	<u>3,219,026</u>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works				
Human services	31,173,400	9,135,401	2,802,529	2,866,207
Health				
Community and economic development				
Capital outlay	20,598	63,732		6,495
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>31,193,998</u>	<u>9,199,133</u>	<u>2,802,529</u>	<u>2,872,702</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,181,107	159,647	2,934,765	346,324
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets		1,665		
Operating transfers - in		2,633,228		561,981
Operating transfers - out	(175,000)		(1,834,263)	(335,809)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(175,000)</u>	<u>2,634,893</u>	<u>(1,834,263)</u>	<u>226,172</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	5,006,107	2,794,540	1,100,502	572,496
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,789,278	865,486	2,492,901	7,373
RESIDUAL EQUITY TRANSFERS-IN RESIDUAL EQUITY TRANSFERS-OUT				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,795,385</u>	<u>\$ 3,660,026</u>	<u>\$ 3,593,403</u>	<u>\$ 579,869</u>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	CHILD ABUSE AND NEGLECT	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GAS TAX
\$ 71,092	\$	\$	\$	\$ 1,253,942 2,289	\$	\$
	418,273	114,572		119,750	214,604	241,710 5,110,031
	1,591	1,064	1,587			38,835 278,386
<u>71,092</u>	<u>419,864</u>	<u>115,636</u>	<u>1,587</u>	<u>1,375,981</u>	<u>214,604</u>	<u>5,668,962</u>
252,172	415,640	176,547		1,386,480	162,206	4,063,210
563	1,443	4,810				1,978,472
<u>252,735</u>	<u>417,083</u>	<u>181,357</u>	<u>0</u>	<u>1,386,480</u>	<u>162,206</u>	<u>6,041,682</u>
(181,643)	2,781	(65,721)	1,587	(10,499)	52,398	(372,720)
6 184,425						9
<u>184,431</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>
2,788	2,781	(65,721)	1,587	(10,499)	52,398	(372,711)
160,517	272,114	441,909	3,541	10,499	114,990	2,888,361
						61,875
<u>\$ 163,305</u>	<u>\$ 274,895</u>	<u>\$ 376,188</u>	<u>\$ 5,128</u>	<u>\$ 0</u>	<u>\$ 167,388</u>	<u>\$ 2,577,525</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ADAMHS BOARD
REVENUES:				
Property taxes	\$	\$	\$	\$ 6,323,762
Other taxes				12,208
Fees and charges for services				
Licenses and permits				
Fines and forfeitures				
Intergovernmental	835,748	1,608,642		7,813,482
Special assessments			1,900	
Investment earnings	36,849	562,773		
Miscellaneous	235,087			199,868
TOTAL REVENUES	1,107,684	2,171,415	1,900	14,349,320
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works	721,382	222,545		
Human services				
Health				12,873,010
Community and economic development				
Capital outlay	168,671	1,179,719		110,714
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	890,053	1,402,264	0	12,983,724
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	217,631	769,151	1,900	1,365,596
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				47
Operating transfers - in				
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	47
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	217,631	769,151	1,900	1,365,643
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,305,902	13,306,674	7,560	3,389,451
RESIDUAL EQUITY TRANSFERS-IN				
RESIDUAL EQUITY TRANSFERS-OUT		(100,000)		
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,523,533	\$ 13,975,825	\$ 9,460	\$ 4,755,094

(Continued)

DOG AND KENNEL	MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC LABORATORY	EMERGENCY MANAGEMENT AGENCY
\$	\$	\$	\$ 1,175,003 2,289	\$	\$ 704,999 1,526	\$
29,174 246,864 10,410	28,339 26,928		25,744 123,008			
		363		76,755	143,268	66,997
479			12,023	125		5,663
<u>286,927</u>	<u>55,267</u>	<u>363</u>	<u>1,338,067</u>	<u>76,880</u>	<u>849,793</u>	<u>72,660</u>
			880,984	91,285	727,794	221,789
238,501	40,850					
279			85,027	11,668	136,912	20,838
<u>238,780</u>	<u>40,850</u>	<u>0</u>	<u>966,011</u>	<u>102,953</u>	<u>864,706</u>	<u>242,627</u>
48,147	14,417	363	372,056	(26,073)	(14,913)	(169,967)
1,648			1,993		150	
			(26,375)	26,375	(126,905)	97,890
<u>1,648</u>	<u>0</u>	<u>0</u>	<u>(24,382)</u>	<u>26,375</u>	<u>(126,755)</u>	<u>97,890</u>
49,795	14,417	363	347,674	302	(141,668)	(72,077)
103,316	3,289	1,025	211,072	19,870	607,488	76,692
			131,451			
<u>\$ 153,111</u>	<u>\$ 17,706</u>	<u>\$ 1,388</u>	<u>\$ 690,197</u>	<u>\$ 20,172</u>	<u>\$ 465,820</u>	<u>\$ 4,615</u>

LAKE COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	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		397,052	143,588	
Licenses and permits				
Fines and forfeitures	3,250			
Intergovernmental				150,988
Special assessments				
Investment earnings				
Miscellaneous	79	1,644	188	1,355
TOTAL REVENUES	3,329	398,696	143,776	152,343
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	9,584	371,857	137,608	172,877
Public works				
Human services				
Health				
Community and economic development				
Capital outlay		27,404	4,110	319
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	9,584	399,261	141,718	173,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,255)	(565)	2,058	(20,853)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Operating transfers - in	7,000			26,728
Operating transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	7,000	0	0	26,728
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	745	(565)	2,058	5,875
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	24,621	45,792	315,929	47,497
RESIDUAL EQUITY TRANSFERS-IN RESIDUAL EQUITY TRANSFERS-OUT				
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 25,366	\$ 45,227	\$ 317,987	\$ 53,372

(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
\$	\$	\$	\$	\$	\$	\$
	30,180					163,129
8,000		345,421	2,202,524	19,415	41,075	
<u>8,000</u>	<u>30,180</u>	<u>345,421</u>	<u>2,202,524</u>	<u>19,415</u>	<u>41,075</u>	<u>350</u> <u>163,479</u>
17,586	30,583	318,510	167,075	6,622	25,590	161,800
			189,000	35,050		
<u>17,586</u>	<u>30,583</u>	<u>318,510</u>	<u>356,075</u>	<u>41,672</u>	<u>25,590</u>	<u>161,800</u>
(9,586)	(403)	26,911	1,846,449	(22,257)	15,485	1,679
25,000			54,729			
<u>25,000</u>	<u>0</u>	<u>0</u>	<u>54,729</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,414	(403)	26,911	1,901,178	(22,257)	15,485	1,679
16,414	2,382	83,652	44,876	96,355	15,677	28,849
<u>31,828</u>	<u>1,979</u>	<u>110,563</u>	<u>1,946,054</u>	<u>74,098</u>	<u>31,162</u>	<u>30,528</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

		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		4,426	21,775	7,051	23,497			
Intergovernmental								
Special assessments								
Investment earnings								
Miscellaneous								
TOTAL REVENUES		<u>4,426</u>	<u>21,775</u>	<u>7,051</u>	<u>23,497</u>			
EXPENDITURES:								
CURRENT:								
General government								
Judicial and public safety		5,443	9,371					
Public works								
Human services								
Health								
Community and economic development								
Capital outlay		2,779						
Debt Service:								
Principal retirement								
Interest and fiscal charges								
TOTAL EXPENDITURES		<u>8,222</u>	<u>9,371</u>	<u>0</u>	<u>0</u>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(3,796)</u>	<u>12,404</u>	<u>7,051</u>	<u>23,497</u>			
OTHER FINANCING SOURCES (USES):								
Sale of fixed assets								
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		<u>(3,796)</u>	<u>12,404</u>	<u>7,051</u>	<u>23,497</u>			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR		9,713	51,404	43,839	147,487			
RESIDUAL EQUITY TRANSFERS--IN RESIDUAL EQUITY TRANSFERS--OUT								
INCREASE (DECREASE) IN RESERVE FOR INVENTORY								
FUND BALANCE (DEFICIT) AT END OF YEAR	\$	<u>5,917</u>	\$	<u>63,808</u>	\$	<u>50,890</u>	\$	<u>170,984</u>

(Continued)

CERTIFICATE OF TITLE ADMINISTRATION	CLERK OF COURTS COMPUTERIZATION	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	COMMON PLEAS COURT COMPUTERIZATION	PROBATE COURT COMPUTERIZATION	PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT
\$ 143,871	\$ 50,797	\$ 132,561	\$ 4,802	\$ 78,478	\$ 28,392	\$ 169,028
<u>143,871</u>	<u>50,797</u>	<u>133,893</u>	<u>4,802</u>	<u>78,478</u>	<u>28,392</u>	<u>169,028</u>
50,740	20,446	129,818	974	249	8,791	84,351
	14,328		1,214	3,173		
<u>50,740</u>	<u>34,774</u>	<u>129,818</u>	<u>2,188</u>	<u>3,422</u>	<u>8,791</u>	<u>84,351</u>
93,131	16,023	4,075	2,614	75,056	19,601	84,677
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
93,131	16,023	4,075	2,614	75,056	19,601	84,677
539,327	85,990	55,523	3,548	356,791	20,620	23,464
<u>\$ 632,458</u>	<u>\$ 102,013</u>	<u>\$ 59,598</u>	<u>\$ 6,162</u>	<u>\$ 431,847</u>	<u>\$ 40,221</u>	<u>\$ 108,141</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	PROBATE COURT CONDUCT OF BUSINESS	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT	TREASURERS DELINQUENT TAX
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services	1,584	823,474	1,499,226	145,840
Licenses and permits				
Fines and forfeitures				
Intergovernmental				
Special assessments				
Investment earnings				
Miscellaneous		4,340		376
TOTAL REVENUES	<u>1,584</u>	<u>827,814</u>	<u>1,499,226</u>	<u>146,216</u>
EXPENDITURES:				
CURRENT:				
General government		989,359	1,209,356	209,784
Judicial and public safety	233			
Public works				
Human services				
Health				
Community and economic development				
Capital outlay		64,661	17,304	1,213
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>233</u>	<u>1,054,020</u>	<u>1,226,660</u>	<u>210,997</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,351	(226,206)	272,566	(64,781)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets		1,810		
Operating transfers -- in				
Operating transfers -- out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>1,810</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,351	(224,396)	272,566	(64,781)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,310	489,018	999,451	473,021
RESIDUAL EQUITY TRANSFERS--IN				
RESIDUAL EQUITY TRANSFERS--OUT			(100,000)	
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,661</u>	<u>\$ 264,622</u>	<u>\$ 1,172,017</u>	<u>\$ 408,240</u>

COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM	COMMUNITY DEVELOPMENT BLOCK GRANT	JOB TRAINING PARTNERSHIP ACT	TOTALS
\$	\$	\$	\$	\$	\$	\$ 32,793,977
252,700	369,543					430,582
	1,081		676,362	1,949,375	2,041,449	4,470,698
				13,641	7,740	273,792
		154	25,995	5,225	20,974	473,021
<u>252,700</u>	<u>370,624</u>	<u>154</u>	<u>702,357</u>	<u>1,968,241</u>	<u>2,070,163</u>	52,957,227
						1,900
						659,838
						<u>2,820,499</u>
						94,881,534
128,729	350,636	43,429				2,931,293
						3,651,960
						5,007,137
						48,370,582
						13,152,361
168,008	1,561	11,912	701,307	1,518,370	2,076,367	4,296,044
						4,331,977
						370,000
						<u>370,000</u>
<u>296,737</u>	<u>352,197</u>	<u>55,341</u>	<u>701,307</u>	<u>2,024,676</u>	<u>2,076,367</u>	136,306
						<u>82,247,660</u>
(44,037)	18,427	(55,187)	1,050	(56,435)	(6,204)	12,633,874
						7,328
<u>(235,252)</u>						3,617,356
						<u>(2,733,604)</u>
<u>(235,252)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	891,080
(279,289)	18,427	(55,187)	1,050	(56,435)	(6,204)	13,524,954
304,086	44,464	0	71,251	300,405	6,204	35,829,268
		300,000				431,451
						(200,000)
						<u>61,875</u>
\$ <u>24,797</u>	\$ <u>62,891</u>	\$ <u>244,813</u>	\$ <u>72,301</u>	\$ <u>243,970</u>	\$ <u>0</u>	\$ <u>49,647,548</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 18,994,290	\$ 20,132,166	\$ 1,137,876
Other taxes	37,386	37,386	0
Intergovernmental	13,659,505	15,112,533	1,453,028
Miscellaneous	837,809	1,083,339	245,530
TOTAL REVENUES	33,528,990	36,365,424	2,836,434
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	18,717,302	18,091,418	625,884
Materials and supplies	864,975	748,960	116,015
Contractual services	4,391,813	2,558,409	1,833,404
Operating expenditures	459,195	308,759	150,436
Other expenditures	961,027	741,471	219,556
Fringe benefits and insurance	8,739,970	8,435,469	304,501
Capital outlay	38,109	20,796	17,313
TOTAL EXPENDITURES	34,172,391	30,905,282	3,267,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(643,401)	5,460,142	6,103,543
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(499,938)	(75,000)	424,938
TOTAL OTHER FINANCING SOURCES (USES)	(499,938)	(75,000)	424,938
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,143,339)	5,385,142	6,528,481
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,920,070	5,920,070	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,776,731	\$ 11,305,212	\$ 6,528,481

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PUBLIC ASSISTANCE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 6,632,731	\$ 8,779,689	\$ 2,146,958
Miscellaneous	355,271	482,538	127,267
TOTAL REVENUES	6,988,002	9,262,227	2,274,225
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	4,208,828	3,809,081	399,747
Materials and supplies	87,000	80,661	6,339
Contractual services	3,823,375	3,452,500	370,875
Operating expenditures	576,000	546,716	29,284
Other expenditures	54,000	40,649	13,351
Fringe benefits and insurance	1,204,990	1,102,872	102,118
Capital outlay	75,000	70,579	4,421
TOTAL EXPENDITURES	10,029,193	9,103,058	926,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,041,191)	159,169	3,200,360
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets		1,665	1,665
Operating transfers-in	2,534,606	2,633,227	98,621
TOTAL OTHER FINANCING SOURCES (USES)	2,534,606	2,634,892	100,286
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(506,585)	2,794,061	3,300,646
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	896,543	896,543	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 389,958	\$ 3,690,604	\$ 3,300,646

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CHILDREN'S SERVICES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 3,226,530	\$ 3,204,105	\$ (22,425)
Other taxes	5,341	5,341	0
Fees and charges for services	580,000	674,323	94,323
Intergovernmental	1,602,195	1,835,630	233,435
Miscellaneous	—	17,972	17,972
TOTAL REVENUES	5,414,066	5,737,371	323,305
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	571,474	523,704	47,770
Materials and supplies	38,100	26,138	11,962
Contractual services	371,500	242,975	128,525
Operating expenditures	1,778,312	1,553,404	224,908
Other expenditures	266,000	173,237	92,763
Fringe benefits and insurance	162,551	147,075	15,476
Capital outlay	175,000	—	175,000
TOTAL EXPENDITURES	3,362,937	2,666,533	696,404
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,051,129	3,070,838	1,019,709
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(1,834,263)	(1,834,263)	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,834,263)	(1,834,263)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	216,866	1,236,575	1,019,709
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,497,472	2,497,472	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,714,338	\$ 3,734,047	\$ 1,019,709

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CHILD SUPPORT ENFORCEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 2,297,578	\$ 2,629,059	\$ 331,481
Miscellaneous	479,000	468,584	(10,416)
TOTAL REVENUES	2,776,578	3,097,643	321,065
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	1,459,674	1,365,327	94,347
Contractual services	885,200	800,482	84,718
Operating expenditures	322,574	313,494	9,080
Other expenditures	32,000	21,608	10,392
Fringe benefits and insurance	408,685	395,140	13,545
Capital outlay	10,000	6,495	3,505
TOTAL EXPENDITURES	3,118,133	2,902,546	215,587
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(341,555)	195,097	536,652
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	561,981	561,981	0
Operating transfers-out	(364,426)	(335,809)	28,617
TOTAL OTHER FINANCING SOURCES (USES)	197,555	226,172	28,617
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(144,000)	421,269	565,269
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	144,867	144,867	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 867	\$ 566,136	\$ 565,269

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COUNTY HOME	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 70,000	\$ 71,092	\$ 1,092
TOTAL REVENUES	<u>70,000</u>	<u>71,092</u>	<u>1,092</u>
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	146,000	145,458	542
Materials and supplies	21,500	20,616	884
Contractual services	7,500	5,902	1,598
Operating expenditures	31,000	26,251	4,749
Other expenditures	9,000	7,462	1,538
Fringe benefits and insurance	48,435	47,102	1,333
Capital outlay	563	563	0
TOTAL EXPENDITURES	<u>263,998</u>	<u>253,354</u>	<u>10,644</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(193,998)</u>	<u>(182,262)</u>	<u>11,736</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets		6	6
Operating transfers-in	200,000	184,425	(15,575)
TOTAL OTHER FINANCING SOURCES (USES)	<u>200,000</u>	<u>184,431</u>	<u>(15,569)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>6,002</u>	<u>2,169</u>	<u>(3,833)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>181,823</u>	<u>181,823</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 187,825</u>	<u>\$ 183,992</u>	<u>\$ (3,833)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

