

**LAKE COUNTY FINANCIAL CONDITION  
LAKE COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2005**



**Auditor of State  
Betty Montgomery**



LAKE COUNTY

TABLE OF CONTENTS

<b>Title</b>	<b>Page</b>
Schedule of Federal Awards Receipts and Expenditures.....	1
Notes to the Schedule of Federal Awards Receipts and Expenditures .....	4
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	5
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	7
Schedule of Findings.....	9
Schedule of Prior Audit Findings.....	13

**This page intentionally left blank.**

**LAKE COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U. S. Department of Agriculture</b>						
<i>Passed Through the Ohio Department of Education:</i>						
<b>Nutrition Cluster:</b>						
Food Donation	N/A	10.550	\$0	\$1,347	\$0	\$1,347
School Breakfast Program	N/A	10.553	11,808	0	11,080	0
National School Lunch Program	N/A	10.555	18,873	0	18,873	0
Total U. S. Department of Agriculture - Nutrition Cluster			<u>30,681</u>	<u>1,347</u>	<u>29,953</u>	<u>1,347</u>
<b>U. S. Department of Education</b>						
<i>Passed Through the Ohio Department of MRDD:</i>						
<b>Special Education Cluster:</b>						
Special Education: Grants to States - 2005	070037-6BSF-2005P	84.027	79,477	0	79,477	0
Special Education: Grants to States - 2006	070037-6BSF-2006P	84.027	9,015	0	9,015	0
Subtotal CFDA #84.027			<u>88,492</u>	<u>0</u>	<u>88,492</u>	<u>0</u>
Special Education: Preschool Grants - 2005	070037-PGS1-2005P	84.173	20,129	0	20,129	0
Special Education: Preschool Grants - 2006	070037-PGS1-2006P	84.173	1,996	0	1,996	0
Subtotal CFDA #84.173			<u>22,125</u>	<u>0</u>	<u>22,125</u>	<u>0</u>
Total Special Education Cluster			<u>110,617</u>	<u>0</u>	<u>110,617</u>	<u>0</u>
Innovative Education Program Strategies (Title VI) - 2005	070037-C2S1-2005	84.298	409	0	409	0
Innovative Education Program Strategies (Title VI) - 2006	070037-C2S1-2006	84.298	29	0	29	0
Subtotal CFDA #84.298			<u>438</u>	<u>0</u>	<u>438</u>	<u>0</u>
Total U.S. Department of Education			<u>111,055</u>	<u>0</u>	<u>111,055</u>	<u>0</u>
<b>U. S. Department of Homeland Security</b>						
<i>Passed through the Ohio Emergency Management Agency:</i>						
Emergency Management Performance Grants	2005-EM-T5-0001	97.042	72,597	0	72,597	0
ODP Citizens Corps Program Grant	2004-GC-T4-0025	97.053	3,403	0	3,403	0
2005 State Homeland Security Program (SHSP) Grant/Equipment	2005-GE-T5-0001	97.073	21,569	0	41,444	0
2005 State Homeland Security Program (SHSP) Grant/Equipment	2005-GE-T5-0001	97.073	20,727	0	20,727	0
Subtotal CFDA #97.073			<u>42,296</u>	<u>0</u>	<u>62,171</u>	<u>0</u>
2003 State Homeland Security Equipment Program (Part II)	2003-MUP-30015	97.004	328,957	0	328,990	0
2004 State Homeland Security Program (SHSP) Grant-Regional	2004-GE-T4-0025	97.004	160,908	0	160,908	0
2004 State Homeland Security Program (SHSP) Grant/Equipment	2004-GE-T4-0025	97.004	686,580	0	669,374	0
Subtotal CFDA #97.004			<u>1,176,445</u>	<u>0</u>	<u>1,159,272</u>	<u>0</u>
Total U. S. Department of Homeland Security			<u>1,294,741</u>	<u>0</u>	<u>1,297,443</u>	<u>0</u>
<b>U. S. Department of Housing and Urban Development</b>						
Direct Programs:						
2003-Community Development Block Grants/Entitlements	B-03-UC-390007	14.218	481,324	0	481,324	0
2004-Community Development Block Grants/Entitlements	B-04-UC-390007	14.218	1,008,307	0	1,008,307	0
Subtotal CFDA #14.218			<u>1,489,631</u>	<u>0</u>	<u>1,489,631</u>	<u>0</u>
Home Investment Partnerships Program	M-99-UC-390201	14.239	1,750	0	1,750	0
Home Investment Partnerships Program	M-03-UC-390201	14.239	180,790	0	180,790	0
Home Investment Partnerships Program	M-04-UC-390201	14.239	170,837	0	170,837	0
Subtotal CFDA #14.239			<u>353,377</u>	<u>0</u>	<u>353,377</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development			<u>1,843,008</u>	<u>0</u>	<u>1,843,008</u>	<u>0</u>
<b>U. S. Department of Commerce</b>						
<i>Passed through the Ohio Department of Natural Resources:</i>						
Coastal Zone Management Administration Awards	CMAG 08-1	11.419	7,000	0	17,000	0
Total U.S. Department of Commerce			<u>7,000</u>	<u>0</u>	<u>17,000</u>	<u>0</u>
<b>U.S. Federal Highway Administration</b>						
<i>Passed through the Ohio Department of Transportation:</i>						
Highway Planning and Construction	N/A	20.205	1,876,371	0	1,876,371	0
Total U.S. Federal Highway Administration			<u>1,876,371</u>	<u>0</u>	<u>1,876,371</u>	<u>0</u>

(Continued)

LAKE COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U. S. Department of Labor</b>						
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>						
<b>Workforce Investment Act:</b>						
WIA Adult Programs	AA14695SS0, AA14695RI0	17.258	366,784	0	434,599	0
WIA Adult Programs Administrative	AA14695SS0, AA14695RI0	17.258	52,000	0	62,900	0
Subtotal CFDA #17.258			418,784	0	497,499	0
WIA Youth Services	AA14695QY0	17.259	363,167	0	359,048	0
WIA Youth Services Administrative	AA14695QY0	17.259	0	0	9,146	0
Subtotal CFDA #17.259			363,167	0	368,194	0
WIA Dislocated Workers	AA14695SU0, AA14695RK0	17.260	0	0	151,513	0
WIA Dislocated Workers Administrative	AA14695SU0, AA14695RK0	17.260	71,000	0	22,895	0
Subtotal CFDA #17.260			71,000	0	174,408	0
Reed Act/Workforce Services	Reed Act 3/13/2002	17.225	155,000	0	174,873	0
Total U. S. Department of Labor - WIA			1,007,951	0	1,214,974	0
<b>U. S. Department of Justice</b>						
<i>Passed Through the Ohio Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grants	2002-WF-VA5-8211A	16.588	13,000	0	13,000	0
Violence Against Women Formula Grants	2003-WF-VA5-8211	16.588	4,807	0	0	0
Violence Against Women Formula Grants	2004-WF-VA5-8211	16.588	33,800	0	39,000	0
Subtotal CFDA #16.588			51,607	0	52,000	0
Byrne Formula Grant Program	2000-DG-D02-7409	16.579	18,750	0	18,750	0
Byrne Formula Grant Program	2004-DG-D02-7461	16.579	12,881	0	12,881	0
Byrne Formula Grant Program	2003-DG-A01-7117	16.579	5,161	0	0	0
Byrne Formula Grant Program	2004-DG-A01-7117	16.579	49,347	0	72,793	0
Subtotal CFDA #16.579			86,139	0	104,424	0
Crime Laboratory Improvement: Combined Offender DNA Index System Backlog Reduction Grants:						
National Institute of Justice Research, Evaluation, and Development Project Grants:						
DNA Capacity Enhancement Program Formula Grant	2004-DN-BX-K211	16.560	18,113	0	24,995	0
National Forensic Science	2004-PC-NFS-7802	16.560	14,148	0	14,148	0
Training for Laboratory Employees	2003-PC-NFS-7802A	16.560	26	0	0	0
Total CFDA #16.560			32,287	0	39,143	0
Crime Laboratory- Paul Coverdell Forensic Science Improvement Grant	2005-PC-NSF-7802	16.564	0	0	18,675	0
Crime Laboratory- No Suspect Casework DNA Backlog Reduction Program	2003-DN-BX-K104	16.564	14,235	0	14,235	0
Total CFDA #16.564			14,235	0	32,910	0
Total Ohio Office of Criminal Justice Services			184,268	0	228,477	0
Direct Program:						
Public Safety Partnership and Community Policing	20030MWX0043	16.710	17,738	0	4,271	0
Total Public Safety Partnership and Community Policing			17,738	0	4,271	0
<i>Passed Through the Ohio Attorney General's Office:</i>						
Crime Victim Assistance	2003VAGENE039T	16.575	71,312	0	71,312	0
Crime Victim Assistance	2004VAGENE039T	16.575	47,776	0	47,776	0
Crime Victim Assistance	2004VAGENE039T (Adj.)	16.575	19,000	0	19,000	0
Crime Victim Assistance	2003VAGENE488T	16.575	13,294	0	13,294	0
Crime Victim Assistance	2004VAGENE488T	16.575	14,955	0	14,955	0
Crime Victim Assistance	2005VAGENE039T	16.575	35,832	0	35,832	0
Total Ohio Attorney General's Office			202,169	0	202,169	0
<i>Passed Through the Ohio Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grants	2004-JB-012-A002	16.523	15,961	0	15,961	0
Total U.S. Department of Justice			420,136	0	450,878	0

(Continued)

LAKE COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U. S. Department of Health and Human Services</b>						
<i>Passed Through the Ohio Department of Alcohol &amp; Drug Addiction Services:</i>						
Block Grants for Prevention and Treatment of Substance Abuse:						
ADA Per Capita	BG43	93.959	526,185	0	350,790	0
ADA Per Capita	BG43	93.959	350,580	0	350,580	0
ADA Women's Set Aside	43-01316-WOMEN-T-05-9013	93.959	62,238	0	41,493	0
ADA Women's Set Aside	43-01316-WOMEN-T-06-9013	93.959	41,490	0	41,490	0
ADA Prevention - Youth Mentoring	43-08191-YMENT-P-05-9841	93.959	38,500	0	19,250	0
ADA TANF Prevention	N/A	93.959	19,250	0	19,250	0
Subtotal CFDA #93.959			1,038,243	0	822,853	0
Medical Assistance Program (ADA)	N/A	93.778	428,654	0	454,696	0
Total Ohio Department of Alcohol & Drug Addiction Services			1,466,897	0	1,277,549	0
<i>Passed Through the Ohio Department of Mental Health:</i>						
Projects for Assistance Transition from Homelessness	C-06-04-06	93.150	27,349	0	27,349	0
Projects for Assistance Transition from Homelessness	C-06-04-06	93.150	27,352	0	27,352	0
Path Pilot Grant	C-06-04-06	93.150	22,034	0	22,034	0
Subtotal CFDA #93.150			76,735	0	76,735	0
FAST Grant	25-CS-05-01	93.556	31,366	0	31,366	0
FAST Grant	25-CS-06-01	93.556	13,442	0	13,442	0
Subtotal CFDA #93.556			44,808	0	44,808	0
VAWA Rape Prevention	43-1-002-2-AG-05	93.136	34,123	0	34,123	0
VAWA Rape Prevention	43-1-002-2-AG-06	93.136	17,318	0	7,795	0
Subtotal CFDA #93.136			51,441	0	41,918	0
Block Grants for Community Mental Health Services:						
MH Block Grant	N/A	93.958	47,047	0	47,047	0
MH Community Plan Block Grant	C-06-04-06	93.958	42,676	0	42,676	0
MH Child / Adolescent Core	C-06-04-06	93.958	4,373	0	4,373	0
Suicide Prevention Coalition	25-CS-06-03	93.958	5,000	0	2,516	0
Subtotal CFDA #93.958			99,096	0	96,612	0
Social Services Block Grant (MH) 2005	Title XX	93.667	82,314	0	82,314	0
Social Services Block Grant (MH) 2006	Title XX	93.667	27,381	0	27,381	0
Subtotal CFDA #93.667			109,695	0	109,695	0
Medical Assistance Program (MH)	N/A	93.778	3,230,353	0	3,265,183	0
Medical Assistance Program (OBRA/PASSAR)	N/A	93.778	6,778	0	6,328	0
Subtotal CFDA #93.778			3,237,131	0	3,271,511	0
Total Ohio Department of Mental Health			3,618,906	0	3,641,279	0
<i>Passed Through the Ohio Department of MRDD:</i>						
Social Services Block Grant (Title XX) 2005	N/A	93.667	82,999	0	82,999	0
Social Services Block Grant (Title XX) 2006	N/A	93.667	78,072	0	78,072	0
Subtotal CFDA #93.667			161,071	0	161,071	0
Title XIX - SCHIP	N/A	93.767	8,335	0	8,335	0
Medical Assistance Program (CAFS)	N/A	93.778	5,612,139	0	5,612,139	0
Medical Assistance Program (TCM)	N/A	93.778	205,617	0	205,617	0
Subtotal CFDA #93.778			5,817,756	0	5,817,756	0
Total Ohio Department of MRDD			5,987,162	0	5,987,162	0
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>						
Refugee	06AAOH5110	93.566	12,385	0	13,180	0
Abuse and Neglect	0501OHCA01	93.669	2,000	0	2,000	0
Child Welfare Services- IV-B	0601OH1400	93.645	0	0	81,885	0
Child Welfare Services- ESSA Preservation	0601OH1400	93.645	0	0	6,812	0
Child Welfare Services- ESSA Reunification	0601OH1400	93.645	0	0	5,406	0
Subtotal CFDA #93.645			0	0	94,103	0
Total Ohio Department of Jobs and Family Services			14,385	0	109,283	0
Total U.S. Department of Health and Human Services			11,087,350	0	11,015,273	0
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$17,678,293</b>	<b>\$1,347</b>	<b>\$17,855,955</b>	<b>\$1,347</b>

**LAKE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) is a summary of the activity of the County's federal awards programs. The schedule has been prepared on the cash basis of accounting.

**NOTE 2 - FOOD DISTRIBUTION**

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2005, the County had no significant food commodities in inventory.

**NOTE 3 – LOAN PROGRAM**

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 expend funds in Lake County and to provide job opportunities for low and moderate income residents of the County. As of December 31, 2005 the total amount of loans are \$45,658.

**NOTE 4 – LOCAL MATCHING**

Certain Federal Programs require the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

CFDA - Catalog of Federal Domestic Assistance





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Lake County  
105 Main Street  
Painesville, Ohio 44077

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 12, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 12, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the County's management dated June 12, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 12, 2006



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL 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 County Commissioners:

#### **Compliance**

We have audited the compliance of Lake County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 12, 2006, we reported another matter related to federal noncompliance not requiring inclusion in this report.

#### **Internal Control Over Compliance**

The County's management 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 directly and materially affect a major federal program 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### **Schedule of Federal Awards Receipts and Expenditures**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Lake County, Ohio, as of and for the year ended December 31, 2005, and have issued our report thereon dated June 12, 2006. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying the schedule of federal awards receipts and expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

June 12, 2006

LAKE COUNTY

**SCHEDULE OF AUDIT FINDINGS  
OMB CIRCULAR A-133 §.505  
FISCAL YEAR ENDED DECEMBER 31, 2005**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

(d)(1)(i)	<b>Type of Financial Statement Opinion</b>	Unqualified
(d)(1)(ii)	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
(d)(1)(ii)	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
(d)(1)(iii)	<b>Was there any reported non-compliance at the financial statement level (GAGAS)?</b>	Yes
(d)(1)(iv)	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
(d)(1)(iv)	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
(d)(1)(v)	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
(d)(1)(vi)	<b>Are there any reportable findings under Sec. .510?</b>	No
(d)(1)(vii)	<b>Major Programs (list)</b>	CFDA # 93.778 – Medical Assistance Program (Medicaid) CFDA #93.959 - Block Grants for Prevention and Treatment of Substance Abuse (SAPT); CFDA # 20.205 – Highway Planning and Construction
(d)(1)(viii)	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$535,718 Type B: all others
(d)(1)(ix)	<b>Low Risk Auditee?</b>	Yes

LAKE COUNTY

SCHEDULE OF AUDIT FINDINGS  
OMB CIRCULAR A-133 §.505  
FISCAL YEAR ENDED DECEMBER 31, 2005  
(CONTINUED)

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

<b>Finding Number</b>	<b>2005-001</b>
-----------------------	-----------------

**CERTIFICATION OF AVAILABILITY OF APPROPRIATIONS**

**Ohio Revised Code § 5705.41(D)(1)** prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**1. "Then and Now" certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the County can authorize the drawing of a warrant for the payment of the amount due. The County has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County.

**2. Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. (Prior to September 26, 2003, blanket certificates were limited to \$5,000 and three months.) The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

**3. Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Thirty-eight percent of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred and there was no evidence that the County followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

**LAKE COUNTY**  
**SCHEDULE OF AUDIT FINDINGS**  
**OMB CIRCULAR A-133 §.505**  
**FISCAL YEAR ENDED DECEMBER 31, 2005**  
**(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> (Continued)
--

<b>Finding Number</b>	<b>2005-001</b>
-----------------------	-----------------

**CERTIFICATION OF AVAILABILITY OF APPROPRIATIONS (Continued)**

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, we recommend that the County certify that the funds are or will be available prior to obligation by the County. When prior certification is not possible, "then and now" certification should be used.

We recommend the County certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the County incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

**Managements Response:**

The County acknowledges this non-compliance issue and the new budget director is working with the County Auditor's Office to present some corrective measures to present to the County Commissioners to correct this issue in the future.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None

**This page intentionally left blank.**

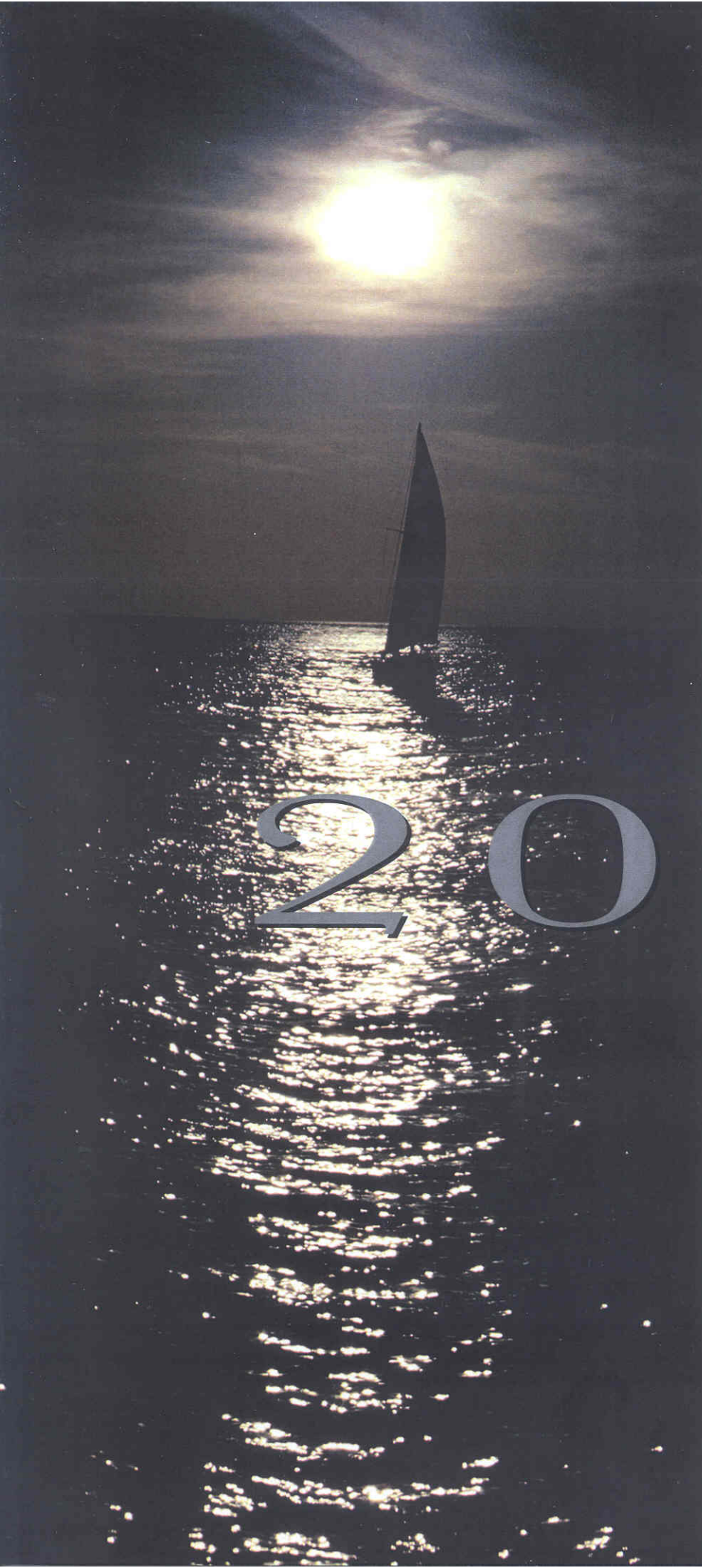


LAKE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A-133 § .315 (b)  
 FISCAL YEAR ENDED DECEMBER 31, 2005

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2004-001	Failure to Ohio Rev Code Section 5705.41(D), various purchase orders were dated after the invoice date.	No	Not Corrected –Finding was reissued as item 2005-001





20

LAKE  
COUNTY  
OHIO  
05

Comprehensive  
Annual Financial Report  
for the Year Ended  
December 31, 2005

Edward H. Zupancic  
*Lake County Auditor*





# LAKE COUNTY OHIO 2005

Comprehensive Annual Financial Report  
for the Year Ended December 31, 2005

Edward H. Zupancic  
Lake County Auditor

Joseph C. Dowd  
Chief Deputy Auditor / Manager Financial Reporting

Prepared by the Lake County Auditor's Office

(THIS PAGE LEFT BLANK INTENTIONALLY)

# ***LAKE COUNTY, OHIO***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2005**

### TABLE OF CONTENTS

#### INTRODUCTORY SECTION

Title Page	1
Table of Contents	3
Transmittal Letter	7
Certificate of Achievement for Excellence in Financial Reporting	30
Elected Officials	31
Organizational Charts	32

#### FINANCIAL SECTION

Independent Accountants' Report	35
Management's Discussion and Analysis	37
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	51
Statement of Activities	52
Fund Financial Statements:	
Balance Sheet – Governmental Funds	54
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	56
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Major Governmental Funds (Non-GAAP Budgetary Basis):	
General Fund	58
Board of Mental Retardation and Developmental Disabilities	59
Board of Alcohol, Drug Addiction and Mental Health Services	60

# ***LAKE COUNTY, OHIO***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2005**

### TABLE OF CONTENTS

#### FINANCIAL SECTION (Continued)

---

Statement of Net Assets – Proprietary Funds	61
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	63
Statement of Cash Flows – Proprietary Funds	64
Statement of Fiduciary Assets and Liabilities - Agency Funds	66
Notes to the Basic Financial Statements	67
Combining Statements and Individual Fund Schedules:	
<i><u>General Fund:</u></i>	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – (Non-GAAP Budgetary Basis)	120
<i><u>Nonmajor Governmental Funds:</u></i>	
Combining Balance Sheet – Nonmajor Governmental Funds	129
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	130
<i><u>Nonmajor Special Revenue Funds:</u></i>	
Combining Balance Sheet – Nonmajor Special Revenue Funds	138
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	150
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Other Nonmajor Special Revenue Funds – (Non-GAAP Budgetary Basis)	162



# ***LAKE COUNTY, OHIO***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2005**

### TABLE OF CONTENTS

#### FINANCIAL SECTION (Continued)

---

##### *Nonmajor Debt Service Funds:*

Combining Balance Sheet – Nonmajor Debt Service Funds	227
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds	228
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds – (Non-GAAP Budgetary Basis)	229

##### *Nonmajor Capital Project Funds:*

Combining Balance Sheet – Nonmajor Capital Project Funds	234
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds	236
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Capital Project Funds – (Non-GAAP Budgetary Basis)	238

##### *Enterprise Funds:*

Schedule of Revenues, Expenses and Changes in Fund Equity – Budget and Actual – All Enterprise Funds – (Non-GAAP Budgetary Basis)	252
---	-----

##### *Nonmajor Internal Service Funds:*

Combining Statement of Net Assets – Nonmajor Internal Service Funds	256
Combining statement of Revenues, Expenses and Changes in Fund Net Assets – Nonmajor Internal Service Funds	257
Combining Statement of Cash Flows – Nonmajor Internal Service Funds	258
Schedule of Revenues, Expenses and Changes in Fund Equity – Budget and Actual – Nonmajor Internal Service Funds – (Non-GAAP Budgetary Basis)	259

# ***LAKE COUNTY, OHIO***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2005**

### TABLE OF CONTENTS

#### FINANCIAL SECTION (Continued)

---

##### *Fiduciary Funds:*

Combining Statement of Changes in Assets and Liabilities – All Agency Funds	266
---	-----

#### STATISTICAL SECTION

General Fund Revenues by Source and Expenditures by Function – Last Ten Fiscal Years	272
Property Tax Levies and Collections – Last Ten Fiscal Years	274
Assessed and Estimated Actual Value of Taxable Property–Last Ten Fiscal Years	275
Property Tax Rates–Direct and Overlapping Governments–Last Ten Fiscal Years	276
Special Assessment Billings and Collections – Last Ten Fiscal Years	280
Computation of Legal Debt Margin	281
Ratio of Net Bonded Debt to Assessed Value and Net Bonded Debt Debt per Capita – Last Ten Fiscal Years	282
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures – Last Ten Fiscal Years	283
Computation of Direct and Overlapping Debt	284
Schedule of Enterprise Bond Coverage	285
Construction, Bank Deposits and Property Values – Last Ten Fiscal Years	286
Principal Taxpayers	287
Synopsis of Insurance	288
Demographic Statistics	290
Miscellaneous Statistics	295



*Lake County, Ohio*



**EDWARD H. ZUPANCIC**  
**COUNTY AUDITOR**

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

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

440-350-2532  
440-298-3334  
440-918-2500  
FAX: 440-350-2667

June 12, 2006

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

As the Auditor of Lake County, I am pleased to present the 2005 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, 2005. 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



*Lake County, Ohio*



**EDWARD H. ZUPANCIC**  
**COUNTY AUDITOR**

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

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

440-350-2532  
440-298-3334  
440-918-2500  
FAX: 440-350-2667

June 12, 2006

Honorable Edward H. Zupancic  
Lake County Auditor

Honorable Robert E. Aufuldish  
Honorable Raymond E. Sines  
Honorable Daniel P. Troy  
Lake County Commissioners

Honorable John S. Crocker  
Lake County Treasurer

Citizens of Lake County:

I am pleased to present Lake County's Comprehensive Annual Financial Report for the year ended December 31, 2005. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County.

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

This is the nineteenth 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 2004, a list of all elected county officials and organizational charts for the Lake County government and the Auditor's Office.

## ***TRANSMITTAL LETTER***

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

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

## **REPORTING ENTITY**

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

The County's greatest asset is its location on the shores of Lake Erie. The County also boasts numerous cultural and recreational attractions including Headlands Beach State Park - the longest in Ohio, Chagrin River Harbor, North Chagrin Reservation and Squire's Castle, Holden Arboretum, Chalet Debonne Vineyard - the second largest vineyard in the State, the Indian Museum of Lake County, the Marine Museum and Lighthouse, Lake Farmpark, "Lawnfield" - the home of President James A. Garfield, Lake Erie College Equestrian Center, the Mentor Marsh and Classic Stadium which is home to the Lake County Captains, the Cleveland Indians Class A baseball farm club. In addition, County residents and visitors can take advantage of nearly 5,800 acres of parkland and twenty-nine parks and facilities operated by Lake Metroparks, the County's Park District. The Chagrin and Grand Rivers flow into Lake Erie at Lake County. Golf enthusiasts can be satisfied by the numerous golf courses located throughout the County. A variety of annual recreational events attract visitors from all over, including Vintage Ohio – a wine and food festival and the Lake County PerchFest.

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. Laketrans, the County's regional transit authority, provides both fixed line and on-demand bus service to all county residents. The American Public Transportation Association awarded Laketrans, with its 2005 Outstanding Public Transportation Achievement Award which recognizes transit systems for a "demonstrated achievement in efficiency and effectiveness" based on qualitative measures including safety, customer service, financial management, operations, marketing, administration and community relations.

## ***TRANSMITTAL LETTER***

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 diagnostic, surgical and cancer research centers which have been constructed in recent years. Educational services are provided by the various school districts within the County, as well as Lakeland Community College, Lake Erie College and a branch of Tiffin University, all located within the County. Several other public and private colleges and universities are located outside the County but within commuting distance. The County is home to two local radio stations and one daily newspaper with circulation extending beyond County borders.

Ohio statutes impose the legislative, financial and judicial powers of the County. The legislative body of the County is comprised of a three member Board of County Commissioners, with each member elected at large for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, the contracting body and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget including all appropriation measures and approves all expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer perform various financial functions of the County government.

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

As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing tax 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 Board of Revision and the Budget Commission, is the administrator of, and secretary to, the County Data Processing Board, and is a member of the Geographic Information Systems (GIS) Board.

## ***TRANSMITTAL LETTER***

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. The two offices perform daily reconciliations of the total County fund balances of the Auditor and the Treasurer, and reconciliations on a fund-by-fund basis are prepared monthly. The Treasurer, the Auditor and the County Prosecutor comprise the County Budget Commission. The Budget Commission plays an important function in the financial administration of the County government and all other local governments within the County. Other elected officials serving four-year terms include the Prosecutor, the Engineer, the Recorder, the Sheriff, the Clerk of Courts, the Coroner and seven Common Pleas Court Judges.

The County government offers a wide range of services to its residents including, but not limited to, general government, public welfare, social services and public assistance, civil and criminal justice system administration, road and bridge maintenance services, health and other administrative support services. In addition, the County's Department of Utilities operates a water distribution system, a wastewater collection system, a solid waste disposal system and a solid waste recycling program.

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

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

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

## ***TRANSMITTAL LETTER***

### **ECONOMIC CONDITION AND OUTLOOK**

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

Lake County is fortunate to have a much 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.

For several years now, Lake County has experienced significant retail growth, in terms of both retail sales and in new construction of retail establishments. However, Lake County's retail vacancy rate increased from 3.8 at the end of 2004 to 4.9 percent at the end of 2005, according to a market analysis conducted by C. B. Richard Ellis Co. The study covered the Greater Cleveland area and included 425 shopping centers or freestanding buildings with 50,000 square feet or more of retail space in eight Northeast Ohio counties. Lake County's vacancy rate still compared favorably to the entire area included in the study which covered seventy-four million square feet of retail space within Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Stark and Summit counties. While the vacancy rate increased in 2005, the Lake County retail market has worked off much of the volume of empty stores that developed during the recession and made the vacancy rate peak at ten percent in 2003. The retail occupancy rate for the City of Mentor, Lake County's retail hub with approximately 2.8 million square feet of retail space, was at ninety-six percent in 2005. According to a report by the City of Mentor's Community Development Department, the city is the sixth largest retail market in the state, ranking behind the much larger cities of Columbus, Cincinnati, Toledo, Cleveland and Akron.

Lake County, with the Great Lakes Mall in the City of Mentor as its retail hub, is home to many retail giants such as Kaufmanns, K-Mart, Wal-Mart, Kohl's, Dick's, Best Buy, Circuit City, Target, Tops Supermarkets, Giant Eagle Supermarkets, Home Depot, Lowe's, Office Max, Walgreens, CVS, Regal Cinemas, Sam's Club and B.J.'s Wholesale Club, several of whom have multiple locations within the County and have built new stores in the County. While some retail establishments have closed their facilities in Lake County in recent years for various reasons, most of the County's "big-box" stores are currently occupied.



## ***TRANSMITTAL LETTER***

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

Another proposed development in the City of Willoughby is dubbed Chagrin River Walk. Located on twenty-six acres along the east bank of the Chagrin River, just east of downtown Willoughby, the developer of this property is proposing a \$50 million retail, office and residential complex. The development would comprise as many as six buildings which will share a Georgian-style design. In total, the complex would entail 75,000 square feet of retail space, 100,000 square feet of office condominiums on the second floors of the retail buildings, and more than 100 units of rental apartments and condominiums ranging in price from \$200,000 to \$400,000. A high-end salon has committed to move into the complex and the company is searching for upscale retailers and restaurants as well. The developer hopes to begin construction sometime in 2006.