YOUTH SERVICES GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 402,722	\$ 418,273	\$ 15,551
TOTAL REVENUES	402,722	418,273	15,551
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	303,484	296,533	6,951
Materials and supplies	28,894	21,641	7,253
Contractual services	14,769	11,065	3,704
Operating expenditures	16,259	8,714	7,545
Other expenditures	8,101	2,188	5,913
Fringe benefits and insurance	101,657	73,506	28,151
Capital outlay	2,662	1,443	1,219
TOTAL EXPENDITURES	475,826	415,090	60,736
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(73,104)	3,183	76,287
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(73,104)	3,183	76,287
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	305,038	305,038	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 231,934	\$ 308,221	\$ 76,287

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

FELONY DELINQUENT CARE AND CUSTODY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 137,268	\$ 114,572	\$ (22,696)
TOTAL REVENUES	137,268	114,572	(22,696)
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	101,624	94,216	7,408
Materials and supplies	15,900	5,118	10,782
Contractual services	56,060	45,558	10,502
Operating expenditures	15,592	3,271	12,321
Other expenditures	6,000		6,000
Fringe benefits and insurance	51,917	28,069	23,848
Capital outlay	9,000	4,810	4,190
TOTAL EXPENDITURES	256,093	181,042	75,051
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(118,825)	(66,470)	52,355
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(118,825)	(66,470)	52,355
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	455,278	455,278	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 336,453	\$ 388,808	\$ 52,355

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CHILD ABUSE AND NEGLECT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,500	\$ 1,587	\$ 87
TOTAL REVENUES	1,500	1,587	87
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Other expenditures	500	0	500
TOTAL EXPENDITURES	500	0	500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,000	1,587	587
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,000	1,587	587
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,540	3,540	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,540	\$ 5,127	\$ 587

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

SENIOR CITIZENS SERVICES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 1,265,610	\$ 1,253,942	\$ (11,668)
Other taxes	2,289	2,289	0
Intergovernmental	119,750	119,750	0
TOTAL REVENUES	1,387,649	1,375,981	(11,668)
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Contractual services	1,372,121	1,372,121	0
Operating expenditures	14,359	14,359	0
TOTAL EXPENDITURES	1,386,480	1,386,480	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,169	(10,499)	(11,668)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,169	(10,499)	(11,668)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	10,499	10,499	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 11,668	\$ 0	\$ (11,668)

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

FAMILY AND CHILDREN FIRST	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 204,000	\$ 204,604	\$ 604
TOTAL REVENUES	204,000	204,604	604
EXPENDITURES:			
CURRENT:			
HUMAN SERVICES			
Personal services	16,000	15,153	847
Materials and supplies	660	120	540
Contractual services	214,245	189,001	25,244
Operating expenditures	7,815	4,975	2,840
Other expenditures	36,410	32,353	4,057
Fringe benefits and insurance	2,626	2,294	332
TOTAL EXPENDITURES	277,756	243,896	33,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(73,756)	(39,292)	34,464
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(73,756)	(39,292)	34,464
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	122,695	122,695	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 48,939	\$ 83,403	\$ 34,464

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

AUTO LICENSE AND GAS TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 250,000	\$ 245,280	\$ (4,720)
Intergovernmental	4,850,000	5,114,925	264,925
Investment earnings	75,000	37,237	(37,763)
Miscellaneous	200,000	191,790	(8,210)
TOTAL REVENUES	5,375,000	5,589,232	214,232
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	2,236,532	2,192,845	43,687
Materials and supplies	534,894	387,343	147,551
Contractual services	504,085	318,541	185,544
Operating expenditures	7,250	5,819	1,431
Other expenditures	554,075	551,338	2,737
Fringe benefits and insurance	619,071	590,425	28,646
Capital outlay	2,399,078	1,846,648	552,430
TOTAL EXPENDITURES	6,854,985	5,892,959	962,026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,479,985)	(303,727)	1,176,258
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	0	9	9
TOTAL OTHER FINANCING SOURCES (USES)	0	9	9
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,479,985)	(303,718)	1,176,267
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,906,352	1,906,352	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 426,367	\$ 1,602,634	\$ 1,176,267

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

MUNICIPAL STREET IMPROVEMENT & CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 800,000	\$ 839,224	\$ 39,224
Investment earnings	32,000	33,490	1,490
Miscellaneous	200,000	211,332	11,332
TOTAL REVENUES	<u>1,032,000</u>	<u>1,084,046</u>	<u>52,046</u>
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	339,425	283,800	55,625
Materials and supplies	300	248	52
Contractual services	380,415	379,399	1,016
Other expenditures	1,000	700	300
Fringe benefits and insurance	100,900	85,870	15,030
Capital outlay	473,297	168,671	304,626
TOTAL EXPENDITURES	<u>1,295,337</u>	<u>918,688</u>	<u>376,649</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(263,337)	165,358	428,695
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(263,337)	165,358	428,695
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,250,901</u>	<u>1,250,901</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 987,564</u>	<u>\$ 1,416,259</u>	<u>\$ 428,695</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

ADDITIONAL MOTOR VEHICLE TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 1,500,000	\$ 1,614,896	\$ 114,896
Investment earnings	530,000	505,757	(24,243)
TOTAL REVENUES	2,030,000	2,120,653	90,653
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Contractual services	250,000	200,285	49,715
Capital outlay	6,500,000	1,785,588	4,714,412
TOTAL EXPENDITURES	6,750,000	1,985,873	4,764,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,720,000)	134,780	4,854,780
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,720,000)	134,780	4,854,780
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	13,229,348	13,229,348	0
RESIDUAL EQUITY TRANSFERS-OUT	(100,000)	(100,000)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 8,409,348	\$ 13,264,128	\$ 4,854,780

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

STURBRIDGE DITCH	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 2,000	\$ 1,900	\$ (100)
TOTAL REVENUES	2,000	1,900	(100)
EXPENDITURES:			
CURRENT:			
PUBLIC WORKS			
Personal services	1,000		1,000
Contractual services	1,000		1,000
Capital outlay	1,000		1,000
TOTAL EXPENDITURES	3,000	0	3,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000)	1,900	2,900
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,000)	1,900	2,900
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,560	7,560	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,560	\$ 9,460	\$ 2,900

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 6,390,937	\$ 6,323,762	\$ (67,175)
Other taxes	12,208	12,208	0
Intergovernmental	7,740,959	7,905,186	164,227
Miscellaneous	282,529	179,225	(103,304)
TOTAL REVENUES	<u>14,426,633</u>	<u>14,420,381</u>	<u>(6,252)</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
Personal services	404,950	404,707	243
Materials and supplies	32,100	11,449	20,651
Contractual services	11,894,535	11,700,459	194,076
Operating expenditures	283,500	229,004	54,496
Other expenditures	151,000	145,184	5,816
Fringe benefits and insurance	132,800	121,473	11,327
Capital outlay	351,500	131,169	220,331
TOTAL EXPENDITURES	<u>13,250,385</u>	<u>12,743,445</u>	<u>506,940</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,176,248</u>	<u>1,676,936</u>	<u>500,688</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets		47	47
Operating transfers-out	(600,000)		600,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600,000)</u>	<u>47</u>	<u>600,047</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>576,248</u>	<u>1,676,983</u>	<u>1,100,735</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,010,407</u>	<u>3,010,407</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,586,655</u>	<u>\$ 4,687,390</u>	<u>\$ 1,100,735</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

DOG AND KENNEL	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 30,000	\$ 29,166	\$ (834)
Licenses and permits	260,000	246,682	(13,318)
Fines and forfeitures	10,000	10,545	545
Miscellaneous	86	86	86
TOTAL REVENUES	<u>300,000</u>	<u>286,479</u>	<u>(13,521)</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
Personal services	146,404	145,604	800
Materials and supplies	27,274	23,723	3,551
Contractual services	10,350	6,670	3,680
Operating expenditures	21,748	15,213	6,535
Other expenditures	1,900	1,280	620
Fringe benefits and insurance	49,791	47,816	1,975
Capital outlay	350	279	71
TOTAL EXPENDITURES	<u>257,817</u>	<u>240,585</u>	<u>17,232</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>42,183</u>	<u>45,894</u>	<u>3,711</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	1,000	1,648	648
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,000</u>	<u>1,648</u>	<u>648</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>43,183</u>	<u>47,542</u>	<u>4,359</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>123,503</u>	<u>123,503</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 166,686</u>	<u>\$ 171,045</u>	<u>\$ 4,359</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

MARRIAGE LICENSES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 27,500	\$ 28,314	\$ 814
Licenses and permits	27,500	27,064	(436)
TOTAL REVENUES	55,000	55,378	378
EXPENDITURES:			
CURRENT:			
HEALTH			
Operating expenditures	59,000	58,619	381
TOTAL EXPENDITURES	59,000	58,619	381
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,000)	(3,241)	759
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,000)	(3,241)	759
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	32,253	32,253	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 28,253	\$ 29,012	\$ 759

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

INDIGENT DRIVER DRUG TREATMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 175	\$ 363	\$ 188
TOTAL REVENUES	<u>175</u>	<u>363</u>	<u>188</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	175	363	188
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	175	363	188
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,025</u>	<u>1,025</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,200</u>	<u>\$ 1,388</u>	<u>\$ 188</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

NARCOTICS AGENCY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 1,187,799	\$ 1,175,003	\$ (12,796)
Other taxes	2,289	2,289	0
Fines and forfeitures	20,000	22,459	2,459
Intergovernmental	123,008	123,008	0
Miscellaneous	11,931	12,286	355
TOTAL REVENUES	1,345,027	1,335,045	(9,982)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	563,118	544,418	18,700
Materials and supplies	54,200	50,158	4,042
Contractual services	44,914	34,701	10,213
Operating expenditures	133,249	122,001	11,248
Other expenditures	500	430	70
Fringe benefits and insurance	159,066	150,975	8,091
Capital outlay	123,059	122,247	812
TOTAL EXPENDITURES	1,078,106	1,024,930	53,176
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	266,921	310,115	43,194
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	2,000	1,993	(7)
Operating transfers-out	(26,375)	(26,375)	0
TOTAL OTHER FINANCING SOURCES (USES)	(24,375)	(24,382)	(7)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	242,546	285,733	43,187
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	298,673	298,673	0
RESIDUAL EQUITY TRANSFERS-IN	131,451	131,451	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 672,670	\$ 715,857	\$ 43,187

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PHARMACY DIVERSION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 79,117	\$ 96,527	\$ 17,410
TOTAL REVENUES	79,117	96,527	17,410
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	66,440	65,240	1,200
Materials and supplies	7,482	7,206	276
Contractual services	360	258	102
Operating expenditures	2,430	2,430	0
Fringe benefits and insurance	17,108	16,205	903
Capital outlay	11,670	11,668	2
TOTAL EXPENDITURES	105,490	103,007	2,483
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,373)	(6,480)	19,893
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	26,373	26,375	2
TOTAL OTHER FINANCING SOURCES (USES)	26,373	26,375	2
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	19,895	19,895
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,573	2,573	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,573	\$ 22,468	\$ 19,895

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

FORENSIC LABORATORY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 714,509	704,999	\$ (9,510)
Other taxes	1,526	1,526	0
Intergovernmental	137,621	143,240	5,619
TOTAL REVENUES	<u>853,656</u>	<u>849,765</u>	<u>(3,891)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	423,556	409,549	14,007
Materials and supplies	84,200	61,168	23,032
Contractual services	90,400	76,333	14,067
Operating expenditures	107,500	90,294	17,206
Other expenditures	32,679	20,367	12,312
Fringe benefits and insurance	96,100	90,856	5,244
Capital outlay	140,000	138,762	1,238
TOTAL EXPENDITURES	<u>974,435</u>	<u>887,329</u>	<u>87,106</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(120,779)</u>	<u>(37,564)</u>	<u>83,215</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	150	150	0
Operating transfers-out	(126,905)	(126,905)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(126,755)</u>	<u>(126,755)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(247,534)</u>	<u>(164,319)</u>	<u>83,215</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>665,400</u>	<u>665,400</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 417,866</u>	<u>\$ 501,081</u>	<u>\$ 83,215</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

EMERGENCY MANAGEMENT AGENCY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 67,828	\$ 67,803	\$ (25)
Miscellaneous	6,817	4,624	(2,193)
TOTAL REVENUES	<u>74,645</u>	<u>72,427</u>	<u>(2,218)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	122,500	121,296	1,204
Materials and supplies	8,200	5,440	2,760
Contractual services	3,679	3,355	324
Operating expenditures	47,476	41,779	5,697
Other expenditures	12,343	7,257	5,086
Fringe benefits and insurance	42,031	39,540	2,491
Capital outlay	26,757	22,704	4,053
TOTAL EXPENDITURES	<u>262,986</u>	<u>241,371</u>	<u>21,615</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(188,341)	(168,944)	19,397
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	177,780	177,780	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>177,780</u>	<u>177,780</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(10,561)	8,836	19,397
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>11,698</u>	<u>11,698</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,137</u>	<u>\$ 20,534</u>	<u>\$ 19,397</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

EMERGENCY RESPONSE EQUIPMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 3,250	\$ 3,250	\$ 0
Miscellaneous	100	79	(21)
TOTAL REVENUES	3,350	3,329	(21)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	10,400	7,324	3,076
Contractual services	10,300	5,040	5,260
Operating expenditures	1,000	597	403
Capital outlay	7,000	6,941	59
TOTAL EXPENDITURES	28,700	19,902	8,798
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,350)	(16,573)	8,777
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	7,000	7,000	0
TOTAL OTHER FINANCING SOURCES (USES)	7,000	7,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(18,350)	(9,573)	8,777
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	26,925	26,925	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 8,575	\$ 17,352	\$ 8,777

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PROSECUTOR'S 4-D	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 401,600	\$ 416,257	\$ 14,657
TOTAL REVENUES	401,600	416,257	14,657
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	283,000	282,650	350
Materials and supplies	3,000	2,662	338
Contractual services	3,495	3,088	407
Operating expenditures	13,500	11,599	1,901
Other expenditures	2,618	1,834	784
Fringe benefits and insurance	73,800	72,123	1,677
Capital outlay	27,902	27,404	498
TOTAL EXPENDITURES	407,315	401,360	5,955
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,715)	14,897	20,612
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,715)	14,897	20,612
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	48,702	48,702	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 42,987	\$ 63,599	\$ 20,612

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PROSECUTOR'S DELINQUENT TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 174,000	\$ 144,662	\$ (29,338)
Miscellaneous	1,000	736	(264)
TOTAL REVENUES	175,000	145,398	(29,602)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	145,000	106,333	38,667
Contractual services	5,000		5,000
Operating expenditures	26,692	12,365	14,327
Other expenditures	5,000		5,000
Fringe benefits and insurance	31,450	20,704	10,746
Capital outlay	10,000	4,110	5,890
TOTAL EXPENDITURES	223,142	143,512	79,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(48,142)	1,886	50,028
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(48,142)	1,886	50,028
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	326,731	326,731	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 278,589	\$ 328,617	\$ 50,028

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PROSECUTOR'S VICTIM/WITNESS ASSISTANCE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 126,315	\$ 128,847	\$ 2,532
Miscellaneous		603	603
TOTAL REVENUES	<u>126,315</u>	<u>129,450</u>	<u>3,135</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	124,800	123,408	1,392
Materials and supplies	3,318	2,038	1,280
Operating expenditures	4,250	2,813	1,437
Other expenditures	13,956	13,773	183
Fringe benefits and insurance	34,371	33,046	1,325
Capital outlay	8,021	890	7,131
TOTAL EXPENDITURES	<u>188,716</u>	<u>175,968</u>	<u>12,748</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(62,401)</u>	<u>(46,518)</u>	<u>15,883</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	26,728	26,728	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>26,728</u>	<u>26,728</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(35,673)</u>	<u>(19,790)</u>	<u>15,883</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>54,197</u>	<u>54,197</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 18,524</u>	<u>\$ 34,407</u>	<u>\$ 15,883</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

SHERIFF'S MARINE PATROL	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 8,000	\$ 8,000	\$ 0
TOTAL REVENUES	8,000	8,000	0
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	15,000	10,464	4,536
Materials and supplies	3,500	2,556	944
Operating expenditures	9,100	5,021	4,079
Fringe benefits and insurance	3,400	1,834	1,566
TOTAL EXPENDITURES	31,000	19,875	11,125
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,000)	(11,875)	11,125
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	25,000	25,000	0
TOTAL OTHER FINANCING SOURCES (USES)	25,000	25,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,000	13,125	11,125
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	18,334	18,334	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 20,334	\$ 31,459	\$ 11,125

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

INDIGENT GUARDIANSHIP	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 31,545	\$ 31,545	\$ 0
TOTAL REVENUES	31,545	31,545	0
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Operating expenditures	31,595	30,801	794
TOTAL EXPENDITURES	31,595	30,801	794
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50)	744	794
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(50)	744	794
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	51	51	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1	\$ 795	\$ 794

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PILOT PROBATION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 340,956	\$ 345,421	\$ 4,465
TOTAL REVENUES	340,956	345,421	4,465
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	231,534	221,204	10,330
Materials and supplies	3,255		3,255
Contractual services	13,916		13,916
Operating expenditures	46,109	36,510	9,599
Fringe benefits and insurance	85,604	61,092	24,512
TOTAL EXPENDITURES	380,418	318,806	61,612
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,462)	26,615	66,077
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(39,462)	26,615	66,077
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	107,896	107,896	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 68,434	\$ 134,511	\$ 66,077

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

800 MHZ COMMUNICATIONS SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 2,204,629	\$ 2,202,524	\$ (2,105)
TOTAL REVENUES	2,204,629	2,202,524	(2,105)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	274,040	137,020	137,020
Materials and supplies	500	206	294
Contractual services	10,000	9,735	265
Operating expenditures	19,222	17,168	2,054
Other expenditures	4,000	2,276	1,724
Capital outlay	598,338	563,916	34,422
TOTAL EXPENDITURES	906,100	730,321	175,779
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,298,529	1,472,203	173,674
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	54,729	54,729	0
TOTAL OTHER FINANCING SOURCES (USES)	54,729	54,729	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,353,258	1,526,932	173,674
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	46,748	46,748	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,400,006	\$ 1,573,680	\$ 173,674

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

450 MHZ PAGING SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 17,870	\$ 19,415	\$ 1,545
TOTAL REVENUES	17,870	19,415	1,545
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	4,000	4,000	0
Materials and supplies	1,000		1,000
Operating expenditures	3,750	2,406	1,344
Other expenditures	4,000		4,000
Capital outlay	37,000	35,050	1,950
TOTAL EXPENDITURES	49,750	41,456	8,294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,880)	(22,041)	9,839
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(31,880)	(22,041)	9,839
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	96,381	96,381	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 64,501	\$ 74,340	\$ 9,839

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

EMERGENCY PLANNING	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 44,000	\$ 47,678	\$ 3,678
TOTAL REVENUES	44,000	47,678	3,678
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	19,173	11,988	7,185
Materials and supplies	1,450	974	476
Contractual services	600	550	50
Operating expenditures	11,799	8,786	3,013
Other expenditures	1,200	1,119	81
Fringe benefits and insurance	3,521	2,327	1,194
Capital outlay	400	400	0
TOTAL EXPENDITURES	38,143	26,144	11,999
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,857	21,534	15,677
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	5,857	21,534	15,677
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,961	7,961	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 13,818	\$ 29,495	\$ 15,677

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

DOMESTIC RELATIONS COURT 4-D	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 163,712	\$ 165,390	\$ 1,678
TOTAL REVENUES	163,712	165,390	1,678
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	128,925	126,309	2,616
Materials and supplies	4,160	2,861	1,299
Operating expenditures	12,160	2,517	9,643
Other expenditures	2,500	1,600	900
Fringe benefits and insurance	44,355	30,345	14,010
TOTAL EXPENDITURES	192,100	163,632	28,468
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,388)	1,758	30,146
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(28,388)	1,758	30,146
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	33,301	33,301	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,913	\$ 35,059	\$ 30,146

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

DOMESTIC RELATIONS COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 4,537	\$ 4,413	\$ (124)
TOTAL REVENUES	<u>4,537</u>	<u>4,413</u>	<u>(124)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Operating expenditures	2,400	2,400	0
Other expenditures	4,900	3,043	1,857
Capital outlay	2,790	2,779	11
TOTAL EXPENDITURES	<u>10,090</u>	<u>8,222</u>	<u>1,868</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,553)</u>	<u>(3,809)</u>	<u>1,744</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(5,553)</u>	<u>(3,809)</u>	<u>1,744</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,391</u>	<u>9,391</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,838</u>	<u>\$ 5,582</u>	<u>\$ 1,744</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

BEYOND THE MIDDLE PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 22,300	\$ 21,739	\$ (561)
TOTAL REVENUES	22,300	21,739	(561)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	17,808	10,374	7,434
TOTAL EXPENDITURES	17,808	10,374	7,434
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,492	11,365	6,873
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,492	11,365	6,873
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	50,800	50,800	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 55,292	\$ 62,165	\$ 6,873

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

JUvenile COURT RESEARCH	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 8,400	\$ 7,249	\$ (1,151)
TOTAL REVENUES	8,400	7,249	(1,151)
EXPENDITURES:			
TOTAL EXPENDITURES	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,400	7,249	(1,151)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	8,400	7,249	(1,151)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	43,141	43,141	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 51,541	\$ 50,390	\$ (1,151)

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

JUVENILE COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 27,800	\$ 24,168	\$ (3,632)
TOTAL REVENUES	27,800	24,168	(3,632)
EXPENDITURES:			
TOTAL EXPENDITURES	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,800	24,168	(3,632)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	27,800	24,168	(3,632)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	145,154	145,154	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 172,954	\$ 169,322	\$ (3,632)

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CERTIFICATE OF TITLE ADMINISTRATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 152,286	\$ 144,157	\$ (8,129)
TOTAL REVENUES	152,286	144,157	(8,129)
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	1,000		1,000
Contractual services	10,400		10,400
Operating expenditures	60,400	50,740	9,660
Other expenditures	5,200		5,200
Capital outlay	16,600		16,600
TOTAL EXPENDITURES	93,600	50,740	42,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	58,686	93,417	34,731
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	58,686	93,417	34,731
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	528,838	528,838	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 587,524	\$ 622,255	\$ 34,731

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CLERK OF COURTS COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 58,650	\$ 50,776	\$ (7,874)
TOTAL REVENUES	58,650	50,776	(7,874)
EXPENDITURES:			
Contractual services	30,800	21,846	8,954
Capital outlay	109,700	31,017	78,683
TOTAL EXPENDITURES	140,500	52,863	87,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(81,850)	(2,087)	79,763
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(81,850)	(2,087)	79,763
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	81,860	81,860	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 10	\$ 79,773	\$ 79,763

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 117,032	\$ 132,561	\$ 15,529
TOTAL REVENUES	117,032	132,561	15,529
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	90,191	87,829	2,362
Materials and supplies	1,300	888	412
Contractual services	4,787	3,948	839
Operating expenditures	2,150	387	1,763
Other expenditures	10,304	7,804	2,500
Fringe benefits and insurance	32,044	29,604	2,440
Capital outlay	1,264	1,264	-
TOTAL EXPENDITURES	142,040	130,460	11,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,008)	2,101	27,109
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(25,008)	2,101	27,109
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	64,093	64,093	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 39,085	\$ 66,194	\$ 27,109

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COMMON PLEAS COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 3,000	\$ 4,634	\$ 1,634
TOTAL REVENUES	<u>3,000</u>	<u>4,634</u>	<u>1,634</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Materials and supplies	1,200	974	226
Capital outlay	<u>1,220</u>	<u>1,214</u>	<u>6</u>
TOTAL EXPENDITURES	<u>2,420</u>	<u>2,188</u>	<u>232</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	580	2,446	1,866
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	580	2,446	1,866
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,254</u>	<u>3,254</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,834</u>	<u>\$ 5,700</u>	<u>\$ 1,866</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PROBATE COURT COMPUTERIZATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fines and forfeitures	\$ 73,000	\$ 80,683	\$ 7,683
TOTAL REVENUES	73,000	80,683	7,683
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Contractual services	10,000	249	9,751
Capital outlay	50,000	4,697	45,303
TOTAL EXPENDITURES	60,000	4,946	55,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,000	75,737	62,737
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	13,000	75,737	62,737
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	349,390	349,390	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 362,390	\$ 425,127	\$ 62,737

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PROBATION SUPERVISION FEES	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 25,000	\$ 28,392	\$ 3,392
TOTAL REVENUES	25,000	28,392	3,392
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Operating expenditures	9,871	5,538	4,333
Other expenditures	6,625	3,253	3,372
TOTAL EXPENDITURES	16,496	8,791	7,705
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,504	19,601	11,097
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	8,504	19,601	11,097
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	20,620	20,620	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 29,124	\$ 40,221	\$ 11,097

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

JAIL REDUCTION GRANT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 168,266	\$ 169,028	\$ 762
TOTAL REVENUES	<u>168,266</u>	<u>169,028</u>	<u>762</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Personal services	3,500	1,456	2,044
Contractual services	129,266	82,139	47,127
Fringe benefits and insurance	525	183	342
TOTAL EXPENDITURES	<u>133,291</u>	<u>83,778</u>	<u>49,513</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>34,975</u>	<u>85,250</u>	<u>50,275</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>34,975</u>	<u>85,250</u>	<u>50,275</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>28,092</u>	<u>28,092</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 63,067</u>	<u>\$ 113,342</u>	<u>\$ 50,275</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PROBATE COURT CONDUCT OF BUSINESS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 1,600	\$ 1,592	\$ (8)
TOTAL REVENUES	<u>1,600</u>	<u>1,592</u>	<u>(8)</u>
EXPENDITURES:			
CURRENT:			
JUDICIAL AND PUBLIC SAFETY			
Other expenditures	1,500	228	1,272
TOTAL EXPENDITURES	<u>1,500</u>	<u>228</u>	<u>1,272</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>100</u>	<u>1,364</u>	<u>1,264</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>100</u>	<u>1,364</u>	<u>1,264</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,238</u>	<u>2,238</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,338</u>	<u>\$ 3,602</u>	<u>\$ 1,264</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

TELECOMMUNICATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 969,311	\$ 856,984	\$ (112,327)
Miscellaneous	1,500	428	(1,072)
TOTAL REVENUES	<u>970,811</u>	<u>857,412</u>	<u>(113,399)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	274,980	273,796	1,184
Materials and supplies	309,385	246,176	63,209
Contractual services	46,792	37,342	9,450
Operating expenditures	322,622	298,301	24,321
Other expenditures	16,300	14,989	1,311
Fringe benefits and insurance	128,250	117,365	10,885
Capital outlay	65,174	64,661	513
TOTAL EXPENDITURES	<u>1,163,503</u>	<u>1,052,630</u>	<u>110,873</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(192,692)</u>	<u>(195,218)</u>	<u>(2,526)</u>
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	1,800	1,810	10
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,800</u>	<u>1,810</u>	<u>10</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(190,892)</u>	<u>(193,408)</u>	<u>(2,516)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>447,295</u>	<u>447,295</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 256,403</u>	<u>\$ 253,887</u>	<u>\$ (2,516)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

REAL ESTATE ASSESSMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 1,752,000	\$ 1,499,226	\$ (252,774)
Miscellaneous	100		(100)
TOTAL REVENUES	<u>1,752,100</u>	<u>1,499,226</u>	<u>(252,874)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	457,190	451,570	5,620
Materials and supplies	30,030	24,297	5,733
Contractual services	2,018,628	1,633,232	385,396
Operating expenditures	20,000	14,559	5,441
Other expenditures	4,000	2,284	1,716
Fringe benefits and insurance	129,675	127,244	2,431
Capital outlay	36,750	17,304	19,446
TOTAL EXPENDITURES	<u>2,696,273</u>	<u>2,270,490</u>	<u>425,783</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(944,173)	(771,264)	172,909
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(944,173)	(771,264)	172,909
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,065,283	1,065,283	0
RESIDUAL EQUITY TRANSFERS-OUT	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 21,110</u>	<u>\$ 194,019</u>	<u>\$ 172,909</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

TREASURER'S DELINQUENT TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 130,000	\$ 145,840	\$ 15,840
TOTAL REVENUES	130,000	145,840	15,840
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	177,000	150,721	26,279
Materials and supplies	10,500	10,487	13
Operating expenditures	34,000	12,539	21,461
Other expenditures	8,787	6,967	1,820
Fringe benefits and insurance	35,700	30,281	5,419
Capital outlay	1,213	1,213	0
TOTAL EXPENDITURES	267,200	212,208	54,992
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(137,200)	(66,368)	70,832
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(137,200)	(66,368)	70,832
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	487,989	487,989	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 350,789	\$ 421,621	\$ 70,832

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COUNTY RECORDER'S EQUIPMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Fees and charges for services	\$ 268,000	\$ 253,032	\$ (14,968)
TOTAL REVENUES	268,000	253,032	(14,968)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Contractual services	135,160	133,839	1,321
Capital outlay	134,577	131,478	3,099
TOTAL EXPENDITURES	269,737	265,317	4,420
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,737)	(12,285)	(10,548)
OTHER FINANCING SOURCES (USES):			
Operating transfers-out	(270,504)	(235,252)	35,252
TOTAL OTHER FINANCING SOURCES (USES)	(270,504)	(235,252)	35,252
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(272,241)	(247,537)	24,704
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	272,480	272,480	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 239	\$ 24,943	\$ 24,704

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

HOTEL / MOTEL TAX	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Other taxes	\$ 355,000	\$ 373,211	\$ 18,211
Fines and forfeitures	1,300	1,318	18
TOTAL REVENUES	<u>356,300</u>	<u>374,529</u>	<u>18,229</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	15,600	15,157	443
Materials and supplies	400	313	87
Contractual services	3,050	2,970	80
Operating expenditures	1,350	984	366
Other expenditures	366,500	350,163	16,337
Fringe benefits and insurance	2,502	2,499	3
Capital outlay	3,144	1,561	1,583
TOTAL EXPENDITURES	<u>392,546</u>	<u>373,647</u>	<u>18,899</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(36,246)</u>	<u>882</u>	<u>37,128</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(36,246)</u>	<u>882</u>	<u>37,128</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>36,979</u>	<u>36,979</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 733</u>	<u>\$ 37,861</u>	<u>\$ 37,128</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

GEOGRAPHIC INFORMATION SYSTEM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
Personal services	73,000	29,952	43,048
Materials and supplies	3,000	2,982	18
Operating expenditures	2,000	1,081	919
Other expenditures	500	395	105
Fringe benefits and insurance	18,875	3,775	15,100
Capital outlay	20,000	10,899	9,101
TOTAL EXPENDITURES	117,375	49,084	68,291
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(117,375)	(49,084)	68,291
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(117,375)	(49,084)	68,291
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
RESIDUAL EQUITY TRANSFERS-IN	300,000	300,000	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 182,625	\$ 250,916	\$ 68,291

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

HOME PROGRAM	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 783,000	\$ 690,124	\$ (92,876)
Miscellaneous	30,000	25,995	(4,005)
TOTAL REVENUES	<u>813,000</u>	<u>716,119</u>	<u>(96,881)</u>
EXPENDITURES:			
CURRENT:			
COMMUNITY AND ECONOMIC DEVELOPMENT			
Contractual services	788,365	650,051	138,314
Operating expenditures	46,000	23,576	22,424
Other expenditures	24,150	22,975	1,175
TOTAL EXPENDITURES	<u>858,515</u>	<u>696,602</u>	<u>161,913</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(45,515)</u>	<u>19,517</u>	<u>65,032</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(45,515)</u>	<u>19,517</u>	<u>65,032</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>46,448</u>	<u>46,448</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 933</u>	<u>\$ 65,965</u>	<u>\$ 65,032</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	TOTAL		VARIANCE FAVORABLE (UNFAVORABLE)
	REVISED BUDGET	BUDGETARY ACTUAL	
REVENUES:			
Property taxes	\$ 31,779,675	\$ 32,793,977	\$ 1,014,302
Other taxes	416,039	434,250	18,211
Fees and charges for services	4,776,554	4,489,972	(286,582)
Licenses and permits	287,500	273,746	(13,754)
Fines and forfeitures	482,237	476,514	(5,723)
Intergovernmental	44,164,525	48,862,880	4,698,355
Special assessments	2,000	1,900	(100)
Investment earnings	637,000	576,484	(60,516)
Miscellaneous	2,407,557	2,681,204	273,647
TOTAL REVENUES	84,953,087	90,590,927	5,637,840
EXPENDITURES:			
CURRENT:			
General government	4,645,776	3,996,260	649,516
Judicial and public safety	4,344,020	3,707,205	636,815
Public works	5,529,947	4,996,613	533,334
Human services	53,032,973	47,952,595	5,080,378
Health	13,215,352	12,911,201	304,151
Community and economic development	858,515	696,602	161,913
Capital outlay	11,468,138	5,237,956	6,230,182
TOTAL EXPENDITURES	93,094,721	79,498,432	13,596,289
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,141,634)	11,092,495	19,234,129
OTHER FINANCING SOURCES (USES):			
Sale of fixed assets	4,950	7,328	2,378
Operating transfers--in	3,614,197	3,697,245	83,048
Operating transfers--out	(3,722,411)	(2,633,604)	1,088,807
TOTAL OTHER FINANCING SOURCES (USES)	(103,264)	1,070,969	1,174,233
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(8,244,898)	12,163,464	20,408,362
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	35,528,090	35,528,090	0
RESIDUAL EQUITY TRANSFERS--IN	431,451	431,451	0
RESIDUAL EQUITY TRANSFERS--OUT	(200,000)	(200,000)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 27,514,643	\$ 47,923,005	\$ 20,408,362

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.