In recent years, major retailers such as Lowe's Home Improvement, Giant Eagle Supermarkets and Tops Friendly Supermarkets have constructed and opened brand new stores within the County. Wal-Mart Stores, Inc. opened a new 203,000 square foot Wal-Mart store on thirty-five acres in Madison Township in January of 2006. This new store, which cost \$13.5 million and employs several hundred people, increases the company's presence in Lake County, which was already significant with its stores in the cities of Mentor and Eastlake. This is in addition to its 135,000 square foot Sam's Club on 16.2 acres in the Diamond Centre shopping center in the City of Mentor which opened in 2004. Also added to the Diamond Centre complex during 2005 was a new Ruby Tuesday restaurant. Target is planning on breaking ground in late 2006 on a new store in Mentor at the site of a former car dealership that closed in 2005.

Within the last few years, the City of Willoughby has become home to several new sit-down and fast-food restaurants. Restaurant chains Eat'N Park, Cracker Barrel and Texas Roadhouse have each built new restaurants recently, all at the same location. The site is near the point where three major highways converge; hence it is a high traffic area that can support that many eateries. Renovation began in late 2005 at the former site of Home Town Buffet in Willoughby to house a new International House of Pancakes restaurant which opened in early 2006. Also in that city, Bob Evans Restaurants demolished and rebuilt a brand new, slightly larger restaurant on the southern boundary of the city during 2005. Chipotle Mexican Food opened a new fast-food location in Willoughby at the site of a former Blockbuster Video store.

## ***TRANSMITTAL LETTER***

Grist Mill, a commercial and office complex in Concord Township has really begun to take shape in the last few years. This area, where State Route 44 and Interstate 90 intersect, is home to a new 27,000 square foot Reider's grocery store, Chardonnay's Hair Studio and Wellness Spa, a Century Bank branch, doctor and dentist offices and a Waffle House restaurant. AmeriHost Inns opened a brand new 29,000 square foot, 55-room inn on 1.8 acres nearby in Concord Township. The three-floor complex features an indoor swimming pool, a small workout room, a business center with high-speed online accessibility and thirteen rooms with whirlpools. The hotel is attempting to attract value-oriented patrons by pricing their nightly rates a bit more moderate as compared to the larger hotel chains. In addition to these new retail establishments in that area, Lake Hospital System plans to break ground in 2006 on a new \$125 million, high-tech, 125 bed facility near this location. The expected completion date for this facility is sometime in 2009.

Ground was broken in October of 2003 on Lakeview Bluffs, a combination commercial and residential development in Painesville Township, Painesville City and Fairport Harbor Village. Built on the former Diamond Shamrock Company property, which was formally declared as a Brownfield site years ago, this 1,100-acre site will be restored to a viable, and valuable, piece of property in the County. Included in the plans for this \$500 million redevelopment is a mix of single-family homes, townhouses, condominiums, a hotel, commercial vineyard and winery, a golf course, and a 350-acre nature preserve. This development will take several years before it is complete but it is hoped to become the national model for successful Brownfield redevelopment.

In the City of Willowick, construction has begun on nearly 400 condominiums and single-family homes along with a new performing arts center and an outdoor amphitheater on the Lake Erie shoreline in their community. This development required the demolition of a portion of the Shoregate Shopping Center and the North Shore Mall to make way for the housing developments. A good portion of the retail space in these facilities had been vacant for several years, so the property is being developed for residential purposes.

Another commercial/residential development which commenced during 2005 is in the City of Painesville on 300 acres along State Routes 2 and 44. The site includes a residential district featuring a luxury apartment complex, townhouses, 600,000 square feet of commercial space, sixty-six acres of industrial real estate and a park. In the far eastern area of the County, two local County business owners have submitted construction plans for a new sixty-four bed Comfort Suites hotel in Madison Village. The all-suite, three-story hotel will feature a swimming pool, conference and board rooms, and whirlpool spa suites and will cost an estimated \$3.5 million.

In the last fifteen years, 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. Businesses that were granted abatements benefited because their property tax liability was reduced and the political subdivisions, and the County as a whole, also benefited because of the increase in the tax base for years to come. In addition, in some cases additional jobs were generated, thereby generating additional income tax revenue for the local municipalities and some school districts. While property tax abatement still remains a viable source of retaining industrial,

## ***TRANSMITTAL LETTER***

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

The City of Mentor recently utilized an “incentive grant” to entice the Avery Dennison Corporation, a Fortune 500 company with \$5.3 billion in sales, to construct its worldwide adhesive roll materials headquarters in their City. The move was necessitated because Lake Hospital System owns one of the two buildings that Avery currently occupies and the hospital system needed the property to pave the way for their new facility which was discussed previously in this letter. The company, which has multiple locations in Lake County, will also be leaving its current Concord Township location so that it can expand its headquarters. This relocation will bring to Mentor a new \$40 to \$50 million complex which will include an 180,000 square foot, four story office and laboratory building, a 29,000 square foot research and development facility and a 25,000 square foot pilot coater facility to act in conjunction with the research lab. Groundbreaking took place in September of 2005 on the new complex which will be located on fifteen acres of land in the new 380-acre Newell Creek Preserve, a unique multi-use development of both commercial and residential properties. While the City’s incentive grant entitles the company to discounted city income taxes for a fifteen year period, the company will be paying significant real and personal property taxes to the City and the Mentor Exempted Village School District.

Industry is a vital source of income and jobs to the County. While the County has more retail commerce and small companies rather than major manufacturing companies, Lake County is appealing to industries because of the infrastructure, availability of water and other utilities, access to the freeways and a well-educated work force. According to the Cleveland based firm of Colliers International, the seven-county Northeast Ohio region is the ninth largest industrial region in the nation with its 330 million square feet of industrial space. The Lake/Geauga County market had an 11.0 percent vacancy rate at the end of 2004 (latest report available) which was slightly higher than the 2003 rate of 10.9 percent. About 1.9 million square feet, or 16.0 percent, of industrial space in Mentor is empty. Of that figure, more than 1.2 million square feet is taken up by three “industrial dinosaurs” which were very large industrial manufacturing facilities years ago, each of which now have over 350,000 square feet of space available. City of Mentor officials are considering the merits of designating these areas as a Foreign Trade Zone in order to provide more opportunities to utilize these vacant buildings.

The majority of the County's industrial facilities are in the western half of the County. However, the City of Painesville and Perry Township, which is located in the northeast area of the County, have been busy developing and promoting their own industrial parks. The first significant industrial development in Perry Township is the Wind Point Reserve Industrial Subdivision. This development is a joint effort between Perry Township, Perry Village and North Perry Village with the Perry School District also involved.

## ***TRANSMITTAL LETTER***

The City of Painesville, and Lake County, received some very positive news in July of 2005 when Coe Manufacturing announced its plan to invest \$12.9 million to consolidate its U.S. manufacturing operations in Lake County. The company will move its engineered wood products production line from the state of Oregon to Painesville. In June of 2005, the Ohio Tax Credit Authority approved a sixty percent job creation tax credit that will save the company a total of \$722,843 over a seven year period. This credit helped pave the way for the company's consolidation plans, which will bring up to 146 new jobs and retain 94 existing positions in Painesville. Coe, which has been located in the City of Painesville for over 150 years, plans to add \$11.9 million in new equipment and \$660,000 in building renovations.

Mentor-based Steris Corporation, a provider of infection and contamination prevention systems and products made news in the area as well during 2005. The company, one of the County's largest employers, used its vaporized hydrogen peroxide technology to rid a hospital and ambulances in Mississippi and Louisiana of contaminants left behind as a result of Hurricane Katrina.

While supposedly in the works for several years, one very interesting development proposal was made public during 2005. A proposed ferry service between Grand River Village in Lake County and Ontario, Canada has been discussed with village officials and its proponents. Under this proposal, ferries carrying passengers and freight would cross Lake Erie from Port Burwell in Canada and would arrive in Grand River in two and one-half hours. That would significantly reduce the time it would take trucking companies to cross the U.S.-Canadian border with the estimated \$80 million worth of freight that arrives in Ohio from Canada on a daily basis. This concept is still very much in its infancy stage with funding being a possible major stumbling block to it becoming a reality.

The County is very proud of its own park district, Lake Metroparks. As previously mentioned, the park district is serving the County well in providing the residents with a quality park system which is expanding annually while continuing to furnish superior recreational programs and activities. In recent years the park district has purchased or acquired additional land in a continuing effort to expand and improve the County's recreational facilities. Currently, the park district has over 5,800 acres of property and operates twenty-nine facilities. In 2003, the parks district boasted over 2.7 million visitors to its facilities. One of Lake Metroparks newest additions is a canoe/kayak landing on the north side of the Grand River, on a 14.5 acre site in Fairport Harbor Village.

In addition to the attractiveness of the Lake Metroparks system, the County also boasts that it is home to the Holden Arboretum, the largest arboretum in the United States. The Arboretum, which purchased an additional forty-one acres of property in the last couple of years, is a symbol of the beauty of Lake County and the "western reserve" region. The mission of the Holden Arboretum is to connect people with nature for inspiration and enjoyment, foster learning and promote conservation.

## ***TRANSMITTAL LETTER***

In recent years, the County has benefited from real estate development in other recreational-type complexes. Little Mountain Golf Course, an \$8.5 million course on a 248-acre piece of property in Concord Township, opened in 2000 and was recently awarded a five-star rating from Golf Digest Magazine. Only seventeen courses in the United States, Canada, Mexico and the Caribbean received this highest honor. In addition to the golf course, the complex features over seventy single-family homes on one to four acre lots valued around \$500,000 each. The Reserve at Thunderhill in Madison, another highly rated course, has been enhanced with \$3 million in renovations including a new clubhouse in recent years. The City of Willoughby has plans to redesign/renovate the Gilson Park baseball fields and park area and add a “water spray” park as an alternative to the City’s two public swimming pools. The County also boasts the largest in-line bowling center in the U.S. which is Freeway Lanes in the City of Wickliffe.

In the medical field, Lake Hospital System completed a \$10 million expansion to its LakeWest Hospital facility in the City of Willoughby during 2004. The 75,000 square foot addition features high-tech medical office space and the Center for Sports Medicine and Rehabilitation, a new state-of-the-art facility offering a broad range of services for injured athletes, surgery and stroke patients and accident victims. The new wing will also house medical office space for those physicians specializing in orthopedics, urology, ENT, dermatology and thoracic and cardiovascular medicine. Additional space was also provided for perioperative, outpatient and rehabilitation services. The addition was built with cutting-edge technology and includes infrastructure to accommodate a four-floor patient bed tower which will be built in the future.

The Lake Hospital System has spent more than \$190 million on new construction and equipment system-wide since 1985. Recent expansions include a \$3.3 million addition for its emergency room and outpatient services at LakeEast Hospital in the City of Painesville. This expansion increases the emergency room capacity from 20 to 28 beds. The expansion at LakeEast will help the hospital system keep some services at the Painesville location when it moves LakeEast to the new \$50 million complex it plans to build on a 30 acre parcel in nearby Concord Township, as previously mentioned. That new facility is expected to open in 2010.

Recently a national study ranked Lake Hospital System among the top five percent of hospitals in the nation for overall clinical performance and cardiac care. As a result, the hospital system received HealthGrades’ 2006 Distinguished Hospital Award for Clinical Excellence and their 2006 Cardiac Care Excellence Award. In 2005, Lake Hospital System was named to Solucient’s 100 top hospitals in the nation, based upon studies conducted by the company on patient care, length of stay, expenses, profitability and other categories.

Residential development in Lake County during 2005 added an additional \$218.0 million to the real estate tax base in the County. This mark exceeded the previous all-time high of \$202.2 million established in 2004. This record level, especially in a struggling economy, discloses the desirability of Lake County for homeowners. The municipalities experiencing the largest residential growth in 2005 include Concord Township (\$54 million), Painesville Township (\$27 million), the City of Mentor (\$25 million), the City of Painesville (\$18 million), Madison Township (\$15 million) and the City of Willoughby (\$13 million).

## ***TRANSMITTAL LETTER***

Unlike many of the current low economic trends in the country, new housing starts have continued to show a steady growth in Lake County communities. Some of the County's most recent and larger residential developments that were proposed, started and/or completed in 2005 are as follows:

18<sup>th</sup> Century Village: Twenty-seven single family home lots are in this Concord Township subdivision. Most of the lots range from one-third to one-half acres with sale prices exceeding \$100,000.

Lake Erie Shores: Most lot sizes in this fifty-four lot subdivision located in Painesville Township are approximately one-quarter of an acre.

Larimar: An upscale development along the Lake Erie shoreline in the City of Willowick, plans call for twenty single-family, three five-story mid-rise buildings with twenty-seven units each overlooking the lake, sixty two townhouses, two mansions with four units each and two carriage houses.

Huntington Woods: This Madison Village subdivision has fifteen sub-lots starting at one-half acre in size with sale prices starting at \$60,000.

Marshview Landing: Located in the City of Mentor, this development will be the City's first gated community, with 184 homes on 81 acres with prices upward of \$250,000.

The Nature Preserve: One of the largest developments currently in progress in the County, this Concord Township subdivision will house one hundred single-family homes.

Newell Creek Preserve: Previously known as Woodnorton, this huge development on 380 acres in the City of Mentor, would feature over five hundred single-family homes and condominiums. The unique residential and commercial development will consist of 770,000 square feet of office space and 220,000 square feet of retail space. Over fifty percent of the entire development will be undeveloped green space. Actual development of this site could span over ten years and it would be the largest single development ever in Lake County. Fully built, the project would be valued at an estimated \$250 million. As previously noted, the Avery Dennison Corporation has begun constructing its world headquarters at this location.

Shepherds Glen Condominiums: Eighty-four condos, with sale prices \$250,000 and greater, will be built in this development in the City of Willoughby.

Shorelands Crossing: Located in the City of Willowick at the former site of the Shoregate Shopping Center, this subdivision will include forty-seven duplex ranches and sixty single-family homes.

## ***TRANSMITTAL LETTER***

The Woodlands: This subdivision in the City of Willoughby will contain 124 single-family homes within this forty-five acre subdivision. Appropriately named, deed restrictions require that this subdivision be developed under woodlands conservation guidelines. The initial phase of this development, which is nearly completed, contains thirty-eight lots with most at .3 acres in size. Phase two will have another thirty-eight lots of similar size. Lot prices average \$80,000 to \$85,000 with most home sale prices around \$300,000. Infrastructure for phase three, the last phase of the subdivision, was installed during 2005.

Willoughby Crossing: Ninety-eight detached multi-family condominium units, just east of the Lost Nation Golf Course in the City of Willoughby, are planned for this development.

While the County has been benefiting from the fairly steady residential, commercial and industrial growth in recent years, there has been a concerted effort taken to preserve and protect the County's natural waterways, parks and wetlands. Lake County is unlike other areas of agricultural use. The County is blessed with unique soil and climate and, most importantly, the availability of water. As a result, the County is home to over one hundred nurseries which generate an estimated \$90 million in wholesale sales each year. Groups such as the Lake County Farmland Preservation Task Force, the Grand River Partners and the Chagrin River Watershed Partners, along with the Lake County Soil and Water Conservation District and the County Commissioners, are cognizant of the fact that the County is rich in natural beauty and they are constantly working to protect one of the County's greatest assets.

Recognizing Lake Erie's importance as a major environmental, economic and recreational resource, the County Planning Commission obtained a grant from the Ohio Department of Natural Resources, along with several private donations, to conduct a coastal feasibility study. The purpose of the study is to determine how to properly develop the County's 27 miles of Lake Erie's south shoreline and inland waterways to best serve the residents of the County, as well as all of northeastern Ohio. The study produced a record of current coastal conditions which can serve as a benchmark for future improvements and identifies land patterns and potential opportunities. It also included technical solutions for protecting beaches, bluffs and harbors. Among the potential development projects identified by the study were improvements to the Chagrin River offshore breakwaters and safe harbor access, Mentor-on-the-Lake shoreline protection and potential beach creation, improvements to Mentor Harbor and Fairport Harbor marinas, and Perry Township Park boat launch upgrade and bluff protection. A contingent of thirteen Lake County officials and civic leaders traveled to Racine, Wisconsin in July of 2005 to visit that city's recent shoreline development. The purpose of the visit was to view the site, discuss the challenges that Racine faced and the benefits that their community has received from its endeavor and how Lake County can be positively impacted by such a development.

## ***TRANSMITTAL LETTER***

Tourism in Lake County is a very important part of the local economy. Tourism in Lake County generates an estimated 11,500 full-time jobs within the County. With the shores of Lake Erie as its northern boundary and its close proximity to the City of Cleveland, Lake County offers a great deal in terms of recreational, cultural and historical activities. In 2003 (the latest available data), visitors spent some \$493 million in Lake County. The County features annual events such as the Vintage Ohio State Wine Festival which draws 25,000 patrons, the Little Mountain Heritage Festival which attracts 10,000 visitors and 150 vendors and the Lake County PerchFest which attracts fishermen of all ages. According to a study conducted by the Lake County Community Arts and Culture Task Force, arts and culture generate \$30 million a year to the County's economy. Organizations such as the Fine Arts Association, the Rabbit Run Theater, an authentic U.S. barn theater, and the Mentor Performing Arts are among those that provide quality local entertainment as well as some national acts to its stages.

Employment fields in Lake County are very diversified, with manufacturing and trades as the two largest. The service-oriented field is becoming a more popular field each year and is now the third largest employment field in the County. The County's 2005 average unemployment rate of 5.2 percent was a decrease over the 2004 rate of 5.7 percent, which indicates a potential recovery from the nationwide economic recession experienced over the past several years. In comparison, the national and state 2005 average unemployment rates were at 4.9 and 5.9 percent, respectively.

## **MAJOR INITIATIVES**

### **CURRENT YEAR:**

The County Commissioners continued to take a conservative approach in addressing facility improvements during 2005. While the County's General Fund experienced some revenue growth during 2005, the Commissioners elected to address just those facility improvements that were deemed to be of immediate necessity.

A project that began in April of 2002, the County Courthouse Renovation and Addition, was virtually completed in 2005. This project entailed the complete renovation of all floors of the 100 year old Courthouse, as well as the construction of a 17,000 square foot addition to the rear of the Courthouse. Each of the judges received totally renovated courtrooms as well as new staff offices. Included in this mammoth project was the construction of the "Courtroom of the Future" – a first floor courtroom featuring state-of-the-art technology in computer and video equipment. In addition, this \$19 million project included new and/or renovated entrance ways, security stations, a sally port, prisoner holding cells, public restrooms, conference rooms and magistrate hearing rooms. All of these renovations were performed to comply with the Americans with Disabilities Act (ADA) standards. Many changes were required from the original design plans due to building defects in the century old structure, unforeseen prior renovation errors and design changes by the County judges.



## ***TRANSMITTAL LETTER***

Renovation of the County Auditor's and County Treasurer's offices continued through all of 2005. In December of 2004, construction began on the complete renovation of the offices for both of these departments, which are located in the County Administration Building. This project entailed the redesigning of the internal floor plans of both departments to provide for greater efficiency of their operations. The replacement of the entire heating and air conditioning systems for both floors of the building was included in this project. A totally new electrical system was also installed, which was desperately needed due to the increased demand for electrical power to support the information technology equipment of these offices.

Phase I of the project was the Auditor's Office on the first floor which was completed in May of 2005. Phase II was the renovation of the Treasurer's Office which began in May of 2005 and was completed when the Treasurer's office moved back into their office in September of 2005. The third and final phase of the project was the renovation of second floor offices most recently occupied by the Lake County Alcohol, Drug Addiction and Mental Health Services Board. This office space has been renovated to house the County Auditor's real estate appraisal division staff which has been located in another County building one block from the Auditor's main office. This project brings the Auditor's entire staff under one roof, thus making it much more efficient not only for the operation of the Auditor's office, but also for the general public. The total estimated cost of this project is \$1.9 million including all construction costs, furniture and new file management systems for all three locations.

In May of 2005, replacement of the entire main electrical system which supplies electrical power to the H.T. Nolan Building was undertaken. The main electrical panels and transformers that service the Nolan Building portion of the County administration offices were removed and replaced. This electrical equipment was over fifty years old and had become a safety hazard. The estimated cost of this project is approximately \$120,000.

In August of 2005, a bid was awarded for replacement of three hundred exterior windows in the Lake County Detention Center (Jail). The original jail windows that were installed in 1988 had significant rust and were in very poor condition. New, high security, windows were custom-made for the exterior of the jail. These new windows are of stainless steel construction and should last three times as long as the original windows. The total cost of this project is estimated to be \$120,000.

The County Building and Grounds Department commenced work on the interior renovation of the County Courthouse Annex in September of 2005. This building had been used for the past three years as the construction office for all of the contractors working on the Courthouse Renovation Project. Prior to that time it served as ancillary offices for the Common Pleas Courts and Adult Probation Department. The building was completely renovated at a cost of \$27,560 and is now the new home to the Lake County Victims Assistance Program which is a division of the County Prosecutor's Office.

## ***TRANSMITTAL LETTER***

The Commissioners awarded a bid in September of 2005 for the purchase of a 500 kilowatt electrical generator for the Lake County Administration Center complex. The generator was purchased with federal Homeland Security funds and is being installed by the County's Telecommunications Department. Once the generator project is completed, it will provide extended electrical power to the County Administration Building and the H.T. Nolan Building in the event of an extended power outage due to situations such as network system problems with the County's electrical supplier, a natural disaster or an act of terrorism. The generator will provide a backup electrical power source should the main power system fail, which will enable the County administration offices to continue to operate. The total cost of this project, including the installation costs, is approximately \$130,000.

In 2004, the County Engineer's Office began utilizing the newest technology in embankment stabilization called "Soil Nail Launching" (SNL) to repair erosion damage to embankments. This technology drives large nails, which are actually twenty foot long steel rods, into the hillside at speeds of 200 miles per hour in a grid pattern. The soil consolidates around the rods, keeping it from slipping away and preventing slides. The rods have holes which allow water to drain out of the embankment. A chain link draining fabric is placed over the area and a concrete wall mix is sprayed on the hillside. During 2005, the County repaired active slides on Williams Road and Blair Road. The Engineer's Office completed its first two SNL projects last year. One of them, the Callow Road project, won the 2005 Lake County Environmental Improvement Award.

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 2005, thirty-five utility line projects were in progress at some point during the year. These projects come on the heels of the completion of a \$37 million renovation to the Gary L. Kron Water Reclamation Facility (GLKWRF) in 2003. This expansion was 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. This capital venture, which increased the capacity of the facility from 14.2 to 20.0 million gallons per day, was financed by an Ohio Water Development Authority loan. In addition to the utility line projects, the Department of Utilities also had two other projects ongoing during 2005 regarding the solid waste landfill facility. The first project was for construction of an additional cell for the landfill, and the second project was for redesigning a cell within the County landfill.

In 2004, the County 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. In addition, the reappraisal project, which is being conducted by an appraisal firm from Hudson, Ohio, will update County appraisal records for any improvements, additions or devaluations. Fieldwork commenced in the summer of 2004, continued through 2005, and was completed in early 2006. This project required personal visits from representatives of the appraisal firm to all 105,000 parcels 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 2006, which will be payable in calendar year 2007.

## ***TRANSMITTAL LETTER***

### **FUTURE PROJECTS:**

As shown in the financial statements of this report, the criminal justice system and public safety functions of the County government consume a large portion of the General Fund budget. As previously disclosed, the majority of capital improvement projects in recent years have been for improvements and/or additions to court buildings and other judicial system offices. Due to the magnitude and cost of the County Courthouse renovation project, it is anticipated that there will be few major renovation projects in the immediate future.

One significant project that is scheduled to commence during 2006 is the relocation of the Lake County Dog Shelter. An architect has already been selected for this project and the design plans have been finalized. The new dog shelter will be located in Perry Township in a building that previously was home to the County's Utilities Billing Department. The Dog Warden's current facility in Painesville Township is too cramped, with just 32 cages and not much room for the dogs to run. At the proposed site, plans are to double the amount of cages and enlarge them. One of the more significant costs of this project will be installing sanitary sewer lines at the facility. The initial estimates of the total costs of this project are approximately \$1.6 million.

In addition to that project, other projects anticipated to commence during 2006 include the refurbishing of the four clock faces in the Lake County Courthouse Tower, roof replacements of various county buildings, construction of a new maintenance facility to house the Utilities Department Water Maintenance crew as well as a new home for the County Vehicle Maintenance Department (Garage).

Lake County was previously approved for \$100,000 in funding for a State Route 2 (SR-2) Major Investment Study (MIS). The study was performed in consideration of increased expenses for maintaining SR-2 and the growing traffic congestion. The mission of the study was to "develop a plan to meet the future transportation needs of the State Route 2 Corridor for Lake County and the region". The average daily traffic on this important County corridor has increased from about 29,000 in 1955 to approximately 79,000 on the east end portion and 93,000 on the western half of the highway. As a result of the study, funding in the amount of \$118 million has been budgeted by the State of Ohio to perform asphalt overlays of SR-2 in Lake County. The project will be divided into two major sections, the first being the portion of the roadway from the western county line to Vine Street in Eastlake and the second being from Vine Street to the City of Painesville boundary line. Due to State budgetary constraints, the timetable for this project has been pushed back but it is expected to be bid out within two years. These repairs are expected to last ten to fifteen years.

## ***TRANSMITTAL LETTER***

In 2005, the County Commissioners hired the Cleveland State University's College of Urban Affairs to conduct a study of Lake County emergency services needs. The study will assess emergency needs such as equipment, manpower for SWAT teams, police and fire departments. According to the County's Emergency Management Agency Director, the idea behind the project is to determine if there is a way to consolidate or streamline services. A portion of the study has been paid for from Homeland Security funding.

As evident by the magnitude of some of the projects taken on in recent years, it is apparent that the County is taking a pro-active approach in keeping up with the changing times and it is continuously working to ensure that the County's buildings and infrastructure are maintained and functioning as well as possible. The ultimate goal of these changes is to better serve and protect the public. The County Commissioners plan to continue this approach in the future, while carefully monitoring the County's finances to undertake future projects.

## **FINANCIAL INFORMATION**

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

The County's day-to-day accounting and budgetary records are maintained on a basis of accounting other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. A further discussion of the two basis of accounting can be found in Note B to the financial statements and their reconciliation can be found in Note D.

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

The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations. Administrative control is maintained through the establishment of object code line item budgets. Funds appropriated may not be expended for purposes other than those designated in the appropriation resolution. For the General Fund, appropriations are approved by department and object.

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

## *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 judgments by management.

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

### **FINANCIAL CONDITION**

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

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

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

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

## ***TRANSMITTAL LETTER***

As part of the reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. The discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2005. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

### **Financial Highlights – Internal Service Fund**

The Internal Service funds are comprised of the operations of the Central Purchasing, Mailroom and Garage departments and the Prescription and Dental Self-Insurance programs. For the year ended December 31, 2005, these funds had a reduction in net assets of \$170,115 and net assets of \$816,459.

### **Financial Highlights – Fiduciary Fund**

Fiduciary funds account for assets held by Lake County in a trustee capacity as an agent for individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are agency funds and, at year-end, the assets totaled \$334,398,572. The County uses agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the Lake County District Board of Health and the Lake County Soil and Water Conservation District.

## **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 statewide investment pool was established in January of 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 2005 was approximately \$5.2 million.

## ***TRANSMITTAL LETTER***

### **RISK MANAGEMENT**

The County maintains all comprehensive coverage from private carriers. Coverage is maintained for property, general liability and elected officials. Insurance premiums paid to private carriers for property and liability coverage during 2005 amounted to \$1.0 million. Coverage is also purchased from private carriers for health benefits for all County employees. In 2000, the County Commissioners implemented a new self-insurance program for medical prescription coverage for all County employees and implemented a similar program for dental coverage in 2004. For both programs, the employees pay a minimal variable co-payment, depending on the type of prescription, and the County pays the remainder of the prescription charge. These self-insurance programs are saving the County money as compared to the traditional coverage from private carriers that the County always had in years past.

### **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2005, by our independent auditor, the Auditor of the State of Ohio. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of this CAFR. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

### **OTHER INFORMATION**

Lake County participates in the Federal "Single-Audit" program, which consists of a single audit of all federal and federal pass-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 of 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 the 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, is included in the single audit section of the State Auditor's report.

## ***TRANSMITTAL LETTER***

### **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, 2004.

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

### **ACKNOWLEDGEMENTS**

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

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

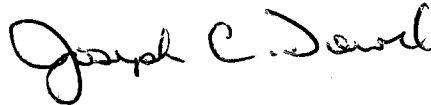
I would also like to recognize Lake County Treasurer John Crocker and his staff for their cooperation and continued assistance. Special thanks are also due County Administrator Kenneth Gauntner for his contributions to this transmittal letter, as well as other departmental personnel for their contributions.



***TRANSMITTAL LETTER***

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

Sincerely,

A handwritten signature in cursive script that reads "Joseph C. Dowd".

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, 2004

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.