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL DEBT SERVICE FUNDS

DECEMBER 31, 1999

	DEBT SERVICE	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,588,070	\$	\$	\$ 1,588,070
Net receivables:				
Special assessments	4,526,101			4,526,101
TOTAL ASSETS	\$ 6,114,171	\$ 0	\$ 0	\$ 6,114,171
LIABILITIES:				
Deferred revenue	\$ 4,617,099	\$	\$	\$ 4,617,099
Matured interest payable	3,957			3,957
TOTAL LIABILITIES	4,621,056	0	0	4,621,056
FUND EQUITY:				
Fund balances:				
Reserved for debt service	1,493,115			1,493,115
TOTAL FUND EQUITY	1,493,115	0	0	1,493,115
TOTAL LIABILITIES AND FUND EQUITY	\$ 6,114,171	\$ 0	\$ 0	\$ 6,114,171

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	DEBT SERVICE	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
REVENUES:				
Special assessments	\$ 403,346	\$ _____	\$ _____	\$ 403,346
TOTAL REVENUES	<u>403,346</u>	<u>0</u>	<u>0</u>	<u>403,346</u>
EXPENDITURES:				
Debt service:				
Principal	297,350	655,000	150,000	1,102,350
Interest and fiscal charges	<u>198,437</u>	<u>574,762</u>	<u>186,500</u>	<u>959,699</u>
TOTAL EXPENDITURES	<u>495,787</u>	<u>1,229,762</u>	<u>336,500</u>	<u>2,062,049</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(92,441)	(1,229,762)	(336,500)	(1,658,703)
OTHER FINANCING SOURCES (USES):				
Operating transfers—in	_____	2,000	126,965	128,965
TOTAL OTHER FINANCING SOURCES USES	<u>0</u>	<u>2,000</u>	<u>126,965</u>	<u>128,965</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(92,441)	(1,227,762)	(209,535)	(1,529,738)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,585,556</u>	<u>1,227,762</u>	<u>209,535</u>	<u>3,022,853</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,493,115</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,493,115</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

DEBT SERVICE	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 391,024	\$ 508,174	\$ 117,150
TOTAL REVENUES	391,024	508,174	117,150
EXPENDITURES:			
Debt service:			
Principal	297,400	297,350	50
Interest and fiscal charges	198,950	198,437	513
TOTAL EXPENDITURES	496,350	495,787	563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(105,326)	12,387	117,713
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(105,326)	12,387	117,713
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,575,683	1,575,683	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,470,357	\$ 1,588,070	\$ 117,713

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

JAIL BOND RETIREMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:			
Debt service:			
Principal	655,000	655,000	0
Interest and fiscal charges	<u>574,762</u>	<u>574,762</u>	<u>0</u>
TOTAL EXPENDITURES	1,229,762	1,229,762	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,229,762)	(1,229,762)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>2,000</u>	<u>2,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	2,000	2,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,227,762)	(1,227,762)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,227,762</u>	<u>1,227,762</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COUNTY FACILITIES BOND RETIREMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Debt service:			
Principal	150,000	150,000	0
Interest and fiscal charges	186,500	186,500	0
TOTAL EXPENDITURES	336,500	336,500	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(336,500)	(336,500)	0
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	126,965	126,965	0
TOTAL OTHER FINANCING SOURCES (USES)	126,965	126,965	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(209,535)	(209,535)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	209,535	209,535	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Special assessments	\$ 391,024	\$ 508,174	\$ 117,150
TOTAL REVENUES	<u>391,024</u>	<u>508,174</u>	<u>117,150</u>
EXPENDITURES:			
Debt service:			
Principal	1,102,400	1,102,350	50
Interest and fiscal charges	<u>960,212</u>	<u>959,699</u>	<u>513</u>
TOTAL EXPENDITURES	<u>2,062,612</u>	<u>2,062,049</u>	<u>563</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,671,588)</u>	<u>(1,553,875)</u>	<u>117,713</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>128,965</u>	<u>128,965</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>128,965</u>	<u>128,965</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,542,623)</u>	<u>(1,424,910)</u>	<u>117,713</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,012,980</u>	<u>3,012,980</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,470,357</u>	<u>\$ 1,588,070</u>	<u>\$ 117,713</u>

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

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL CAPITAL PROJECTS FUNDS

DECEMBER 31, 1999

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVE.	DOG SHELTER RENOVATIONS	NARCOTICS AGENCY BUILDING CONSTRUCTION	SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION
ASSETS:					
Equity in pooled cash and cash equivalents	\$ 2,462,782	\$ 5,932	\$ 260,761	\$ 11,882	\$ 778,688
Receivables:					
Accounts	530		9		
Due from other funds	163,081	100,000			
TOTAL ASSETS	<u>2,626,393</u>	<u>105,932</u>	<u>260,770</u>	<u>11,882</u>	<u>778,688</u>
LIABILITIES:					
Accounts payable	19,269	83,416		2,349	327,648
Accrued interest payable	16,267				
Due to other funds	6,000				
Notes payable	2,000,000				
TOTAL LIABILITIES	<u>2,041,536</u>	<u>83,416</u>	<u>0</u>	<u>2,349</u>	<u>327,648</u>
FUND EQUITY:					
Fund balances:					
Reserved for encumbrances	119,319	3,976		9,533	115,402
Unreserved/undesignated	465,538	18,540	260,770		335,638
TOTAL FUND EQUITY	<u>584,857</u>	<u>22,516</u>	<u>260,770</u>	<u>9,533</u>	<u>451,040</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,626,393</u>	<u>\$ 105,932</u>	<u>\$ 260,770</u>	<u>\$ 11,882</u>	<u>\$ 778,688</u>

POST OFFICE RENOVATION	800 MHZ TOWER REPLACEMENT	RECORDERS OFFICE RENOVATION	COURTHOUSE EXTERIOR RENOVATION	JUVENILE JUSTICE CENTER RENOVATION	TOTALS
\$ 3,194,532	\$ 184,470	\$ 23,454	\$ 27,018	\$ 1,215,642	\$ 8,165,161
	6,360		850		7,749
<u>3,194,532</u>	<u>190,830</u>	<u>23,454</u>	<u>27,868</u>	<u>1,215,642</u>	<u>8,435,991</u>
289,933		2,316	246	89,632	814,809
62,292				14,375	92,934
				165	6,165
<u>3,250,000</u>				<u>750,000</u>	<u>6,000,000</u>
<u>3,602,225</u>	0	<u>2,316</u>	<u>246</u>	<u>854,172</u>	<u>6,913,908</u>
2,726,792		19,529	24,620	378,136	3,397,307
(3,134,485)	190,830	1,609	3,002	(16,666)	(1,875,224)
<u>(407,693)</u>	<u>190,830</u>	<u>21,138</u>	<u>27,622</u>	<u>361,470</u>	<u>1,522,083</u>
\$ <u>3,194,532</u>	\$ <u>190,830</u>	\$ <u>23,454</u>	\$ <u>27,868</u>	\$ <u>1,215,642</u>	\$ <u>8,435,991</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVE.	DOG SHELTER RENOVATIONS	NARCOTICS AGENCY BUILDING CONSTRUCTION	SHERIFF'S MULTIPURPOSE FACILITY CONSTRUCTION
REVENUES:					
Charges for services	\$	\$	\$	\$	\$
Intergovernmental					97,773
Miscellaneous	3,442		136,735		
TOTAL REVENUES	3,442	0	136,735	0	97,773
EXPENDITURES:					
Capital outlay	3,462,907	650,657		97,282	477,650
Debt service:					
Interest and fiscal charges	16,267				
TOTAL EXPENDITURES	3,479,174	650,657	0	97,282	477,650
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,475,732)	(650,657)	136,735	(97,282)	(379,877)
OTHER FINANCING SOURCES (USES):					
Operating transfers-in	2,535,026	175,000		10,225	820,000
TOTAL OTHER FINANCING SOURCES (USES)	2,535,026	175,000	0	10,225	820,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(940,706)	(475,657)	136,735	(87,057)	440,123
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,525,563	498,173	124,035	228,041	10,917
RESIDUAL EQUITY TRANSFERS-IN RESIDUAL EQUITY TRANSFERS-OUT				(131,451)	
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 584,857	\$ 22,516	\$ 260,770	\$ 9,533	\$ 451,040

POST OFFICE RENOVATIONS	800 MHZ TOWER REPLACEMENT	RECORDER'S OFFICE RENOVATIONS	COURTHOUSE EXTERIOR RENOVATIONS	JUVENILE JUSTICE CENTER RENOVATIONS	TOTALS
\$	\$ 109,684	\$	\$	\$	\$ 109,684
3,325			850	88,752	186,525
<u>3,325</u>	<u>109,684</u>	<u>0</u>	<u>850</u>	<u>88,752</u>	<u>144,352</u>
699,721		432,114	650,828	900,147	7,371,306
62,292				14,375	92,934
<u>762,013</u>	<u>0</u>	<u>432,114</u>	<u>650,828</u>	<u>914,522</u>	<u>7,464,240</u>
(758,688)	109,684	(432,114)	(649,978)	(825,770)	(7,023,679)
350,995		453,252	677,600	1,187,240	6,209,338
<u>350,995</u>	<u>0</u>	<u>453,252</u>	<u>677,600</u>	<u>1,187,240</u>	<u>6,209,338</u>
(407,693)	109,684	21,138	27,622	361,470	(814,341)
0	81,146	0	0	0	2,467,875
					0
					(131,451)
<u>\$ (407,693)</u>	<u>\$ 190,830</u>	<u>\$ 21,138</u>	<u>\$ 27,622</u>	<u>\$ 361,470</u>	<u>\$ 1,522,083</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PERMANENT IMPROVEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 3,000	\$ 2,912	\$ (88)
TOTAL REVENUES	3,000	2,912	(88)
EXPENDITURES:			
Capital outlay	5,932,734	3,603,733	2,329,001
TOTAL EXPENDITURES	5,932,734	3,603,733	2,329,001
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,929,734)	(3,600,821)	2,328,913
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	2,000,000	2,000,000	0
Operating transfers-in	2,535,026	2,535,026	0
TOTAL OTHER FINANCING SOURCES (USES)	4,535,026	4,535,026	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,394,708)	934,205	2,328,913
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,409,258	1,409,258	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 14,550	\$ 2,343,463	\$ 2,328,913

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

BOARD OF MENTAL RETARDATION AND DEVELOP- MENTAL DISABILITIES CAPITAL IMPROVEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:			
Capital outlay	<u>913,110</u>	<u>641,327</u>	<u>271,783</u>
TOTAL EXPENDITURES	<u>913,110</u>	<u>641,327</u>	<u>271,783</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(913,110)	(641,327)	271,783
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	<u>415,000</u>	<u>75,000</u>	<u>(340,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>415,000</u>	<u>75,000</u>	<u>(340,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(498,110)	(566,327)	(68,217)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>498,173</u>	<u>498,173</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ <u>63</u>	\$ <u>(68,154)</u>	\$ <u>(68,217)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

DOG SHELTER RENOVATION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 94,992	\$ 136,750	\$ 41,758
TOTAL REVENUES	<u>94,992</u>	<u>136,750</u>	<u>41,758</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>94,992</u>	<u>136,750</u>	<u>41,758</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>94,992</u>	<u>136,750</u>	<u>41,758</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>124,011</u>	<u>124,011</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 219,003</u>	<u>\$ 260,761</u>	<u>\$ 41,758</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

NARCOTICS AGENCY BUILDING CONSTRUCTION	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:			
Capital outlay	190,553	176,092	14,461
TOTAL EXPENDITURES	<u>190,553</u>	<u>176,092</u>	<u>14,461</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(190,553)	(176,092)	14,461
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	10,225	10,225	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,225</u>	<u>10,225</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(180,328)	(165,867)	14,461
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	297,318	297,318	0
RESIDUAL EQUITY TRANSFERS--OUT	<u>(131,451)</u>	<u>(131,451)</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (14,461)</u>	<u>\$ 0</u>	<u>\$ 14,461</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

SHERIFF'S MULTIPURPOSE FACILITY	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 97,500	\$ 97,773	\$ 273
TOTAL REVENUES	<u>97,500</u>	<u>97,773</u>	<u>273</u>
EXPENDITURES:			
Capital outlay	283,534	270,075	13,459
TOTAL EXPENDITURES	<u>283,534</u>	<u>270,075</u>	<u>13,459</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(186,034)	(172,302)	13,732
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	820,000	820,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>820,000</u>	<u>820,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	633,966	647,698	13,732
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>13,681</u>	<u>13,681</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 647,647</u>	<u>\$ 661,379</u>	<u>\$ 13,732</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

POST OFFICE RENOVATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Miscellaneous	\$ 3,325	\$ 3,325	\$ 0
TOTAL REVENUES	<u>3,325</u>	<u>3,325</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	3,426,995	3,423,468	3,527
TOTAL EXPENDITURES	<u>3,426,995</u>	<u>3,423,468</u>	<u>3,527</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,423,670)</u>	<u>(3,420,143)</u>	<u>3,527</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	3,250,000	3,250,000	0
Operating transfers-in	350,995	350,995	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,600,995</u>	<u>3,600,995</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>177,325</u>	<u>180,852</u>	<u>3,527</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 177,325</u>	<u>\$ 180,852</u>	<u>\$ 3,527</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

800 MHZ TOWER REPLACEMENT	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Charges for services	\$ 110,000	\$ 108,804	\$ (1,196)
TOTAL REVENUES	<u>110,000</u>	<u>108,804</u>	<u>(1,196)</u>
EXPENDITURES:			
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>110,000</u>	<u>108,804</u>	<u>(1,196)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>110,000</u>	<u>108,804</u>	<u>(1,196)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>75,666</u>	<u>75,666</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 185,666</u>	<u>\$ 184,470</u>	<u>\$ (1,196)</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

RECORDER'S OFFICE RENOVATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	452,941	449,327	3,614
TOTAL EXPENDITURES	452,941	449,327	3,614
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(452,941)	(449,327)	3,614
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	453,252	453,252	0
TOTAL OTHER FINANCING SOURCES (USES)	453,252	453,252	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	311	3,925	3,614
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 311	\$ 3,925	\$ 3,614

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COURTHOUSE EXTERIOR RENOVATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital outlay	677,600	675,202	2,398
TOTAL EXPENDITURES	677,600	675,202	2,398
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(677,600)	(675,202)	2,398
OTHER FINANCING SOURCES (USES):			
Operating transfers-in	677,600	677,600	0
TOTAL OTHER FINANCING SOURCES (USES)	677,600	677,600	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	2,398	2,398
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 2,398	\$ 2,398

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

JUVENILE JUSTICE CENTER RENOVATIONS	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 88,752	\$ 88,752	\$ 0
TOTAL REVENUES	<u>88,752</u>	<u>88,752</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	1,299,240	1,272,989	26,251
TOTAL EXPENDITURES	<u>1,299,240</u>	<u>1,272,989</u>	<u>26,251</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,210,488)</u>	<u>(1,184,237)</u>	<u>26,251</u>
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	750,000	750,000	0
Operating transfers-in	1,187,240	1,187,240	0
Operating transfers-out	(590,000)		590,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,347,240</u>	<u>1,937,240</u>	<u>590,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>136,752</u>	<u>753,003</u>	<u>616,251</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 136,752</u>	<u>\$ 753,003</u>	<u>\$ 616,251</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Charges for services	\$ 110,000	\$ 108,804	\$ (1,196)
Intergovernmental	186,252	186,525	273
Miscellaneous	101,317	142,987	41,670
TOTAL REVENUES	397,569	438,316	40,747
EXPENDITURES:			
Capital outlay	13,176,707	10,512,213	2,664,494
TOTAL EXPENDITURES	13,176,707	10,512,213	2,664,494
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,779,138)	(10,073,897)	2,705,241
OTHER FINANCING SOURCES (USES):			
Proceeds of notes	6,000,000	6,000,000	0
Operating transfers-in	6,449,338	6,109,338	(340,000)
Operating transfers-out	(590,000)	(590,000)	590,000
TOTAL OTHER FINANCING SOURCES (USES)	11,859,338	12,109,338	250,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(919,800)	2,035,441	2,955,241
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,418,107	2,418,107	0
RESIDUAL EQUITY TRANSFERS-OUT	(131,451)	(131,451)	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,366,856	\$ 4,322,097	\$ 2,955,241

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.

SOLID WASTE MANAGEMENT: Created by Ohio House Bill 592, this fund was created to account for the funding and related expenses incurred in the implementation of the County's Solid Waste Management Plan, which is aimed at reducing solid waste at the County's landfill. Revenues are generated through tier fees charged at the landfill.