*Carla E. Feige*

President

*Jeffrey R. Emer*

Executive Director

# ***LAKE COUNTY, OHIO***

**ELECTED OFFICIALS AT DECEMBER 31, 2005**

---

## **BOARD OF COUNTY COMMISSIONERS**

Robert E. Aufuldish	President
Daniel P. Troy	Commissioner
Raymond E. Sines	Commissioner

---

## **OTHER ELECTED OFFICIALS**

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

---

## **COMMON PLEAS COURT JUDGES**

### GENERAL DIVISION

Honorable Richard L. Collins	Judge
Honorable Vincent A. Culotta	Judge
Honorable Eugene A. Lucci	Judge
Honorable Paul H. Mitrovich	Judge

---

### DOMESTIC RELATIONS DIVISION

Honorable Colleen A. Falkowski	Judge
--------------------------------	-------

---

### JUVENILE DIVISION

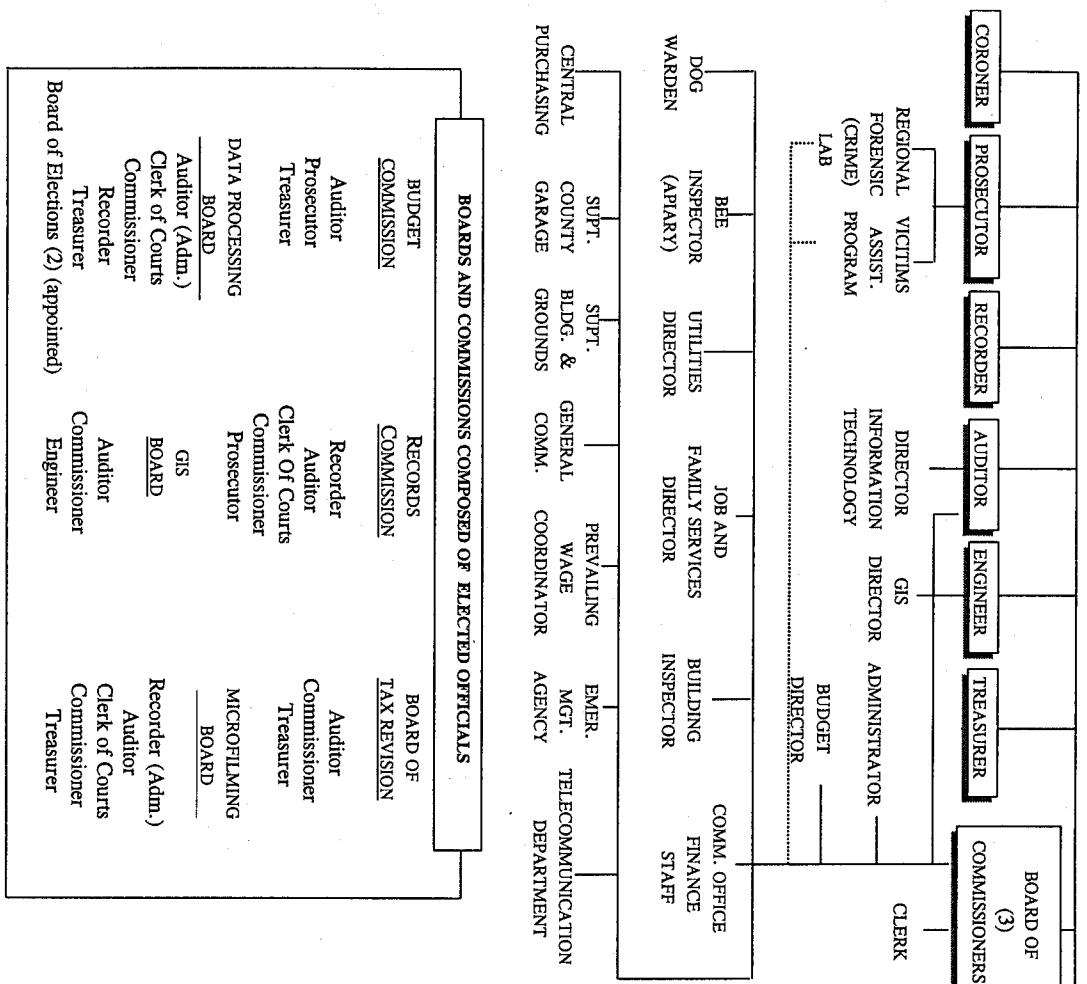
Honorable William W. Weaver	Judge
-----------------------------	-------

---

### PROBATE DIVISION

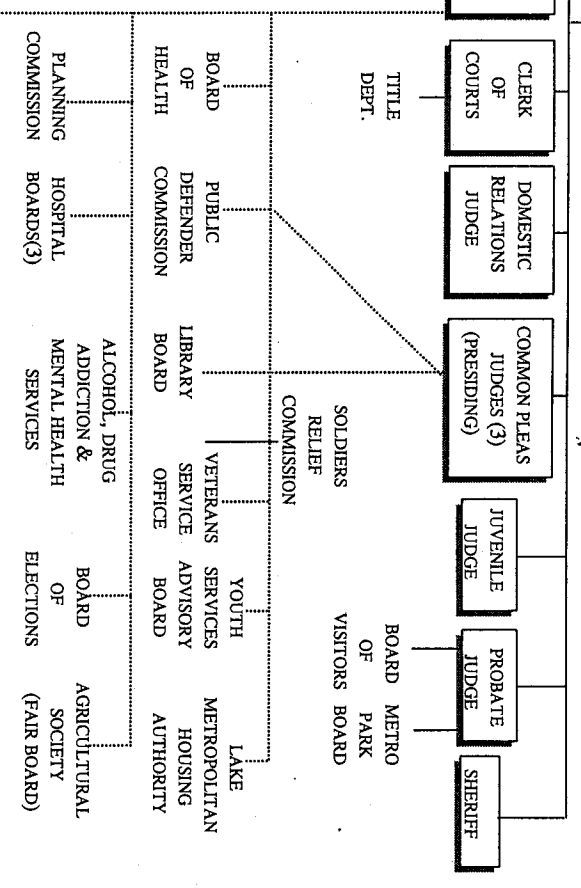
Honorable Ted Klammer	Judge
-----------------------	-------

# VOTERS OF LAKE COUNTY

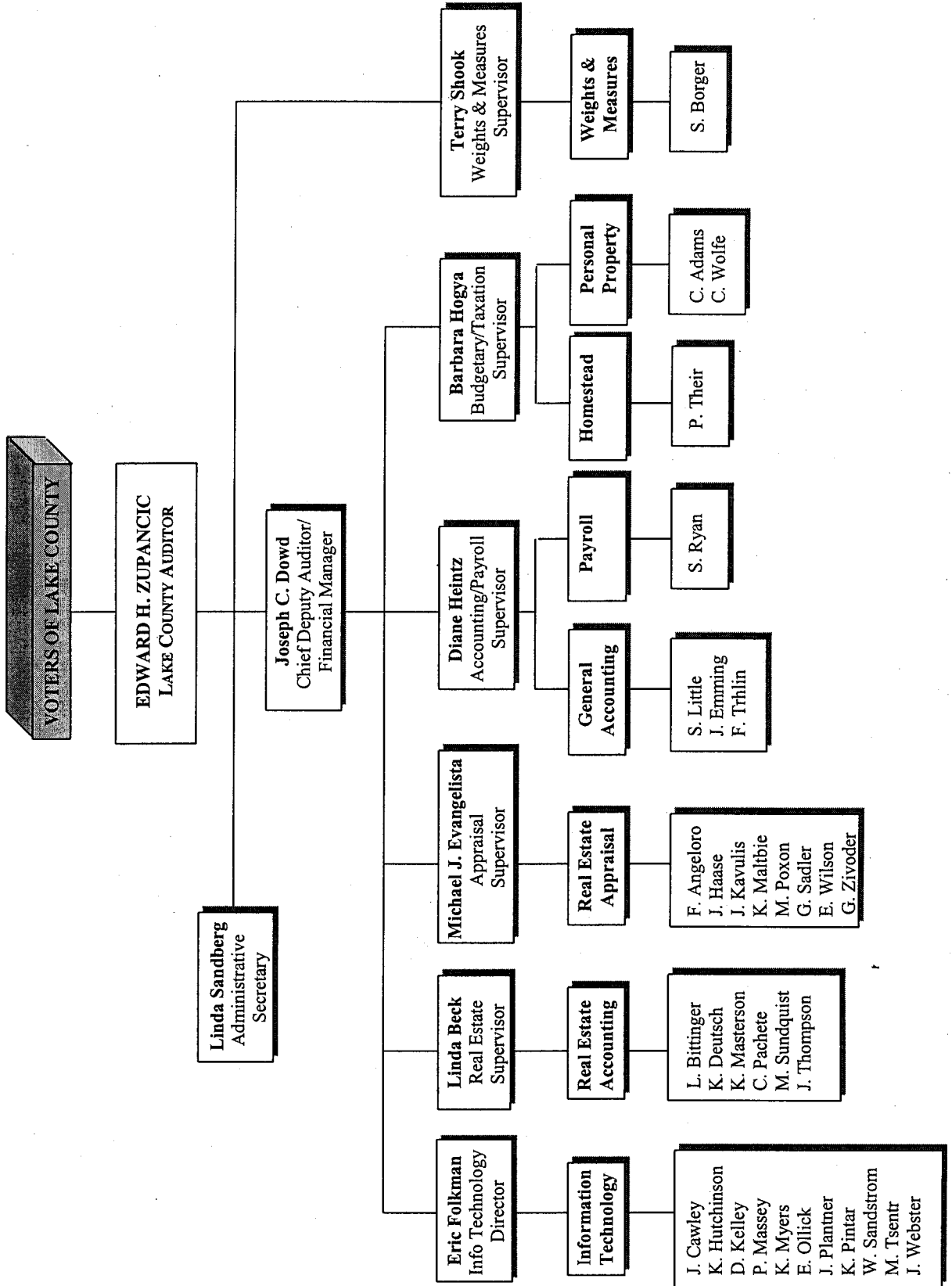


**LEGEND:** Elected to Office \_\_\_\_\_ Appointed

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



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



(THIS PAGE LEFT BLANK INTENTIONALLY)



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Lake County  
105 Main Street  
Painesville, Ohio 44077

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and MR&DD Board and ADAMHS Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2006, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussions and Analysis is not a required part of the basic financial statements but is/are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 12, 2006



# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

The discussion and analysis of Lake County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

## **Financial Highlights**

Key financial highlights for 2005 are as follows:

In total, net assets increased \$15,233,940. Net assets of governmental activities increased \$3,032,152, which represents a 1.2 percent increase from 2004. Net assets of business-type activities increased \$12,201,788 or 8.4 percent from 2004.

General revenues accounted for \$85,047,029 in revenue or 38.1 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$138,160,559 or 61.9 percent of total revenues of \$223,207,588.

Total assets of governmental activities increased by \$3,776,276 and capital assets decreased by \$551,944.

The County had \$171,711,581 in expenses related to governmental activities; only \$90,732,981 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$84,010,752 were adequate to provide for these programs.

The total of the County's long-term and short-term debt decreased by \$8,291,661 during 2005.

## **Using this Comprehensive Annual Financial Report (CAFR)**

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

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

The *Statement of Net Assets* (pg. 51) and *Statement of Activities* (pgs. 52-53) provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Lake County, the general fund is the most significant fund.

## **Reporting the County as a Whole**

### **Statement of Net Assets and the Statement of Activities**

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2005?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

- **Governmental Activities** – Most of the County's programs and services are reported here including general government, judicial and public safety, public works, human services, health and community and economic development and all departments with the exception of our Water, Wastewater and Solid Waste funds.
- **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water, Wastewater and Solid Waste Districts as well as all capital expenses associated with these facilities.
- **Component Unit** – The County includes financial data of Deepwood Industries, Inc. (the Workshop). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

Lake County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

## **Reporting on the County's Most Significant Funds**

### **Fund Financial Statements**

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

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 54-60 of this report.

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

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central purchasing, mailroom, and vehicle maintenance departments as well as for its self-insurance programs for prescription and dental coverage. Because these services predominantly benefit governmental rather than business-type functions, they have been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 61-65 of this report.

***Fiduciary Funds:*** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The County's fiduciary funds are agency funds and the fiduciary fund financial statement can be found on page 66 of this report.

***Notes to the Financial Statements:*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 67-118 of this report.

***Other Information:*** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 120-269 of this report.

## **Government-wide Financial Analysis**

The following table provides a summary of the County's net assets for 2005 compared to 2004:

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

Table 1  
**Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Assets</b>						
Current and Other Assets	\$ 166,153,098	\$ 161,824,878	\$ 42,589,838	\$ 37,164,409	\$ 208,742,936	\$ 198,989,287
Capital Assets	<u>184,888,341</u>	<u>185,440,285</u>	<u>193,927,377</u>	<u>195,496,477</u>	<u>378,815,718</u>	<u>380,936,762</u>
Total Assets	<u>351,041,439</u>	<u>347,265,163</u>	<u>236,517,215</u>	<u>232,660,886</u>	<u>587,558,654</u>	<u>579,926,049</u>
<b>Liabilities</b>						
Long Term Liabilities	46,097,140	32,134,910	73,214,223	81,261,757	119,311,363	113,396,667
Other Liabilities	<u>46,105,116</u>	<u>59,323,222</u>	<u>6,698,824</u>	<u>6,996,749</u>	<u>52,803,940</u>	<u>66,319,971</u>
Total Liabilities	<u>92,202,256</u>	<u>91,458,132</u>	<u>79,913,047</u>	<u>88,258,506</u>	<u>172,115,303</u>	<u>179,716,638</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	157,613,841	158,521,606	120,588,778	112,682,062	278,202,619	271,203,668
Restricted for:						
Debt Service	2,171,065	3,639,823			2,171,065	3,639,823
Capital Projects	6,818,407	5,334,625			6,818,407	5,334,625
Other Purposes	62,540,565	57,684,220			62,540,565	57,684,220
Unrestricted	<u>29,695,305</u>	<u>30,626,757</u>	<u>36,015,390</u>	<u>31,720,318</u>	<u>65,710,695</u>	<u>62,347,075</u>
<b>Total Net Assets</b>	<u>\$ 258,839,183</u>	<u>\$ 255,807,031</u>	<u>\$ 156,604,168</u>	<u>\$ 144,402,380</u>	<u>\$ 415,443,351</u>	<u>\$ 400,209,411</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$415,443,351 (\$258,839,183 in governmental activities and \$156,604,168 in business type activities) as of December 31, 2005.

A large portion of the County's net assets (67.0 percent) reflect its investment in capital assets (e.g., land, building, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

An additional portion of net assets, \$71,530,037 (17.2 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance of \$65,710,695 (15.8 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2005, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The County also reported positive balances in all categories of net assets in 2004.

Total assets increased \$7,632,605, which represented a 1.3 percent increase over 2004, primarily due to a \$10.2 million increase in equity in pooled cash and cash equivalents which was offset slightly by a \$2.1 million decrease in capital assets and a \$1.0 million decrease in receivables.

Table 2 shows the changes in net assets for the year ended December 31, 2005.

# Lake County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2005 Unaudited*

Table 2  
*Changes in Net Assets*

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Program Revenues:</b>						
Charges for Services	\$20,801,352	\$22,013,891	\$40,471,511	\$39,364,197	\$61,272,863	\$61,378,088
Operating Grants and Contributions	62,317,026	62,515,951	0	0	62,317,026	62,515,951
Capital Grant and Contributions	7,614,603	8,146,476	6,956,067	8,327,734	14,570,670	16,474,210
<i>Total Program Revenues</i>	<u>90,732,981</u>	<u>92,676,318</u>	<u>47,427,578</u>	<u>47,691,931</u>	<u>138,160,559</u>	<u>140,368,249</u>
<b>General Revenues:</b>						
Property Taxes	46,669,133	44,264,521	0	0	46,669,133	44,264,521
Sales Tax	15,042,510	15,144,022	0	0	15,042,510	15,144,022
Conveyance Tax	4,559,473	4,090,420	0	0	4,559,473	4,090,420
Lodging Tax	811,030	812,510	0	0	811,030	812,510
Grants and Entitlements						
not Restricted	3,463,242	3,640,620	0	0	3,463,242	3,640,620
Interest	5,223,503	2,077,798	26,094	25,197	5,249,597	2,102,995
Miscellaneous	8,241,861	7,050,659	1,010,183	223,730	9,252,044	7,274,389
<i>Total General Revenues</i>	<u>84,010,752</u>	<u>77,080,550</u>	<u>1,036,277</u>	<u>248,927</u>	<u>85,047,029</u>	<u>77,329,477</u>
<i>Total Revenues</i>	<u>174,743,733</u>	<u>169,756,868</u>	<u>48,463,855</u>	<u>47,940,858</u>	<u>223,207,588</u>	<u>217,697,726</u>
<b>Program Expenses</b>						
General Government	18,569,413	18,213,583	0	0	18,569,413	18,213,583
Judicial and Public Safety	43,293,529	41,463,976	0	0	43,293,529	41,463,976
Public Works	15,162,087	19,700,909	0	0	15,162,087	19,700,909
Human Services	68,755,936	64,658,789	0	0	68,755,936	64,658,789
Health	20,273,419	20,069,865	0	0	20,273,419	20,069,865
Community and Economic						
Development	3,968,216	2,759,325	0	0	3,968,216	2,759,325
Interest and Fiscal Charges	1,688,981	1,520,393	0	0	1,688,981	1,520,393
Water District	0	0	13,570,919	13,185,458	13,570,919	13,185,458
Wastewater District	0	0	15,915,675	15,985,115	15,915,675	15,985,115
Solid Waste District	0	0	6,775,473	5,415,902	6,775,473	5,415,902
<i>Total Program Expenses</i>	<u>171,711,581</u>	<u>168,386,840</u>	<u>36,262,067</u>	<u>34,586,475</u>	<u>207,973,648</u>	<u>202,973,315</u>
Change in Net Assets	3,032,152	1,370,028	12,201,788	13,354,383	15,233,940	14,724,411
Net Assets - January 1	<u>255,807,031</u>	<u>254,437,003</u>	<u>144,402,380</u>	<u>131,047,997</u>	<u>400,209,411</u>	<u>385,485,000</u>
Net Assets - December 31	<u>\$258,839,183</u>	<u>\$255,807,031</u>	<u>\$156,604,168</u>	<u>\$144,402,380</u>	<u>\$415,443,351</u>	<u>\$400,209,411</u>

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

The human services program accounts for \$68,755,936 of expenses out of \$171,711,581 total expenses for governmental activities, or 40.0 percent of that total. Of the total \$171,711,581 in governmental activities expenses, \$20,801,352 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for the collection of property taxes throughout the County, fines and forfeitures related to judicial activity, licenses and permits associated with building inspectors, recording fees for deeds and title fees. Judicial and public safety charges for services include fees for prisoner housing and fines and forfeitures related to judicial activity. Human service charges for services include those provided to clients of the Mental Retardation and Developmental Disabilities Board and the Childrens Services Fund. Motor vehicle license fees comprise the majority of public works charges. Expenses of the public works program decreased by \$4.5 million in 2005 primarily due to decreases in capital improvements related to county roads and bridges infrastructure. The judicial and public safety program experienced an increase in expenses primarily due to increases in operational costs of the county detention facilities and the court system. The community and economic development program experienced a 43.8 percent increase in expenditures due in 2005 as compared to 2004 primarily due to \$1.8 million grant to assist in the cleanup of a brown-field site.

Additional revenues provided by the State and Federal governments of \$62,317,026 include operating subsidies primarily for the Mental Retardation and Developmental Disabilities Board, the Alcohol, Drug Addiction and Mental Health Services Board and the Job and Family Services Department. Operating grants and contributions decreased very slightly, by \$198,925 or 0.3 percent, as compared to 2004. Property taxes increased by 5.4 percent as compared to 2004 primarily due to new construction and conveyance taxes increased by 11.5 percent. The increases in both of these revenue sources reflect the strong housing market in the County. Interest revenue increased from 2.1 million in 2004 to \$5.2 million in 2005. This reflects the nationwide increase in investment interest rates as the country began to recover from the economic downturn experienced in recent years. Charges for services to users in the business-type activities in the amount of \$40,471,511 exceeded total expenses of \$36,262,067. An additional \$6,956,067 was received during the year for grants and contributions for capital expenses.

### **Financial Analysis of the Government's Funds**

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

*Governmental Funds:* The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may



## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$96,163,719. \$84,033,010 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$17,689,948, while the total fund balance reached \$25,011,241. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 37.5 percent of total general fund expenditures, while total fund balance represents 53.1 percent of that same amount.

The fund balance of the County's general fund increased by \$1,962,272 during the current fiscal year which helped to offset a fiscal year 2003 fund balance loss of \$2.6 million. Overall general fund revenues increased in 2005 by \$4,270,408 as compared to the previous year, primarily due to a \$3.1 million increase in investment earnings. Most other revenue sources had nominal increases or decreases. Transfers to other governmental funds for operating purposes amounted to \$5.1 million during 2005. All elected officials and department heads worked closely with the County Commissioners to reduce, maintain, or minimize increases in departmental expenditures.

The fund balances of all four major governmental funds, the Mental Retardation and Developmental Disabilities Board Fund (MR & DD), the Alcohol, Drug Addiction and Mental Health Services Board Fund (ADAMHS), the Special Assessment Debt Service Fund, and the Courthouse Renovation Fund increased by \$2,256,022, \$349,956, \$53,470, and by \$12,472,768 respectively. The reason for the large increase in the Courthouse Renovation Fund is due to the elimination of \$13.5 million in note debt during 2005. The MR & DD Board and ADAMHS Board funds both had overall revenues exceeding expenditures.

*Proprietary Funds:* The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of all three proprietary funds increased during 2005. The Water Fund had unrestricted net assets at the end of the year of \$10,338,303, those for the Wastewater Fund amounted to \$12,114,945 and those for the Solid Waste Fund amounted to \$13,562,142. The total growth in net assets for the Water Fund was \$7,881,957, for the Sewer Fund it was \$3,539,040 while net assets for the Solid Waste Fund increased by \$780,791. Operating revenues for all proprietary funds increased by 4.8 percent in 2005 as compared to 2004 while operating expenditures increased by 7.2 percent.

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

## General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. Final budgeted revenues increased by \$199,000 over the original budget for a total increase of 0.4 percent. Actual revenues received were \$4,658,962 higher, or 9.74 percent, than the final certification. Final budgeted expenditures increased by \$2,294,120, or 4.9 percent from the original budget. However, actual expenditures were \$1,907,766 less than appropriations, which amounted to a 3.9 percent reduction from the final expenditure budget. In fact, actual expenditures were only \$386,354 over the original budgeted amounts. The decrease in the actual versus final budget amounts was primarily due to expenditures in the general government and judicial and public safety functions, the two largest functions of the General Fund, not reaching the appropriated level of the final budgeted expenditures.

## Capital Assets and Debt Administration

### *Capital Assets:*

Table 3 shows 2005 values compared to 2004.

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$ 3,658,414	\$ 3,951,742	\$ 3,587,646	\$ 3,587,646	\$ 7,246,060	\$ 7,539,388
Construction in Progress	21,382,349	19,618,882	9,779,784	11,271,349	31,162,133	30,890,231
Land Improvements	309,305	347,863	171,992	188,687	481,297	536,550
Building & Other Structures	48,581,022	48,746,114			48,581,022	48,746,114
Furniture and Equipment	13,554,770	14,648,986	1,726,655	1,562,210	15,281,425	16,211,196
Infrastructure	97,402,481	98,126,698			97,402,481	98,126,698
Utility Plant in Service			178,661,300	178,886,585	178,661,300	178,886,585
<b>Total Capital Assets</b>	<b>\$ 184,888,341</b>	<b>\$ 185,440,285</b>	<b>\$ 193,927,377</b>	<b>\$ 195,496,477</b>	<b>\$ 378,815,718</b>	<b>\$ 380,936,762</b>

The County's investment in capital assets for its governmental and business type activities as of December 31, 2005, amount to \$278,202,619 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and improvements, equipment and machinery, roads, highways, bridges, utility service lines and related operating facilities and the

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

County landfill. Utility Plant in Service in the business-type activities includes all utility buildings and service lines associated with such operations.

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

- Completion of the renovation of the County Courthouse, a \$16 million project. Total additional construction-in-progress for governmental activities amounted to \$3.5 million in 2005.
- The addition of \$0.9 million in various security equipment purchases from federal homeland security monies for the County.
- The purchase of nine new cruisers for the County Sheriff's Department.
- The completion of \$2.7 million in roads and bridges infrastructure improvements.
- The completion of \$3.0 million in utility infrastructure projects with an additional \$9.8 million remaining in construction in progress.

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

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

### **Debt**

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

#### **Outstanding Long-term Obligations at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$ 26,918,000	\$ 13,255,000	\$ 4,725,050	\$ 5,387,700	\$ 31,643,050	\$ 18,642,700
Special Assessment Bonds	8,606,950	8,427,300	0	0	8,606,950	8,427,300
OWDA Loans	0	0	58,168,431	66,156,900	58,168,431	66,156,900
Other Long-term Liabilities	0	0	50,000	85,000	50,000	85,000
Landfill Closure & Postclosure	0	0	8,449,619	7,827,572	8,449,619	7,827,572
Capital Leases	0	163,679	38,389	89,575	38,389	253,254
Compensated Absences	10,572,190	10,288,931	1,782,734	1,715,010	12,354,924	12,003,941
	<u>\$ 46,097,140</u>	<u>\$ 32,134,910</u>	<u>\$ 73,214,223</u>	<u>\$ 81,261,757</u>	<u>\$ 119,311,363</u>	<u>\$ 113,396,667</u>

Of the debt outstanding at December 31, 2005, the general obligation bonds are backed by the full faith and credit of the County and the special assessment bonds are debt that the County is liable for in the event of default by the property owner subject to the assessment. The Ohio Water Development Authority Loans (OWDA) are for water and wastewater utility improvements, as are the Other Long-term Liabilities. Compensated absences are unpaid leave benefits accumulated by County employees and are payable upon termination of employment, subject to certain restrictions. Capital leases relate to the acquisition of capital assets.

Interest and fiscal charges amounted to 1.0 percent of expenses for governmental activities.

The County's governmental long-term general obligations increased by \$13,962,230, or 43.4 percent, during 2005 due to a new \$17.8 million general obligation bond and new special assessment bonds totaling \$829,000. The long-term debt for business-type activities decreased by \$8,047,534, or 9.9 percent, during 2005. The County did not issue any new long-term bonded debt during 2005 for business-type activities. The County has \$2.0 million in short-term notes outstanding as of December 31, 2005 for various utility improvement projects.

The County maintains an "Aa2" credit rating from Moody's Investor Services, Inc. The overall debt margin at December 31, 2005 was \$134,163,211 with an unvoted total debt margin of \$40,472,484.

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

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

## **Economic Factors and Next Year's Budgets and Rates**

As previously stated, during 2005, the unreserved fund balance in the General Fund increased to \$17,689,948. While this increase is a positive sign that the County is starting to rebound from the national economic depression experienced for several years, county leaders remain cautious. The County continues to witness continued operational costs increases in the County's detention facilities and throughout the judicial system, increases in health care costs, and reductions in state funding and subsidies.

The real property tax revenues of the general fund are derived entirely from 2.1 mills of inside millage (unvoted millage). Additional revenues for the General Fund from this source will occur in the 2007 fiscal year which is the first year the County will begin collecting real property taxes following the county-wide real estate revaluation. The revenue structure of the general fund is balanced enough so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials and other County departments. Although the County Commissioners did not request budget cutbacks for the 2006 fiscal year from the General Fund departments as they did in recent years, the Commissioners did request those departments to attempt to keep their 2006 fiscal year spending levels consistent with those of fiscal year 2005. Due to the stagnation in national economy and outside funding cutbacks, the Commissioners and the department heads have worked diligently in attempting to keep expenses in line with their revenue sources.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature has frozen the monies allocated to local governments for the local government fund and local government revenue assistance fund through June of 2007. The State legislature, at one time, considered eliminating the two local government funds entirely to assist them in balancing the State's budget for the two year period beginning July 1, 2005. In addition, the State is phasing out the personal property tax on businesses' inventory and machinery over a four year period. Funding cutbacks, such as these from the State, would create additional pressure on the General Fund balance, as well as several other County funds. Other state agencies are reducing funding to local governments, thus causing further hardships on the County and other local agencies as they strive to at least maintain, if not enhance, services to their constituents.

Although an improved investment market bolstered the County's General Fund budget in 2005, those returns still lag far behind the investment earnings posted in the late 1990's and early into the new millennium. Continued higher returns in subsequent years would greatly assist in

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited*

---

offsetting some of these state reductions. However, while the County has suffered from significantly reduced interest earnings on investments in recent years as compared to the previous decade, the County Commissioners have taken advantage of the market in regards to the County's recent debt issuances. The low market rates have allowed the Commissioners to obtain very low interest rates on both short-term and long-term borrowing to finance capital improvements to buildings and infrastructure.

Inflationary trends in the region compared very similarly to national indices. The unemployment rate for the county at the end of 2005 was 5.2 percent, which decreased from 5.7 percent a year ago. The State average was 5.9 percent and the Federal rate was 4.9 percent. Lake County's economy has been resilient in contrast to other counties in the State of Ohio, including some surrounding counties who are facing significant financial hardships and budget reductions. Sales tax revenue decreased very slightly in 2005 for the first time in almost two decades, while many other state and national counties have suffered more significant losses in recent years. The key factor is the County's large retail market and its diversified commercial and industrial economic base. Residential new construction continued to grow due, in part, to the low mortgage interest rates throughout the area but also because the fairly large amount of undeveloped land in the eastern and southern portions of the County.

## **Requests for Information**

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

# LAKE COUNTY, OHIO

## STATEMENT OF NET ASSETS

DECEMBER 31, 2005

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	WORKSHOP
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 84,073,731	\$ 34,069,114	\$ 118,142,845	\$ 453,715
Cash and cash equivalents - segregated accounts	25,919		25,919	
Receivables:				
Taxes	44,131,326		44,131,326	
Accounts	1,163,982	5,515,921	6,679,903	37,673
Unbilled accounts		4,316,101	4,316,101	
Other receivables		459,777	459,777	
Special assessments	13,048,035		13,048,035	
Accrued interest	715,907		715,907	
Loans	45,658		45,658	
Due from other governments	18,846,956		18,846,956	
Materials and supplies inventory	616,600	935,251	1,551,851	27,377
Internal balances	2,899,783	(2,899,783)	0	
Prepaid items	266,607	66,227	332,834	13,809
Unamortized bond issuance costs	208,812	127,230	336,042	
Unamortized loss on refunded bonds	109,782		109,782	
Nondepreciable capital assets	25,040,763	13,367,430	38,408,193	
Depreciable capital assets, net	159,847,578	180,559,947	340,407,525	19,851
<b>TOTAL ASSETS</b>	<b>\$ 351,041,439</b>	<b>\$ 236,517,215</b>	<b>\$ 587,558,654</b>	<b>\$ 552,425</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 4,909,135	\$ 1,571,961	\$ 6,481,096	\$ 7,577
Accrued wages and benefits	1,675,487	183,783	1,859,270	11,818
Unearned revenue	36,298,329	1,634,153	37,932,482	
Accrued interest payable	149,329	48,668	197,997	
Due to other governments	2,295,988	1,009,602	3,305,590	651
Claims payable	101,754		101,754	
Customer deposits		216,317	216,317	
Unamortized premium on debt issue	675,094	60,913	736,007	
Notes payable		1,973,427	1,973,427	
Long-term liabilities				
Due within one year	3,360,536	9,572,147	12,932,683	
Due in more than one year	42,736,604	63,642,076	106,378,680	
<b>TOTAL LIABILITIES</b>	<b>92,202,256</b>	<b>79,913,047</b>	<b>172,115,303</b>	<b>20,046</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	157,613,841	120,588,778	278,202,619	19,851
Restricted for:				
Debt service	2,171,065		2,171,065	
Capital projects	6,818,407		6,818,407	
Other purposes	62,540,565		62,540,565	7,950
Unrestricted	29,695,305	36,015,390	65,710,695	504,578
<b>TOTAL NET ASSETS</b>	<b>\$ 258,839,183</b>	<b>\$ 156,604,168</b>	<b>\$ 415,443,351</b>	<b>\$ 532,379</b>

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

# LAKE COUNTY, OHIO

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2005

	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES AND OPERATING ASSESSMENTS	OPERATING GRANTS CONTRIBUTIONS AND INTEREST	CAPITAL GRANTS AND CONTRIBUTIONS
<i>PRIMARY GOVERNMENT</i>				
GOVERNMENTAL ACTIVITIES:				
General government	\$ 18,569,413	\$ 8,993,832	\$ 960,807	\$
Judicial and public safety	43,293,529	5,882,606	2,395,229	2,252,456
Public works	15,162,087	3,699,334	5,023,140	3,514,007
Human services	68,755,936	1,702,957	39,256,130	
Health	20,273,419	522,623	13,212,038	22,366
Community and economic development	3,968,216		1,469,682	1,825,774
Interest and fiscal charges	1,688,981			
<i>Total Governmental Activities</i>	<u>171,711,581</u>	<u>20,801,352</u>	<u>62,317,026</u>	<u>7,614,603</u>
BUSINESS-TYPE ACTIVITIES:				
Water	13,570,919	19,326,951		1,967,981
Wastewater	15,915,675	15,125,743		4,231,189
Solid Waste	6,775,473	6,018,817		756,897
<i>Total Business-Type Activities</i>	<u>36,262,067</u>	<u>40,471,511</u>	<u>0</u>	<u>6,956,067</u>
<i>Total Primary Government</i>	<u>\$ 207,973,648</u>	<u>\$ 61,272,863</u>	<u>\$ 62,317,026</u>	<u>\$ 14,570,670</u>
<i>COMPONENT UNIT</i>				
Workshop	<u>\$ 485,706</u>	<u>\$ 483,442</u>	<u>\$ 53,256</u>	<u>\$ 0</u>

### General Revenues

Property Taxes Levied For:

General Purposes

Mental Retardation

Mental Health

Childrens Services

Narcotics Agency

Forensic Crime Laboratory

Senior Citizens Services

Sales Tax Levied For General Purposes

Conveyance Tax Levied For General Purposes

Lodging Tax Levied For Specific Purposes

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

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



<b>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</b>			
<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNIT</b>
<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>	<b>WORKSHOP</b>
\$ (8,614,774)	\$	\$ (8,614,774)	\$
(32,763,238)		(32,763,238)	
(2,925,606)		(2,925,606)	
(27,796,849)		(27,796,849)	
(6,516,392)		(6,516,392)	
(672,760)		(672,760)	
(1,688,981)		(1,688,981)	
<u>(80,978,600)</u>	<u>0</u>	<u>(80,978,600)</u>	<u>0</u>
	7,724,013	7,724,013	
	3,441,257	3,441,257	
	241	241	
<u>0</u>	<u>11,165,511</u>	<u>11,165,511</u>	<u>0</u>
<u>(80,978,600)</u>	<u>11,165,511</u>	<u>(69,813,089)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>50,992</u>
12,144,593		12,144,593	
20,607,121		20,607,121	
6,454,158		6,454,158	
3,305,616		3,305,616	
1,198,474		1,198,474	
1,421,267		1,421,267	
1,537,904		1,537,904	
15,042,510		15,042,510	
4,559,473		4,559,473	
811,030		811,030	
3,463,242		3,463,242	
5,223,503	26,094	5,249,597	11,833
<u>8,241,861</u>	<u>1,010,183</u>	<u>9,252,044</u>	<u>824</u>
84,010,752	1,036,277	85,047,029	12,657
3,032,152	12,201,788	15,233,940	63,649
<u>255,807,031</u>	<u>144,402,380</u>	<u>400,209,411</u>	<u>468,730</u>
<u>\$ 258,839,183</u>	<u>\$ 156,604,168</u>	<u>\$ 415,443,351</u>	<u>\$ 532,379</u>

# LAKE COUNTY, OHIO

## BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2005

	GENERAL FUND	MR & DD BOARD	ADAMHS BOARD	SPECIAL ASSESSMENT DEBT SERVICE	COURTHOUSE RENOVATION
<b>ASSETS:</b>					
Equity in pooled cash and cash equivalents	\$ 20,644,013	\$ 17,960,363	\$ 3,590,757	\$ 1,752,908	\$ 1,487,061
Cash and cash equivalents - segregated accounts					
Receivables:					
Taxes	11,529,162	18,453,120	7,306,790		
Accounts	148,825	151,403	396,737		
Special assessments				11,364,930	
Accrued interest	698,406				
Loans					
Due from other funds	1,033,588				
Due from other governments	3,791,676	187,586	4,445,657		
Materials and supplies inventory					
Interfund receivable	1,722,552				
Prepaid items	205,161	20,283	9,810		
<b>TOTAL ASSETS</b>	<b>\$ 39,773,383</b>	<b>\$ 36,772,755</b>	<b>\$ 15,749,751</b>	<b>\$ 13,117,838</b>	<b>\$ 1,487,061</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 801,760	\$ 475,835	\$ 472,238	\$	\$ 77,677
Accrued wages and benefits	763,909	486,060	9,960		
Deferred revenue	12,493,696	18,453,120	7,306,790	11,032,215	
Due to other funds	55,255	11,959	322		
Due to other governments	647,522	464,794	83,120		
Interfund payable					
<b>TOTAL LIABILITIES</b>	<b>14,762,142</b>	<b>19,891,768</b>	<b>7,872,430</b>	<b>11,032,215</b>	<b>77,677</b>
<b>FUND BALANCES</b>					
Reserved for encumbrances	1,282,680	90,459			221,748
Reserved for inventory					
Reserved for prepaid expenditures	205,161	20,283	9,810		
Reserved for debt service				2,085,623	
Reserved for central communications	3,868,175				
Reserved for loans					
Reserved for advances	1,722,552				
Unreserved, Designated for claimants	242,725				
Unreserved, Undesignated, Reported in:					
General Fund	17,689,948				
Special Revenue Funds		16,770,245	7,867,511		
Capital Project Funds					1,187,636
<b>TOTAL FUND BALANCES</b>	<b>25,011,241</b>	<b>16,880,987</b>	<b>7,877,321</b>	<b>2,085,623</b>	<b>1,409,384</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 39,773,383</b>	<b>\$ 36,772,755</b>	<b>\$ 15,749,751</b>	<b>\$ 13,117,838</b>	<b>\$ 1,487,061</b>

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

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2005*

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 37,746,618	\$ 83,181,720
25,919	25,919
6,842,254	44,131,326
466,961	1,163,926
1,683,105	13,048,035
17,501	715,907
45,658	45,658
311,027	1,344,615
10,402,554	18,827,473
516,502	516,502
880,000	2,602,552
28,250	263,504
<u>\$ 58,966,349</u>	<u>\$ 165,867,137</u>
\$ 3,030,024	\$ 4,857,534
403,000	1,662,929
10,479,354	59,765,175
187,096	254,632
1,087,712	2,283,148
880,000	880,000
<u>16,067,186</u>	<u>69,703,418</u>
954,246	2,549,133
516,502	516,502
28,250	263,504
	2,085,623
	3,868,175
45,658	45,658
880,000	2,602,552
	242,725
	17,689,948
35,267,571	59,905,327
5,206,936	6,394,572
<u>42,899,163</u>	<u>96,163,719</u>
<u>\$ 58,966,349</u>	<u>\$ 165,867,137</u>

**Total Governmental Fund Balances** \$ 96,163,719

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

Capital assets used in governmental activities are not financial resources and therefore not reported in the funds 184,888,341

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:

Special Assessments	11,364,930
Property Taxes	5,159,394
Intergovernmental	5,460,749
Sales Tax	<u>1,481,773</u>

Total 23,466,846

Internal service funds are used by management to charge the costs of materials, supplies, mailroom services, vehicle maintenance and repair services and insurances to individual funds. The assets and liabilities of the internal service funds are included in the statement of net assets:

Net Assets	816,459
Capital Assets	(79,399)
Compensated Absences	<u>186,186</u>

Total 923,246

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (149,329)

Certain debt charges reported as an expenditure in governmental funds are allocated as an expense over the life of the debt on a full accrual basis.