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL ENTERPRISE FUNDS

DECEMBER 31, 1999

	WATER	WASTEWATER	SOLID WASTE
ASSETS:			
Equity in pooled cash and cash equivalents	\$ 3,426,931	\$ 7,875,520	\$ 10,220,154
Net receivables:			
Accounts	2,289,318	1,435,404	825,656
Unbilled accounts	1,813,211	1,342,468	
Other receivables	710,742		
Due from other fund		675,000	319,177
Material and supplies inventory	696,321	426,825	2,336
Prepaid items	14,439	11,510	3,548
Unamortized bond issuance costs	244,878		
TOTAL	<u>9,195,840</u>	<u>11,766,727</u>	<u>11,970,871</u>
FIXED ASSETS IN SERVICE:			
Land and land improvements	484,293	1,596,964	1,649,633
Utility plant in service	103,291,062	141,545,981	4,517,368
Furniture, fixtures and equipment	2,252,070	4,003,916	289,869
Less: Accumulated depreciation	(46,347,663)	(63,489,498)	(3,008,176)
Construction-in-progress	3,923,209	33,053,485	8,053,582
TOTAL NET FIXED ASSETS	<u>63,602,971</u>	<u>116,710,848</u>	<u>11,502,276</u>
TOTAL ASSETS	<u>\$ 72,798,811</u>	<u>\$ 128,477,575</u>	<u>\$ 22,873,147</u>
LIABILITIES:			
Accounts payable	\$ 309,917	\$ 550,361	\$ 351,253
Accrued wages and benefits	150,865	198,258	11,739
Deferred revenue	595,780	587,239	
Accrued interest payable	59,261	2,486	
Advances from other funds	1,418,881		
Due to other funds	2,159,388	6,263	143
Due to other governments	727,617	105,017	297,774
Matured interest payable	216	4,133	
Notes payable	3,189,427	394,000	
Customer deposits	39,871	49,807	
Landfill closure and postclosure costs			9,234,405
Capital leases payable	70,210	48,566	
OWDA loans payable	49,583,855	10,548,979	
General obligation bonds payable	6,008,000	301,500	
Other long-term debt payable	305,910	30,588,655	
Compensated absences payable	530,861	594,260	35,539
TOTAL LIABILITIES	<u>65,150,059</u>	<u>43,979,524</u>	<u>9,930,853</u>
CONTRIBUTED CAPITAL AND RETAINED EARNINGS:			
Contributed capital	25,487,237	102,435,723	
Less: Accumulated depreciation on contributed capital	(4,146,119)	(38,953,224)	
Retained earnings:			
Unreserved (deficit)	(13,692,366)	21,015,552	12,942,294
TOTAL FUND EQUITY	<u>7,648,752</u>	<u>84,498,051</u>	<u>12,942,294</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 72,798,811</u>	<u>\$ 128,477,575</u>	<u>\$ 22,873,147</u>

SOLID WASTE MANAGEMENT		TOTALS
\$ 381,736	\$ 21,904,341	
	4,550,378	
	3,155,679	
	710,742	
	994,177	
	1,125,482	
	29,497	
	244,878	
<u>381,736</u>	<u>32,715,174</u>	
	3,730,890	
	249,354,411	
16,520	6,562,375	
(3,798)	(112,849,135)	
	45,030,276	
<u>12,722</u>	<u>191,828,817</u>	
<u>\$ 394,458</u>	<u>\$ 224,543,991</u>	
\$	\$ 1,211,531	
	360,862	
	1,183,019	
	61,747	
	1,418,881	
	2,165,794	
	1,130,408	
	4,349	
	3,583,427	
	89,678	
	9,234,405	
	118,776	
	60,132,834	
	6,309,500	
	30,894,565	
	1,160,660	
<u>0</u>	<u>119,060,436</u>	
	127,922,960	
	(43,099,343)	
<u>394,458</u>	<u>20,659,938</u>	
<u>394,458</u>	<u>105,483,555</u>	
<u>\$ 394,458</u>	<u>\$ 224,543,991</u>	

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	WATER
<hr/>	
OPERATING REVENUES:	
Water sales	\$ 14,702,611
Sewer charges	
Fees, permits and tap-ins	1,276,530
Charges for services	143,865
Other operating revenues	113,752
TOTAL OPERATING REVENUES	<u>16,236,758</u>
<hr/>	
OPERATING EXPENSES:	
Personal services	2,599,224
Contractual services	308,183
Materials and supplies	1,056,369
Other operating expenses	2,333,475
Depreciation expense	3,304,213
TOTAL OPERATING EXPENSES	<u>9,601,464</u>
<hr/>	
OPERATING INCOME (LOSS)	6,635,294
<hr/>	
NON-OPERATING REVENUES (EXPENSES):	
Investment earnings	58,948
Sale of fixed assets	2,751
Interest and fiscal charges	(6,264,350)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(6,202,651)</u>
<hr/>	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	432,643
Operating transfers-in	134,114
Operating transfers-out	
<hr/>	
NET INCOME (LOSS)	566,757
<hr/>	
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	483,790
<hr/>	
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>(14,742,913)</u>
<hr/>	
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ (13,692,366)</u>

WASTEWATER	SOLID WASTE	SOLID WASTE MANAGEMENT	TOTALS
\$ 9,449,104	\$	\$	\$ 14,702,611
1,022,302			9,449,104
227,247	5,513,226	453,616	2,298,832
88,229	1,651	82,125	6,337,954
<u>10,786,882</u>	<u>5,514,877</u>	<u>535,741</u>	<u>33,074,258</u>
3,688,943	211,796	23,503	6,523,466
531,215	2,876,662	1,942,600	5,658,660
817,617	22,884	1,842	1,898,712
2,795,150	77,035	102,574	5,308,234
3,870,321	120,070	1,159	7,295,763
<u>11,703,246</u>	<u>3,308,447</u>	<u>2,071,678</u>	<u>26,684,835</u>
(916,364)	2,206,430	(1,535,937)	6,389,423
33,166			92,114
4,080	2,657		9,488
(1,115,624)			(7,379,974)
<u>(1,078,378)</u>	<u>2,657</u>	<u>0</u>	<u>(7,278,372)</u>
(1,994,742)	2,209,087	(1,535,937)	(888,949)
100,000	(1,200,000)	1,200,000	1,434,114
			(1,200,000)
(1,894,742)	1,009,087	(335,937)	(654,835)
2,600,867			3,084,657
20,309,427	11,933,207	730,395	18,230,116
<u>\$ 21,015,552</u>	<u>\$ 12,942,294</u>	<u>\$ 394,458</u>	<u>\$ 20,659,938</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	WATER		VARIANCE FAVORABLE (UNFAVORABLE)
	REVISED BUDGET	BUDGETARY ACTUAL	
OPERATING REVENUES:			
Water sales	\$ 14,466,345	\$ 14,566,141	\$ 99,796
Sewer charges			0
Fees, permits and tap-ins	1,261,435	1,276,530	15,095
Charges for services	298,288	184,990	(113,298)
Other operating revenues	52,625	113,752	61,127
TOTAL OPERATING REVENUES	16,078,693	16,141,413	62,720
OPERATING EXPENSES:			
Personal services	2,600,000	2,588,154	11,846
Contractual services	499,215	364,883	134,332
Materials and supplies	1,217,770	1,171,674	46,096
Other operating expenses	2,873,498	2,304,456	569,042
Capital outlay	2,444,365	2,271,543	172,822
TOTAL OPERATING EXPENSES	9,634,848	8,700,710	934,138
OPERATING INCOME (LOSS)	6,443,845	7,440,703	996,858
NON-OPERATING REVENUES (EXPENSES):			
Grants and contributed capital	4,280	4,280	0
Contributions from customers	157,176	159,039	1,863
Investment earnings	58,948	58,948	0
Proceeds of bonds	624,400	624,400	0
Proceeds of notes	5,186,000	5,186,000	0
Sale of fixed assets	3,000	2,751	(249)
Note principal retirement	(3,973,700)	(3,973,700)	0
Bond principal retirement	(3,536,502)	(3,536,443)	59
Interest and fiscal charges	(6,364,366)	(6,360,595)	3,771
TOTAL NON-OPERATING REVENUES (EXPENSES)	(7,840,764)	(7,835,320)	5,444
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,396,919)	(394,617)	1,002,302
Operating transfers-in	61,513	134,114	72,601
Operating transfers-out			0
NET INCOME (LOSS)	(1,335,406)	(260,503)	1,074,903
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	3,567,939	3,567,939	0
RETAINED EARNINGS AT THE END OF THE YEAR	\$ 2,232,533	\$ 3,307,436	\$ 1,074,903

(Continued)

WASTEWATER			SOLID WASTE		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$ 0	\$	\$	\$ 0
9,300,000	9,394,831	94,831			0
1,012,394	1,022,302	9,908			0
300,000	333,111	33,111	5,720,000	5,475,989	(244,011)
117,105	88,229	(28,876)	15,000	1,651	(13,349)
<u>10,729,499</u>	<u>10,838,473</u>	<u>108,974</u>	<u>5,735,000</u>	<u>5,477,640</u>	<u>(257,360)</u>
3,780,000	3,668,052	111,948	250,000	210,398	39,602
814,143	535,776	278,367	2,858,407	1,942,316	916,091
1,020,162	873,284	146,878	74,700	22,444	52,256
3,446,176	2,792,337	653,839	206,708	83,762	122,946
<u>9,864,771</u>	<u>9,697,620</u>	<u>167,151</u>	<u>124,318</u>	<u>53,984</u>	<u>70,334</u>
<u>18,925,252</u>	<u>17,567,069</u>	<u>1,358,183</u>	<u>3,514,133</u>	<u>2,312,904</u>	<u>1,201,229</u>
(8,195,753)	(6,728,596)	1,467,157	2,220,867	3,164,736	943,869
2,063	2,063	0			0
63,000	64,685	1,685			0
30,000	33,166	3,166			0
9,246,337	9,246,740	403			0
394,000	394,000	0			0
4,000	4,080	80	5,000	2,657	(2,343)
(238,300)	(238,300)	0	(1,015,000)	(1,015,000)	0
(980,263)	(980,232)	31			0
<u>(1,122,555)</u>	<u>(1,122,244)</u>	<u>311</u>	<u>(36,800)</u>	<u>(36,794)</u>	<u>6</u>
7,398,282	7,403,958	5,676	(1,046,800)	(1,049,137)	(2,337)
(797,471)	675,362	1,472,833	1,174,067	2,115,599	941,532
96,787	100,000	3,213	335,827		(335,827)
<u>(885,424)</u>	<u></u>	<u>885,424</u>	<u>(1,246,000)</u>	<u>(1,200,000)</u>	<u>46,000</u>
(1,586,108)	775,362	2,361,470	263,894	915,599	651,705
<u>6,963,682</u>	<u>6,963,682</u>	<u>0</u>	<u>9,303,970</u>	<u>9,303,970</u>	<u>0</u>
\$ <u>5,377,574</u>	\$ <u>7,739,044</u>	\$ <u>2,361,470</u>	\$ <u>9,567,864</u>	\$ <u>10,219,569</u>	\$ <u>651,705</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	SOLID WASTE MANAGEMENT		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Water sales	\$	\$	\$ 0
Sewer charges			0
Fees, permits and tap-ins			0
Charges for services	450,000	453,616	3,616
Other operating revenues	85,000	82,125	(2,875)
TOTAL OPERATING REVENUES	<u>535,000</u>	<u>535,741</u>	<u>741</u>
OPERATING EXPENSES:			
Personal services	55,000	24,043	30,957
Contractual services	2,905,000	2,261,992	643,008
Materials and supplies	16,500	1,842	14,658
Other operating expenses	170,950	104,754	66,196
Capital outlay	50,000		50,000
TOTAL OPERATING EXPENSES	<u>3,197,450</u>	<u>2,392,631</u>	<u>804,819</u>
OPERATING INCOME (LOSS)	<u>(2,662,450)</u>	<u>(1,856,890)</u>	<u>805,560</u>
NON-OPERATING REVENUES (EXPENSES):			
Grants and contributed capital			0
Contributions from customers			0
Investment earnings			0
Proceeds of bonds			0
Proceeds of notes			0
Sale of fixed assets			0
Note principal retirement			0
Bond principal retirement			0
Interest and fiscal charges			0
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>	<u>0</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(2,662,450)</u>	<u>(1,856,890)</u>	<u>805,560</u>
Operating transfers-in	1,624,000	1,200,000	(424,000)
Operating transfers-out			0
NET INCOME (LOSS)	<u>(1,038,450)</u>	<u>(656,890)</u>	<u>381,560</u>
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>1,038,626</u>	<u>1,038,626</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 176</u>	<u>\$ 381,736</u>	<u>\$ 381,560</u>

TOTALS		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 14,466,345	\$ 14,566,141	\$ 99,796
9,300,000	9,394,831	94,831
2,273,829	2,298,832	25,003
6,768,288	6,447,706	(320,582)
<u>269,730</u>	<u>285,757</u>	<u>16,027</u>
33,078,192	32,993,267	(84,925)
6,685,000	6,490,647	194,353
7,076,765	5,104,967	1,971,798
2,329,132	2,069,244	259,888
6,697,332	5,285,309	1,412,023
<u>12,483,454</u>	<u>12,023,147</u>	<u>460,307</u>
35,271,683	30,973,314	4,298,369
(2,193,491)	2,019,953	4,213,444
6,343	6,343	0
220,176	223,724	3,548
88,948	92,114	3,166
9,870,737	9,871,140	403
5,580,000	5,580,000	0
12,000	9,488	(2,512)
(5,227,000)	(5,227,000)	0
(4,516,765)	(4,516,675)	90
<u>(7,523,721)</u>	<u>(7,519,633)</u>	<u>4,088</u>
(1,489,282)	(1,480,499)	8,783
(3,682,773)	539,454	4,222,227
2,118,127	1,434,114	(684,013)
<u>(2,131,424)</u>	<u>(1,200,000)</u>	<u>931,424</u>
(3,696,070)	773,568	4,469,638
<u>20,874,217</u>	<u>20,874,217</u>	<u>0</u>
\$ <u>17,178,147</u>	\$ <u>21,647,785</u>	\$ <u>4,469,638</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	WATER	WASTE- WATER	SOLID WASTE	SOLID WASTE MANAGE- MENT	TOTAL
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 16,027,661	\$ 10,750,244	\$ 5,475,989	\$ 453,616	\$ 32,707,510
Cash paid to suppliers	(3,775,474)	(4,110,392)	(2,047,937)	(2,368,588)	(12,302,391)
Cash paid to employees	(2,588,154)	(3,668,052)	(210,398)	(24,043)	(6,490,647)
Other operating revenues	118,752	88,229	1,651	82,125	285,757
NET CASH PROVIDED BY OPERATING ACTIVITIES	9,777,785	3,060,029	3,219,305	(1,856,890)	14,200,229
<u>Cash flows from noncapital financing activities:</u>					
Operating transfers in from other funds	134,114	100,000		1,200,000	1,434,114
Operating transfers out to other funds			(1,200,000)		(1,200,000)
NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES	134,114	100,000	(1,200,000)	1,200,000	234,114
<u>Cash flows from capital and related financing activities:</u>					
Proceeds from the sale of general obligation notes	5,186,000	394,000			5,580,000
Proceeds from the sale of general obligation bonds	624,400	9,246,740			9,871,140
Acquisition and construction of capital assets	(2,166,744)	(9,647,233)	(53,984)		(11,867,961)
Principal paid on general obligation debt	(7,510,143)	(1,218,532)	(1,015,000)		(9,743,675)
Interest paid on general obligation debt	(6,360,595)	(1,122,244)	(36,794)		(7,519,633)
Principal paid on capital leases	(41,673)	(6,172)			(47,845)
Interest paid on capital leases	(5,311)	(2,603)			(7,914)
Capital contributed by grants	4,280	2,063			6,343
Contributions from customers	159,039	64,685			223,724
Proceeds from the sale of fixed assets	2,751	4,080	2,657		9,488
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(10,107,996)	(2,285,216)	(1,103,121)	0	(13,496,333)
<u>Cash flows from investing activities:</u>					
Interest on investments	58,948	33,166			92,114
NET CASH PROVIDED BY INVESTING ACTIVITIES	58,948	33,166	0	0	92,114
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(137,149)	907,979	916,184	(656,890)	1,030,124
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,564,080	6,967,541	9,303,970	1,038,626	20,874,217
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,426,931	\$ 7,875,520	\$ 10,220,154	\$ 381,736	\$ 21,904,341

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS ALL ENTERPRISE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 1999

	WATER	WASTE- WATER	SOLID WASTE	SOLID WASTE MANAGE- MENT	TOTAL
<u>Capital and related financing activities not affecting cash:</u>					
Acquisition of capital assets through contributed capital	\$ 1,180,520	\$ 1,392,837	\$	\$	\$ 2,573,357
Acquisition of assets capitalized from prior years's construction-in-progress	1,016,575	369,491			1,386,066
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	\$ 2,197,095	\$ 1,762,328	\$ 0	\$ 0	\$ 3,959,423

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

OPERATING INCOME (LOSS)	\$ 6,635,294	\$ (916,364)	\$ 2,206,430	\$ (1,535,937)	\$ 6,389,423
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	3,304,213	3,870,321	120,070	1,159	7,295,763
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(133,410)	51,167	(37,237)		(119,480)
(Increase) decrease in other receivables	47,251				47,251
(Increase) decrease in inventory	(98,215)	(6,381)	933		(103,663)
(Increase) decrease in prepaid items	(5,590)	3,467	(140)		(2,263)
Increase (decrease) in accounts payable	57,963	69,327	505,885	(16,750)	616,425
Increase (decrease) in accrued wages	14,463	22,435	1,398	(540)	37,756
Increase (decrease) in due to other funds	(2,398)	(12,031)	(5,337)	(49)	(19,815)
Increase (decrease) in due to other governments	(69,930)	(39,320)	(50,132)	(304,773)	(464,155)
Increase (decrease) in current portion of compensated absences	37,330	16,984	6,830		61,144
Increase (decrease) in customer deposits	(9,186)	424			(8,762)
Increase (decrease) in landfill closure and postclosure costs			470,605		470,605
Total adjustments	3,142,491	3,976,393	1,012,875	(320,953)	7,810,806
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 9,777,785	\$ 3,060,029	\$ 3,219,305	\$ (1,856,890)	\$ 14,200,229

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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 central storeroom which stocks a variety of supplies and serves departments as other governments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost and, in certain instances, a markup for administrative costs.

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

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

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

LAKE COUNTY, OHIO

COMBINING BALANCE SHEET ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 1999

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
ASSETS:					
Equity in pooled cash and cash equivalents	\$ 117,633	\$ 47,521	\$ 74,586	\$ 266,080	\$ 505,820
Net receivables:					
Accounts	627		2,330		2,957
Due from other funds	5,051	30,067	26,239		61,357
Due from other governments	2,982	4,493	2,159		9,634
Materials and supplies inventory	59,998				59,998
Prepaid items	297				297
TOTAL	<u>186,588</u>	<u>82,081</u>	<u>105,314</u>	<u>266,080</u>	<u>640,063</u>
FIXED ASSETS IN SERVICE:					
Furniture, fixtures and equipment	29,542	2,300	108,110		139,952
Less: Accumulated depreciation	(23,535)	(329)	(53,773)		(77,637)
TOTAL NET FIXED ASSETS	<u>6,007</u>	<u>1,971</u>	<u>54,337</u>	<u>0</u>	<u>62,315</u>
TOTAL ASSETS	<u>\$ 192,595</u>	<u>\$ 84,052</u>	<u>\$ 159,651</u>	<u>\$ 266,080</u>	<u>\$ 702,378</u>
LIABILITIES:					
Accounts payable	\$ 56,931	\$ 4,960	\$ 26,519	\$ 70,993	\$ 159,403
Accrued wages and benefits	5,600	8,620	16,436		30,656
Due to other funds	99	16			115
Due to other governments	2,843	3,303	5,707		11,853
Claims payable				33,883	33,883
Compensated absences payable	5,667	30,555	54,785		91,007
TOTAL LIABILITIES	<u>-71,140</u>	<u>47,454</u>	<u>103,447</u>	<u>104,876</u>	<u>326,917</u>
CONTRIBUTED CAPITAL AND RETAINED EARNINGS:					
Contributed capital					0
Less: Accumulated depreciation on contributed capital					0
Retained earnings:					
Unreserved (deficit)	121,455	36,598	56,204	161,204	375,461
TOTAL FUND EQUITY	<u>121,455</u>	<u>36,598</u>	<u>56,204</u>	<u>161,204</u>	<u>375,461</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 192,595</u>	<u>\$ 84,052</u>	<u>\$ 159,651</u>	<u>\$ 266,080</u>	<u>\$ 702,378</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTALS
OPERATING REVENUES:					
Charges for services	\$ 628,222	\$ 284,072	\$ 356,554	\$ 560,727	\$ 1,829,575
Other operating revenues	1,260		2,850		4,110
TOTAL OPERATING REVENUES	<u>629,482</u>	<u>284,072</u>	<u>359,404</u>	<u>560,727</u>	<u>1,833,685</u>
OPERATING EXPENSES:					
Personal services	131,021	151,165	252,937		534,523
Contractual services	1,359	8,909	51,904	10,154	72,326
Materials and supplies	666,708	1,159	212,469		880,336
Insurance claims				389,369	389,369
Other operating expenses	45,219	327,355	103,965		476,539
Depreciation expense	4,863	329	17,042		22,234
TOTAL OPERATING EXPENSES	<u>849,170</u>	<u>488,917</u>	<u>637,717</u>	<u>399,523</u>	<u>2,375,327</u>
OPERATING INCOME (LOSS)	<u>(219,688)</u>	<u>(204,845)</u>	<u>(278,313)</u>	<u>161,204</u>	<u>(541,642)</u>
NON-OPERATING REVENUES (EXPENSES):					
Sale of fixed assets	595	1	552		1,148
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>595</u>	<u>1</u>	<u>552</u>	<u>0</u>	<u>1,148</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(219,093)</u>	<u>(204,844)</u>	<u>(277,761)</u>	<u>161,204</u>	<u>(540,494)</u>
Operating transfers-in	175,000	200,000	200,000		575,000
NET INCOME (LOSS)	<u>(44,093)</u>	<u>(4,844)</u>	<u>(77,761)</u>	<u>161,204</u>	<u>34,506</u>
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>165,548</u>	<u>41,442</u>	<u>133,965</u>	<u>0</u>	<u>340,955</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 121,455</u>	<u>\$ 36,598</u>	<u>\$ 56,204</u>	<u>\$ 161,204</u>	<u>\$ 375,461</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	CENTRAL PURCHASING		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Charges for services	\$ 898,750	\$ 687,194	\$ (211,556)
Other operating revenues	650	633	(17)
TOTAL OPERATING REVENUES	899,400	687,827	(211,573)
OPERATING EXPENSES:			
Personal services	129,700	129,423	277
Contractual services	2,500	1,308	1,192
Materials and supplies	776,915	686,196	90,719
Other operating expenses	55,448	47,368	8,080
Capital outlay	7,261	2,488	4,773
TOTAL OPERATING EXPENSES	971,824	866,783	105,041
OPERATING INCOME (LOSS)	(72,424)	(178,956)	(106,532)
NON-OPERATING REVENUES (EXPENSES):			
Sale of fixed assets	600	595	(5)
TOTAL NON-OPERATING REVENUES (EXPENSES)	600	595	(5)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(71,824)	(178,361)	(106,537)
Operating transfers-in	175,000	175,000	0
NET INCOME (LOSS)	103,176	(3,361)	(106,537)
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	120,994	120,994	0
RETAINED EARNINGS AT THE END OF THE YEAR	\$ 224,170	\$ 117,633	\$ (106,537)

(Continued)

MAILROOM			GARAGE		
REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 282,223	\$ 271,817	\$ (10,406)	\$ 350,000	\$ 360,634	\$ 10,634
		0	1,000	967	(33)
<u>282,223</u>	<u>271,817</u>	<u>(10,406)</u>	<u>351,000</u>	<u>361,601</u>	<u>10,601</u>
150,400	150,367	33	259,000	249,772	9,228
9,500	8,909	591	53,300	51,759	1,541
1,390	1,202	188	236,700	217,598	19,102
349,005	322,373	26,632	104,607	102,381	2,226
2,389	2,300	89	7,485	7,485	0
<u>512,684</u>	<u>485,151</u>	<u>27,533</u>	<u>661,092</u>	<u>628,995</u>	<u>32,097</u>
(230,461)	(213,334)	17,127	(310,092)	(267,394)	42,698
	1	1	550	552	2
0	1	1	550	552	2
(230,461)	(213,333)	17,128	(309,542)	(266,842)	42,700
<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
(30,461)	(13,333)	17,128	(109,542)	(66,842)	42,700
59,820	59,820	0	130,863	130,863	0
<u>\$ 29,359</u>	<u>\$ 46,487</u>	<u>\$ 17,128</u>	<u>\$ 21,321</u>	<u>\$ 64,021</u>	<u>\$ 42,700</u>

LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

	TOTALS		
	REVISED BUDGET	BUDGETARY ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES:			
Charges for services	\$ 1,530,973	\$ 1,319,645	\$ (211,328)
Other operating revenues	<u>1,650</u>	<u>1,600</u>	<u>(50)</u>
TOTAL OPERATING REVENUES	<u>1,532,623</u>	<u>1,321,245</u>	<u>(211,378)</u>
OPERATING EXPENSES:			
Personal services	539,100	529,562	9,538
Contractual services	65,300	61,976	3,324
Materials and supplies	1,015,005	904,996	110,009
Other operating expenses	509,060	472,122	36,938
Capital outlay	<u>17,135</u>	<u>12,273</u>	<u>4,862</u>
TOTAL OPERATING EXPENSES	<u>2,145,600</u>	<u>1,980,929</u>	<u>164,671</u>
OPERATING INCOME (LOSS)	<u>(612,977)</u>	<u>(659,684)</u>	<u>(46,707)</u>
NON-OPERATING REVENUES (EXPENSES):			
Sale of fixed assets	<u>1,150</u>	<u>1,148</u>	<u>(2)</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>1,150</u>	<u>1,148</u>	<u>(2)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(611,827)</u>	<u>(658,536)</u>	<u>(46,709)</u>
Operating transfers-in	<u>575,000</u>	<u>575,000</u>	<u>0</u>
NET INCOME (LOSS)	<u>(36,827)</u>	<u>(83,536)</u>	<u>(46,709)</u>
RETAINED EARNINGS AT THE BEGINNING OF THE YEAR	<u>311,677</u>	<u>311,677</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF THE YEAR	<u>\$ 274,850</u>	<u>\$ 228,141</u>	<u>\$ (46,709)</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

(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	\$ 687,194	\$ 271,817	\$ 360,634	\$ 628,605	\$ 1,948,250
Cash paid to suppliers / contractors	(734,872)	(331,450)	(361,173)	(7,039)	(1,434,534)
Cash paid to employees	(129,423)	(150,367)	(249,772)		(529,562)
Cash paid for claims				(355,486)	(355,486)
Other operating revenues	633		967		1,600
NET CASH PROVIDED BY OPERATING ACTIVITIES	(176,468)	(210,000)	(249,344)	266,080	(369,732)
<u>Cash flows from noncapital financing activities:</u>					
Operating transfers in from other funds	<u>175,000</u>	<u>200,000</u>	<u>200,000</u>		<u>575,000</u>
NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES	175,000	200,000	200,000	0	575,000
<u>Cash flows from capital and related financing activities:</u>					
Acquisition and construction of capital assets	(2,488)	(2,300)	(7,485)		(12,273)
Proceeds from the sale of fixed assets	595	1	552		1,148
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(1,893)	(2,299)	(6,933)	0	(11,125)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,361)	(12,299)	(56,277)	266,080	194,143
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>120,994</u>	<u>59,820</u>	<u>130,863</u>	<u>0</u>	<u>311,677</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 117,633</u>	<u>\$ 47,521</u>	<u>\$ 74,586</u>	<u>\$ 266,080</u>	<u>\$ 505,820</u>

LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	TOTAL
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
OPERATING INCOME (LOSS)	\$ (219,688)	\$ (204,845)	\$ (278,313)	\$ 161,204	\$ (541,642)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	4,863	329	17,042		22,234
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(581)		(252)		(833)
(Increase) decrease in due from other funds	56,407	(10,970)	2,971		48,408
(Increase) decrease in due from other governments	2,519	(1,285)	(522)		712
(Increase) decrease in materials and supplies inventory	(12,556)				(12,556)
(Increase) decrease in prepaid expenses	(48)				(48)
Increase (decrease) in accounts payable	(5,137)	254	6,007	70,993	72,117
Increase (decrease) in accrued wages	1,598	798	2,565		4,961
Increase (decrease) in due to other funds	(872)	(43)	(30)		(945)
Increase (decrease) in due to other governments	(1,015)	(1,710)	(2,248)		(4,973)
Increase (decrease) in claims payable				33,883	33,883
Increase (decrease) in current portion of compensated absences	(1,958)	7,472	3,436		8,950
Total adjustments	43,220	(5,155)	28,969	104,876	171,910
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (176,468)	\$ (210,000)	\$ (249,344)	\$ 266,080	\$ (369,732)

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.

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	ALL AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 22,205,502	\$ 367,208,122	\$ 364,799,608	\$ 24,614,016
Cash and cash equivalents - non-pooled cash	4,547,088	62,903,626	62,251,066	5,199,648
Receivables:				
Taxes	213,577,534	218,351,899	213,577,534	218,351,899
Special assessments	5,212,544	4,976,205	5,212,544	4,976,205
Due from other governments	<u>2,049,110</u>	<u>2,075,031</u>	<u>2,049,110</u>	<u>2,075,031</u>
TOTAL ASSETS	<u>\$ 247,591,778</u>	<u>\$ 655,514,883</u>	<u>\$ 647,889,862</u>	<u>\$ 255,216,799</u>
LIABILITIES:				
Due to other funds	\$ 6,189,085	\$ 2,280,818	\$ 1,200,021	\$ 7,269,882
Due to other governments	232,006,085	556,814,530	552,149,213	236,671,402
Other liabilities	<u>9,396,608</u>	<u>96,419,535</u>	<u>94,540,628</u>	<u>11,275,515</u>
TOTAL LIABILITIES	<u>\$ 247,591,778</u>	<u>\$ 655,514,883</u>	<u>\$ 647,889,862</u>	<u>\$ 255,216,799</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PAYROLL AGENCY FUNDS

	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 10,079,996	\$ 35,636,791	\$ 33,462,914	\$ 12,253,873
TOTAL ASSETS	<u>\$ 10,079,996</u>	<u>\$ 35,636,791</u>	<u>\$ 33,462,914</u>	<u>\$ 12,253,873</u>
LIABILITIES:				
Due to other funds	\$ 5,240,044	\$ 2,149,768	\$ 1,200,021	\$ 6,189,791
Other liabilities	4,839,952	33,487,023	32,262,893	6,064,082
TOTAL LIABILITIES	<u>\$ 10,079,996</u>	<u>\$ 35,636,791</u>	<u>\$ 33,462,914</u>	<u>\$ 12,253,873</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 1999

(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	\$ 9,431,478	\$ 326,007,760	\$ 325,881,115	\$ 9,558,123
Receivables:				
Taxes	213,577,534	218,351,899	213,577,534	218,351,899
Special assessments	5,212,544	4,976,205	5,212,544	4,976,205
Due from other governments	<u>2,049,110</u>	<u>2,075,031</u>	<u>2,049,110</u>	<u>2,075,031</u>
TOTAL ASSETS	\$ <u>230,270,666</u>	\$ <u>551,410,895</u>	\$ <u>546,720,303</u>	\$ <u>234,961,258</u>
LIABILITIES:				
Due to other governments	<u>\$ 230,270,666</u>	<u>\$ 551,410,895</u>	<u>\$ 546,720,303</u>	<u>\$ 234,961,258</u>
TOTAL LIABILITIES	\$ <u>230,270,666</u>	\$ <u>551,410,895</u>	\$ <u>546,720,303</u>	\$ <u>234,961,258</u>

LAKE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 1999

	OTHER AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 2,694,028	\$ 5,563,571	\$ 5,455,579	\$ 2,802,020
Cash and cash equivalents - non-pooled cash	4,547,088	62,903,626	62,251,066	5,199,648
TOTAL ASSETS	\$ 7,241,116	\$ 68,467,197	\$ 67,706,645	\$ 8,001,668
LIABILITIES:				
Due to other funds	\$ 949,041	\$ 131,050	\$	\$ 1,080,091
Due to other governments	1,735,419	5,403,635	5,428,910	1,710,144
Other liabilities	4,556,656	62,932,512	62,277,735	5,211,433
TOTAL LIABILITIES	\$ 7,241,116	\$ 68,467,197	\$ 67,706,645	\$ 8,001,668

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.

LAKE COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

AS OF DECEMBER 31, 1999

GENERAL FIXED ASSETS:

Land and land improvements	\$ 4,634,374
Buildings, structures and improvements	65,656,062
Furniture, fixtures and equipment	28,562,947
Construction - in - progress	<u>8,588,888</u>

TOTAL GENERAL FIXED ASSETS \$ 107,442,271

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund revenues	\$ 30,755,495
Special Revenue Funds revenues	27,476,397
Capital Project Funds revenues	44,495,823
Grant revenues	93,554
Donations	<u>4,621,002</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS \$ 107,442,271

LAKE COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

AS OF DECEMBER 31, 1999

FUNCTIONS AND ACTIVITIES	LAND AND LAND IMPROVEMENTS	BUILDINGS, STRUCTURES, IMPROVEMENTS	FURNITURE, FIXTURES, EQUIPMENT	TOTALS
<u>GENERAL GOVERNMENT:</u>				
Auditor	\$	\$	\$ 102,220	\$ 102,220
Board of Elections			3,377,007	3,377,007
Building Regulations			123,800	123,800
Buildings and Grounds	135,423	141,938	444,177	721,538
Central Purchasing			17,022	17,022
Commissioners	3,338,041	25,038,839	261,379	28,638,259
Data Processing			796,554	796,554
Garage	38,876	357,251	237,393	633,520
Geographic Information System			9,564	9,564
Microfilm			150,383	150,383
Planning Commission			107,530	107,530
Real Estate Assessment			181,334	181,334
Recorder			228,460	228,460
Telecommunications		103,390	6,130,179	6,233,569
Treasurer			74,589	74,589
TOTAL - GENERAL GOVERNMENT	3,512,340	25,641,418	12,241,591	41,395,349
<u>JUDICIAL AND PUBLIC SAFETY:</u>				
Adult Probation			73,269	73,269
Clerk of Courts			217,825	217,825
Common Pleas Court I			50,525	50,525
Common Pleas Court II			42,156	42,156
Common Pleas Court V			39,026	39,026
Coroner			5,760	5,760
Domestic Relations			77,778	77,778
Emergency Management Agency		2,062,219	844,758	2,906,977
Emergency Planning Commission			18,974	18,974
Forensic Crime Laboratory		1,629,206	1,017,298	2,646,504
Juvenile Court	29,864	697,255	407,077	1,134,196
Juvenile Probation			20,440	20,440
Narcotics Agency			488,784	488,784
Probate Court			168,663	168,663
Prosecutor			404,050	404,050
Psychiatric Clinic			15,425	15,425
Public Defender			126,044	126,044
Sheriff	276,501	26,563,186	2,213,045	29,052,732
Sheriff - Central Communications		8,150	581,978	590,128
TOTAL - JUDICIAL AND PUBLIC SAFETY	306,365	30,960,016	6,812,875	38,079,256
<u>PUBLIC WORKS:</u>				
County Engineer	33,703	1,300,695	3,554,532	4,888,930
TOTAL - PUBLIC WORKS	33,703	1,300,695	3,554,532	4,888,930