Bond Issuance Costs	208,812
Unamortized Loss on Refunded	<u>109,782</u>

Total 318,594

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(26,918,000)
Special Assessment Bonds	(8,606,950)
Unamortized Premium on Bond	(675,094)
Compensated Absences	<u>(10,572,190)</u>

Total (46,772,234)

**Net Assets of Governmental Activities** \$ 258,839,183

# LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	GENERAL	MR & DD BOARD	ADAMHS BOARD	SPECIAL ASSESSMENT DEBT SERVICE	COURTHOUSE RENOVATION
REVENUES:					
Property taxes	\$ 12,169,997	\$ 20,544,876	\$ 6,429,631	\$	\$
Sales tax	15,109,091				
Other taxes	4,575,432	31,424	9,842		
Fees and charges for services	7,245,617				
Licenses and permits	529,453				
Fines and forfeitures	186,444				
Intergovernmental	5,281,857	20,954,733	12,694,055		
Special assessments				978,265	
Investment earnings	5,026,047				
Miscellaneous	3,019,847	1,458,307	517,983		7,004
<b>TOTAL REVENUES</b>	<b>53,143,785</b>	<b>42,989,340</b>	<b>19,651,511</b>	<b>978,265</b>	<b>7,004</b>
EXPENDITURES:					
CURRENT:					
General government	13,114,329				
Judicial and public safety	32,378,035				
Public works	256,575				
Human services	1,063,742	40,573,862			
Health	106,903		19,301,555		
Community and economic development	202,150				
Capital outlay					1,316,007
Debt service:					
Principal retirement				499,350	
Interest and fiscal charges				434,123	73,089
Bond issuance costs				1,868	158,914
<b>TOTAL EXPENDITURES</b>	<b>47,121,734</b>	<b>40,573,862</b>	<b>19,301,555</b>	<b>935,341</b>	<b>1,548,010</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,022,051</b>	<b>2,415,478</b>	<b>349,956</b>	<b>42,924</b>	<b>(1,541,006)</b>
OTHER FINANCING SOURCES AND USES:					
Sale of capital assets	859,109				
Issuance of bonds					13,500,000
Premium on debt				6,038	513,774
Issuance of refunding bonds				159,000	
Payment to refunded bond escrow agent				(154,492)	
Transfers - in	142,351				
Transfers - out	(5,061,239)	(159,456)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,059,779)</b>	<b>(159,456)</b>	<b>0</b>	<b>10,546</b>	<b>14,013,774</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,962,272</b>	<b>2,256,022</b>	<b>349,956</b>	<b>53,470</b>	<b>12,472,768</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>23,048,969</b>	<b>14,624,965</b>	<b>7,527,365</b>	<b>2,032,153</b>	<b>(11,063,384)</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>					
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 25,011,241</b>	<b>\$ 16,880,987</b>	<b>\$ 7,877,321</b>	<b>\$ 2,085,623</b>	<b>\$ 1,409,384</b>

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

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities*

*For the Year Ended December 31, 2005*

**Net Change in Fund Balances - Total Governmental Funds** **\$ 18,037,458**

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

<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>																																																																																																																																																																					
<table border="0" style="width: 100%;"> <tr><td style="width: 15%;">\$ 7,454,995</td><td style="width: 15%;">\$ 46,599,499</td></tr> <tr><td>821,517</td><td>15,109,091</td></tr> <tr><td>8,231,677</td><td>5,438,215</td></tr> <tr><td>515,232</td><td>15,477,294</td></tr> <tr><td>797,636</td><td>1,044,685</td></tr> <tr><td>34,271,206</td><td>984,080</td></tr> <tr><td>1,631,977</td><td>73,201,851</td></tr> <tr><td>197,456</td><td>2,610,242</td></tr> <tr><td>3,137,464</td><td>5,223,503</td></tr> <tr><td></td><td>8,140,605</td></tr> <tr><td><hr/></td><td><hr/></td></tr> <tr><td>57,059,160</td><td>173,829,065</td></tr> <tr><td></td><td></td></tr> <tr><td>4,556,520</td><td>17,670,849</td></tr> <tr><td>8,445,970</td><td>40,824,005</td></tr> <tr><td>13,597,845</td><td>13,854,420</td></tr> <tr><td>25,946,877</td><td>67,584,481</td></tr> <tr><td>444,792</td><td>19,853,250</td></tr> <tr><td>3,734,373</td><td>3,936,523</td></tr> <tr><td>3,382,461</td><td>4,698,468</td></tr> <tr><td></td><td></td></tr> <tr><td>1,928,000</td><td>2,427,350</td></tr> <tr><td>1,119,793</td><td>1,627,005</td></tr> <tr><td>51,443</td><td>212,225</td></tr> <tr><td><hr/></td><td><hr/></td></tr> <tr><td>63,208,074</td><td>172,688,576</td></tr> <tr><td></td><td></td></tr> <tr><td>(6,148,914)</td><td>1,140,489</td></tr> <tr><td></td><td></td></tr> <tr><td>14,247</td><td>873,356</td></tr> <tr><td>2,670,000</td><td>16,170,000</td></tr> <tr><td>166,318</td><td>686,130</td></tr> <tr><td>2,371,000</td><td>2,530,000</td></tr> <tr><td>(2,387,085)</td><td>(2,541,577)</td></tr> <tr><td>7,861,150</td><td>8,003,501</td></tr> <tr><td>(3,603,746)</td><td>(8,824,441)</td></tr> <tr><td><hr/></td><td><hr/></td></tr> <tr><td>7,091,884</td><td>16,896,969</td></tr> <tr><td></td><td></td></tr> <tr><td>942,970</td><td>18,037,458</td></tr> <tr><td></td><td></td></tr> <tr><td>41,914,774</td><td>78,084,842</td></tr> <tr><td></td><td></td></tr> <tr><td>41,419</td><td>41,419</td></tr> <tr><td><hr/></td><td><hr/></td></tr> <tr><td>\$ 42,899,163</td><td>\$ 96,163,719</td></tr> </table>	\$ 7,454,995	\$ 46,599,499	821,517	15,109,091	8,231,677	5,438,215	515,232	15,477,294	797,636	1,044,685	34,271,206	984,080	1,631,977	73,201,851	197,456	2,610,242	3,137,464	5,223,503		8,140,605	<hr/>	<hr/>	57,059,160	173,829,065			4,556,520	17,670,849	8,445,970	40,824,005	13,597,845	13,854,420	25,946,877	67,584,481	444,792	19,853,250	3,734,373	3,936,523	3,382,461	4,698,468			1,928,000	2,427,350	1,119,793	1,627,005	51,443	212,225	<hr/>	<hr/>	63,208,074	172,688,576			(6,148,914)	1,140,489			14,247	873,356	2,670,000	16,170,000	166,318	686,130	2,371,000	2,530,000	(2,387,085)	(2,541,577)	7,861,150	8,003,501	(3,603,746)	(8,824,441)	<hr/>	<hr/>	7,091,884	16,896,969			942,970	18,037,458			41,914,774	78,084,842			41,419	41,419	<hr/>	<hr/>	\$ 42,899,163	\$ 96,163,719	<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:</p> <table border="0" style="width: 100%;"> <tr><td style="width: 15%;">Capital Outlay</td><td style="width: 15%; text-align: right;">9,331,677</td><td style="width: 60%;"></td><td style="width: 10%;"></td></tr> <tr><td>Depreciation</td><td style="text-align: right;">(9,339,086)</td><td></td><td></td></tr> <tr><td>Total</td><td></td><td></td><td style="text-align: right;">(7,409)</td></tr> </table> <p>Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. <span style="float: right;">(544,535)</span></p> <p>Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed. <span style="float: right;">41,419</span></p> <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:</p> <table border="0" style="width: 100%;"> <tr><td style="width: 15%;">Special Assessments</td><td style="width: 15%; text-align: right;">85,442</td><td style="width: 60%;"></td><td style="width: 10%;"></td></tr> <tr><td>Property Taxes</td><td style="text-align: right;">(314)</td><td></td><td></td></tr> <tr><td>Intergovernmental</td><td style="text-align: right;">19,387</td><td></td><td></td></tr> <tr><td>Sales Tax</td><td style="text-align: right;">(66,581)</td><td></td><td></td></tr> <tr><td>Total</td><td></td><td></td><td style="text-align: right;">37,934</td></tr> </table> <p>Other financing sources (bond proceeds) in the governmental funds that increase long-term liabilities in the statement of net assets. <span style="float: right;">(18,700,000)</span></p> <p>Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:</p> <table border="0" style="width: 100%;"> <tr><td style="width: 15%;">Bonds and Loans</td><td style="width: 15%; text-align: right;">2,427,350</td><td style="width: 60%;"></td><td style="width: 10%;"></td></tr> <tr><td>Payment to refunded bond escrow agent</td><td style="text-align: right;">2,541,577</td><td></td><td></td></tr> <tr><td>Capital Leases</td><td style="text-align: right;">163,679</td><td></td><td></td></tr> <tr><td>Total</td><td></td><td></td><td style="text-align: right;">5,132,606</td></tr> </table> <p>In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. <span style="float: right;">(63,812)</span></p> <p>Governmental funds report premiums, discounts and bond issuance costs as expenditures, whereas these amounts are deferred and amortized in the statement of activities:</p> <table border="0" style="width: 100%;"> <tr><td style="width: 15%;">Premium on Bonds</td><td style="width: 15%; text-align: right;">(686,130)</td><td style="width: 60%;"></td><td style="width: 10%;"></td></tr> <tr><td>Bond Issuance Costs</td><td style="text-align: right;">212,225</td><td></td><td></td></tr> <tr><td>Amortization of Loss on Refunded Bonds</td><td style="text-align: right;">(1,795)</td><td></td><td></td></tr> <tr><td>Amortization of Bond Premium</td><td style="text-align: right;">11,036</td><td></td><td></td></tr> <tr><td>Amortization of Bond Issuance Costs</td><td style="text-align: right;">(3,413)</td><td></td><td></td></tr> <tr><td>Total</td><td></td><td></td><td style="text-align: right;">(468,077)</td></tr> </table> <p>Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. <span style="float: right;">(283,259)</span></p> <p>The internal service funds used by management are not reported in the county-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities. <span style="float: right;">(150,173)</span></p>	Capital Outlay	9,331,677			Depreciation	(9,339,086)			Total			(7,409)	Special Assessments	85,442			Property Taxes	(314)			Intergovernmental	19,387			Sales Tax	(66,581)			Total			37,934	Bonds and Loans	2,427,350			Payment to refunded bond escrow agent	2,541,577			Capital Leases	163,679			Total			5,132,606	Premium on Bonds	(686,130)			Bond Issuance Costs	212,225			Amortization of Loss on Refunded Bonds	(1,795)			Amortization of Bond Premium	11,036			Amortization of Bond Issuance Costs	(3,413)			Total			(468,077)	<p><b>Change in Net Assets of Governmental Activities</b> <span style="float: right;"><b>\$ 3,032,152</b></span></p>
\$ 7,454,995	\$ 46,599,499																																																																																																																																																																					
821,517	15,109,091																																																																																																																																																																					
8,231,677	5,438,215																																																																																																																																																																					
515,232	15,477,294																																																																																																																																																																					
797,636	1,044,685																																																																																																																																																																					
34,271,206	984,080																																																																																																																																																																					
1,631,977	73,201,851																																																																																																																																																																					
197,456	2,610,242																																																																																																																																																																					
3,137,464	5,223,503																																																																																																																																																																					
	8,140,605																																																																																																																																																																					
<hr/>	<hr/>																																																																																																																																																																					
57,059,160	173,829,065																																																																																																																																																																					
4,556,520	17,670,849																																																																																																																																																																					
8,445,970	40,824,005																																																																																																																																																																					
13,597,845	13,854,420																																																																																																																																																																					
25,946,877	67,584,481																																																																																																																																																																					
444,792	19,853,250																																																																																																																																																																					
3,734,373	3,936,523																																																																																																																																																																					
3,382,461	4,698,468																																																																																																																																																																					
1,928,000	2,427,350																																																																																																																																																																					
1,119,793	1,627,005																																																																																																																																																																					
51,443	212,225																																																																																																																																																																					
<hr/>	<hr/>																																																																																																																																																																					
63,208,074	172,688,576																																																																																																																																																																					
(6,148,914)	1,140,489																																																																																																																																																																					
14,247	873,356																																																																																																																																																																					
2,670,000	16,170,000																																																																																																																																																																					
166,318	686,130																																																																																																																																																																					
2,371,000	2,530,000																																																																																																																																																																					
(2,387,085)	(2,541,577)																																																																																																																																																																					
7,861,150	8,003,501																																																																																																																																																																					
(3,603,746)	(8,824,441)																																																																																																																																																																					
<hr/>	<hr/>																																																																																																																																																																					
7,091,884	16,896,969																																																																																																																																																																					
942,970	18,037,458																																																																																																																																																																					
41,914,774	78,084,842																																																																																																																																																																					
41,419	41,419																																																																																																																																																																					
<hr/>	<hr/>																																																																																																																																																																					
\$ 42,899,163	\$ 96,163,719																																																																																																																																																																					
Capital Outlay	9,331,677																																																																																																																																																																					
Depreciation	(9,339,086)																																																																																																																																																																					
Total			(7,409)																																																																																																																																																																			
Special Assessments	85,442																																																																																																																																																																					
Property Taxes	(314)																																																																																																																																																																					
Intergovernmental	19,387																																																																																																																																																																					
Sales Tax	(66,581)																																																																																																																																																																					
Total			37,934																																																																																																																																																																			
Bonds and Loans	2,427,350																																																																																																																																																																					
Payment to refunded bond escrow agent	2,541,577																																																																																																																																																																					
Capital Leases	163,679																																																																																																																																																																					
Total			5,132,606																																																																																																																																																																			
Premium on Bonds	(686,130)																																																																																																																																																																					
Bond Issuance Costs	212,225																																																																																																																																																																					
Amortization of Loss on Refunded Bonds	(1,795)																																																																																																																																																																					
Amortization of Bond Premium	11,036																																																																																																																																																																					
Amortization of Bond Issuance Costs	(3,413)																																																																																																																																																																					
Total			(468,077)																																																																																																																																																																			

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

GENERAL FUND	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 11,609,467	\$ 11,609,467	\$ 12,169,997	\$ 560,530
Sales tax	14,760,000	14,760,000	15,245,415	485,415
Other taxes	3,118,195	3,118,195	4,588,090	1,469,895
Fees and charges for services	7,143,400	6,932,500	7,385,503	453,003
Licenses and permits	492,550	492,550	531,076	38,526
Fines and forfeitures	196,000	188,500	190,929	2,429
Intergovernmental	4,904,952	4,999,927	5,301,116	301,189
Investment earnings	3,000,100	3,055,000	4,066,288	1,011,288
Miscellaneous	2,422,862	2,690,387	3,027,074	336,687
<b>TOTAL REVENUES</b>	<b>47,647,526</b>	<b>47,846,526</b>	<b>52,505,488</b>	<b>4,658,962</b>
EXPENDITURES:				
CURRENT:				
General government	13,226,871	13,860,568	13,060,401	800,167
Judicial and public safety	31,550,624	33,385,099	32,291,613	1,093,486
Public works	253,738	262,325	256,209	6,116
Human services	1,034,068	1,066,889	1,065,722	1,167
Health	328,580	113,120	106,290	6,830
Community and economic development	202,150	202,150	202,150	0
<b>TOTAL EXPENDITURES</b>	<b>46,596,031</b>	<b>48,890,151</b>	<b>46,982,385</b>	<b>1,907,766</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,051,495</b>	<b>(1,043,625)</b>	<b>5,523,103</b>	<b>6,566,728</b>
OTHER FINANCING SOURCES AND USES:				
Sale of fixed assets	12,000	858,000	860,070	2,070
Advances-in	668,776	668,776	668,776	0
Transfers - in	3,225,550	2,180,550	142,351	(2,038,199)
Transfers - out	(5,809,539)	(9,685,531)	(5,061,239)	4,624,292
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,903,213)</b>	<b>(5,978,205)</b>	<b>(3,390,042)</b>	<b>2,588,163</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(851,718)</b>	<b>(7,021,830)</b>	<b>2,133,061</b>	<b>9,154,891</b>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	16,764,999	16,764,999	16,764,999	0
Unexpended Prior Year Encumbrances				
	891,819	891,819	891,819	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 16,805,100</b>	<b>\$ 10,634,988</b>	<b>\$ 19,789,879</b>	<b>\$ 9,154,891</b>

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

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 19,507,662	\$ 19,507,662	\$ 20,544,876	\$ 1,037,214
Other taxes	31,424	31,424	31,424	0
Intergovernmental	17,041,332	17,041,332	21,627,348	4,586,016
Miscellaneous	1,064,703	1,064,703	1,320,904	256,201
TOTAL REVENUES	<u>37,645,121</u>	<u>37,645,121</u>	<u>43,524,552</u>	<u>5,879,431</u>
EXPENDITURES:				
CURRENT:				
Human services	<u>41,335,191</u>	<u>41,735,457</u>	<u>40,246,359</u>	<u>1,489,098</u>
TOTAL EXPENDITURES	<u>41,335,191</u>	<u>41,735,457</u>	<u>40,246,359</u>	<u>1,489,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,690,070)	(4,090,336)	3,278,193	7,368,529
OTHER FINANCING SOURCES AND USES:				
Transfers - out	<u>(1,054,900)</u>	<u>(1,054,900)</u>	<u>(159,456)</u>	<u>895,444</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,054,900)</u>	<u>(1,054,900)</u>	<u>(159,456)</u>	<u>895,444</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,744,970)	(5,145,236)	3,118,737	8,263,973
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	14,730,543	14,730,543	14,730,543	0
Unexpended Prior Year Encumbrances	<u>5,879</u>	<u>5,879</u>	<u>5,879</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,991,452</u>	<u>\$ 9,591,186</u>	<u>\$ 17,855,159</u>	<u>\$ 8,263,973</u>

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

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 5,774,804	\$ 5,774,804	\$ 6,429,631	\$ 654,827
Other taxes	9,842	9,842	9,842	0
Intergovernmental	12,397,621	12,397,621	12,657,114	259,493
Miscellaneous	229,564	229,564	338,428	108,864
TOTAL REVENUES	18,411,831	18,411,831	19,435,015	1,023,184
EXPENDITURES:				
CURRENT:				
Health	19,398,673	19,880,507	19,335,602	544,905
TOTAL EXPENDITURES	19,398,673	19,880,507	19,335,602	544,905
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(986,842)	(1,468,676)	99,413	1,568,089
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(986,842)	(1,468,676)	99,413	1,568,089
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,491,346	3,491,346	3,491,346	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,504,504	\$ 2,022,670	\$ 3,590,759	\$ 1,568,089

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



**LAKE COUNTY, OHIO**

**STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS**

DECEMBER 31, 2005

(Continued)

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTALS</u>	<u>Activities INTERNAL SERVICE FUNDS</u>
ASSETS:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 11,043,283	\$ 9,391,224	\$ 13,634,607	\$ 34,069,114	\$ 892,011
Net receivables:					
Accounts	2,774,998	1,870,858	870,065	5,515,921	56
Unbilled accounts	2,286,127	2,029,974		4,316,101	
Other receivables	459,777			459,777	
Due from other funds	21,200	675,000	319,177	1,015,377	87,694
Due from other governments				0	19,483
Material and supplies inventory	524,677	408,725	1,849	935,251	100,098
Prepaid items	26,394	29,966	9,867	66,227	3,103
Unamortized bond issuance costs	121,720	5,510		127,230	
<i>Total current assets</i>	<u>17,258,176</u>	<u>14,411,257</u>	<u>14,835,565</u>	<u>46,504,998</u>	<u>1,102,445</u>
Noncurrent assets-capital assets:					
Land	471,593	1,557,824	1,558,229	3,587,646	
Land improvements	36,040	39,140	264,295	339,475	
Utility plant in service	120,502,473	198,651,240	13,112,128	332,265,841	
Furniture, fixtures and equipment	2,604,508	5,218,243	488,471	8,311,222	271,995
Less: Accumulated depreciation	(66,388,856)	(88,367,450)	(5,600,285)	(160,356,591)	(192,596)
Construction-in-progress	995,252	6,367,460	2,417,072	9,779,784	
<i>Total noncurrent assets-capital assets:</i>	<u>58,221,010</u>	<u>123,466,457</u>	<u>12,239,910</u>	<u>193,927,377</u>	<u>79,399</u>
<b>TOTAL ASSETS</b>	<u>\$ 75,479,186</u>	<u>\$ 137,877,714</u>	<u>\$ 27,075,475</u>	<u>\$ 240,432,375</u>	<u>\$ 1,181,844</u>

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

# LAKE COUNTY, OHIO

## STATEMENT OF NET ASSETS PROPRIETARY FUNDS (CONTINUED)

DECEMBER 31, 2005

	Business-Type Activities - Enterprise Funds				Governmental Activities
	WATER	WASTE- WATER	SOLID WASTE	TOTALS	INTERNAL SERVICE FUNDS
LIABILITIES:					
Current liabilities:					
Accounts payable	\$ 324,222	\$ 214,490	\$ 1,033,249	\$ 1,571,961	\$ 51,601
Accrued wages and benefits	68,964	108,055	6,764	183,783	12,558
Unearned revenue	820,516	813,637		1,634,153	
Accrued interest payable	7,569	17,315	23,784	48,668	
Interfund payable	1,722,552			1,722,552	
Due to other funds	2,162,379	29,665	564	2,192,608	446
Due to other governments	795,139	109,879	104,584	1,009,602	12,840
Claims payable				0	101,754
Customer deposits	92,992	123,325		216,317	
Compensated absences payable-current	46,622	50,717	6,060	103,399	10,798
Unamortized premium on debt issue	60,913			60,913	
Notes payable	23,427	560,000	1,390,000	1,973,427	
Capital leases payable-current			38,389	38,389	
OWDA loans payable-current	6,198,918	2,523,791		8,722,709	
General obligation bonds payable-current	605,000	67,650		672,650	
Other long-term debt payable-current	25,000	10,000		35,000	
<i>Total current liabilities</i>	<u>12,954,213</u>	<u>4,628,524</u>	<u>2,603,394</u>	<u>20,186,131</u>	<u>189,997</u>
Noncurrent liabilities:					
Compensated absences payable	757,198	823,719	98,418	1,679,335	175,388
OWDA loans payable	16,760,577	32,685,145		49,445,722	
General obligation bonds payable	2,560,000	1,492,400		4,052,400	
Other long-term debt payable		15,000		15,000	
Landfill closure and postclosure costs			8,449,619	8,449,619	
<i>Total noncurrent liabilities</i>	<u>20,077,775</u>	<u>35,016,264</u>	<u>8,548,037</u>	<u>63,642,076</u>	<u>175,388</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 33,031,988</u>	<u>\$ 39,644,788</u>	<u>\$ 11,151,431</u>	<u>\$ 83,828,207</u>	<u>\$ 365,385</u>
NET ASSETS:					
Invested in capital assets, net of related debt	32,108,895	86,117,981	2,361,902	120,588,778	79,399
Unrestricted	10,338,303	12,114,945	13,562,142	36,015,390	737,060
<b>TOTAL NET ASSETS</b>	<u>\$ 42,447,198</u>	<u>\$ 98,232,926</u>	<u>\$ 15,924,044</u>	<u>\$ 156,604,168</u>	<u>\$ 816,459</u>

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

# LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	Business-Type Activities - Enterprise Funds				Governmental Activities
	WATER	WASTE- WATER	SOLID WASTE	TOTALS	INTERNAL SERVICE FUNDS
OPERATING REVENUES:					
Water sales	\$ 18,417,812	\$	\$	\$ 18,417,812	\$
Sewer charges		13,150,642		13,150,642	
Fees, permits and tap-ins	804,130	1,841,756		2,645,886	
Charges for services	105,009	133,345	6,018,817	6,257,171	4,889,255
Other operating revenues	139,841	83,714	779,704	1,003,259	10,419
TOTAL OPERATING REVENUES	19,466,792	15,209,457	6,798,521	41,474,770	4,899,674
OPERATING EXPENSES:					
Personal services	3,485,826	4,383,137	371,563	8,240,526	642,148
Contractual services	484,337	593,457	5,430,410	6,508,204	222,841
Materials and supplies	1,098,834	626,894	38,940	1,764,668	1,937,383
Insurance claims				0	2,411,509
Other operating expenses	3,015,200	3,645,084	470,360	7,130,644	655,906
Depreciation expense	3,382,719	4,894,076	464,200	8,740,995	24,321
TOTAL OPERATING EXPENSES	11,466,916	14,142,648	6,775,473	32,385,037	5,894,108
OPERATING INCOME (LOSS)	7,999,876	1,066,809	23,048	9,089,733	(994,434)
NON-OPERATING REVENUES (EXPENSES):					
Investment earnings	14,553	11,541		26,094	
Sale of capital assets	3,550	2,528	846	6,924	3,379
Interest and fiscal charges	(2,104,003)	(1,773,027)		(3,877,030)	
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,085,900)	(1,758,958)	846	(3,844,012)	3,379
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	5,913,976	(692,149)	23,894	5,245,721	(991,055)
Grants and contributed capital	1,725,871	4,203,411	756,897	6,686,179	
Contributions from customers	242,110	27,778		269,888	
Transfers-in				0	820,940
CHANGE IN NET ASSETS	7,881,957	3,539,040	780,791	12,201,788	(170,115)
NET ASSETS AT BEGINNING OF THE YEAR	34,565,241	94,693,886	15,143,253	144,402,380	986,574
NET ASSETS AT END OF THE YEAR	\$ 42,447,198	\$ 98,232,926	\$ 15,924,044	\$ 156,604,168	\$ 816,459

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

# LAKE COUNTY, OHIO

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2005

(Continued)

	Business-Type Activities - Enterprise Funds				Governmental Activities INTERNAL SERVICE FUNDS
	WATER	WASTE- WATER	SOLID WASTE	TOTAL	
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 19,197,275	\$ 15,198,530	\$ 6,204,546	\$ 40,600,351	\$ 4,882,556
Cash paid to suppliers	(4,452,806)	(4,959,820)	(4,534,815)	(13,947,441)	(2,805,092)
Cash paid to employees	(3,497,837)	(4,359,061)	(371,640)	(8,228,538)	(641,969)
Cash paid for claims				0	(2,400,994)
Other operating revenues	139,841	83,714	779,704	1,003,259	17,452
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>11,386,473</b>	<b>5,963,363</b>	<b>2,077,795</b>	<b>19,427,631</b>	<b>(948,047)</b>
<u>Cash flows from noncapital financing activities:</u>					
Advances out to other funds	(668,776)			(668,776)	
Transfers-in from other funds				0	820,940
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(668,776)</b>	<b>0</b>	<b>0</b>	<b>(668,776)</b>	<b>820,940</b>
<u>Cash flows from capital and related financing activities:</u>					
Proceeds from the sale of general obligation notes		560,000	1,390,000	1,950,000	
Acquisition and construction of capital assets	(860,296)	(953,044)	(152,961)	(1,966,301)	(18,000)
Principal paid on general obligation debt	(7,120,809)	(3,030,310)	(1,855,000)	(12,006,119)	
Interest paid on general obligation debt	(2,120,294)	(1,784,899)	(46,375)	(3,951,568)	
Principal paid on capital leases		0	(55,450)	(55,450)	
Interest paid on capital leases		0		0	
Capital contributed by grants	828,852	109,029	756,897	1,694,778	
Contributions from customers	242,110	27,778		269,888	
Proceeds from the sale of capital assets	3,550	2,528	846	6,924	3,379
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(9,026,887)</b>	<b>(5,068,918)</b>	<b>37,957</b>	<b>(14,057,848)</b>	<b>(14,621)</b>
<u>Cash flows from investing activities:</u>					
Interest on investments	15,081	13,392	0	28,473	
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>15,081</b>	<b>13,392</b>	<b>0</b>	<b>28,473</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,705,891</b>	<b>907,837</b>	<b>2,115,752</b>	<b>4,729,480</b>	<b>(141,728)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>9,337,392</b>	<b>8,483,387</b>	<b>11,518,855</b>	<b>29,339,634</b>	<b>1,033,739</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 11,043,283</b>	<b>\$ 9,391,224</b>	<b>\$13,634,607</b>	<b>\$ 34,069,114</b>	<b>\$ 892,011</b>

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

# LAKE COUNTY, OHIO

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2005

	Business-Type Activities - Enterprise Funds				Governmental
	WATER	WASTE- WATER	SOLID WASTE	TOTAL	Activities INTERNAL SERVICE FUNDS
<u>Capital and related financing activities</u> <u>not affecting cash:</u>					
Acquisition of capital assets through contributed capital	\$ 897,019	\$ 4,094,382	\$	\$ 4,991,401	\$
Acquisition of assets capitalized from prior years's construction-in-progress	1,544,985	1,414,763		2,959,748	
NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH	<u>\$ 2,442,004</u>	<u>\$ 5,509,145</u>	<u>\$ 0</u>	<u>\$ 7,951,149</u>	<u>\$ 0</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
OPERATING INCOME (LOSS)	\$ 7,999,876	\$ 1,066,809	\$ 23,048	\$ 9,089,733	\$ (994,434)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	3,382,719	4,894,076	464,200	8,740,995	24,321
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(163,083)	29,082	185,729	51,728	7,300
(Increase) decrease in other receivable	35,438			35,438	
(Increase) decrease in inventory	(16,306)	(206,326)	(292)	(222,924)	2,194
(Increase) decrease in due from other funds	(21,200)			(21,200)	(7,721)
(Increase) decrease in due from other government	100,000			100,000	755
(Increase) decrease in prepaid items	826	2,272	(159)	2,939	(44)
Increase (decrease) in accounts payable	70,089	50,941	766,891	887,921	(4,519)
Increase (decrease) in accrued wages	(12,011)	24,076	(77)	11,988	179
Increase (decrease) in due to other funds	2,335	25,223	329	27,887	184
Increase (decrease) in due to other governments	(18,516)	1,321	8,876	(8,319)	(398)
Increase (decrease) in claims payable				0	10,515
Increase (decrease) in compensated absences	28,337	32,184	7,203	67,724	13,621
Increase (decrease) in customer deposits	(2,031)	43,705		41,674	
Increase (decrease) in landfill closure and postclosure costs			622,047	622,047	
Total adjustments	<u>3,386,597</u>	<u>4,896,554</u>	<u>2,054,747</u>	<u>10,337,898</u>	<u>46,387</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 11,386,473</u>	<u>\$ 5,963,363</u>	<u>\$ 2,077,795</u>	<u>\$ 19,427,631</u>	<u>\$ (948,047)</u>

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

**LAKE COUNTY, OHIO**

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS**

**DECEMBER 31, 2005**

---

	<b>AGENCY FUNDS</b>
<hr/>	
ASSETS:	
Equity in pooled cash and cash equivalents	\$ 27,444,152
Cash and cash equivalents - non-pooled cash	6,585,038
Receivables:	
Taxes	293,156,180
Special assessments	5,087,155
Due from other governments	<u>2,126,047</u>
TOTAL ASSETS	<u>\$ 334,398,572</u>
<hr/>	
LIABILITIES:	
Due to other governments	\$ 317,756,739
Other liabilities	<u>16,641,833</u>
TOTAL LIABILITIES	<u>\$ 334,398,572</u>

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

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

Lake County provides a myriad of services to its approximately 230,000 residents. The County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Lake County operates a water distribution, a wastewater collection system, a solid waste disposal system and a solid waste-recycling program.

---

### **REPORTING ENTITY**

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lake County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board, and all departments and activities that are directly operated by the elected County officials.

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

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

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

The component unit column in the financial statement 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 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. The Workshop cannot issue bonded debt or levy taxes and, thus, is not fiscally independent. Since the Workshop is fiscally dependent on the County and since the Workshop provides services to other agencies in addition to the County government, 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, OH 44060.

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

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



# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### REPORTING ENTITY (Continued)

##### Related Organizations

The following entities are considered related organizations to the reporting entity. This decision was based on the fact that although the Board of Commissioners appoints the majority of the board members of each of these entities, the County is not fiscally accountable for any of these organizations. The Board of County Commissioners cannot impose its will on any of these entities in any manner, nor does there exist any financial benefit or burden relationship between any of these entities and the County. The entities that 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 that provides higher education opportunities to the residents of Lake County. No financial relationship exists between the County and the College. Although the Board of County Commissioners appoints the majority of Lakeland's board members, the College has complete control of its fiscal officers and operations.

##### LAKETRAN

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### REPORTING ENTITY (Continued)

##### *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 provides 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 BASIC FINANCIAL STATEMENTS***

---

### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

---

#### **BASIS OF PRESENTATION**

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

##### **Government-wide Financial Statements**

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

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **BASIS OF PRESENTATION (Continued)**

##### **Fund Financial Statements**

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

---

#### **FUND ACCOUNTING**

The County and the Workshop uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

##### **Governmental Funds**

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

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

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

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

---

#### FUND ACCOUNTING (Continued)

##### Governmental Funds (Continued):

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

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

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

Courthouse Renovation: This fund accounts for construction costs incurred in the renovation of the Lake County Courthouse. Financing has been provided by transfers from the General Fund and General Obligation Note proceeds.

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

##### Proprietary Funds:

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

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

Water: The County provides water to residential, commercial and industrial customers. Revenue generated through user charges is used for operation, maintenance and capital improvements of the water distribution system.

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

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

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

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

#### FUND ACCOUNTING (Continued)

##### Proprietary Funds (Continued)

Internal Service Funds: Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's Internal Service Funds are the Central Purchasing, Mailroom and Garage funds, each of which account for the activities of those departments who provide those respective services to other County departments. In addition, the Prescription Self-Insurance and Dental Self-Insurance funds account for the prescription and dental benefits programs offered by the County, which are self-insured.

##### Fiduciary Funds:

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

---

#### MEASUREMENT FOCUS

##### Government-wide Financial Statements:

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

##### Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures and

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **MEASUREMENT FOCUS (Continued)**

##### **Fund Financial Statements (Continued)**

Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

---

#### **BASIS OF ACCOUNTING**

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

##### **Revenues - Exchange and Non-exchange Transactions**

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **BASIS OF ACCOUNTING (Continued)**

##### **Revenues - Exchange and Non-exchange Transactions (Continued)**

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note K). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes) and fees.

##### **Deferred Revenue**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

##### **Expenses/Expenditures**

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

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



# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **BUDGETARY PROCESS**

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2005.

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

#### **Tax Budget**

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 15 of each year, for the period January 1 to December 31 of the following year.

#### **Estimated Resources**

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

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

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

#### BUDGETARY PROCESS (Continued)

##### Estimated Resources (Continued)

year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2005.

##### Appropriations

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

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

##### Budgeted Level of Expenditures

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **BUDGETARY PROCESS (Continued)**

##### **Lapsing of Appropriations**

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

##### **Encumbrances**

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

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

---

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

The County Treasurer invests all active 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 2005 totaled \$5,249,597. 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 2005. STAROhio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio’s share price which is the same as the fair value of the underlying investment.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **INVENTORY OF SUPPLIES**

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

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

---

#### **LOANS RECEIVABLE**

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

---

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

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

---

#### **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond December 31, 2005 are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

---

#### **INTERFUND BALANCES**

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

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

#### BOND ISSUANCE COSTS

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

#### CAPITAL ASSETS

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

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

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

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **CAPITALIZATION OF INTEREST**

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalization interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated life of the asset. Total interest capitalized in 2005 and included in construction-in-progress for the Enterprise Funds was \$74,522.

---

#### **ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS**

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

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

---

#### **COMPENSATED ABSENCES**

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

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Employees earn vacation time at varying rates depending on the duration of their employment. There is no requirement that annual leave be taken, but Ohio law requires vacation not be accumulated more than three (3) years.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

---

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

#### COMPENSATED ABSENCES (Continued)

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

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

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

---

#### FUND BALANCE RESERVES/DESIGNATIONS

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

---

#### NET ASSETS

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The government wide statement of net assets reports \$71,530,037 of restricted net assets, of which \$19,252,436 is restricted by enabling legislation.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **OPERATING REVENUES AND EXPENSES**

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

---

#### **INTERFUND TRANSACTIONS**

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

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

---

#### **EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2005.

---

#### **ESTIMATES**

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



# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE C – CHANGES IN ACCOUNTING PRINCIPLES**

For 2005, the County has implemented GASB Statement No. 40, “Deposit and Investment Risk Disclosures” and GASB Statement No. 42, “Accounting and Financial Reporting for Impairment of Capital Assets and For Insurance Recoveries”.

GASB Statement No. 40 establishes new disclosure requirements for risks associated with deposits and investments.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries.

The implementation of GASB statement No. 42 did not affect the presentation of the financial statements of the County.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- (b) Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- (c) Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis) for governmental funds.

#### Net Change in Fund Balance General and Major Funds

	<u>General</u>	<u>MR &amp; DD Board</u>	<u>ADAMHS Board</u>	<u>Special Assessment Debt Service</u>	<u>Courthouse Renovation</u>
GAAP Basis	\$1,962,272	\$2,256,022	\$ 349,956	\$ 53,470	\$12,472,768
Net Adjustment of Revenue					
Accruals	(697,917)	535,212	(216,496)	(33,025)	0
Beginning Fair Value					
Adjustment for Investments	(288,498)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	349,079	0	0	0	0
Net Adjustment for					
Expenditure Accruals	188,013	352,294	(34,047)	0	(13,129,487)
Advances-In	668,776	0	0	0	0
Encumbrances	<u>(48,664)</u>	<u>(24,791)</u>	<u>0</u>	<u>0</u>	<u>995,563</u>
Budget Basis	<u>\$2,133,061</u>	<u>\$3,118,737</u>	<u>\$ 99,413</u>	<u>\$ 20,445</u>	<u>\$ 338,844</u>

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE E – DEPOSITS AND INVESTMENTS**

#### **PRIMARY GOVERNMENT**

State statutes classify monies held by the County into these categories.

Active deposits are public deposit necessary to meet current demands on the County treasury. Such 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.

Inactive deposits are public deposits that the County has identified as not required for normal daily operating needs. Inactive deposits must either be evidenced by certificates of deposit maturing not later than five years from the date of purchase, or by savings or deposit accounts including, but not limited to, passbook accounts.

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 issued in the name of the County or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Inactive monies can be deposited or invested in the following securities:

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;
5. No-load money market mutual funds consisting exclusively of obligations described in divisions (1) and (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE E – DEPOSITS AND INVESTMENTS (CONTINUED)**

#### **PRIMARY GOVERNMENT (Continued)**

6. The State Treasurer's investment pool (STAR Ohio);
7. High grade commercial paper or bankers acceptances for a period not to exceed 180 days and in a combined amount not to exceed twenty-five 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.

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**

##### ***Custodial Credit Risk***

At December 31, 2005, the carrying amount of the County's deposits was \$70,930,831. Based on the criteria described in GASB 40, "Deposits and Investment Risk Disclosures", as of December 31, 2005, \$79,155,622 of the County's bank balance of \$90,995,991 was exposed to custodial risk as discussed below, while \$1,840,369 was covered by the Federal Deposit Insurance Corporation (FDIC). Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial collateral pools at Federal Reserve Banks, or at member banks of the Federal Reserve System, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held by the Federal Reserve Bank in the name of the County.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE E – DEPOSITS AND INVESTMENTS (CONTINUED)

#### INVESTMENTS

Investments are reported at fair value. As of December 31, 2005, the County had the following investments:

	Maturity			Total
	Less Than Six Months	More Than Six Months But Less Than One Year	More Than One Year But Less Than Three Years	
Federal Home Loan Mortgage Corporation Notes	\$20,377,801	\$ 7,855,580	\$ 5,956,241	\$34,189,622
Federal Home Loan Bank Notes	313,420	17,316,552	7,893,137	25,523,109
Federal National Mortgage Association Notes	159,045	9,929,308	0	10,088,353
STAR Ohio	<u>11,466,039</u>	<u>0</u>	<u>0</u>	<u>11,466,039</u>
Total Portfolio	<u>\$32,316,305</u>	<u>\$35,101,440</u>	<u>\$13,849,378</u>	<u>\$81,267,123</u>

#### Interest Rate Risk

As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of this policy is to avoid the need to sell securities prior to maturity.

#### Credit Risk

The Federal Home Loan Mortgage Corporation Notes, the Federal Home Loan Bank Bonds and the Federal National Mortgage Association Notes carry a rating of AAA by Standard & Poor's and STAR Ohio also carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

---

### NOTE E – DEPOSITS AND INVESTMENTS (CONTINUED)

#### INVESTMENTS (Continued)

##### Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Mortgage Corporation Notes, the Federal Home Loan Bank Notes and the Federal National Mortgage Association Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

##### Concentration of Credit Risk

The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2005:

<u>Investment</u>	<u>Percentage of Investments</u>
Star Ohio	14.11%
Federal Home Loan Mortgage Corporation Notes	42.07%
Federal Home Loan Bank Notes	31.41%
Federal National Mortgage Association Notes	12.41%

#### COMPONENT UNIT

At December 31, 2005 the carrying amount of Deepwood Industries, Inc. Workshop's deposits was \$308,135. Based on the criteria described in GASB 40 "Deposits and Investments Risk Disclosures", as of December 31, 2005, \$100,473 of the Workshop's bank balance of \$325,294 was exposed to custodial risk, while \$224,821 covered by the Federal Depository Insurance Corporation.

Also at December 31, 2005, the Workshop had investments, strictly in mutual funds, in the amount of \$145,580. These investments were reported at fair value with maturities less than six months. The full amount of the investments was protected by the Securities Investor Protection Corporation. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE F – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,951,742	\$ 0	\$ 293,328	\$ 3,658,414
Construction in progress	<u>19,618,882</u>	<u>3,507,934</u>	<u>1,744,467</u>	<u>21,382,349</u>
<i>Total capital assets not being depreciated</i>	<u>23,570,624</u>	<u>3,507,934</u>	<u>2,037,795</u>	<u>25,040,763</u>
<i>Capital assets being depreciated:</i>				
Land improvements	770,259	0	2,630	767,629
Buildings and other structures	81,756,330	1,739,592	91,289	83,404,633
Furniture, fixtures and equipment	44,518,773	3,135,648	1,729,239	45,925,182
Infrastructure	<u>133,677,130</u>	<u>2,692,970</u>	<u>263,532</u>	<u>136,106,568</u>
<i>Total capital assets being depreciated</i>	<u>260,722,492</u>	<u>7,568,210</u>	<u>2,086,690</u>	<u>266,204,012</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	422,396	37,352	1,424	458,324
Buildings and other structures	33,010,216	1,895,300	81,905	34,823,611
Furniture, fixtures and equipment	29,869,787	4,147,364	1,646,739	32,370,412
Infrastructure	<u>35,550,432</u>	<u>3,259,070</u>	<u>105,415</u>	<u>38,704,087</u>
<i>Total accumulated depreciation</i>	<u>98,852,831</u>	<u>*9,339,086</u>	<u>1,835,483</u>	<u>106,356,434</u>
<i>Total capital assets being depreciated, net</i>	<u>161,869,661</u>	<u>(1,770,876)</u>	<u>251,207</u>	<u>159,847,578</u>
<i>Governmental activities capital assets, net</i>	<u>\$185,440,285</u>	<u>\$1,737,058</u>	<u>\$2,289,002</u>	<u>\$184,888,341</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE F – CAPITAL ASSETS (CONTINUED)

\*Depreciation expense was charged to governmental activities as follows:

General Government	\$ 936,216
General Government (Int. Svc.)	22,837
Judicial and Public Safety	3,539,185
Public Works	3,774,333
Human Services	798,233
Health	<u>268,282</u>
 Total Governmental Activities Depreciation Expense	 <u>\$ 9,339,086</u>

<b>Business-type Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,587,646	\$ 0	\$ 0	\$3,587,646
Construction in progress	<u>11,271,349</u>	<u>1,545,012</u>	<u>3,036,577</u>	<u>9,779,784</u>
<i>Total capital asset not being depreciated</i>	<u>14,858,995</u>	<u>1,545,012</u>	<u>3,036,577</u>	<u>13,367,430</u>
<i>Capital assets being depreciated:</i>				
Land improvements	339,475	0	0	339,475
Utility plant in service	324,237,864	8,027,977	0	332,265,841
Furniture, fixtures and equipment	<u>7,766,575</u>	<u>635,483</u>	<u>90,836</u>	<u>8,311,222</u>
<i>Total capital assets being depreciated</i>	<u>332,343,914</u>	<u>8,663,460</u>	<u>90,836</u>	<u>340,916,538</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	150,788	16,695	0	167,483
Utility plant in service	145,351,279	8,253,262	0	153,604,541
Furniture, fixtures and equipment	<u>6,204,365</u>	<u>470,798</u>	<u>90,596</u>	<u>6,584,567</u>
<i>Total accumulated depreciation</i>	<u>151,706,432</u>	<u>8,740,755</u>	<u>90,596</u>	<u>160,356,591</u>
<i>Total capital assets being depreciated, net</i>	<u>180,637,482</u>	<u>(77,295)</u>	<u>240</u>	<u>180,559,947</u>
<i>Business-type activities capital assets, net</i>	<u>\$195,496,477</u>	<u>\$1,467,717</u>	<u>\$3,036,817</u>	<u>\$193,927,377</u>



# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE G – INTERFUND RECEIVABLES/PAYABLES

Interfund balances at December 31, 2005, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occurred, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Governmental Major Funds:</u>		
General Fund	\$1,033,588	\$ 55,255
MR & DD Board		11,959
ADAMHS Board		<u>322</u>
Total Governmental Major Funds	<u>1,033,588</u>	<u>67,536</u>
 <u>Enterprise Major Funds:</u>		
Water	21,200	2,162,379
Wastewater	675,000	29,665
Solid Waste	<u>319,177</u>	<u>564</u>
Total Enterprise Major Funds	<u>1,015,377</u>	<u>2,192,608</u>
 <u>Nonmajor Special Revenue Funds:</u>		
Public Assistance		14,556
Children's Services		1,757
Child Support Enforcement		111,775
Felony Delinquent Custody & Care		164
Auto License and Gasoline Tax	10,734	797
Municipal Street Improvement and Construction		10,069
Engineer's Stormwater Management		92
Dog and Kennel		983
Narcotics Agency		1,812
Forensic Crime Laboratory		543
Emergency Management Agency		784
Homeland Security		1,479
Prosecutor's 4-D	66,814	176
800 MHZ Communications System		643
Domestic Relations 4-D	26,863	69
Juvenile Court IV-D	14,606	
Certificate of Title Administration		59
Concealed Handgun License		45

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Nonmajor Special Revenue Funds (continued):</u>		
Common Pleas Court Project #1	\$	\$ 4,020
Probate Court Computerization		2,451
Telecommunications	27,093	
Real Estate Assessment		909
Treasurer's Delinquent Tax		215
County Recorder's Equipment		104
Hotel/Motel		6
Geographic Information System	1,836	
Community Development Block Grant		<u>33,588</u>
Total Special Revenue Funds	<u>147,946</u>	<u>187,096</u>
<u>Nonmajor Capital Project Funds:</u>		
Permanent Improvement	<u>163,081</u>	
Total Capital Project Funds	<u>163,081</u>	
<u>Internal Service Funds:</u>		
Central Purchasing	24,880	418
Mailroom	27,452	28
Garage	<u>35,362</u>	<u>0</u>
Total Internal Service Funds	<u>87,694</u>	<u>446</u>
TOTAL – ALL FUNDS	<u>\$2,447,686</u>	<u>\$2,447,686</u>
	<u>ADVANCES TO OTHER FUNDS RECEIVABLES</u>	<u>ADVANCES FROM OTHER FUNDS PAYABLES</u>
General Fund	\$ 1,722,552	
Additional Motor Vehicle Tax	880,000	
Engineer's Stormwater Management		\$ 880,000
Water		<u>1,722,522</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE H – LONG-TERM DEBT

Changes in the County's long-term obligations during the year ended December 31, 2005, consist of the following:

YEAR ISSUED/ FINAL MATURITY	PURPOSE/ DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	BALANCE JAN. 1, 2005	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2005	AMOUNTS DUE IN ONE YEAR
<b>GOVERNMENTAL ACTIVITIES</b>								
<i>General Obligation Bonds</i>								
1986/2011	Detention Facility	\$15,725,000	6.75%	\$ 4,585,000	\$ 0	\$(655,000)	\$ 3,930,000	\$ 655,000
1991/2010	Forensic Crime Laboratory	1,350,000	6.46%	615,000	0	(615,000)	0	0
2005/2010	Forensic Crime Laboratory	615,000	3.00%-4.00%	0	636,000	(108,000)	528,000	100,000
1995/2015	Human Services Center	2,500,000	3.70%-5.70%	1,665,000	0	(1,665,000)	0	0
2005/2015	Human Services Center	2,500,000	3.00%-5.00%	0	1,735,000	(155,000)	1,580,000	135,000
1999/2009	Voting Machines	2,000,000	4.80%-5.30%	1,000,000	0	(200,000)	800,000	200,000
2001/2010	Juvenile Justice Center and Courthouse Annex	7,660,000	3.35%-4.25%	5,390,000	0	(810,000)	4,580,000	845,000
2005/2025	County Building Improvements	15,500,000	3.00%-5.00%	0	15,500,000	0	15,500,000	275,000
Total General Obligation Bonds – Unvoted				13,255,000	17,871,000	(4,208,000)	26,918,000	2,210,000
<i>Special Assessment Bonds with Government Commitment</i>								
1991/2010	Blackmore, Birch, Iowa 167W, 169W, 170W	420,000	6.46%	150,000	0	(150,000)	0	0
2005/2010	Blackmore, Birch, Iowa 167W, 169W, 170W	159,000	3.00%-4.00%	0	159,000	(27,000)	132,000	25,000
1994/2014	Proj. 176W, 178W, 180W, 183W, 187W, 193W, 195W, 199W, 182S, 186S	1,340,000	5.60%-7.75%	690,000	0	(65,000)	625,000	65,000
1987/2006	Hubbard, Cedar Glen	625,320	7.875%	70,000	0	(35,000)	35,000	35,000
1996/2016	Perry Area 166S	965,000	4.95%-6.75%	600,000	0	(50,000)	550,000	50,000
1999/2019	Proj. 194W, 200S, 201W, 202W, 203W, 208W, 209W, 217W, 225W	850,000	5.80%	625,000	0	(45,000)	580,000	50,000
2000/2020	Girdled, Wood, Timberlane 206W, 220W, 227W	1,145,000	5.60%	925,000	0	(55,000)	870,000	55,000
2000/2020	Pinecrest Area, Beechersbrook Lane, Imperial Woods, 216W, 231W, 221S	1,280,000	5.60%	1,085,000	0	(65,000)	1,020,000	65,000
2002/2022	Concord Area, Lane, Shepard, Lockwood, 234S, 212W, 240W	2,862,500	2.00%-4.75%	2,672,300	0	(112,350)	2,559,950	112,350
2004/2024	Windpoint Reserve, McMackin, South Ridge, Shepard, Baldwin, Althea, Dormae Roads, 242S, 243W, 248W, 249W, 250W, 251W, 253W	1,610,000	2.00%-5.35%	1,610,000	0	(45,000)	1,565,000	60,000
2005/2025	Mount Royal, Spring Lake, Spring Lake Loop, 241W, 246W, 265W	670,000	3.50%-5.00%	0	670,000	0	670,000	20,000
Total Special Assessment Bonds				8,427,300	829,000	(649,350)	8,606,950	537,350
<i>Unamortized Premium on Debt Issues</i>				0	686,130	(11,036)	675,094	20,359
<i>Compensated Absences</i>				10,288,931	1,063,795	(780,536)	10,572,190	613,186
<i>Capital Leases</i>				163,679	0	(163,679)	0	0
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>				<b>\$32,134,910</b>	<b>\$20,449,925</b>	<b>\$(5,812,601)</b>	<b>\$46,772,234</b>	<b>\$3,380,895</b>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

YEAR ISSUED/ FINAL MATURITY	PURPOSE/ DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	BALANCE JAN. 1, 2005	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2005	AMOUNTS DUE IN ONE YEAR
<b>BUSINESS TYPE ACTIVITIES</b>								
<i>Self Supporting General Obligation Bonds Payable from Enterprise Funds</i>								
<u>Payable from Water Revenues</u>								
2002/2010	State Route 91 130W, 126W,151W, 157W	\$4,905,000	2.00%-3.25%	\$3,760,000	\$ 0	\$(595,000)	\$3,165,000	\$605,000
Total Payable From Water				3,760,000	0	(595,000)	\$3,165,000	605,000
<u>Payable From Wastewater Revenues</u>								
2002/2022	Concord Area 234S	1,742,500	2.00%-4.75%	1,627,700	0	67,650	1,560,050	67,650
Total Payable from Wastewater				1,627,700	0	67,650	1,560,050	67,650
Total Self Supporting General Obligation Bonds				5,387,700	0	662,650	4,725,050	672,650
<u>OWDA Loans</u>								
<u>Payable From Water Revenues</u>								
1980/2005	Willoughby- Supplement	755,846	8.38%	33,736	0	33,736	0	0
1982/2007	Project 124W	830,719	10.26%	161,424	0	76,792	84,632	84,632
1983/2008	Project 130W – A - D	10,593,084	9.72%	3,247,990	0	826,278	2,421,712	906,592
1983/2008	Project 130W – A - O	4,206,075	12.00%	1,458,447	0	361,261	1,097,186	404,612
1983/2008	Project 130W - W – G	4,137,945	11.35%	1,387,939	0	346,412	1,041,527	385,730
1984/2009	Project 124W – 8 – 10	35,995,291	12.00%	15,241,594	0	2,760,407	12,481,187	3,091,656
1984/2009	Project 124W3 – 1/6 – 1/7	953,669	9.88%	363,328	0	68,199	295,129	74,937
1985/2010	Willoughby, Eastlake, Wickliffe	2,851,747	10.84%	1,332,136	0	190,265	1,141,871	210,889
1985/2010	Project 124W – 11 & 12	4,288,844	9.86%	1,778,287	0	292,077	1,486,210	320,876
1985/2010	Project 124W – 1 – 7	4,290,141	9.99%	1,790,842	0	293,368	1,497,474	322,676
1988/2009	Willowick - #0976	1,102,991	8.28%	377,507	0	83,435	294,072	90,344
1988/2009	Willoughby - #1005	2,525,786	8.05%	854,328	0	189,441	664,887	204,691
1989/2010	Wickliffe - #1043	1,265,371	7.59%	504,406	0	86,689	417,717	93,269
1990/2010	Willowick - #1044	108,724	7.59%	43,340	0	7,449	35,891	8,014
Total Payable From Water				28,575,304	0	5,615,809	22,959,495	6,198,918
<u>Payable From Wastewater Revenues</u>								
1985/2010	Project 140S	12,801,588	9.98%	6,504,004	0	835,444	5,668,560	918,848
1986/2010	Project 140S-6	1,632,664	7.86%	662,827	0	101,162	561,665	109,114
2000/2020	Project 218S	36,199,145	4.12%	30,414,765	0	1,436,054	28,978,711	1,495,829
Total Payable From Wastewater				37,581,596	0	2,372,660	35,208,936	2,523,791
Total OWDA Loans				66,156,900	0	7,988,469	58,168,431	8,722,709

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

PURPOSE/ DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	FINAL MATURITY	BALANCE JAN. 1, 2005	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2005	AMOUNTS DUE IN ONE YEAR
<i>Other Long-Term Liabilities</i>								
<u>Payable from Water Revenues</u>								
City of Willowick	\$390,000	7.25%	2006	\$ 50,000	\$ 0	\$ 25,000	\$ 25,000	\$ 25,000
Total Payable From Water				50,000	0	25,000	25,000	25,000
<u>Payable from Wastewater Revenues</u>								
Ohio Public Works Commission Loan	50,000	0.00%	2008	35,000	0	10,000	25,000	10,000
Total Payable From Wastewater				35,000	0	10,000	25,000	10,000
Total Other Long-Term Liabilities				85,000	0	35,000	50,000	35,000
<u>Landfill Closure and Post Closure Costs</u>				7,827,572	622,047	0	8,449,619	0
<u>Unamortized Premium on Debt Issues</u>				72,364	0	11,451	60,913	11,644
<u>Compensated Absences</u>				1,715,010	137,020	69,296	1,782,734	103,399
<u>Capital Leases</u>				89,575	0	51,186	38,389	38,389
<b>TOTAL BUSINESS TYPE ACTIVITIES</b>				<u>\$81,334,121</u>	<u>\$759,067</u>	<u>\$8,818,052</u>	<u>\$73,275,136</u>	<u>\$9,583,791</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2005 are as follows:

#### *Governmental Activities*

YEAR ENDED DEC. 31 <sup>st</sup>	GENERAL OBLIGATION BONDS		SPECIAL ASSESSMENT BONDS	
	Principal	Interest	Principal	Interest
2006	\$ 2,210,000	\$ 1,303,250	\$ 537,350	\$ 420,345
2007	2,254,000	1,199,855	516,300	389,963
2008	2,309,000	1,093,932	519,250	368,200
2009	2,658,000	982,288	528,200	345,743
2010	2,527,000	857,250	532,150	322,519
2011-2015	4,985,000	3,154,563	2,610,650	1,237,684
2016-2020	4,390,000	2,076,000	2,223,150	627,613
2021-2025	<u>5,585,000</u>	<u>865,250</u>	<u>1,139,900</u>	<u>128,533</u>
TOTALS	<u>\$26,918,000</u>	<u>\$11,532,388</u>	<u>\$8,606,950</u>	<u>\$3,840,600</u>

#### *Business Type Activities*

YEAR ENDED DEC. 31 <sup>st</sup>	GENERAL OBLIGATION BONDS		O.W.D.A. LOANS		OTHER LONG-TERM DEBT	
	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$ 672,650	\$ 154,974	\$ 8,722,709	\$ 3,314,508	\$35,000	\$1,813
2007	684,700	139,772	9,477,855	2,718,942	10,000	0
2008	701,750	122,515	9,314,941	2,069,557	5,000	0
2009	718,800	101,462	6,414,169	1,430,399	0	0
2010	745,850	79,713	3,388,282	993,473	0	0
2011-2015	424,350	246,102	9,966,709	3,405,799	0	0
2016-2020	526,850	141,632	10,883,766	1,151,489	0	0
2021-2025	<u>250,100</u>	<u>17,917</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$4,725,050</u>	<u>\$1,004,087</u>	<u>\$58,168,431</u>	<u>\$15,084,167</u>	<u>\$50,000</u>	<u>\$1,813</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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

The County has entered into agreements to lease equipment and machinery. These agreements, in substance, are capital purchases and the related obligations are classified as capital leases payable in the financial statements. The following is a schedule of the future minimum lease payments for the above capital leases and the present values of minimum lease payments at December 31, 2005.

<u>YEAR</u>	<u>BUSINESS-TYPE ACTIVITIES</u>
2006	\$ 38,389
Less Amount Representing Interest	<u>0</u>
Present Value of Future Minimum Lease Payments	\$ 38,389

At December 31, 2005, the County had entered into various operating leases, with terms ranging in length from one to twenty-two years, for office space and equipment. The total future rental payment for these leases is \$4,983,233. Of this amount, \$4,714,401 represents future rental payments for the occupation of buildings. Operating lease payments are recorded in the period they are paid.

The following is a schedule of the future operating lease payments:

<u>Year</u>	<u>Amount</u>
2006	\$ 641,154
2007	584,951
2008	560,000
2009	433,487
2010	383,034
2011-2015	1,730,607
2016-2017	<u>650,000</u>
	\$4,983,233

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

Unvoted general obligation bonds issued for governmental purposes of the County will be retired from the debt service fund using unvoted general property tax revenue. General obligation bonds issued for enterprise fund purposes will be retired from charges for services in the enterprise funds. Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Special assessment bonds are not included in capital assets, net of related debt for governmental activities since the debt is being used to pay for business-type capital assets.

In 1992, the County defeased \$7.5 million dollars in State Route 91 Water System Bonds (1988 issue) by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the olds bonds. At December 31, 2005, \$3,100,000 of the 1988 SR91 bonds outstanding are considered defeased. In 2002, the County defeased \$4,720,000 million dollars in State Route 91 Water System Bonds (1992 issue) by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. At December 31, 2005, \$3,215,000 of the 1992 SR91 bonds outstanding are considered defeased. Accordingly, the trust account assets and the liability for both of these defeased bond issues are not included in the County's financial statements.