LAKE COUNTY, OHIO

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

AS OF DECEMBER 31, 1999

FUNCTIONS AND ACTIVITIES	LAND AND LAND IMPROVEMENTS	BUILDINGS, STRUCTURES, IMPROVEMENTS	FURNITURE, FIXTURES, EQUIPMENT	TOTALS
<u>HEALTH:</u>				
ADAMHS Board			117,451	117,451
Dog and Kennel	1,015	6,832	94,294	102,141
TOTAL - HEALTH	1,015	6,832	211,745	219,592
<u>HUMAN SERVICES:</u>				
Board of MR & DD	737,967	7,572,007	4,401,759	12,711,733
Children and Family First			1,046	1,046
Child Support Enforcement			104,675	104,675
Child Welfare	2,801	70,740	353,611	427,152
County Home	40,183	89,222	59,393	188,798
Public Assistance		15,132	792,970	808,102
Veterans Services			28,750	28,750
TOTAL - HUMAN SERVICES	780,951	7,747,101	5,742,204	14,270,256
CONSTRUCTION-IN-PROGRESS		8,588,888		8,588,888
TOTAL GENERAL FIXED ASSETS	\$ 4,634,374	\$ 74,244,950	\$ 28,562,947	\$ 107,442,271

LAKE COUNTY, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED DECEMBER 31, 1999

FUNCTIONS AND ACTIVITIES	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
<u>GENERAL GOVERNMENT:</u>				
Auditor	\$ 98,331	\$ 7,583	\$ 3,694	\$ 102,220
Board of Elections	688,235	3,000,078	261,306	3,977,007
Building Regulations	99,830	35,191	11,221	123,800
Buildings and Grounds	679,572	43,466	1,500	721,538
Central Purchasing	30,675		13,653	17,022
Commissioners	27,020,160	1,642,053	23,954	28,638,259
Data Processing	1,524,341	36,269	764,056	796,554
Garage	656,516		22,996	633,520
Geographic Information System	0	9,564		9,564
Microfilm	143,862	15,980	9,459	150,383
Planning Commission	76,923	31,761	1,154	107,530
Real Estate Assessment	161,428	28,680	8,774	181,334
Recorder	266,267		37,807	228,460
Telecommunications	6,090,454	187,480	44,365	6,233,569
Treasurer	78,939	2,919	7,269	74,589
TOTAL - GENERAL GOVERNMENT	37,565,533	5,041,024	1,211,208	41,395,349
<u>JUDICIAL AND PUBLIC SAFETY:</u>				
Adult Probation	82,742		9,473	73,269
Clerk of Courts	203,760	14,065		217,825
Common Pleas Court I	50,525			50,525
Common Pleas Court II	40,621	1,535		42,156
Common Pleas Court V	40,706	6,755	8,435	39,026
Coroner	5,760			5,760
Domestic Relations	146,451	37,711	106,384	77,778
Emergency Management Agency	2,873,359	43,158	9,540	2,906,977
Emergency Planning Commission	51,424		32,450	18,974
Forensic Crime Laboratory	2,674,885	136,508	164,889	2,646,504
Juvenile Court	1,115,673	24,364	5,841	1,134,196
Juvenile Probation	20,440			20,440
Narcotics Agency	438,584	75,320	25,120	488,784
Probate Court	155,488	13,175		168,663
Prosecutor	295,231	195,094	86,275	404,050
Psychiatric Clinic	16,820		1,395	15,425
Public Defender	135,084	2,387	11,427	126,044
Sheriff	29,021,229	196,548	165,045	29,052,732
Sheriff - Central Communications	588,629	1,499		590,128
TOTAL - JUDICIAL AND PUBLIC SAFETY	37,957,411	748,119	626,274	38,079,256
<u>PUBLIC WORKS:</u>				
County Engineer	4,799,135	344,654	254,859	4,888,930
TOTAL - PUBLIC WORKS	4,799,135	344,654	254,859	4,888,930

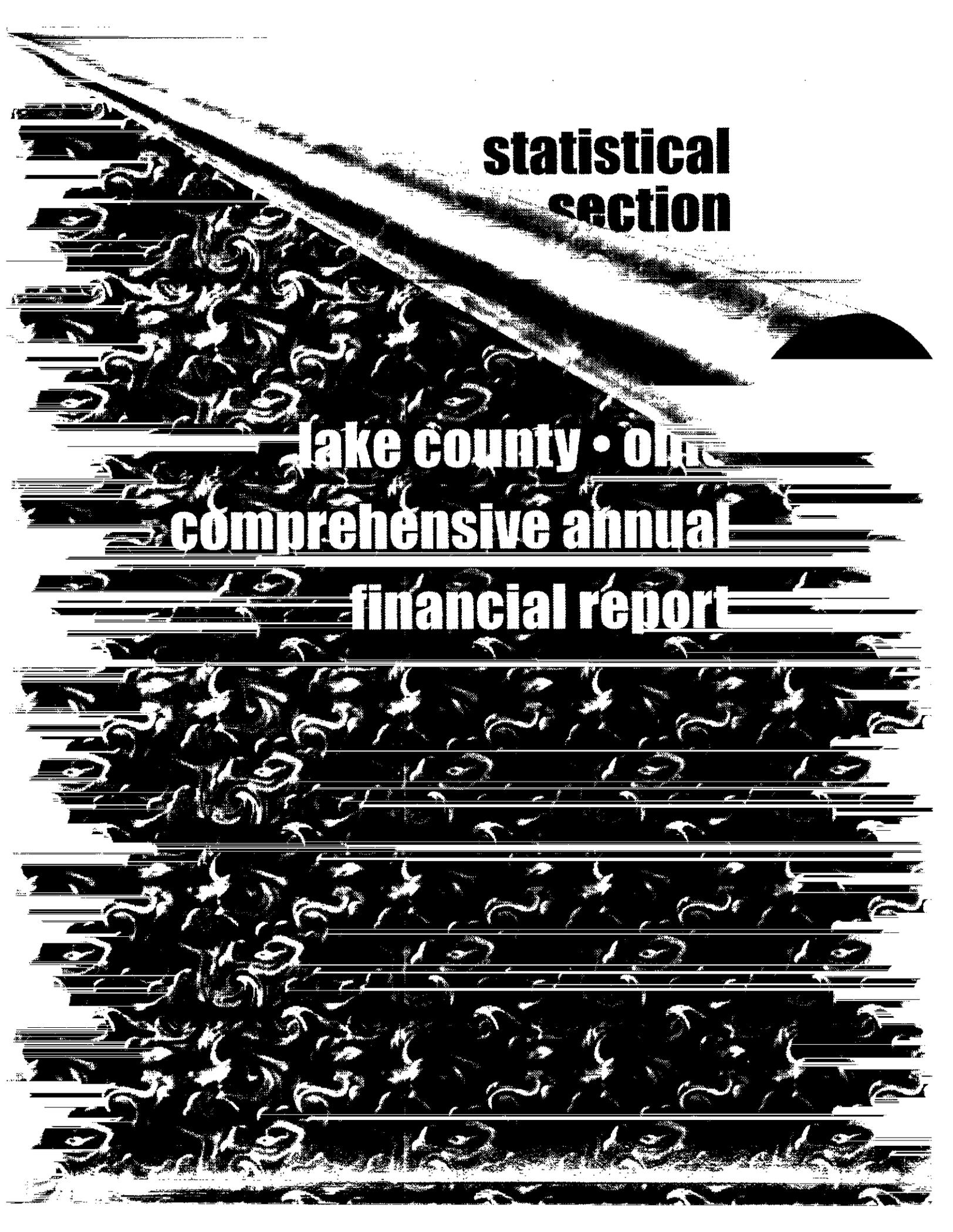
LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

FUNCTIONS AND ACTIVITIES	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
HEALTH:				
ADAMHS Board	132,400	3,896	18,845	117,451
Dog and Kennel	<u>115,630</u>		<u>13,489</u>	<u>102,141</u>
TOTAL - HEALTH	<u>248,030</u>	<u>3,896</u>	<u>32,334</u>	<u>219,592</u>
HUMAN SERVICES:				
Board of MR & DD	12,568,256	459,780	316,303	12,711,733
Children and Family First	3,405		2,359	1,046
Child Support Enforcement	104,475	6,495	6,295	104,675
Child Welfare	433,058		5,906	427,152
County Home	188,798			188,798
Public Assistance	2,151,287	44,616	1,387,801	808,102
Veterans Services	<u>27,336</u>	<u>1,414</u>		<u>28,750</u>
TOTAL - HUMAN SERVICES	<u>15,476,615</u>	<u>512,305</u>	<u>1,718,664</u>	<u>14,270,256</u>
CONSTRUCTION-IN-PROGRESS	<u>5,055,974</u>	<u>3,901,428</u>	<u>368,514</u>	<u>8,588,888</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 101,102,698</u>	<u>\$ 10,551,426</u>	<u>\$ 4,211,853</u>	<u>\$ 107,442,271</u>

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**statistical
section**

**lake county • ohio
comprehensive annual
financial report**

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LAKE COUNTY, OHIO

GENERAL FUND REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

(Amounts in 000'S)

	1990	1991	1992	1993	1994
REVENUES:					
Taxes	\$ 15,942	\$ 16,731	\$ 17,976	\$ 18,948	\$ 20,075
Fees and charges for services	4,300	5,137	7,563	7,631	7,751
Licenses and permits	219	218	234	241	259
Fines and forfeitures	89	97	118	99	131
Intergovernmental	2,687	2,998	2,798	2,948	3,269
Investment earnings	5,118	3,949	2,779	2,313	3,141
Miscellaneous	572	1,146	858	181	1,029
TOTAL REVENUES	<u>\$ 28,927</u>	<u>\$ 30,276</u>	<u>\$ 32,326</u>	<u>\$ 32,361</u>	<u>\$ 35,655</u>
EXPENDITURES:					
Current:					
General government	\$ 6,566	\$ 7,605	\$ 8,009	\$ 7,336	\$ 7,950
Judicial and public safety	11,557	13,072	14,073	9,771	14,740
Public works	108	145	189	134	191
Human services	380	432	683	359	635
Health	29	11	23	25	21
Community and economic development		41	53	27	52
Fringe benefits and insurance	4,141	4,380	4,156	3,422	4,254
Capital outlay	731	791	591	373	1,482
Debt service:					
Principal	440				
Interest	31				
TOTAL EXPENDITURES	<u>\$ 23,983</u>	<u>\$ 26,477</u>	<u>\$ 27,777</u>	<u>\$ 21,447</u>	<u>\$ 29,325</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>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
REVENUES:					
Taxes	\$ 21,578	\$ 22,341	\$ 23,184	\$ 26,085	\$ 26,405
Fees and charges for services (1)	6,369	6,210	6,000	6,023	6,065
Licenses and permits	229	263	313	344	351
Fines and forfeitures	130	136	149	172	166
Intergovernmental	3,444	3,661	3,780	4,015	4,409
Investment earnings	4,849	4,885	5,226	5,932	5,831
Miscellaneous	<u>965</u>	<u>993</u>	<u>1,184</u>	<u>1,429</u>	<u>1,135</u>
TOTAL REVENUES	<u>\$ 37,564</u>	<u>\$ 38,489</u>	<u>\$ 39,836</u>	<u>\$ 44,000</u>	<u>\$ 44,362</u>
EXPENDITURES:					
Current:					
General government (1)	\$ 7,500	\$ 7,271	\$ 7,686	\$ 7,986	\$ 8,467
Judicial and public safety	15,571	16,342	16,812	17,580	18,937
Public works	198	216	217	250	210
Human services	594	619	626	602	585
Health	27	32	317	295	133
Community and economic development	52	65	68	73	96
Fringe benefits and insurance	4,572	4,912	5,279	5,419	6,127
Capital outlay	1,381	898	737	966	1,211
Debt service:					
Principal					
Interest					
TOTAL EXPENDITURES	<u>\$ 29,895</u>	<u>\$ 30,355</u>	<u>\$ 31,742</u>	<u>\$ 33,171</u>	<u>\$ 35,766</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
1989/1990	1990	\$23,619,797	\$22,154,855	93.8%	\$957,239	\$23,112,094
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

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

Source: Lake County Auditor's Office

LAKE COUNTY, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS (Amounts in 000's)

Fiscal Year	REAL PROPERTY		PUBLIC UTILITY PROPERTY		PERSONAL PROPERTY		TOTAL		RATIO
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1990	\$2,257,675	\$6,450,500	\$756,322	\$756,322	\$415,348	\$1,483,386	\$3,429,345	\$ 8,690,208	39%
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%

(1) Estimated Actual Value is calculated by dividing the Assessed Value by the assessment percentage. The percentages for 1999 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>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</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	.20
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.20
Senior Citizens	.00	.00	.00	.20	.20
TOTAL RATES	8.20	8.20	8.20	8.40	8.40
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	67.39	72.33	72.26	72.26	72.26
Kirtland Local (A)	68.03	68.03	66.82	71.35	71.59
Madison Local (A)	60.53	60.53	60.53	60.53	60.53
Mentor Exempt	57.99	57.99	58.81	63.24	63.24
Painesville City (A)	66.42	67.41	67.48	67.48	76.27
Painesville Township (A)	52.58	52.58	52.19	52.19	54.45
Perry Local (A)	45.70	45.70	45.70	45.70	45.70
Wickliffe Local	53.44	53.44	52.47	52.47	52.47
Willoughby-Eastlake	45.52	45.89	45.31	44.96	44.81
<u>CORPORATIONS</u>					
Eastlake	7.50	7.50	10.50	10.50	10.30
Kirtland	7.40	7.40	7.40	10.20	10.20
Mentor	6.40	6.40	6.40	6.10	6.15
Mentor-on-the Lake	19.75	19.70	19.60	19.50	19.50
Painesville	3.08	3.70	3.70	3.70	3.70
Wickliffe	9.90	9.90	9.70	9.40	9.30
Willoughby	6.55	6.55	6.55	6.55	6.55
Willoughby Hills	8.20	8.10	8.10	8.10	8.10
Willowick	18.75	19.15	19.80	19.55	19.60
<u>VILLAGES</u>					
Fairport Harbor	12.86	12.86	12.86	10.46	11.66
Grand River	8.50	8.50	8.50	8.50	3.00
Kirtland Hills	13.00	13.00	23.00	23.00	23.00
Lakeline	6.00	6.00	6.00	6.00	11.00
Madison (B)	13.23	13.23	13.23	13.23	13.23
North Perry (C)	7.35	7.35	7.20	7.20	7.20
Perry (C)	13.35	13.35	13.20	13.20	13.20
Timberlake	7.20	7.20	7.20	7.20	7.20
Waite Hill	13.00	13.00	13.00	13.00	13.00

(Continued)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</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	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	.20
Senior Citizens	.20	.20	.20	.30	.30
TOTAL RATES	8.50	8.50	8.50	8.60	10.10
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	71.92	76.50	76.30	77.10	77.10
Kirtland Local (A)	70.07	69.62	69.04	67.69	67.69
Madison Local (A)	58.79	58.64	58.47	58.42	58.42
Mentor Exempt	62.95	62.95	67.45	67.21	67.21
Painesville City (A)	75.04	74.84	74.59	73.58	72.68
Painesville Township (A)	53.56	53.42	55.10	54.53	54.53
Perry Local (A)	45.70	45.70	45.70	45.75	45.75
Wickliffe Local	53.39	53.39	60.14	60.01	60.01
Willoughby-Eastlake	48.01	47.41	47.62	46.71	46.71
<u>CORPORATIONS</u>					
Eastlake	10.12	10.42	10.42	10.42	10.42
Kirtland	10.20	10.20	11.05	11.05	11.05
Mentor	6.10	6.05	6.05	6.00	4.50
Mentor-on-the Lake	19.50	19.50	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.05	9.05	9.05	8.60	7.40
Willoughby	6.55	6.55	6.55	6.29	7.19
Willoughby Hills	8.00	8.00	7.80	7.80	7.80
Willowick	19.60	20.97	20.97	19.94	19.94
<u>VILLAGES</u>					
Fairport Harbor	11.40	11.05	11.05	6.66	10.06
Grand River	3.00	3.00	3.00	3.00	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	13.23
North Perry (C)	7.20	7.20	7.20	7.20	8.20
Perry (C)	13.20	13.20	13.20	13.20	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>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
<u>TOWNSHIPS</u>					
Concord	\$8.70	\$7.30	\$7.30	\$9.40	\$9.40
Leroy	12.85	12.85	12.85	12.85	12.85
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	6.65	9.80	9.80	7.45	10.70
Perry	7.35	7.35	7.35	6.60	6.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.50	.50
Morley	.60	.60	.60	.60	1.00
Perry	.75	.75	.60	.60	.60
Wickliffe				1.20	1.20
Willoughby-Eastlake		.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	1.70	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
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>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$9.40
Leroy	13.45	14.95	14.95	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	6.60	7.60
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.50	.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	.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDIVISIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	3.20	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	3.00	3.00	3.00	3.00	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)
1990	\$551,115	\$522,739	95%	\$189,234
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

(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, 1999

TOTAL OF ALL COUNTY DEBT OUTSTANDING	\$ 86,082,171
DEBT EXEMPT FROM COMPUTATION:	
Detention facility bonds	\$ 7,860,000
Human Services HUD Loan	1,295,000
Special assessment bonds	3,465,500
Ohio Water Development Authority loans	60,132,834
General obligation bonds paid from:	
Water revenue	6,008,000
Wastewater revenue	301,500
Other long-term debt payable from:	
Water revenue	305,910
Enterprise funds notes paid from:	
Water revenue	3,189,427
Sewer revenue	<u>394,000</u>
 TOTAL EXEMPT DEBT	 <u>82,952,171</u>
Net debt	<u>\$ 3,130,000</u>
 ASSESSED VALUATION OF COUNTY	 \$5,242,255,852
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)	129,556,396
Less: Net debt (all unvoted)	<u>3,130,000</u>
DIRECT LEGAL DEBT MARGIN (VOTED AND UNVOTED)	<u>126,426,396</u>
 UNVOTED DEBT LIMITATION (1% OF COUNTY ASSESSED VALUATION)	 52,422,559
Less: Net unvoted debt	<u>3,130,000</u>
UNVOTED LEGAL DEBT MARGIN	<u>\$ 49,292,559</u>

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
1990	215,499	\$3,429,344,285	\$25,912,000	\$12,157,000	\$13,755,000	.40%	63.83
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

(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
1990	\$655,000	\$972,675	\$1,627,675	\$23,982,584	6.79%
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%

Source: Lake County Auditor's Office

LAKE COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 1999

	NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING (1)	PERCENT APPLICABLE (2)	COUNTY SHARE
County of Lake	\$ 10,990,000	100.00%	\$ 10,990,000
All Cities wholly within Lake County	55,834,310	100.00%	55,834,310
All Villages wholly within Lake County	562,000	100.00%	562,000
All Townships wholly within Lake County	267,776	100.00%	267,776
All School Districts wholly within Lake County	9,163,769	100.00%	9,163,769
Kirtland Local School District	1,950,000	99.36%	1,937,520
Madison Local School District	9,524,644	99.70%	9,496,070
Mentor Exempted Village School District	15,232,906	99.82%	15,205,487
Painesville Township Local School District	10,690,000	99.54%	<u>10,640,826</u>
Total Net Direct and Overlapping Debt			<u>\$114,097,758</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, 1999

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>							
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
1990	8,616,496	5,640,079	2,976,417	335,015	1,927,460	2,262,475	1.32
<u>Water Fund Bond Coverage:</u>							
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
1990	13,894,431	4,749,040	9,145,391	710,161	9,192,251	9,902,412	.92

(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
1990	\$ 83,943,790	\$ 70,592,260	\$154,536,050	\$19,188,641	\$1,618,660,180	\$639,014,379	\$202,752,260
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

- (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, 1999

<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%
Ratner, Albert B.	Retail developer	5,669,080	0.11%
Fashion Square Association	Retail developer	5,037,240	0.10%
Osborne, Jerome T.	Contractor and developer	5,009,650	0.10%
Millstein, Norman	Developer of apartment complexes	4,467,520	0.09%
Avery Dennison Corporation	Manufacturer of pressure-sensitive adhesive, papers, foils and films	4,189,400	0.08%
Kirtland Country Club	Golf course and banquet club	3,999,880	0.08%
Ohio Presbyterian	Retirement community	3,970,950	0.08%
Renaissance Properties	Real Estate holding company	3,843,510	0.07%
<u>Tangible Personal, Excluding Public Utility</u>			
Centerior Fuel Corporation	Fuel rods Perry Nuclear Power Plant	65,585,510	1.25%
Lubrizol Corporation	Chemical additives for fuels, lubricants	34,053,930	0.65%
Avery Dennison Corporation	Pressure-sensitive adhesives, papers, foils, films	23,563,490	0.45%
Bailey Controls Company	Computer systems for electrical power plants, industrial processes and shipboard automations	21,672,180	0.41%
Nupro Company	Commercial valves, filters, billows	20,253,650	0.39%
Penn Fuel Corporation	Fuel rods for Perry Nuclear Power Plant	11,381,360	0.22%
General Electric Company	Crystals, semi-conductors, thermocouplers, tubes	8,793,740	0.17%
Lincoln Electric Company	Welders and motors	7,358,490	0.14%
Buckeye Steel Castings Co.	Custom plastics and precision metals	4,903,780	0.09%
Parker Hannifin Corporation	Fluid hose products, fittings	4,354,940	0.08%
<u>Public Utility (Real and Tangible Personal)</u>			
Cleveland Electric Illuminating	Electric Utility	472,509,330	9.01%
Duquesne Light Company	Electric Utility	124,555,150	2.38%
Ohio Edison Company	Electric Utility	86,029,530	1.64%
Toledo Edison	Electric Utility	61,857,840	1.18%
Ameritech	Telephone Utility	44,938,480	0.86%
Pennsylvania Power	Electric Utility	42,791,450	0.82%
East Ohio Gas	Natural Gas Utility	18,581,340	0.35%
Consumers Ohio	Water Utility	12,088,470	0.23%
Western Reserve Telephone Co.	Telephone Utility	8,349,370	0.16%
Ohio Telegraph & Telephone	Telephone Utility	1,329,390	0.03%

Source: Lake County Auditors Office

LAKE COUNTY, OHIO

SYNOPSIS OF INSURANCE

DECEMBER 31, 1999

(Continued)

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	DEDUCTIBLE	ANNUAL PREMIUM
COMMISSIONERS						
Property, General Liability & Auto	Cincinnati Insurance Co.	CPP0638871	7/01/99-7/01/00			
			Property	\$ 228,640,525	\$ 10,000	\$ 61,270
			General Liability	300,000/600,000		
				1,000,000	N/A	86,428
			Automobile	1,000,000	1,000	117,057
			Earthquake	20,000,000	100,000	1,000
			Boiler & Machinery	5,000,000	5,000	16,464
			Contractor Equip.	255,083	2,500	3,384
			Data Processing	5,553,526	500	8,013
			Food Stamp Program			12,794
Employers Liability			10,500			
Motor Boat (Sheriff)			75			
Excess Liability Policy	Cincinnati Insurance Co.	EXL438116	7/01/99-7/01/00	1,000,000	N/A	51,288
Public Officials Liability	National Union Fire Insurance	POL4436079	3/05/99-3/05/00	1,000,000	25,000	37,400
Institutional Pkg. #508	Auto-Owners Insurance Co.	AO5595307	8/17/99-8/17/00	100,000	N/A	759
BOARD OF ADAMHS						
Property Coverage	Pease-Kerr Insurance Co.	O1CE39407020	6/22/99-6/22-00	482,000	250	2,389
Professional General Liability	Pease-Kerr Insurance Co.	CLS399404	4/24/99-4/24/00	2,000,000	N/A	5,452
Directors/Officials Liability	Pease-Kerr Insurance Co.	DES006504	4/24/99-4/24/00	2,000,000	1,000	5,071
Data Processing	Pease-Kerr Insurance Co.	16COP3310361	11/10/99-11/10/00	4,740	250	250
BOARD OF M.R. & D.D.						
School District Liability Policy	Harcum-Hyre Insurance Agency	91GP4013350001L	2/01/99-2/01/00	2,000,000 5,000,000	N/A	4,020
CLERK OF COURTS						
Institutional Package #503	Auto-Owners Insurance Co.	AO05505437	3/29/99-3/29/00	200,000	N/A	3,737
DOMESTIC RELATIONS						
Liability Insurance	Herbert Jamison Insurance Co.	JPL1493304	3/02/99-3/02/00	1,000,000/2,000,000	N/A	800
		JPL1493468	3/01/99-3/01/00	1,000,000/2,000,000	N/A	800
		JPL1492669	7/24/99-7/24/00	1,000,000/2,000,000	N/A	800
		1242600	9/10/99-9/10/00	1,000,000/2,000,000	N/A	372
		1242600	9/10/99-9/10/00	1,000,000/2,000,000	N/A	372
		1242600	9/10/99/9/10/00	1,000,000/2,000,000	N/A	372
		JPL1494313	2/03/99-2/03/00	1,000,000/2,000,000	N/A	800

LAKE COUNTY, OHIO

SYNOPSIS OF INSURANCE (CONTINUED)

DECEMBER 31, 1999

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	DEDUCTIBLE	ANNUAL PREMIUM
ENGINEER						
County Engineer Tax Map Dept.	Auto-Owners Insurance Co.	AO05552821	2/11/99-2/11/00	30,000	N/A	\$ 291
NARCOTICS AGENCY						
Narcotics Auto- mobile Policy	Cincinnati Insurance Co.	CAP7897812	7/01/99-7/01/00	1,000,000	1,000	10,160
Narcotics Liability Policy	National Casualty Company	PL440089	1/31/99-1/31/00	1,000,000	10,000	5,122
Narcotics Excess Liability Policy	Cincinnati Insurance Co.	EXL4381116	7/01/99-7/01/00	1,000,000	N/A	1,100
PROSECUTOR						
Lawyers Professional Liability	NDAA Insurance Co.	CEM701	2/01/99-2/01/00	1,000,000/ 1,000,000	1,250	40,327
PUBLIC DEFENDER						
Liability Coverage Insurance Co.	CIMA	OHPA50-1	5/01/99-5/01/00	5,000/ 500,000	100/ 1,000	3,691
SHERIFF						
Law Enforcement Liability	National Casualty Insurance Co.	PL440404	6/19/99-6/19/00	1,000,000	50,000	55,576
TREASURER'S OFFICE						
Special Business- (Crime)	Ohio Casualty Insurance Co.	BNP0021170	10/20/99-10/20/00	480,000	N/A	3,782
UTILITIES						
National Flood Insurance	Slowey Insurance Company	FL2009411741	8/01/99-8/01/00			949
			Bldg.	88,000	2,000	
			Contents	52,000	2,000	
JUVENILE COURT						
Professional Liability Ins.	Herbert L. Jamison Insurance Co.	SJL000803	12/07/99-12/07/00	1,000,000/2,000,000	N/A	1,050
		SJL000810	12/07/99-12/07/00	1,000,000/2,000,000	N/A	1,050
		SJL000811	12/07/99-12/07/00	1,000,000/2,000,000	N/A	1,050
		SJL000813	12/07/99-12/07/00	1,000,000/2,000,000	N/A	1,050
		SJL000820	12/07/99-12/07/00	1,000,000/2,000,000	N/A	1,050
COMMON PLEAS COURT						
Professional Liability Ins.	Herbert L. Jamison Insurance Co.	JPL1492815	02/15/99-02/15/00	1,000,000/2,000,000	N/A	664

Source: Lake County Benefits Department and respective departments

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 1999

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, 1999

POPULATION

Year	County Population	Increase (Decrease)	Percent Increase (Decrease)
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%
1999	227,145(A)	11,646	5.4%

AGE DISTRIBUTION

1990 CENSUS

Age	Number of Males	Number of Females	Total	Percentage Of Total
Under 5 years	7,678	7,200	14,878	6.9%
5 - 9 years	7,962	7,477	15,439	7.2%
10 - 14 years	7,429	7,199	14,628	6.8%
15 - 19 years	7,450	6,933	14,383	6.7%
20 - 24 years	6,779	7,044	13,823	6.4%
25 - 29 years	8,657	8,788	17,445	8.1%
30 - 34 years	9,972	10,093	20,065	9.3%
35 - 39 years	8,665	9,005	17,670	8.2%
40 - 44 years	8,081	8,482	16,563	7.7%
45 - 49 years	6,684	6,802	13,486	6.3%
50 - 54 years	5,357	5,658	11,015	5.1%
55 - 59 years	4,835	5,051	9,886	4.5%
60 - 64 years	4,960	5,428	10,388	4.8%
65 - 69 years	4,095	5,363	9,458	4.4%
70 - 74 years	3,071	3,794	6,865	3.2%
75 - 79 years	1,830	3,018	4,848	2.2%
80 - 84 years	763	1,819	2,582	1.2%
85 and older	565	1,512	2,077	1.0%
TOTAL	<u>104,833</u>	<u>110,666</u>	<u>215,499</u>	<u>100.00%</u>

Source: U.S. Census Bureau (1990 Census)
 (A) Estimated

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 1999

DISTRIBUTION OF FAMILIES AND HOUSEHOLDS BY INCOME

<u>Households</u>	<u>1990</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

LAKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 1999

LAKE COUNTY'S 10 LARGEST EMPLOYERS

<u>Employer</u>	<u>Nature Of Business</u>	<u>Number Employed</u>
Lake County Government (a)	County Government	2,328
Lake Hospital Systems, Inc.	Health Care	1,629
Lubrizol Corporation	Chemical Additives	1,558
Avery International	Pressure-sensitive Products	1,518
First Energy Corporation	Electric Utility	1,237
ABB Automation, Inc. (Bailey Controls)	Computer Control Systems	1,200
Mentor Exempted Village Schools	School District	1,160
Willoughby-Eastlake City Schools	School District	879
Giant Eagle, Inc.	Food Distribution	794
Steris Corporation	Infection & Contamination Prevention	690

Source: Crain's Cleveland Business - March 20, 2000 (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>
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%
1990	5.0%	5.7%	5.5%

Source: Ohio Bureau of Employment Services Labor Market Information Division

LAKE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 1999

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, 1999:</u>	
Number of registered voters	145,901
Number of voters - last general election	45,471
Percentage of registered voters voting	31.17%
<u>Department of Utilities:</u>	
Miles of sewer lines operated	800
Miles of water lines	549
Wastewater treatment plants operated	3
Wastewater pump stations operated	39
Water plants operated	2
Water booster stations operated	6
Water utility customers	38,117
Sewer utility customers	34,700

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

LAKE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 1999

PAST AND PRESENT AUDITORS OF LAKE COUNTY

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-Present



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

LAKE COUNTY FINANCIAL CONDITION

LAKE COUNTY

CLERK'S CERTIFICATION

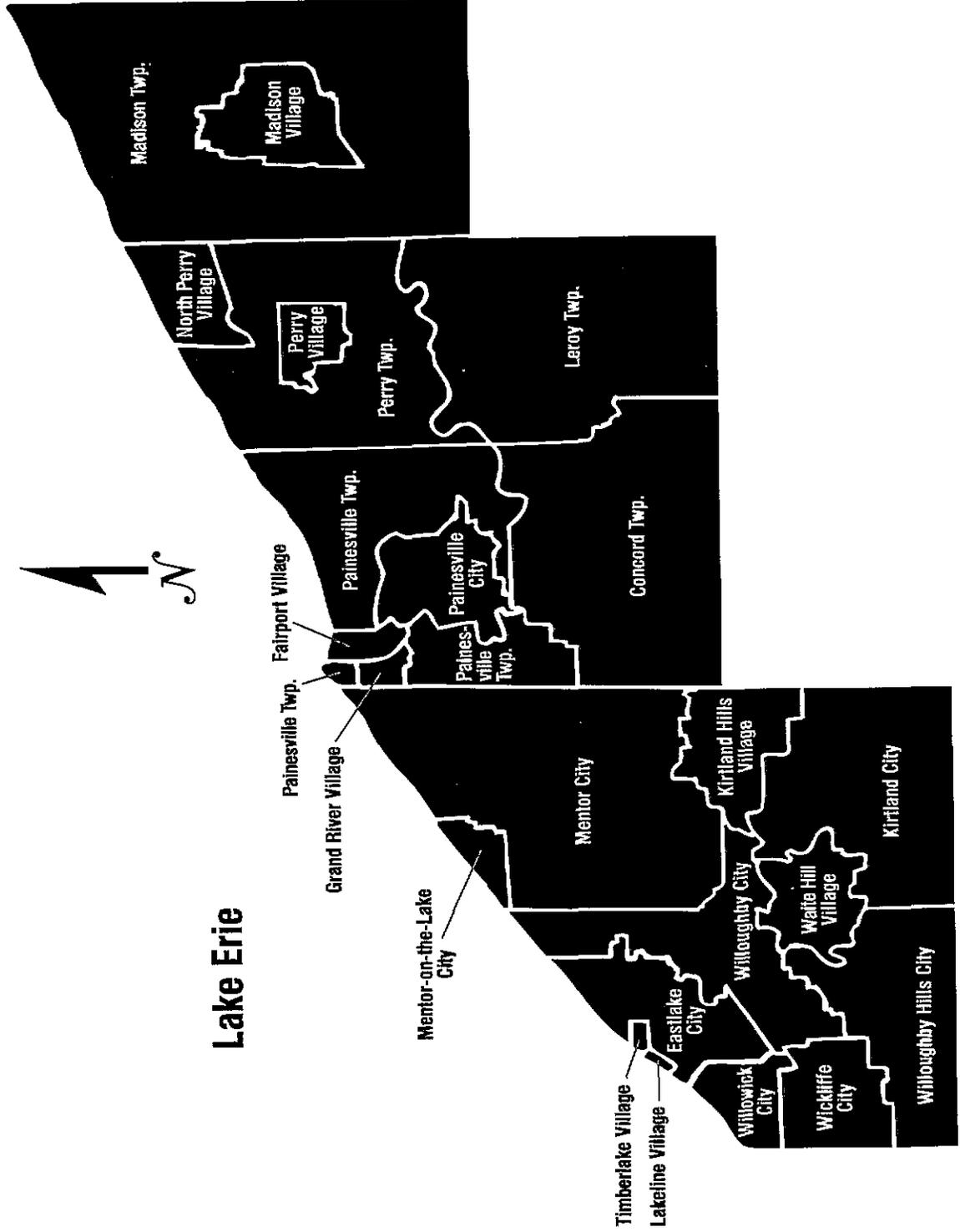
This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 20, 2000**

LAKE COUNTY, OHIO





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