In 2005, the County issued special assessment bonds in the amount of \$670,000 to retire short-term note debt which was issued to finance improvements to the County's water system. Also in 2005, the county issued \$17,871,000 in general obligation bonds and \$159,000 in special assessment bonds. The entire amount of the \$159,000 in special assessment bonds was issued to advance refund \$150,000 of existing 1991 water improvement bonds. Of the total amount of new general obligation bonds issued in 2005, \$636,000 was issued to advance refund \$615,000 of existing 1991 Forensic Crime Laboratory Bonds and \$1,735,000 was issued to advance refund \$1,665,000 of existing 1995 Human Services Center Bonds. This refunding was undertaken to reduce future debt service payments. The remaining portion of the general obligation bonds, \$15,500,000, was issued to retire short-term note debt which was issued to finance building improvements to the County Courthouse and the County Auditor's and County Treasurer's offices.

The advance refunding in 2005 resulted in a decrease in the County's debt service payments in the amount of \$177,912. Proceeds of \$2,541,577 were deposited in and irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. At December 31, 2005, \$2,205,000 of these bonds are considered defeased. Accordingly, the trust account assets and the liability for this defeased bond issue are not included in the County's financial statements. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$150,099 on this refunding.



# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

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

Other long-term obligations consist of an agreement with the City of Willowick whereby the County acquired various land and plant facilities from the City. In exchange, the County has agreed to pay directly to the City, when due, amounts sufficient to service the City's long-term debt funding requirements relating to the assets acquired. This obligation, amounting to \$25,000 as of the balance sheet date, is to be financed from water revenues. The agreement further provides for the reconveyance of the assets and the responsibility for servicing the related indebtedness to the City in the event disposition of such by the County is desired or found necessary. An additional other long-term obligation is an interest-free loan from the Ohio Public Works Commission.

The compensated absence liability will be paid from the fund that the employees' salaries are paid. These funds include the following: General, MR & DD Board, Public Assistance, Children Services, Child Support Enforcement, Youth Services Grant, Felony Delinquent Care and Custody, Auto License and Gasoline Tax, Municipal Street Improvement and Construction, Engineer's Stormwater Maintenance, ADAMHS Board, Dog and Kennel, Narcotics Agency, Forensic Crime Laboratory, Emergency Management Agency, Prosecutor's 4-D, Prosecutor's Victim/Witness Assistance, Pilot Probation Grant, Emergency Planning, Domestic Relations Court 4-D, Certificate of Title Administration, Sheriff's Drug/Alcohol Treatment, Telecommunications, Real Estate Assessment, Hotel/Motel, Geographic Information System, Water, Wastewater, Solid Waste, Central Purchasing, Mailroom and Garage. 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 compensatory time payments are made at the employee's current wage rate.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

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, 2005, the County had an unvoted debt margin of \$40.5 million and a direct debt margin of \$134.2 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, 2005, there were thirteen series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$141,974,147.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE I – NOTES PAYABLE

A summary of note transactions for the year ended December 31, 2005 follows:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2005	Principal Issued in 2005	Principal Retired in 2005	Balance December 31, 2005
<u>GENERAL OBLIGATION NOTES PAYABLE:</u>							
2004	County Courthouse Renovations	2.00%	2005	\$12,650,000	\$ 0	\$12,650,000	\$ 0
2004	Auditor's & Treasurer's Renovations	2.00%	2005	<u>850,000</u>	<u>0</u>	<u>850,000</u>	<u>0</u>
TOTAL GENERAL OBLIGATION NOTES				<u>\$13,500,000</u>	<u>\$ 0</u>	<u>\$13,500,000</u>	<u>\$ 0</u>

### NOTES PAYABLE FROM ENTERPRISE FUNDS

#### Payable from Water Funds:

1991	Ohio Water & Sewer Rotary Commission		2011	\$ 23,427	\$ 0	\$ 0	\$ 23,427
2004	Water District Improvement Note 241W	1.75%	2005	<u>885,000</u>	<u>0</u>	<u>885,000</u>	<u>0</u>
Total Notes Payable From Water Funds				<u>\$908,427</u>	<u>\$ 0</u>	<u>\$885,000</u>	<u>\$ 23,427</u>

#### Payable From Wastewater Funds:

2004	Sewer District Improvement Note 234S	2.00%	2005	\$100,000	\$ 0	\$100,000	\$ 0
2004	Sewer District Improvement Note 238S	2.00%	2005	175,000	0	175,000	0
2004	Sewer District Improvement Note 244S	2.00%	2005	225,000	0	225,000	0
2004	Sewer District Improvement Note 257S	2.50%	2005	80,000	0	80,000	0

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE I – NOTES PAYABLE (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2005	Principal Issued in 2005	Principal Retired in 2005	Balance December 31, 2005
<u>NOTES PAYABLE FROM ENTERPRISE FUNDS (Continued)</u>							
<u>Payable From Wastewater Funds (continued):</u>							
2005	Sewer District Improvement Note 234S	3.50%	2006	\$ 0	\$ 50,000	\$ 0	\$ 50,000
2005	Sewer District Improvement Note 238S	3.50%	2006	0	125,000	0	125,000
2005	Sewer District Improvement Note 244S	3.50%	2006	0	325,000	0	325,000
2005	Sewer District Improvement Note 257S	4.00%	2006	<u>0</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total Notes Payable from Wastewater Revenues				<u>\$ 580,000</u>	<u>\$ 560,000</u>	<u>\$ 580,000</u>	<u>\$ 560,000</u>
<u>Payable from Solid Waste Funds:</u>							
2004	Solid Waste District Area C4 Phase 3 Note	2.50%	2005	\$1,855,000	\$ 0	\$1,855,000	\$ 0
2005	Solid Waste District Area C4 Phase 3 Note	4.00%	2006	<u>0</u>	<u>1,390,000</u>	<u>0</u>	<u>1,390,000</u>
Total Notes Payable from Solidwaste Revenues				<u>\$1,855,000</u>	<u>\$1,390,000</u>	<u>\$1,855,000</u>	<u>\$1,390,000</u>
TOTAL NOTES PAYABLE FROM ENTERPRISE FUNDS				<u>\$3,343,427</u>	<u>\$1,950,000</u>	<u>\$3,320,000</u>	<u>\$1,973,427</u>

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE J – PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS**

#### **OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

##### Pension Benefits

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administer three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

For the year ended December 31, 2005, the members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan that were in law enforcement contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement for which the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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

#### **OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)**

##### **Pension Benefits (Continued)**

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$7,723,136, \$7,776,410, and \$6,279,693 respectively; 100 percent has been contributed for 2005, 2004, and 2003. Contributions to the member-directed plan for 2005 were \$93,140 made by the County and \$58,428 made by the plan members.

##### **Other Postemployment Benefits (OPEB)**

The OPERS also provides post-retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for post-retirement health care coverage. 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).

A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post retirement health care based on the authority granted by State statute. The 2005 employer contribution rate for employees other than law enforcement was 13.55 percent for covered payroll; 4.00 percent was the portion that was used to fund health care. The law enforcement employer rate for 2005 was 16.70 percent and 4.00 percent was used to fund health care. The County's actual contributions for 2005 that were used to fund postemployment benefits were \$3,147,570, which were equal to the required contribution.

OPEB's are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.0 and 6.0 percent annually for the next eight years and 4.0 percent annually after eight years.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

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

#### **OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

##### **Other Postemployment Benefits (OPEB) (Continued)**

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

The number of active contributing participants was 376,109. OPERS's net assets available for payment of benefits at December 31, 2004 (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

#### **STATE TEACHERS RETIREMENT SYSTEM (STRS)**

##### **Pension Benefits**

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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

#### **STATE TEACHERS RETIREMENT SYSTEM (STRS) (Continued)**

##### **Pension Benefits (Continued)**

contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2005, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2005, 2004, and 2003 were \$101,208, \$123,950 and \$80,862 respectively; 100 percent has been contributed for fiscal year 2005, 2004 and 2003. Currently, all members are enrolled in the DB Plan.



# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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

#### **STATE TEACHERS RETIREMENT SYSTEM (STRS) (Continued)**

##### **Pension Benefits (Continued)**

##### **Other Postemployment Benefits (OPEB)**

The County provides comprehensive health care benefits to retired teachers and their dependents through the STRS. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the STRS based on authority granted by State statute and are determined on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2005, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$7,785 for fiscal year 2005.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2005, the balance in the Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000 and STRS Ohio had 115,395 eligible benefit recipients.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

### **NOTE K – PROPERTY TAX REVENUES**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2005 for real and public utility property taxes represents collections of 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) are for 2004 taxes.

2005 real property taxes are levied after October 1, 2005 on the assessed value as of January 1, 2005 lien date. Assessed values are established by State law at 35% of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

Public utility tangible personal property currently is assessed at varying percentages of true value. Public utility real property is assessed at 35 percent of true value. 2005 public utility property taxes became a lien December 31, 2004, are levied after October 1, 2005 and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004 on the value as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2005, was \$10.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property	\$5,464,031,350
Public Utility Personal Property	403,485,420
Tangible Personal Property	<u>478,531,679</u>
Total Assessed Value	<u>\$6,346,048,449</u>

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

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE K – PROPERTY TAX REVENUES (CONTINUED)**

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2005 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2005 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

### **NOTE L – RECEIVABLES AND INTERGOVERNMENTAL REVENUES**

Receivables at December 31, 2005, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Special assessments expected to be collected in more than one year amount to \$11,364,930 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$19,322.

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

#### **GENERAL FUND**

Ohio Local Government Fund Distribution	\$2,155,901
State Property Tax Reimbursement	1,453,469
Utility Deregulation Reimbursement	812,484
State Public Defender Reimbursement	635,093
Property Tax Administration Reimbursements	110,932
Juvenile Group/Detention Home Subsidies	37,449
Domestic Violence Grants	35,925
Sheriffs Law Enforcement Grant	14,018
Sheriffs Salary Reimbursements	11,335
Board of Elections Reimbursements	10,441
Probate Court Reimbursements	<u>4,810</u>
Total – General Fund	<u>\$5,281,857</u>

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE L – RECEIVABLES AND INTERGOVERNMENTAL REVENUES (CONTINUED)**

#### **SPECIAL REVENUE FUNDS**

Federal and State Mental Retardation Grants	\$16,969,894
Federal and State Public Assistance Grants and Reimbursements	11,482,481
Federal and State Mental Health Grants	11,430,288
State Transportation Taxes	10,139,338
State Property Tax Reimbursement	3,514,884
Community and Economic Development Grants	3,295,456
Utility Deregulation Reimbursement	3,096,526
Child Support Enforcement Incentives	2,868,407
Federal and State Children's Services Grants and Reimbursements	1,959,349
Public Safety Grants and Reimbursement	956,852
Community Corrections Grant	730,712
State Probation Grants	500,573
Youth Services Grant	361,184
Prosecutor's Victims Assistance Grant	334,551
Drug/Alcohol Grants	193,456
Communication System Subsidies	27,600
Miscellaneous	<u>58,443</u>
Total – Special Revenue Funds	<u>67,919,994</u>
 TOTAL INTERGOVERNMENTAL REVENUES	 <u>\$73,201,851</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE M – INTERFUND TRANSACTIONS

Interfund transfers for the year ended December 31, 2005, consisted of the following:

TRANSFERS FROM	TRANSFERS TO					TOTALS
	GENERAL	NONMAJOR SPECIAL REVENUE	NONMAJOR DEBT SERVICE	NONMAJOR CAPITAL SERVICE	NONMAJOR INTERNAL SERVICE	
General		\$1,094,497	\$2,871,702	\$274,100	\$820,940	\$5,061,239
MR & DD Board				159,456		159,456
Nonmajor Special Revenue	55,111	3,122,453	122,173	216,769		3,516,506
Nonmajor Capital Projects	<u>87,240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>87,240</u>
Totals	<u>\$142,351</u>	<u>\$4,216,950</u>	<u>\$2,993,875</u>	<u>\$650,325</u>	<u>\$820,940</u>	<u>\$8,824,441</u>

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

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

### **NOTE N – ENCUMBRANCES**

Encumbrance accounting is employed in all County funds except Job and Family Services and CDBG. 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, 2005, encumbrances outstanding in governmental funds and proprietary funds which were reappropriated in the 2006 budget were:

General Fund	\$1,382,943
Special Revenue Funds	1,966,078
Capital Projects Funds	781,686
Enterprise Funds	298,437
Internal Service Funds	<u>3,729</u>
Total	<u>\$4,432,873</u>

On the GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 2005, encumbrances less these accrued liabilities were:

General Fund	\$1,282,680
Special Revenue Funds	843,400
Capital Projects Funds	423,052
Enterprise Funds	285,073
Internal Service Funds	<u>2,040</u>
Total	<u>\$2,836,245</u>

---

### **NOTE O – CONTINGENCIES, JUDGEMENTS AND CLAIMS**

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

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

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE P – LANDFILL CLOSURE AND POSTCLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of balance sheet date. The \$8.4 million reported as landfill closure and post closure care liability at December 31, 2005, represents the cumulative amount reported to date based on the use of 74% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$5.2 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2005. The County expects to close the landfill in the year 2018. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

---

### **NOTE Q – RELATED PARTY TRANSACTIONS**

During 2005, 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 \$47,239 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the Workshop.



# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE R – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracted with CORSA (County Risk Sharing Authority, Inc.) for property and general liability coverage including automobiles, equipment and public officials liability. The County also maintains health-care benefits, as well as additional property and general liability coverage, from private carriers. There were no significant reductions in coverage in 2005 as compared to the previous year. Insurance premiums paid to private carriers during 2005 were approximately \$1.0 million. 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 1999, the County Commissioners initiated a self-insurance program for medical prescription coverage only. Then in 2004, the Commissioners initiated a self-insurance program for dental coverage. The maintenance of these benefits are accounted for in the Prescription Self-Insurance and the Dental Self-Insurance funds, respectively, both of which are Internal Service funds. Incurred, but not reported, prescription claims of \$80,421 and dental claims of \$21,333, have been accrued based upon a review of the January, 2006 billings provided by the County Commissioners' Office.

The total claims liability of \$101,754 reported in the internal service fund at December 31, 2005, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of cost relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and do not include other allocated or unallocated claims adjustment expenses. Changes in the funds claims liability amounts for the last three fiscal years were:

	Balance at Beginning Of Year	Current Year Claims	Claim Payments	Balance at End of Year
<u>Prescription</u>				
2003	\$55,181	\$1,816,825	\$1,790,455	\$81,551
2004	81,551	1,954,706	1,964,015	72,242
2005	72,242	1,851,685	1,843,506	80,421
<u>Dental</u>				
2004	0	490,682	471,685	18,997
2005	18,997	559,824	557,488	21,333

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### **NOTE S – PUBLIC ENTITY RISK POOLS**

#### **COUNTY RISK SHARING AUTHORITY**

The County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among sixty counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, public officials' liability and police professional insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2005 was \$859,810.

---

### **NOTE T – DEFICIT FUND BALANCES**

At December 31, 2005, the Juvenile Court Increased Accountability Fund had a deficit fund balance of \$3,991 on the budgetary basis of accounting. This deficit is the result of the recognition of year-end encumbrances as expenditures. Since this fund is a reimbursable grant fund, the County had not received the reimbursement for these expenditures as of December 31<sup>st</sup>. This fund balance deficit was eliminated on the modified accrual basis due to the recognition of a receivable for the reimbursement.

The Local Law Enforcement Block Grant Fund had a deficit fund balance of \$5,765 in the original budget for the fund. The County was informed that this grant was not available in 2005. The County eliminated the estimated revenues from the original budget but neglected to reduce the original appropriations. This deficit fund balance was eliminated with the passage of the final budget.

The Telecommunications Fund had a deficit fund balance of \$39,375 in the original budget for the fund. Estimated revenues for transfers-in were inadvertently omitted from the original budget. This deficit fund balance was eliminated with the passage of the final budget.

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

# ***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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES:</b>				
Property taxes	\$ 11,609,467	\$ 11,609,467	\$ 12,169,997	\$ 560,530
Sales tax	14,760,000	14,760,000	15,245,415	485,415
Other taxes	3,118,195	3,118,195	4,588,090	1,469,895
Fees and charges for services	7,143,400	6,932,500	7,385,503	453,003
Licenses and permits	492,550	492,550	531,076	38,526
Fines and forfeitures	196,000	188,500	190,929	2,429
Intergovernmental	4,904,952	4,999,927	5,301,116	301,189
Investment earnings	3,000,100	3,055,000	4,066,288	1,011,288
Miscellaneous	2,422,862	2,690,387	3,027,074	336,687
<b>TOTAL REVENUES</b>	<b>47,647,526</b>	<b>47,846,526</b>	<b>52,505,488</b>	<b>4,658,962</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
<b>GENERAL GOVERNMENT:</b>				
<b>BOARD OF COMMISSIONERS</b>				
Personal services	907,119	907,119	897,558	9,561
Materials and supplies	15,350	16,250	10,146	6,104
Contractual services	200	3,814	3,236	578
Operating expenditures	36,500	37,490	28,464	9,026
Other expenditures	14,500	19,447	18,881	566
Fringe benefits and insurance	280,328	286,422	277,404	9,018
Capital outlay	19,500	22,200	21,586	614
<b>TOTAL BOARD OF COMMISSIONERS</b>	<b>1,273,497</b>	<b>1,292,742</b>	<b>1,257,275</b>	<b>35,467</b>
<b>AUDITOR</b>				
Personal services	501,212	526,558	526,558	0
Materials and supplies	7,900	10,625	10,325	300
Contractual services	3,900	2,200	1,995	205
Operating expenditures	67,400	73,255	71,572	1,683
Other expenditures	7,000	8,900	8,719	181
Fringe benefits and insurance	196,216	198,938	185,529	13,409
Capital outlay	6,000	5,000	2,806	2,194
<b>TOTAL AUDITOR</b>	<b>789,628</b>	<b>825,476</b>	<b>807,504</b>	<b>17,972</b>
<b>TREASURER</b>				
Personal services	206,566	208,952	208,952	0
Materials and supplies	12,000	12,000	11,992	8
Contractual services	50,000	50,000	44,261	5,739
Operating expenditures	43,400	45,200	42,537	2,663
Other expenditures	2,752	2,752	2,752	0
Fringe benefits and insurance	88,272	90,275	90,009	266
Capital outlay	3,782	3,782	3,782	0
<b>TOTAL TREASURER</b>	<b>406,772</b>	<b>412,961</b>	<b>404,285</b>	<b>8,676</b>

# LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
GENERAL GOVERNMENT (Continued):				
RECORDER				
Personal services	\$ 413,463	\$ 410,963	\$ 407,243	\$ 3,720
Materials and supplies	14,000	15,650	14,423	1,227
Contractual services	5,000	5,000	4,963	37
Operating expenditures	4,100	6,705	6,491	214
Other expenditures	2,500	2,500	2,424	76
Fringe benefits and insurance	152,465	154,336	154,319	17
TOTAL RECORDER	591,528	595,154	589,863	5,291
PLANNING COMMISSION				
Personal services	253,356	263,260	263,260	0
Materials and supplies	4,950	3,243	3,051	192
Contractual services	6,925	3,660	3,636	24
Operating expenditures	19,157	18,707	17,877	830
Other expenditures	2,800	1,500	1,080	420
Fringe benefits and insurance	103,446	106,567	98,034	8,533
Capital outlay	0	6,722	1,251	5,471
TOTAL PLANNING COMMISSION	390,634	403,659	388,189	15,470
MICROFILM				
Contractual services	75,000	75,000	55,374	19,626
TOTAL MICROFILM	75,000	75,000	55,374	19,626
INFORMATION TECHNOLOGY				
Personal services	489,445	492,755	492,755	0
Materials and supplies	22,770	14,091	13,954	137
Contractual services	167,500	148,063	120,228	27,835
Operating expenditures	26,750	15,580	15,122	458
Other expenditures	5,500	2,013	2,013	0
Fringe benefits and insurance	152,285	153,053	150,702	2,351
Capital outlay	0	39,641	39,641	0
TOTAL INFORMATION TECHNOLOGY	864,250	865,196	834,415	30,781
BOARD OF ELECTIONS				
Personal services	477,391	492,135	486,353	5,782
Materials and supplies	27,500	26,689	23,455	3,234
Contractual services	149,139	149,755	131,537	18,218
Operating expenditures	147,040	225,311	213,297	12,014
Other expenditures	560	710	490	220
Fringe benefits and insurance	131,355	138,568	137,432	1,136
Capital outlay	15,000	15,000	14,500	500
TOTAL BOARD OF ELECTIONS	947,985	1,048,168	1,007,064	41,104

**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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
GENERAL GOVERNMENT (Continued):				
BUILDINGS AND GROUNDS				
Personal services	\$ 2,130,818	\$ 2,152,867	\$ 2,152,867	\$ 0
Materials and supplies	245,900	251,400	246,544	4,856
Contractual services	101,000	93,500	73,692	19,808
Operating expenditures	40,000	38,495	34,697	3,798
Other expenditures	2,000	2,000	1,917	83
Fringe benefits and insurance	844,789	865,825	865,457	368
Capital outlay	31,500	31,500	30,295	1,205
TOTAL BUILDINGS AND GROUNDS	3,396,007	3,435,587	3,405,469	30,118
BUILDING REGULATIONS				
Personal services	311,044	373,509	370,658	2,851
Materials and supplies	16,400	21,719	20,072	1,647
Contractual services	16,000	16,900	10,280	6,620
Operating expenditures	12,400	13,297	8,036	5,261
Other expenditures	1,200	800	655	145
Fringe benefits and insurance	110,812	120,692	120,687	5
Capital outlay	12,324	12,374	12,374	0
TOTAL BUILDING REGULATIONS	480,180	559,291	542,762	16,529
NON-DEPARTMENTAL				
Contractual services	277,000	332,020	303,059	28,961
Operating expenditures	1,876,425	2,450,687	2,397,408	53,279
Other expenditures	1,407,965	629,910	565,375	64,535
Fringe benefits and insurance	400,000	884,717	498,589	386,128
Capital outlay	50,000	50,000	3,770	46,230
TOTAL NON-DEPARTMENTAL	4,011,390	4,347,334	3,768,201	579,133
TOTAL GENERAL GOVERNMENT	13,226,871	13,860,568	13,060,401	800,167
JUDICIAL AND PUBLIC SAFETY:				
PROSECUTING ATTORNEY				
Personal services	2,388,398	2,413,949	2,412,642	1,307
Materials and supplies	27,100	27,000	25,544	1,456
Contractual services	63,000	57,500	49,181	8,319
Operating expenditures	312,039	312,339	302,259	10,080
Other expenditures	7,500	8,300	5,451	2,849
Fringe benefits and insurance	699,891	711,934	680,687	31,247
Capital outlay	35,000	59,604	59,142	462
TOTAL PROSECUTING ATTORNEY	3,532,928	3,590,626	3,534,906	55,720

# 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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
JUDICIAL AND PUBLIC SAFETY (Continued):				
COMMON PLEAS COURT I				
Personal services	\$ 242,988	\$ 253,173	\$ 253,172	\$ 1
Materials and supplies	1,100	1,900	1,848	52
Contractual services	11,800	17,600	17,471	129
Operating expenditures	51,950	68,350	59,180	9,170
Other expenditures	1,000	2,600	2,529	71
Fringe benefits and insurance	71,943	86,318	86,315	3
TOTAL COMMON PLEAS COURT I	380,781	429,941	420,515	9,426
COMMON PLEAS COURT II				
Personal services	226,784	231,679	231,678	1
Materials and supplies	2,050	1,814	1,735	79
Contractual services	14,120	17,796	10,832	6,964
Operating expenditures	48,900	58,488	50,684	7,804
Other expenditures	1,600	1,840	1,473	367
Fringe benefits and insurance	79,359	81,516	81,445	71
TOTAL COMMON PLEAS COURT II	372,813	393,133	377,847	15,286
COMMON PLEAS COURT IV				
Personal services	233,950	233,950	233,686	264
Materials and supplies	3,000	4,000	3,855	145
Contractual services	18,700	20,200	18,939	1,261
Operating expenditures	56,500	71,360	66,272	5,088
Other expenditures	2,500	2,561	2,561	0
Fringe benefits and insurance	85,075	90,460	90,427	33
TOTAL COMMON PLEAS COURT IV	399,725	422,531	415,740	6,791
COMMON PLEAS COURT V				
Personal services	252,368	257,600	257,599	1
Materials and supplies	1,880	1,880	1,794	86
Contractual services	20,025	25,025	16,642	8,383
Operating expenditures	50,770	50,095	43,366	6,729
Other expenditures	1,773	2,948	2,649	299
Fringe benefits and insurance	86,483	88,778	88,769	9
TOTAL COMMON PLEAS COURT V	413,299	426,326	410,819	15,507
ADULT PROBATION				
Personal services	558,205	570,599	570,598	1
Materials and supplies	6,500	6,500	6,247	253
Contractual services	10,750	10,750	10,178	572
Operating expenditures	2,300	2,300	1,931	369
Other expenditures	650	650	630	20
Fringe benefits and insurance	199,882	203,952	203,392	560
TOTAL ADULT PROBATION	778,287	794,751	792,976	1,775

# 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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
JUDICIAL AND PUBLIC SAFETY (Continued):				
SHERIFF				
Personal services	\$ 8,415,733	\$ 8,854,597	\$ 8,524,105	\$ 330,492
Materials and supplies	1,009,000	1,023,000	976,422	46,578
Contractual services	424,000	424,000	411,999	12,001
Operating expenditures	857,800	844,800	712,264	132,536
Other expenditures	51,600	51,600	50,480	1,120
Fringe benefits and insurance	2,900,766	2,945,237	2,918,271	26,966
Capital outlay	178,465	391,521	372,798	18,723
TOTAL SHERIFF	13,837,364	14,534,755	13,966,339	568,416
CENTRAL COMMUNICATIONS				
Personal services	1,106,127	1,096,105	1,086,489	9,616
Materials and supplies	8,200	8,200	6,184	2,016
Contractual services	179,500	311,240	264,401	46,839
Operating expenditures	88,200	89,660	87,299	2,361
Other expenditures	300	300	190	110
Fringe benefits and insurance	361,408	368,620	364,354	4,266
Capital outlay	0	133,690	93,644	40,046
TOTAL CENTRAL COMMUNICATIONS	1,743,735	2,007,815	1,902,561	105,254
CLERK OF COURTS				
Personal services	925,829	967,786	967,785	1
Materials and supplies	28,000	34,000	27,901	6,099
Contractual services	25,000	25,000	24,945	55
Operating expenditures	76,600	97,600	95,665	1,935
Other expenditures	9,600	1,600	1,585	15
Fringe benefits and insurance	360,689	382,200	382,093	107
TOTAL CLERK OF COURTS	1,425,718	1,508,186	1,499,974	8,212
CORONER				
Personal services	246,495	247,366	246,280	1,086
Materials and supplies	4,135	3,027	2,425	602
Contractual services	73,000	91,390	91,258	132
Operating expenditures	2,600	900	882	18
Other expenditures	12,300	12,300	11,789	511
Fringe benefits and insurance	55,123	56,404	56,372	32
Capital outlay	2,000	1,419	1,419	0
TOTAL CORONER	395,653	412,806	410,425	2,381
DOMESTIC RELATIONS COURT				
Personal services	826,237	842,069	842,068	1
Materials and supplies	8,600	8,588	7,828	760
Contractual services	25,000	26,000	23,682	2,318
Operating expenditures	39,375	42,472	24,411	18,061
Other expenditures	1,600	1,600	1,080	520
Fringe benefits and insurance	262,944	284,577	282,854	1,723
TOTAL DOMESTIC RELATIONS COURT	1,163,756	1,205,306	1,181,923	23,383



# 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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
JUDICIAL AND PUBLIC SAFETY (Continued):				
PUBLIC DEFENDER				
Personal services	\$ 915,469	\$ 955,060	\$ 955,060	\$ 0
Materials and supplies	6,500	9,250	8,914	336
Contractual services	51,975	50,975	50,900	75
Operating expenditures	59,200	57,450	54,370	3,080
Other expenditures	3,300	3,300	3,250	50
Fringe benefits and insurance	288,773	295,004	292,464	2,540
Capital outlay	37,000	41,400	41,256	144
TOTAL PUBLIC DEFENDER	1,362,217	1,412,439	1,406,214	6,225
MUNICIPAL COURTS				
Personal services	311,753	321,687	318,869	2,818
Contractual services	54,000	54,000	54,000	0
Operating expenditures	53,975	71,161	59,904	11,257
Fringe benefits and insurance	75,065	79,481	76,153	3,328
TOTALS MUNICIPAL COURTS	494,793	526,329	508,926	17,403
JUVENILE COURT				
Personal services	800,745	957,535	880,602	76,933
Materials and supplies	25,000	24,000	23,964	36
Contractual services	54,100	54,100	49,950	4,150
Operating expenditures	522,027	721,527	686,467	35,060
Other expenditures	52,500	52,500	46,130	6,370
Fringe benefits and insurance	242,829	250,787	247,661	3,126
Capital outlay	5,000	5,000	4,200	800
TOTAL JUVENILE COURT	1,702,201	2,065,449	1,938,974	126,475
JUVENILE PROBATION COURT				
Personal services	346,968	353,002	353,002	0
Materials and supplies	2,600	3,600	3,044	556
Operating expenditures	2,130	3,130	1,982	1,148
Fringe benefits and insurance	120,425	123,626	121,660	1,966
TOTAL JUVENILE PROBATION COURT	472,123	483,358	479,688	3,670
DETENTION CENTER				
Personal services	1,293,976	1,309,330	1,299,128	10,202
Materials and supplies	76,800	78,300	75,700	2,600
Contractual services	42,200	45,700	41,235	4,465
Operating expenditures	5,012	14,012	6,014	7,998
Other expenditures	50,000	50,000	40,613	9,387
Fringe benefits and insurance	454,038	468,356	445,049	23,307
Capital outlay	40,000	26,000	9,046	16,954
TOTAL DETENTION CENTER	1,962,026	1,991,698	1,916,785	74,913

**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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
JUDICIAL AND PUBLIC SAFETY (Continued):				
JURY COMMISSION				
Personal services	\$ 10,727	\$ 10,727	\$ 10,700	\$ 27
Materials and supplies	1,300	1,307	1,307	0
Operating expenditures	4,800	7,555	5,781	1,774
Fringe benefits and insurance	1,692	2,308	1,745	563
TOTAL JURY COMMISSION	18,519	21,897	19,533	2,364
LAW LIBRARY				
Personal services	77,543	79,255	79,254	1
Fringe benefits and insurance	28,721	29,350	25,435	3,915
TOTAL LAW LIBRARY	106,264	108,605	104,689	3,916
COURT OF APPEALS				
Operating expenditures	40,000	40,000	32,823	7,177
Other expenditures	140,000	140,000	116,013	23,987
TOTAL COURT OF APPEALS	180,000	180,000	148,836	31,164
PROBATE COURT				
Personal services	528,022	551,331	551,331	0
Materials and supplies	20,000	20,000	15,667	4,333
Contractual services	13,500	9,500	7,882	1,618
Operating expenditures	23,750	27,750	22,333	5,417
Other expenditures	1,250	1,250	388	862
Fringe benefits and insurance	162,554	198,768	195,930	2,838
TOTAL PROBATE COURT	749,076	808,599	793,531	15,068
MUNICIPAL CRIMINAL PROSECUTIONS				
Personal services	2,720	2,720	2,720	0
Fringe benefits and insurance	462	462	333	129
TOTAL MUNI CRIMINAL PROSECUTIONS	3,182	3,182	3,053	129
COMMUNITY CORRECTIONS PLANNING				
Personal services	38,085	38,920	38,920	0
Fringe benefits and insurance	18,079	18,447	18,439	8
TOTAL COMM. CORRECTIONS PLANNING	56,164	57,367	57,359	8
TOTAL JUDICIAL AND PUBLIC SAFETY	31,550,624	33,385,099	32,291,613	1,093,486

# 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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
ENGINEER				
Personal services	\$ 173,098	\$ 179,623	\$ 179,582	\$ 41
Materials and supplies	3,000	3,000	2,178	822
Contractual services	500	500	225	275
Operating expenditures	2,000	2,000	1,010	990
Other expenditures	100	100	92	8
Fringe benefits and insurance	67,540	69,602	69,140	462
Capital outlay	7,500	7,500	3,982	3,518
TOTAL ENGINEER	<u>253,738</u>	<u>262,325</u>	<u>256,209</u>	<u>6,116</u>
TOTAL PUBLIC WORKS	253,738	262,325	256,209	6,116
HUMAN SERVICES:				
SOLDIERS RELIEF COMMISSION				
Operating expenditures	600,000	618,489	618,484	5
TOTAL SOLDIERS RELIEF COMMISSION	<u>600,000</u>	<u>618,489</u>	<u>618,484</u>	<u>5</u>
VETERANS SERVICES				
Personal services	282,334	287,633	287,633	0
Materials and supplies	3,085	3,717	3,717	0
Contractual services	10,650	2,806	2,806	0
Operating expenditures	55,765	52,558	52,198	360
Other expenditures	450	450	450	0
Fringe benefits and insurance	81,784	95,668	94,866	802
Capital outlay	0	5,568	5,568	0
TOTAL VETERANS SERVICES	<u>434,068</u>	<u>448,400</u>	<u>447,238</u>	<u>1,162</u>
TOTAL HUMAN SERVICES	1,034,068	1,066,889	1,065,722	1,167
HEALTH:				
BOARD OF HEALTH				
Personal services	2,101	2,101	2,101	0
Materials and supplies	6,150	6,150	4,683	1,467
Contractual services	300,000	84,539	84,539	0
Operating expenditures	11,500	11,500	11,500	0
Other expenditures	8,500	8,500	3,139	5,361
Fringe benefits and insurance	329	330	328	2
TOTAL BOARD OF HEALTH	<u>328,580</u>	<u>113,120</u>	<u>106,290</u>	<u>6,830</u>
TOTAL HEALTH	328,580	113,120	106,290	6,830

**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, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
SOIL AND WATER CONSERVATION				
Operating expenditures	\$ 202,150	\$ 202,150	\$ 202,150	\$ 0
TOTAL SOIL AND WATER CONSERVATION	202,150	202,150	202,150	0
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	202,150	202,150	202,150	0
TOTAL EXPENDITURES	46,596,031	48,890,151	46,982,385	1,907,766
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,051,495	(1,043,625)	5,523,103	6,566,728
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	12,000	858,000	860,070	2,070
Advances - in	668,776	668,776	668,776	0
Transfers - in	3,225,550	2,180,550	142,351	(2,038,199)
Transfers - out	(5,809,539)	(9,685,531)	(5,061,239)	4,624,292
TOTAL OTHER FINANCING SOURCES (USES)	(1,903,213)	(5,978,205)	(3,390,042)	2,588,163
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(851,718)	(7,021,830)	2,133,061	9,154,891
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	16,764,999	16,764,999	16,764,999	0
Unexpended Prior Year Encumbrances	891,819	891,819	891,819	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 16,805,100	\$ 10,634,988	\$ 19,789,879	\$ 9,154,891

**LAKE COUNTY, OHIO**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

DECEMBER 31, 2005

	NONMAJOR SPECIAL REVENUE FUNDS	NONMAJOR DEBT SERVICE FUNDS	NONMAJOR CAPITAL PROJECT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 32,205,062	\$	\$ 5,541,556	\$ 37,746,618
Cash and cash equivalents - segregated accounts	25,919			25,919
Receivables:				
Taxes	6,842,254			6,842,254
Accounts	463,551		3,410	466,961
Special assessments	1,683,105			1,683,105
Accrued interest	17,501			17,501
Loans	45,658			45,658
Due from other funds	147,946		163,081	311,027
Due from other governments	10,402,554			10,402,554
Materials and supplies inventory	516,502			516,502
Interfund receivable	880,000			880,000
Prepaid items	27,467		783	28,250
<b>TOTAL ASSETS</b>	<b>\$ 53,257,519</b>	<b>\$ 0</b>	<b>\$ 5,708,830</b>	<b>\$ 58,966,349</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,730,217	\$	\$ 299,807	\$ 3,030,024
Accrued wages and benefits	403,000			403,000
Deferred revenue	10,479,354			10,479,354
Accrued interest payable				0
Due to other funds	187,096			187,096
Due to other governments	1,087,712			1,087,712
Interfund payable	880,000			880,000
Notes payable				0
<b>TOTAL LIABILITIES</b>	<b>15,767,379</b>	<b>0</b>	<b>299,807</b>	<b>16,067,186</b>
<b>FUND BALANCES</b>				
Reserved for encumbrances	752,942		201,304	954,246
Reserved for inventory	516,502			516,502
Reserved for prepaid expenditures	27,467		783	28,250
Reserved for debt service				0
Reserved for loans	45,658			45,658
Reserved for advances	880,000			880,000
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	35,267,571			35,267,571
Capital Project Funds			5,206,936	5,206,936
<b>TOTAL FUND BALANCES</b>	<b>37,490,140</b>	<b>0</b>	<b>5,409,023</b>	<b>42,899,163</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 53,257,519</b>	<b>\$ 0</b>	<b>\$ 5,708,830</b>	<b>\$ 58,966,349</b>

# LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	NONMAJOR SPECIAL REVENUE FUNDS	NONMAJOR DEBT SERVICE FUNDS	NONMAJOR CAPITAL PROJECT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
Property taxes	\$ 7,454,995	\$	\$	\$ 7,454,995
Other taxes	821,517			821,517
Fees and charges for services	8,077,914		153,763	8,231,677
Licenses and permits	515,232			515,232
Fines and forfeitures	797,636			797,636
Intergovernmental	34,271,206			34,271,206
Special assessments	1,631,977			1,631,977
Investment earnings	197,456			197,456
Miscellaneous	3,115,098		22,366	3,137,464
TOTAL REVENUES	<u>56,883,031</u>	<u>0</u>	<u>176,129</u>	<u>57,059,160</u>
EXPENDITURES:				
CURRENT:				
General government	4,556,520			4,556,520
Judicial and public safety	8,445,970			8,445,970
Public works	13,597,845			13,597,845
Human services	25,946,877			25,946,877
Health	444,792			444,792
Community and economic development	3,734,373			3,734,373
Capital outlay			3,382,461	3,382,461
Debt service:				
Principal retirement		1,928,000		1,928,000
Interest and fiscal charges	2,773	1,112,109	4,911	1,119,793
Bond issuance costs		27,907	23,536	51,443
TOTAL EXPENDITURES	<u>56,729,150</u>	<u>3,068,016</u>	<u>3,410,908</u>	<u>63,208,074</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	153,881	(3,068,016)	(3,234,779)	(6,148,914)
OTHER FINANCING SOURCES AND USES:				
Sale of capital assets	14,247			14,247
Proceeds of bonds			2,670,000	2,670,000
Premium on debt		90,226	76,092	166,318
Refunding bonds issued		2,371,000		2,371,000
Payment to refund bond escrow agent		(2,387,085)		(2,387,085)
Transfers - in	4,216,950	2,993,875	650,325	7,861,150
Transfers - out	(3,516,506)		(87,240)	(3,603,746)
TOTAL OTHER FINANCING SOURCES (USES)	<u>714,691</u>	<u>3,068,016</u>	<u>3,309,177</u>	<u>7,091,884</u>
NET CHANGE IN FUND BALANCES	868,572	0	74,398	942,970
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	36,580,149	0	5,334,625	41,914,774
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	<u>41,419</u>			<u>41,419</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 37,490,140</u>	<u>\$ 0</u>	<u>\$ 5,409,023</u>	<u>\$ 42,899,163</u>

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS**

---

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

PUBLIC ASSISTANCE: Administered by the Job & Family Services 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.

WORKFORCE INVESTMENT ACT: Funded by the Federal Government, and passed through the State, the fund provides for comprehensive, coordinated workforce training programs for adult, youth and dislocated workers.

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

CHILD SUPPORT ENFORCEMENT: Also administered by the Job & Family 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.

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.

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

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

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

---

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

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

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

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

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

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

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

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

FORENSIC CRIME 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.



# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

---

HOMELAND SECURITY: This fund accounts for Federal Grants received from the Federal Government's Department of Homeland Security, which can be expended on enhancing security throughout County facilities and within the County Sheriff's Department.

PROSECUTOR'S 4-D: Subsidized by the County's Job & Family 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 are 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 case.

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

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

450 MHZ PAGING SYSTEM: The maintenance and future upgrades of the County's pager system are the purposes 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).

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

---

DOMESTIC RELATIONS COURT 4-D: Subsidized by the County's Job & Family 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 PROGRAM: A state grant provides funding for this fund which accounts for expenditures incurred in the resolution of child custody and visitation disputes in the Domestic Relations Court.

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

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

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

JUVENILE COURT IV-D: Subsidized by the County's Job & Family Services Department, monies from this fund are used to defray expenses incurred by the Juvenile Court during the judicial process of child support enforcement.

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

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

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

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

---

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.

CONCEALED HANDGUN LICENSES: As provided for by Ohio Revised Code Section 311.42, this fund accounts for the fees collected for the issuance of licenses required in order to carry a handgun. Expenditures from this fund are to pay for operational costs of the license program and educational programs regarding handguns.

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

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

COMMON PLEAS COURT PROJECT #1: As provided for by Ohio Revised Code Section 2303.201(E) (1), this fund accounts for fees on civil actions and judgments to be used to improve computer technology throughout the General Division of the Common Pleas Court.

COMMON PLEAS COURT PROJECT #2: As provided for by Ohio Revised Code Section 2303.301(E)(1), this fund accounts for fees on civil actions and judgments to be used for the employment, training and education of Magistrates, and the provision of mediation and dispute resolution services.

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.

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

---

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.

PROBATE COURT MEDIATION: This fund accounts for fees that are assessed on civil actions or proceedings. The fees are utilized by the Court to provide mediation services for the resolution of disputes between parties to any civil action or proceeding.

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

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

TREASURER'S DELINQUENT TAX: Two and one-half percent of delinquent tax collections of Lake County governmental entities are 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 is provided by transfers from the County General Fund, the Real Estate Assessment Fund and the Additional Motor Vehicle Tax Fund.

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

---

BOARD OF ELECTIONS VOTER EDUCATION AND POLLWORKER TRAINING: A State grant provides funding to assist the County in defraying the costs of training poll workers and also to educate the public on voting procedures and the use of the County's voting equipment.

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.

COASTAL FEASIBILITY STUDY: This fund accounts for a grant to conduct the County's "Coastal Plan Preliminary Feasibility Study".

CLEAN OHIO GRANT: A State grant was obtained by the County to assist in the cleanup of a former brownfield site within 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.

**LAKE COUNTY, OHIO**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

DECEMBER 31, 2005

	PUBLIC ASSISTANCE	WORKFORCE INVESTMENT ACT	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 231,276	\$ 132,240	\$ 9,248,048	\$ 361,476
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes			3,038,971	
Accounts	6,268		3,034	4,529
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments	691,971	2,245,674	710,147	47,558
Materials and supplies inventory				
Interfund receivable				
Prepaid items	<u>2,253</u>		<u>3,104</u>	
<b>TOTAL ASSETS</b>	<u>\$ 931,768</u>	<u>\$ 2,377,914</u>	<u>\$ 13,003,304</u>	<u>\$ 413,563</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 533,018	\$ 103,627	\$ 301,346	\$ 12,292
Accrued wages and benefits	150,310		15,921	23,881
Deferred revenue			3,038,971	
Due to other funds	14,556		1,757	111,775
Due to other governments	127,952	1,949	16,135	29,262
Interfund payable				
<b>TOTAL LIABILITIES</b>	<u>825,836</u>	<u>105,576</u>	<u>3,374,130</u>	<u>177,210</u>
<b>FUND BALANCES</b>				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures	2,253		3,104	
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>103,679</u>	<u>2,272,338</u>	<u>9,626,070</u>	<u>236,353</u>
<b>TOTAL FUND BALANCES</b>	<u>105,932</u>	<u>2,272,338</u>	<u>9,629,174</u>	<u>236,353</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 931,768</u>	<u>\$ 2,377,914</u>	<u>\$ 13,003,304</u>	<u>\$ 413,563</u>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	SENIOR CITIZENS SERVICES	AUTO LICENSE AND GASOLINE TAX	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX
\$ 0	\$ 469,182	\$ 922,147	\$ 0	\$ 1,570,749	\$ 1,169,322	\$ 3,942,074
			1,436,626	1,475	240,693	
				3,494	3,494	10,513
		365,226		10,734	406,729	1,109,993
				516,502		880,000
	172	423				
<u>\$ 0</u>	<u>\$ 469,354</u>	<u>\$ 1,287,796</u>	<u>\$ 1,436,626</u>	<u>\$ 5,180,965</u>	<u>\$ 1,820,238</u>	<u>\$ 5,942,580</u>
\$	\$ 2,696	\$ 8,605	\$	\$ 241,859	\$ 256,595	\$ 559,155
	3,318	5,240		55,322	16,675	475
			1,436,626	2,612,404	342,450	682,246
		164		797	10,069	
	4,370	5,429		65,053	9,245	690,491
0	10,384	19,438	1,436,626	2,975,435	635,034	1,932,367
		204		47,423	89,479	247,865
				516,502		
	172	423				
	458,798	1,267,731		1,641,605	1,095,725	3,762,348
0	458,970	1,268,358	0	2,205,530	1,185,204	4,010,213
<u>\$ 0</u>	<u>\$ 469,354</u>	<u>\$ 1,287,796</u>	<u>\$ 1,436,626</u>	<u>\$ 5,180,965</u>	<u>\$ 1,820,238</u>	<u>\$ 5,942,580</u>

**LAKE COUNTY, OHIO**

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

DECEMBER 31, 2005

	STURBRIDGE DITCH	ENGINEER'S STORM WATER MAINTENANCE	DOG AND KENNEL	MARRIAGE LICENSE
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 23,257	\$ 1,499,901	\$ 95,650	\$ 27,513
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts		5,823	11,224	2,655
Special assessments		1,683,105		
Accrued interest				
Loans				
Due from other funds				
Due from other governments			620	
Materials and supplies inventory				
Interfund receivable				
Prepaid items		345	887	
<b>TOTAL ASSETS</b>	<b>\$ 23,257</b>	<b>\$ 3,189,174</b>	<b>\$ 108,381</b>	<b>\$ 30,168</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 18,350	\$ 59,347	\$ 8,840	\$ 27,513
Accrued wages and benefits		3,971	4,501	
Deferred revenue				
Due to other funds		92	983	
Due to other governments		23,818	7,147	
Interfund payable		880,000		
<b>TOTAL LIABILITIES</b>	<b>18,350</b>	<b>967,228</b>	<b>21,471</b>	<b>27,513</b>
<b>FUND BALANCES</b>				
Reserved for encumbrances	4,810	240,118	309	
Reserved for inventories				
Reserved for prepaid expenditures		345	887	
Reserved for loans				
Reserved for advances		880,000		
Unreserved/undesignated	97	1,101,483	85,714	2,655
<b>TOTAL FUND BALANCES</b>	<b>4,907</b>	<b>2,221,946</b>	<b>86,910</b>	<b>2,655</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 23,257</b>	<b>\$ 3,189,174</b>	<b>\$ 108,381</b>	<b>\$ 30,168</b>



(Continued)

INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC CRIME LABORATORY	EMERGENCY MANAGEMENT AGENCY	EMERGENCY RESPONSE EQUIPMENT	HOMELAND SECURITY
\$ 3,351	\$ 2,267,618	\$ 5,700	\$ 3,518,223	\$ 52,313	\$ 17,616	\$ 606
	1,059,392 4,514		1,307,265			
		12,606	71,260	145,533		842,970
	7,869		1,623	3,748		
<u>\$ 3,351</u>	<u>\$ 3,339,393</u>	<u>\$ 18,306</u>	<u>\$ 4,898,371</u>	<u>\$ 201,594</u>	<u>\$ 17,616</u>	<u>\$ 843,576</u>
\$	\$ 12,789 15,221 1,059,392 1,812 17,118	\$	\$ 54,796 12,590 1,307,265 543 14,607	\$ 8,563 3,256 784 3,360	\$	\$ 31,531 1,479 575
	0	0	1,389,801	15,963	0	33,585
				112		
	7,869		1,623	3,748		
<u>3,351</u>	<u>2,225,192</u>	<u>18,306</u>	<u>3,506,947</u>	<u>181,771</u>	<u>17,616</u>	<u>809,991</u>
<u>3,351</u>	<u>2,233,061</u>	<u>18,306</u>	<u>3,508,570</u>	<u>185,631</u>	<u>17,616</u>	<u>809,991</u>
<u>\$ 3,351</u>	<u>\$ 3,339,393</u>	<u>\$ 18,306</u>	<u>\$ 4,898,371</u>	<u>\$ 201,594</u>	<u>\$ 17,616</u>	<u>\$ 843,576</u>

**LAKE COUNTY, OHIO****COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

DECEMBER 31, 2005

	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	SHERIFF'S MARINE PATROL
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 56,094	\$ 1,312,594	\$ 173,180	\$ 87,416
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts				
Special assessments				
Accrued interest				
Loans				
Due from other funds	66,814			
Due from other governments			164,645	
Materials and supplies inventory				
Interfund receivable				
Prepaid items				248
<b>TOTAL ASSETS</b>	<u>\$ 122,908</u>	<u>\$ 1,312,594</u>	<u>\$ 337,825</u>	<u>\$ 87,664</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 4,844	\$ 6,299	\$ 5,992	\$
Accrued wages and benefits	8,938	2,038	4,905	
Deferred revenue				
Due to other funds	176			
Due to other governments	9,123	1,933	4,206	516
Interfund payable				
<b>TOTAL LIABILITIES</b>	<u>23,081</u>	<u>10,270</u>	<u>15,103</u>	<u>516</u>
<b>FUND BALANCES</b>				
Reserved for encumbrances				527
Reserved for inventories				
Reserved for prepaid expenditures				248
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	99,827	1,302,324	322,722	86,373
<b>TOTAL FUND BALANCES</b>	<u>99,827</u>	<u>1,302,324</u>	<u>322,722</u>	<u>87,148</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 122,908</u>	<u>\$ 1,312,594</u>	<u>\$ 337,825</u>	<u>\$ 87,664</u>

(Continued)

INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D	DOMESTIC RELATIONS COURT COMPUTER- IZATION
\$ 34,484	\$ 99,105	\$ 116,516	\$ 76,349	\$ 86,747	\$ 14,635	\$ 10,780
818						266
	178,558				26,863	
		1,034			574	
<u>\$ 35,302</u>	<u>\$ 277,663</u>	<u>\$ 117,550</u>	<u>\$ 76,349</u>	<u>\$ 86,747</u>	<u>\$ 42,072</u>	<u>\$ 11,046</u>
\$ 12,163	\$ 2,303 3,857	\$ 3,900	\$	\$ 157 199	\$ 1,845 2,894	\$
	4,344	643		259	69 3,983	
<u>12,163</u>	<u>10,504</u>	<u>4,543</u>	<u>0</u>	<u>615</u>	<u>8,791</u>	<u>0</u>
		11,430			179	
		1,034			574	
<u>23,139</u>	<u>267,159</u>	<u>100,543</u>	<u>76,349</u>	<u>86,132</u>	<u>32,528</u>	<u>11,046</u>
<u>23,139</u>	<u>267,159</u>	<u>113,007</u>	<u>76,349</u>	<u>86,132</u>	<u>33,281</u>	<u>11,046</u>
<u>\$ 35,302</u>	<u>\$ 277,663</u>	<u>\$ 117,550</u>	<u>\$ 76,349</u>	<u>\$ 86,747</u>	<u>\$ 42,072</u>	<u>\$ 11,046</u>

**LAKE COUNTY, OHIO**

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

**DECEMBER 31, 2005**

	<b>BEYOND THE MIDDLE PROGRAM</b>	<b>JUVENILE COURT LEGAL RESEARCH</b>	<b>JUVENILE COURT COMPUTER- IZATION</b>	<b>JUVENILE COURT INCREASED ACCOUNT- ABILITY</b>
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 99,854	\$ 90,227	\$ 176,972	\$ 97
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	1,650	485	1,618	
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments				3,991
Materials and supplies inventory				
Interfund receivable				
Prepaid items				
<b>TOTAL ASSETS</b>	<u>\$ 101,504</u>	<u>\$ 90,712</u>	<u>\$ 178,590</u>	<u>\$ 4,088</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$ 2,157	\$ 1,362
Accrued wages and benefits				
Deferred revenue				
Due to other funds				
Due to other governments	1,235			
Interfund payable				
<b>TOTAL LIABILITIES</b>	1,235	0	2,157	1,362
<b>FUND BALANCES</b>				
Reserved for encumbrances				2,726
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	100,269	90,712	176,433	
<b>TOTAL FUND BALANCES</b>	<u>100,269</u>	<u>90,712</u>	<u>176,433</u>	<u>2,726</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 101,504</u>	<u>\$ 90,712</u>	<u>\$ 178,590</u>	<u>\$ 4,088</u>

(Continued)

JUVENILE COURT IV-D	CERTIFICATE OF TITLE ADMINISTRATION	CLERK OF COURTS COMPUTERIZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	CONCEALED HANDGUN LICENSES	COMMON PLEAS COURT COMPUTERIZATION
\$ 33,856	\$ 324,401	\$ 171,522	\$ 0	\$ 96,303	\$ 38,674	\$ 24,337
	55,369	4,544			90	465
14,606				11,137		
<u>\$ 48,462</u>	<u>\$ 379,770</u>	<u>\$ 176,066</u>	<u>\$ 0</u>	<u>\$ 107,440</u>	<u>\$ 38,764</u>	<u>\$ 24,802</u>
\$ 1,554 2,674	\$ 7,150 17,551	\$	\$	\$ 1,479 4,715	\$ 1,653	\$
336	59 13,135			1,868	45	
<u>4,564</u>	<u>37,895</u>	<u>0</u>	<u>0</u>	<u>8,062</u>	<u>1,698</u>	<u>0</u>
	1,519			750		
<u>43,898</u>	<u>340,356</u>	<u>176,066</u>		<u>98,628</u>	<u>37,066</u>	<u>24,802</u>
<u>43,898</u>	<u>341,875</u>	<u>176,066</u>	<u>0</u>	<u>99,378</u>	<u>37,066</u>	<u>24,802</u>
<u>\$ 48,462</u>	<u>\$ 379,770</u>	<u>\$ 176,066</u>	<u>\$ 0</u>	<u>\$ 107,440</u>	<u>\$ 38,764</u>	<u>\$ 24,802</u>

**LAKE COUNTY, OHIO**

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

DECEMBER 31, 2005

	COMMON PLEAS COURT DRUG/ ALCOHOL TREATMENT	COMMON PLEAS COURT PROJECT #1	COMMON PLEAS COURT PROJECT #2	PROBATE COURT COMPUTER- IZATION
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 4,690	\$ 339,040	\$ 246,131	\$ 399,113
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	30	24,775	11,238	2,971
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items				
<b>TOTAL ASSETS</b>	<u>\$ 4,720</u>	<u>\$ 363,815</u>	<u>\$ 257,369</u>	<u>\$ 402,084</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 101,901	\$ 258	\$ 49,914
Accrued wages and benefits			769	
Deferred revenue				
Due to other funds		4,020		2,451
Due to other governments			338	
Interfund payable				
<b>TOTAL LIABILITIES</b>	0	105,921	1,365	52,365
<b>FUND BALANCES</b>				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>4,720</u>	<u>257,894</u>	<u>256,004</u>	<u>349,719</u>
<b>TOTAL FUND BALANCES</b>	<u>4,720</u>	<u>257,894</u>	<u>256,004</u>	<u>349,719</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 4,720</u>	<u>\$ 363,815</u>	<u>\$ 257,369</u>	<u>\$ 402,084</u>

(Continued)

PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	PROBATE COURT MEDIATION	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT	TREASURER'S DELINQUENT TAX
\$ 61,408	\$ 146,957	\$ 8,017	\$ 14,280	\$ 94,489	\$ 818,486	\$ 746,951
		47	995	259		
	63,749			27,093 3,420	7,212	
				690	1,207	696
<u>\$ 61,408</u>	<u>\$ 210,706</u>	<u>\$ 8,064</u>	<u>\$ 15,275</u>	<u>\$ 125,951</u>	<u>\$ 826,905</u>	<u>\$ 747,647</u>
\$ 128	\$ 12,975 150	\$	\$	\$ 44,016 11,117	\$ 39,211 24,266	\$ 2,304 4,191
	72			11,421	909 9,794	215 4,201
<u>128</u>	<u>13,197</u>	<u>0</u>	<u>0</u>	<u>66,554</u>	<u>74,180</u>	<u>10,911</u>
				4,512	53,639	
				690	1,207	696
<u>61,280</u>	<u>197,509</u>	<u>8,064</u>	<u>15,275</u>	<u>54,195</u>	<u>697,879</u>	<u>736,040</u>
<u>61,280</u>	<u>197,509</u>	<u>8,064</u>	<u>15,275</u>	<u>59,397</u>	<u>752,725</u>	<u>736,736</u>
<u>\$ 61,408</u>	<u>\$ 210,706</u>	<u>\$ 8,064</u>	<u>\$ 15,275</u>	<u>\$ 125,951</u>	<u>\$ 826,905</u>	<u>\$ 747,647</u>

**LAKE COUNTY, OHIO**

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

DECEMBER 31, 2005

	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	BOARD OF ELECTIONS VOTER EDUC. & POLLWORKER TRAINING
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 312,704	\$ 54,195	\$ 127,684	\$ 46,281
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	857	76,859		
Special assessments				
Accrued interest				
Loans				
Due from other funds			1,836	
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items	2,594			
<b>TOTAL ASSETS</b>	<u>\$ 316,155</u>	<u>\$ 131,054</u>	<u>\$ 129,520</u>	<u>\$ 46,281</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 291	\$ 4,392	\$
Accrued wages and benefits		602	3,453	
Deferred revenue				
Due to other funds	104	6		
Due to other governments		731	3,706	
Interfund payable				
<b>TOTAL LIABILITIES</b>	104	1,630	11,551	0
<b>FUND BALANCES</b>				
Reserved for encumbrances			47,340	
Reserved for inventories				
Reserved for prepaid expenditures	2,594			
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	313,457	129,424	70,629	46,281
<b>TOTAL FUND BALANCES</b>	<u>316,051</u>	<u>129,424</u>	<u>117,969</u>	<u>46,281</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 316,155</u>	<u>\$ 131,054</u>	<u>\$ 129,520</u>	<u>\$ 46,281</u>



HOME PROGRAM	COASTAL FEASIBILITY STUDY	CLEAN OHIO GRANT	COMMUNITY DEVELOPMENT BLOCK GRANT	TOTALS
\$ 99,629	\$ 2,602	\$ 0	\$	\$ 32,205,062
			25,919	25,919
				6,842,254
				463,551
				1,683,105
				17,501
			45,658	45,658
45,644			195,900	147,946
				10,402,554
				516,502
				880,000
				27,467
<u>\$ 145,273</u>	<u>\$ 2,602</u>	<u>\$ 0</u>	<u>\$ 267,477</u>	<u>\$ 53,257,519</u>
\$ 18,735	\$	\$	\$ 162,312	\$ 2,730,217
				403,000
				10,479,354
			33,588	187,096
				1,087,712
				880,000
18,735	0	0	195,900	15,767,379
				752,942
				516,502
				27,467
			45,658	45,658
				880,000
<u>126,538</u>	<u>2,602</u>		<u>25,919</u>	<u>35,267,571</u>
<u>126,538</u>	<u>2,602</u>	<u>0</u>	<u>71,577</u>	<u>37,490,140</u>
<u>\$ 145,273</u>	<u>\$ 2,602</u>	<u>\$ 0</u>	<u>\$ 267,477</u>	<u>\$ 53,257,519</u>

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	PUBLIC ASSISTANCE	WORKFORCE INVESTMENT ACT	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
REVENUES:				
Property taxes	\$	\$	\$ 3,302,187	\$
Other taxes			5,031	
Fees and charges for services			1,702,957	
Licenses and permits				
Fines and forfeitures				
Intergovernmental	9,894,401	1,588,080	2,577,665	2,868,407
Special assessments				
Investment earnings				
Miscellaneous	<u>804,572</u>	<u>631</u>	<u>132,782</u>	<u>627,738</u>
TOTAL REVENUES	10,698,973	1,588,711	7,720,622	3,496,145
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works				
Human services	14,432,219	943,509	4,713,241	3,230,014
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	<u>14,432,219</u>	<u>943,509</u>	<u>4,713,241</u>	<u>3,230,014</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,733,246)	645,202	3,007,381	266,131
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	722			
Transfers - in	3,488,558	4,000		
Transfers - out	<u>(4,000)</u>	<u>(280,070)</u>	<u>(2,000,000)</u>	<u>(638,384)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,485,280</u>	<u>(276,070)</u>	<u>(2,000,000)</u>	<u>(638,384)</u>
NET CHANGE IN FUND BALANCES	(247,966)	369,132	1,007,381	(372,253)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	353,898	1,903,206	8,621,793	608,606
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 105,932</u>	<u>\$ 2,272,338</u>	<u>\$ 9,629,174</u>	<u>\$ 236,353</u>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	SENIOR CITIZENS SERVICES	AUTO LICENSE AND GASOLINE TAX	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	ADDITIONAL MOTOR VEHICLE TAX
\$	\$	\$	\$ 1,539,311 1,470	\$	\$	\$
	361,184	730,712	280,948	206,987 5,820,170	817,892	3,501,276
	2,000	799		26,487 257,110	26,487 854,096	141,960 23,753
0	363,184	731,511	1,821,729	6,310,754	1,698,475	3,666,989
12,755	302,365	491,045	1,821,729	6,516,523	1,785,672	4,156,235
12,755	302,365	491,045	1,821,729	6,516,523	1,785,672	4,156,235
(12,755)	60,819	240,466	0	(205,769)	(87,197)	(489,246)
(55,110)				5,925		(100,000)
(55,110)	0	0	0	5,925	0	(100,000)
(67,865)	60,819	240,466	0	(199,844)	(87,197)	(589,246)
67,865	398,151	1,027,892	0	2,363,955	1,272,401	4,599,459
				41,419		
\$ 0	\$ 458,970	\$ 1,268,358	\$ 0	\$ 2,205,530	\$ 1,185,204	\$ 4,010,213

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	STURBRIDGE DITCH	ENGINEER'S STORM WATER MAINTENANCE	DOG AND KENNEL	MARRIAGE LICENSE
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services			28,165	24,677
Licenses and permits			435,154	22,967
Fines and forfeitures			11,346	
Intergovernmental		4,950		
Special assessments		1,631,977		
Investment earnings		2,213		
Miscellaneous		122,391	165	
TOTAL REVENUES	0	1,761,531	474,830	47,644
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works	18,960	1,120,455		
Human services				
Health			396,832	47,960
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	18,960	1,120,455	396,832	47,960
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,960)	641,076	77,998	(316)
OTHER FINANCING SOURCES (USES):				
Sale of capital assets			1,598	
Transfers - in				
Transfers - out			(216,769)	
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(215,171)	0
NET CHANGE IN FUND BALANCES	(18,960)	641,076	(137,173)	(316)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	23,867	1,580,870	224,083	2,971
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,907	\$ 2,221,946	\$ 86,910	\$ 2,655

(Continued)

INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC CRIME LABORATORY	EMERGENCY MANAGEMENT AGENCY	EMERGENCY RESPONSE EQUIPMENT	HOMELAND SECURITY
\$	\$ 1,193,650 1,827	\$	\$ 1,419,847 2,159	\$	\$	\$
314	5,261 235,355	55,754	300,999	72,597		741,773
	91,653		110,706	27,799		
314	1,527,746	55,754	1,833,711	100,396	0	741,773
	1,380,826	71,708	1,191,230	345,118	2,990	1,007,745
0	1,380,826	71,708	1,191,230	345,118	2,990	1,007,745
314	146,920	(15,954)	642,481	(244,722)	(2,990)	(265,972)
	3,008		865	752 270,587		
0	3,008	0	(122,173)	271,339	0	0
314	149,928	(15,954)	521,173	26,617	(2,990)	(265,972)
3,037	2,083,133	34,260	2,987,397	159,014	20,606	1,075,963
\$ 3,351	\$ 2,233,061	\$ 18,306	\$ 3,508,570	\$ 185,631	\$ 17,616	\$ 809,991

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	SHERIFF'S MARINE PATROL
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services	623,129	386,244		
Licenses and permits				
Fines and forfeitures				
Intergovernmental			334,551	24,888
Special assessments				
Investment earnings				
Miscellaneous			525	
<b>TOTAL REVENUES</b>	<b>623,129</b>	<b>386,244</b>	<b>335,076</b>	<b>24,888</b>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	620,000	134,296	293,323	42,069
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<b>620,000</b>	<b>134,296</b>	<b>293,323</b>	<b>42,069</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,129</b>	<b>251,948</b>	<b>41,753</b>	<b>(17,181)</b>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets				
Transfers - in			50,122	25,000
Transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>50,122</b>	<b>25,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,129</b>	<b>251,948</b>	<b>91,875</b>	<b>7,819</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>96,698</b>	<b>1,050,376</b>	<b>230,847</b>	<b>79,329</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 99,827</b>	<b>\$ 1,302,324</b>	<b>\$ 322,722</b>	<b>\$ 87,148</b>

(Continued)

INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNICATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D	DOMESTIC RELATIONS COURT COMPUTERIZATION
\$ 26,913		\$ 335,985			\$ 297,980	
	357,115		27,600	44,780		4,118
				2,612		
<u>26,913</u>	<u>357,115</u>	<u>335,985</u>	<u>27,600</u>	<u>47,392</u>	<u>297,980</u>	<u>4,118</u>
41,197	408,179	474,964	11,863	28,172	296,628	43,754
<u>41,197</u>	<u>408,179</u>	<u>474,964</u>	<u>11,863</u>	<u>28,172</u>	<u>296,628</u>	<u>43,754</u>
(14,284)	(51,064)	(138,979)	15,737	19,220	1,352	(39,636)
					14,000	42,510
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,000</u>	<u>42,510</u>
(14,284)	(51,064)	(138,979)	15,737	19,220	15,352	2,874
37,423	318,223	251,986	60,612	66,912	17,929	8,172
<u>23,139</u>	<u>267,159</u>	<u>113,007</u>	<u>76,349</u>	<u>86,132</u>	<u>33,281</u>	<u>11,046</u>

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT LEGAL RESEARCH	JUVENILE COURT COMPUTER- IZATION	JUVENILE COURT INCREASED ACCOUNT- ABILITY
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures	16,317	5,880	19,598	
Intergovernmental				15,961
Special assessments				
Investment earnings				
Miscellaneous				
TOTAL REVENUES	16,317	5,880	19,598	15,961
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	6,464		43,196	19,650
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	6,464	0	43,196	19,650
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,853	5,880	(23,598)	(3,689)
OTHER FINANCING SOURCES (USES):				
Sale of capital assets				
Transfers - in				1,773
Transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	1,773
NET CHANGE IN FUND BALANCES	9,853	5,880	(23,598)	(1,916)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	90,416	84,832	200,031	4,642
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 100,269	\$ 90,712	\$ 176,433	\$ 2,726



(Continued)

JUVENILE COURT IV-D	CERTIFICATE OF TITLE ADMINISTRATION	CLERK OF COURTS COMPUTERIZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	CONCEALED HANDGUN LICENSES	COMMON PLEAS COURT COMPUTERIZATION
\$ 66,360	\$ 907,255					
		62,317		137,388	57,111	8,035
	3,381					
66,360	910,636	62,317	0	137,388	57,111	8,035
22,462	1,014,278	17,527	256	142,798	41,072	258
22,462	1,014,278	17,527	256	142,798	41,072	258
43,898	(103,642)	44,790	(256)	(5,410)	16,039	7,777
0	0	0	0	0	0	0
43,898	(103,642)	44,790	(256)	(5,410)	16,039	7,777
0	445,517	131,276	256	104,788	21,027	17,025
\$ 43,898	\$ 341,875	\$ 176,066	\$ 0	\$ 99,378	\$ 37,066	\$ 24,802

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	COMMON PLEAS COURT DRUG/ ALCOHOL TREATMENT	COMMON PLEAS COURT PROJECT #1	COMMON PLEAS COURT PROJECT #2	PROBATE COURT COMPUTER- IZATION
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures	2,537	271,054	116,932	64,298
Intergovernmental				
Special assessments				
Investment earnings				
Miscellaneous				
TOTAL REVENUES	2,537	271,054	116,932	64,298
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety		382,414	23,427	156,462
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
TOTAL EXPENDITURES	0	382,414	23,427	156,462
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,537	(111,360)	93,505	(92,164)
OTHER FINANCING SOURCES (USES):				
Sale of capital assets				
Transfers - in				
Transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	2,537	(111,360)	93,505	(92,164)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,183	369,254	162,499	441,883
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,720	\$ 257,894	\$ 256,004	\$ 349,719

(Continued)

PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	PROBATE COURT MEDIATION	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT	TREASURER'S DELINQUENT TAX
\$ 27,759		\$ 1,569	\$ 9,380	\$ 1,282,252	\$ 1,734,869	\$ 386,244
	127,497				7,212	
<u>27,759</u>	<u>127,497</u>	<u>1,569</u>	<u>9,380</u>	<u>2,348</u>	<u>1,463</u>	<u>386,244</u>
18,184	162,710	750		1,302,309	1,624,034	286,231
<u>18,184</u>	<u>162,710</u>	<u>750</u>	<u>0</u>	<u>1,302,309</u>	<u>1,624,034</u>	<u>286,231</u>
9,575	(35,213)	819	9,380	(17,709)	119,510	100,013
				517 10,400	860	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,917</u>	<u>(100,000)</u>	<u>0</u>
9,575	(35,213)	819	9,380	(6,792)	20,370	100,013
51,705	232,722	7,245	5,895	66,189	732,355	636,723
<u>\$ 61,280</u>	<u>\$ 197,509</u>	<u>\$ 8,064</u>	<u>\$ 15,275</u>	<u>\$ 59,397</u>	<u>\$ 752,725</u>	<u>\$ 736,736</u>

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATIOI SYSTEM	BOARD OF ELECTIONS VOTER EDUC. & POLLWORKER TRAINING
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes		811,030		
Fees and charges for services	231,421		4,755	
Licenses and permits				
Fines and forfeitures		2,956		
Intergovernmental				46,281
Special assessments				
Investment earnings				
Miscellaneous				
TOTAL REVENUES	231,421	813,986	4,755	46,281
EXPENDITURES:				
CURRENT:				
General government	179,874	808,390	355,682	
Judicial and public safety				
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges	2,773			
TOTAL EXPENDITURES	182,647	808,390	355,682	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,774	5,596	(350,927)	46,281
OTHER FINANCING SOURCES (USES):				
Sale of capital assets				
Transfers - in			300,000	
Transfers - out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	300,000	0
NET CHANGE IN FUND BALANCES	48,774	5,596	(50,927)	46,281
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	267,277	123,828	168,896	0
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 316,051	\$ 129,424	\$ 117,969	\$ 46,281

HOME PROGRAM	COASTAL FEASIBILITY STUDY	CLEAN OHIO GRANT	COMMUNITY DEVELOPMENT BLOCK GRANT	TOTALS
\$	\$	\$	\$	\$ 7,454,995
				821,517
				8,077,914
				515,232
				797,636
3,310	7,000	1,825,774	1,459,372	34,271,206
				1,631,977
			309	197,456
<u>13,600</u>			<u>34,974</u>	<u>3,115,098</u>
16,910	7,000	1,825,774	1,494,655	56,883,031
				4,556,520
				8,445,970
				13,597,845
				25,946,877
				444,792
378,017	25,448	1,825,774	1,505,134	3,734,373
				0
				<u>2,773</u>
<u>378,017</u>	<u>25,448</u>	<u>1,825,774</u>	<u>1,505,134</u>	<u>56,729,150</u>
(361,107)	(18,448)	0	(10,479)	153,881
				14,247
	10,000			4,216,950
				<u>(3,516,506)</u>
<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>714,691</u>
(361,107)	(8,448)	0	(10,479)	868,572
487,645	11,050	0	82,056	36,580,149
				41,419
<u>\$ 126,538</u>	<u>\$ 2,602</u>	<u>\$ 0</u>	<u>\$ 71,577</u>	<u>\$ 37,490,140</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 19,507,662	\$ 19,507,662	\$ 20,544,876	\$ 1,037,214
Other taxes	31,424	31,424	31,424	0
Intergovernmental	17,041,332	17,041,332	21,627,348	4,586,016
Miscellaneous	1,064,703	1,064,703	1,320,904	256,201
TOTAL REVENUES	<u>37,645,121</u>	<u>37,645,121</u>	<u>43,524,552</u>	<u>5,879,431</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	24,995,786	24,540,870	24,039,708	501,162
Materials and supplies	959,368	937,915	833,460	104,455
Contractual services	4,556,225	4,131,188	3,658,888	472,300
Operating expenditures	363,763	573,965	410,560	163,405
Other expenditures	869,986	703,822	666,210	37,612
Fringe benefits and insurance	9,522,146	10,800,832	10,610,073	190,759
Capital outlay	67,917	46,865	27,460	19,405
TOTAL EXPENDITURES	<u>41,335,191</u>	<u>41,735,457</u>	<u>40,246,359</u>	<u>1,489,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,690,070)	(4,090,336)	3,278,193	7,368,529
OTHER FINANCING SOURCES (USES):				
Transfers-out	(1,054,900)	(1,054,900)	(159,456)	895,444
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,054,900)</u>	<u>(1,054,900)</u>	<u>(159,456)</u>	<u>895,444</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,744,970)	(5,145,236)	3,118,737	8,263,973
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	14,730,543	14,730,543	14,730,543	0
Unexpended Prior Year Encumbrances	<u>5,879</u>	<u>5,879</u>	<u>5,879</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,991,452</u>	<u>\$ 9,591,186</u>	<u>\$ 17,855,159</u>	<u>\$ 8,263,973</u>

# LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PUBLIC ASSISTANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 11,116,649	\$ 11,116,649	\$ 9,153,986	\$ (1,962,663)
Miscellaneous	636,467	636,467	803,956	167,489
TOTAL REVENUES	<u>11,753,116</u>	<u>11,753,116</u>	<u>9,957,942</u>	<u>(1,795,174)</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	5,819,488	5,984,488	5,900,922	83,566
Materials and supplies	80,741	80,741	76,807	3,934
Contractual services	4,441,299	4,480,299	4,260,667	219,632
Operating expenditures	1,184,223	1,193,223	1,139,711	53,512
Other expenditures	1,157,000	1,068,000	985,354	82,646
Fringe benefits and insurance	2,164,599	2,024,599	1,932,332	92,267
Capital outlay	40,000	40,000	30,437	9,563
TOTAL EXPENDITURES	<u>14,887,350</u>	<u>14,871,350</u>	<u>14,326,230</u>	<u>545,120</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,134,234)	(3,118,234)	(4,368,288)	(1,250,054)
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	0	722	722
Transfers-in	3,125,431	3,125,431	3,488,558	363,127
Transfers-out	0	(7,197)	(4,000)	3,197
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,125,431</u>	<u>3,118,234</u>	<u>3,485,280</u>	<u>367,046</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(8,803)	0	(883,008)	(883,008)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,114,286</u>	<u>1,114,286</u>	<u>1,114,286</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,105,483</u>	<u>\$ 1,114,286</u>	<u>\$ 231,278</u>	<u>\$ (883,008)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

WORKFORCE INVESTMENT ACT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 1,300,000	\$ 1,300,000	\$ 1,007,951	\$ (292,049)
Miscellaneous	200,000	200,000	631	(199,369)
TOTAL REVENUES	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,008,582</u>	<u>(491,418)</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Contractual services	1,000,000	952,385	647,930	304,455
Operating expenditures	50,000	45,000	37,335	7,665
Other expenditures	24,000	102,615	100,309	2,306
Capital outlay	130,000	104,000	82,843	21,157
TOTAL EXPENDITURES	<u>1,204,000</u>	<u>1,204,000</u>	<u>868,417</u>	<u>335,583</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	296,000	296,000	140,165	(155,835)
OTHER FINANCING SOURCES (USES):				
Transfers-in	4,000	4,000	4,000	0
Transfers-out	(300,000)	(300,000)	(280,070)	19,930
TOTAL OTHER FINANCING SOURCES (USES)	<u>(296,000)</u>	<u>(296,000)</u>	<u>(276,070)</u>	<u>19,930</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	(135,905)	(135,905)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>268,145</u>	<u>268,145</u>	<u>268,145</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 268,145</u>	<u>\$ 268,145</u>	<u>\$ 132,240</u>	<u>\$ (135,905)</u>



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CHILDRENS SERVICES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 3,142,164	\$ 3,142,164	\$ 3,302,187	\$ 160,023
Other taxes	5,031	5,031	5,031	0
Fees and charges for services	1,200,000	1,200,000	1,700,282	500,282
Intergovernmental	2,200,378	2,200,378	2,281,638	81,260
Miscellaneous	0	0	18,135	18,135
TOTAL REVENUES	<u>6,547,573</u>	<u>6,547,573</u>	<u>7,307,273</u>	<u>759,700</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	807,800	792,800	759,455	33,345
Materials and supplies	55,000	55,000	50,411	4,589
Contractual services	594,600	643,018	578,484	64,534
Operating expenditures	2,796,500	2,990,500	2,880,608	109,892
Other expenditures	300,800	237,800	203,556	34,244
Fringe benefits and insurance	278,552	264,134	243,463	20,671
Capital outlay	200,000	50,000	35,082	14,918
TOTAL EXPENDITURES	<u>5,033,252</u>	<u>5,033,252</u>	<u>4,751,059</u>	<u>282,193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,514,321	1,514,321	2,556,214	1,041,893
OTHER FINANCING SOURCES (USES):				
Transfers-out	(1,600,000)	(2,000,000)	(2,000,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,600,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(85,679)	(485,679)	556,214	1,041,893
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>8,691,833</u>	<u>8,691,833</u>	<u>8,691,833</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 8,606,154</u>	<u>\$ 8,206,154</u>	<u>\$ 9,248,047</u>	<u>\$ 1,041,893</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CHILD SUPPORT ENFORCEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 2,839,455	\$ 2,839,455	\$ 2,954,424	\$ 114,969
Miscellaneous	689,097	689,097	618,163	(70,934)
TOTAL REVENUES	<u>3,528,552</u>	<u>3,528,552</u>	<u>3,572,587</u>	<u>44,035</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	1,401,953	1,401,953	1,354,722	47,231
Contractual services	1,201,200	1,186,200	1,073,754	112,446
Operating expenditures	104,805	95,805	85,903	9,902
Other expenditures	4,000	147,000	134,611	12,389
Fringe benefits and insurance	612,639	570,228	546,655	23,573
TOTAL EXPENDITURES	<u>3,324,597</u>	<u>3,401,186</u>	<u>3,195,645</u>	<u>205,541</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	203,955	127,366	376,942	249,576
OTHER FINANCING SOURCES (USES):				
Transfers-in	393,723	393,723	0	(393,723)
Transfers-out	(599,195)	(649,606)	(638,384)	11,222
TOTAL OTHER FINANCING SOURCES (USES)	<u>(205,472)</u>	<u>(255,883)</u>	<u>(638,384)</u>	<u>(382,501)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,517)	(128,517)	(261,442)	(132,925)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>622,918</u>	<u>622,918</u>	<u>622,918</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 621,401</u>	<u>\$ 494,401</u>	<u>\$ 361,476</u>	<u>\$ (132,925)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COUNTY HOME	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Operating expenditures	5,500	16,088	16,088	0
Other expenditures	400	0	0	0
Fringe benefits and insurance	0	2,284	2,284	0
TOTAL EXPENDITURES	5,900	18,372	18,372	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,900)	(18,372)	(18,372)	0
OTHER FINANCING SOURCES (USES):				
Transfers-out	0	(55,110)	(55,110)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(55,110)	(55,110)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,900)	(73,482)	(73,482)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	73,482	73,482	73,482	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 67,582	\$ 0	\$ 0	\$ 0

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

YOUTH SERVICES GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 361,184	\$ 361,184	\$ 361,184	\$ 0
Miscellaneous	0	0	2,000	2,000
TOTAL REVENUES	<u>361,184</u>	<u>361,184</u>	<u>363,184</u>	<u>2,000</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	234,621	223,119	218,534	4,585
Materials and supplies	8,175	7,675	4,162	3,513
Contractual services	10,400	10,400	6,936	3,464
Operating expenditures	3,125	5,300	3,018	2,282
Other expenditures	6,000	6,000	4,488	1,512
Fringe benefits and insurance	72,506	67,906	67,028	878
TOTAL EXPENDITURES	<u>334,827</u>	<u>320,400</u>	<u>304,166</u>	<u>16,234</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,357	40,784	59,018	18,234
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	26,357	40,784	59,018	18,234
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>410,164</u>	<u>410,164</u>	<u>410,164</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 436,521</u>	<u>\$ 450,948</u>	<u>\$ 469,182</u>	<u>\$ 18,234</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

FELONY DELINQUENT CARE AND CUSTODY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 654,706	\$ 654,706	\$ 697,378	\$ 42,672
Miscellaneous	0	0	799	799
TOTAL REVENUES	<u>654,706</u>	<u>654,706</u>	<u>698,177</u>	<u>43,471</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	297,220	316,382	274,755	41,627
Materials and supplies	52,354	53,704	15,753	37,951
Contractual services	99,000	103,500	66,499	37,001
Operating expenditures	43,810	44,785	16,056	28,729
Other expenditures	9,223	13,223	13,100	123
Fringe benefits and insurance	97,342	106,327	100,421	5,906
Capital outlay	<u>45,407</u>	<u>45,407</u>	<u>6,502</u>	<u>38,905</u>
TOTAL EXPENDITURES	<u>644,356</u>	<u>683,328</u>	<u>493,086</u>	<u>190,242</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,350	(28,622)	205,091	233,713
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	10,350	(28,622)	205,091	233,713
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>716,852</u>	<u>716,852</u>	<u>716,852</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 727,202</u>	<u>\$ 688,230</u>	<u>\$ 921,943</u>	<u>\$ 233,713</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

SENIOR CITIZENS SERVICES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,465,995	\$ 1,539,311	\$ 1,539,311	\$ 0
Other taxes	1,470	1,470	1,470	0
Intergovernmental	281,242	280,948	280,948	0
TOTAL REVENUES	<u>1,748,707</u>	<u>1,821,729</u>	<u>1,821,729</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Contractual services	1,706,434	1,802,340	1,802,340	0
Operating expenditures	15,880	19,389	19,389	0
TOTAL EXPENDITURES	<u>1,722,314</u>	<u>1,821,729</u>	<u>1,821,729</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,393	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	26,393	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 26,393</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

AUTO LICENSE AND GASOLINE TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 220,000	\$ 220,000	\$ 217,777	\$ (2,223)
Intergovernmental	6,093,354	5,988,354	5,797,750	(190,604)
Investment earnings	3,000	3,000	23,490	20,490
Miscellaneous	129,646	234,646	244,901	10,255
TOTAL REVENUES	<u>6,446,000</u>	<u>6,446,000</u>	<u>6,283,918</u>	<u>(162,082)</u>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	2,904,430	3,088,127	3,044,485	43,642
Materials and supplies	632,000	737,000	698,971	38,029
Contractual services	99,000	151,000	119,698	31,302
Operating expenditures	42,000	43,500	39,759	3,741
Other expenditures	717,000	717,000	714,354	2,646
Fringe benefits and insurance	1,021,467	1,058,124	1,039,944	18,180
Capital outlay	1,020,781	962,281	939,727	22,554
Debt service:				
Interest and fiscal charges	1,219	1,219	1,219	0
TOTAL EXPENDITURES	<u>6,437,897</u>	<u>6,758,251</u>	<u>6,598,157</u>	<u>160,094</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,103	(312,251)	(314,239)	(1,988)
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	6,000	6,000	5,925	(75)
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,000</u>	<u>6,000</u>	<u>5,925</u>	<u>(75)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	14,103	(306,251)	(308,314)	(2,063)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,687,103	1,687,103	1,687,103	0
Unexpended Prior Year Encumbrances	<u>9,346</u>	<u>9,346</u>	<u>9,346</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,710,552</u>	<u>\$ 1,390,198</u>	<u>\$ 1,388,135</u>	<u>\$ (2,063)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 850,000	\$ 830,000	\$ 814,686	\$ (15,314)
Investment earnings	3,000	23,000	23,490	490
Miscellaneous	726,000	726,000	694,981	(31,019)
TOTAL REVENUES	<u>1,579,000</u>	<u>1,579,000</u>	<u>1,533,157</u>	<u>(45,843)</u>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	436,502	487,715	461,858	25,857
Materials and supplies	100	100	76	24
Contractual services	400,000	550,000	490,931	59,069
Other expenditures	1,000	1,000	598	402
Fringe benefits and insurance	144,441	150,717	143,361	7,356
Capital outlay	962,000	762,000	547,175	214,825
TOTAL EXPENDITURES	<u>1,944,043</u>	<u>1,951,532</u>	<u>1,643,999</u>	<u>307,533</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(365,043)	(372,532)	(110,842)	261,690
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(365,043)	(372,532)	(110,842)	261,690
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	942,272	942,272	942,272	0
Unexpended Prior Year Encumbrances	<u>13,737</u>	<u>13,737</u>	<u>13,737</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 590,966</u>	<u>\$ 583,477</u>	<u>\$ 845,167</u>	<u>\$ 261,690</u>



# LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

ADDITIONAL MOTOR VEHICLE TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 3,516,018	\$ 3,516,018	\$ 3,494,417	\$ (21,601)
Investment earnings	100,000	125,000	148,336	23,336
Miscellaneous	101,363	76,363	23,753	(52,610)
TOTAL REVENUES	<u>3,717,381</u>	<u>3,717,381</u>	<u>3,666,506</u>	<u>(50,875)</u>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	24,629	24,629	24,561	68
Contractual services	400,000	400,000	330,650	69,350
Operating expenditures	5,000	5,000	1,455	3,545
Fringe benefits and insurance	4,237	4,237	3,806	431
Capital outlay	4,552,381	4,552,381	2,654,790	1,897,591
TOTAL EXPENDITURES	<u>4,986,247</u>	<u>4,986,247</u>	<u>3,015,262</u>	<u>1,970,985</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(1,268,866)	(1,268,866)	651,244	1,920,110
OTHER FINANCING SOURCES (USES):				
Advances-in	0	0	110,000	110,000
Transfers-out	(140,000)	(140,000)	(100,000)	40,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(140,000)</u>	<u>(140,000)</u>	<u>10,000</u>	<u>150,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(1,408,866)	(1,408,866)	661,244	2,070,110
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	1,927,962	1,927,962	1,927,962	0
Unexpended Prior Year Encumbrances	<u>558,676</u>	<u>558,676</u>	<u>558,676</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR				
	<u>\$ 1,077,772</u>	<u>\$ 1,077,772</u>	<u>\$ 3,147,882</u>	<u>\$ 2,070,110</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

STURBRIDGE DITCH	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Contractual services	23,867	23,867	23,770	97
TOTAL EXPENDITURES	23,867	23,867	23,770	97
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,867)	(23,867)	(23,770)	97
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(23,867)	(23,867)	(23,770)	97
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	23,867	23,867	23,867	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 97	\$ 97

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

ENGINEER'S STORM WATER MAINTENANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 4,950	\$ 4,950	\$ 4,950	\$ 0
Intergovernmental	1,400,000	1,551,500	1,551,563	63
Investment earnings	0	2,200	2,213	13
Miscellaneous	65,050	150,850	116,568	(34,282)
TOTAL REVENUES	1,470,000	1,709,500	1,675,294	(34,206)
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	199,444	199,444	189,369	10,075
Materials and supplies	27,500	27,500	20,624	6,876
Contractual services	324,075	324,075	288,699	35,376
Operating expenditures	61,000	67,550	61,104	6,446
Other expenditures	37,000	37,000	36,584	416
Fringe benefits and insurance	56,560	60,091	36,373	23,718
Capital outlay	1,208,708	1,783,208	665,179	1,118,029
TOTAL EXPENDITURES	1,914,287	2,498,868	1,297,932	1,200,936
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(444,287)	(789,368)	377,362	1,166,730
OTHER FINANCING SOURCES (USES):				
Advances-out	(110,000)	(110,000)	(110,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(110,000)	(110,000)	(110,000)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(554,287)	(899,368)	267,362	1,166,730
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	814,668	814,668	814,668	0
Unexpended Prior Year Encumbrances	102,814	102,814	102,814	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 363,195	\$ 18,114	\$ 1,184,844	\$ 1,166,730

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

DOG AND KENNEL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 35,000	\$ 31,200	\$ 28,047	\$ (3,153)
Licenses and permits	450,000	450,000	437,788	(12,212)
Fines and forfeitures	9,000	11,200	11,225	25
Miscellaneous	0	0	165	165
TOTAL REVENUES	494,000	492,400	477,225	(15,175)
EXPENDITURES:				
CURRENT:				
HEALTH				
Personal services	213,704	219,204	213,889	5,315
Materials and supplies	30,200	32,900	27,445	5,455
Contractual services	5,550	5,550	4,926	624
Operating expenditures	47,051	50,618	37,025	13,593
Other expenditures	1,000	1,022	844	178
Fringe benefits and insurance	66,774	78,096	77,627	469
Capital outlay	28,000	28,000	27,130	870
TOTAL EXPENDITURES	392,279	415,390	388,886	26,504
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	101,721	77,010	88,339	11,329
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	1,600	1,598	(2)
Transfers-out	(105,000)	(216,769)	(216,769)	0
TOTAL OTHER FINANCING SOURCES (USES)	(105,000)	(215,169)	(215,171)	(2)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,279)	(138,159)	(126,832)	11,327
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	222,083	222,083	222,083	0
Unexpended Prior Year Encumbrances	91	91	91	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 218,895	\$ 84,015	\$ 95,342	\$ 11,327

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 5,774,804	\$ 5,774,804	\$ 6,429,631	\$ 654,827
Other taxes	9,842	9,842	9,842	0
Intergovernmental	12,397,621	12,397,621	12,657,114	259,493
Miscellaneous	229,564	229,564	338,428	108,864
TOTAL REVENUES	18,411,831	18,411,831	19,435,015	1,023,184
EXPENDITURES:				
CURRENT:				
HEALTH				
Personal services	600,000	604,500	529,550	74,950
Materials and supplies	16,000	16,700	8,881	7,819
Contractual services	18,155,375	18,615,375	18,290,027	325,348
Operating expenditures	374,198	243,900	148,226	95,674
Other expenditures	15,500	140,098	135,109	4,989
Fringe benefits and insurance	191,600	204,434	187,357	17,077
Capital outlay	46,000	55,500	36,452	19,048
TOTAL EXPENDITURES	19,398,673	19,880,507	19,335,602	544,905
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(986,842)	(1,468,676)	99,413	1,568,089
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(986,842)	(1,468,676)	99,413	1,568,089
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,491,346	3,491,346	3,491,346	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,504,504	\$ 2,022,670	\$ 3,590,759	\$ 1,568,089

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

MARRIAGE LICENSE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 0	\$ 25,000	\$ 24,789	\$ (211)
Licenses and permits	26,000	26,000	23,171	(2,829)
TOTAL REVENUES	<u>26,000</u>	<u>51,000</u>	<u>47,960</u>	<u>(3,040)</u>
EXPENDITURES:				
CURRENT:				
HEALTH				
Operating expenditures	50,000	50,000	48,308	1,692
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>48,308</u>	<u>1,692</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,000)	1,000	(348)	(1,348)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(24,000)	1,000	(348)	(1,348)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>27,861</u>	<u>27,861</u>	<u>27,861</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,861</u>	<u>\$ 28,861</u>	<u>\$ 27,513</u>	<u>\$ (1,348)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

INDIGENT DRIVER DRUG/ ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 499	\$ 499	\$ 451	\$ (48)
TOTAL REVENUES	<u>499</u>	<u>499</u>	<u>451</u>	<u>(48)</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	499	499	451	(48)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	499	499	451	(48)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,900</u>	<u>2,900</u>	<u>2,900</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,399</u>	<u>\$ 3,399</u>	<u>\$ 3,351</u>	<u>\$ (48)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

NARCOTICS AGENCY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,132,160	\$ 1,132,160	\$ 1,193,650	\$ 61,490
Other taxes	1,827	1,827	1,827	0
Fines and forfeitures	4,000	4,000	5,756	1,756
Intergovernmental	235,518	235,518	235,355	(163)
Miscellaneous	92,000	92,000	89,752	(2,248)
TOTAL REVENUES	1,465,505	1,465,505	1,526,340	60,835
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	803,572	894,000	855,891	38,109
Materials and supplies	76,000	84,000	52,863	31,137
Contractual services	45,000	55,000	37,536	17,464
Operating expenditures	172,000	193,094	162,760	30,334
Other expenditures	11,451	11,451	1,700	9,751
Fringe benefits and insurance	268,170	291,689	266,188	25,501
Capital outlay	90,000	24,000	12,439	11,561
TOTAL EXPENDITURES	1,466,193	1,553,234	1,389,377	163,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(688)	(87,729)	136,963	224,692
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	5,000	5,000	3,008	(1,992)
TOTAL OTHER FINANCING SOURCES (USES)	5,000	5,000	3,008	(1,992)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	4,312	(82,729)	139,971	222,700
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	2,127,647	2,127,647	2,127,647	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 2,131,959	\$ 2,044,918	\$ 2,267,618	\$ 222,700



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PHARMACY DIVERSION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 72,882	\$ 72,882	\$ 65,442	\$ (7,440)
TOTAL REVENUES	<u>72,882</u>	<u>72,882</u>	<u>65,442</u>	<u>(7,440)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	67,257	67,257	67,257	0
Capital outlay	<u>5,625</u>	<u>5,625</u>	<u>5,536</u>	<u>89</u>
TOTAL EXPENDITURES	<u>72,882</u>	<u>72,882</u>	<u>72,793</u>	<u>89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	(7,351)	(7,351)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	(7,351)	(7,351)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>13,051</u>	<u>13,051</u>	<u>13,051</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 13,051</u>	<u>\$ 13,051</u>	<u>\$ 5,700</u>	<u>\$ (7,351)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

FORENSIC CRIME LABORATORY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,350,991	\$ 1,350,991	\$ 1,419,847	\$ 68,856
Other taxes	2,159	2,159	2,159	0
Intergovernmental	378,438	378,438	280,310	(98,128)
Miscellaneous	150,000	150,000	101,611	(48,389)
TOTAL REVENUES	<u>1,881,588</u>	<u>1,881,588</u>	<u>1,803,927</u>	<u>(77,661)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	604,209	637,209	629,126	8,083
Materials and supplies	114,000	114,000	43,054	70,946
Contractual services	147,000	147,000	112,566	34,434
Operating expenditures	159,300	159,300	100,725	58,575
Other expenditures	43,112	43,112	5,858	37,254
Fringe benefits and insurance	178,075	186,229	185,512	717
Capital outlay	320,888	320,888	90,168	230,720
TOTAL EXPENDITURES	<u>1,566,584</u>	<u>1,607,738</u>	<u>1,167,009</u>	<u>440,729</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	315,004	273,850	636,918	363,068
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	0	865	865
Transfers-out	(126,205)	(122,173)	(122,173)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(126,205)</u>	<u>(122,173)</u>	<u>(121,308)</u>	<u>865</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	188,799	151,677	515,610	363,933
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	2,977,189	2,977,189	2,977,189	0
Unexpended Prior Year Encumbrances	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,166,088</u>	<u>\$ 3,128,966</u>	<u>\$ 3,492,899</u>	<u>\$ 363,933</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

EMERGENCY MANAGEMENT AGENCY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 66,000	\$ 66,000	\$ 72,597	\$ 6,597
Miscellaneous	30,500	30,500	28,567	(1,933)
TOTAL REVENUES	<u>96,500</u>	<u>96,500</u>	<u>101,164</u>	<u>4,664</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	164,341	167,989	167,989	0
Materials and supplies	5,135	6,635	6,128	507
Contractual services	13,287	13,287	8,195	5,092
Operating expenditures	62,924	61,790	50,510	11,280
Other expenditures	29,066	36,200	32,004	4,196
Fringe benefits and insurance	77,956	80,172	80,159	13
Capital outlay	4,288	1,788	1,788	0
TOTAL EXPENDITURES	<u>356,997</u>	<u>367,861</u>	<u>346,773</u>	<u>21,088</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(260,497)	(271,361)	(245,609)	25,752
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	0	752	752
Transfers-in	270,587	270,587	270,587	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>270,587</u>	<u>270,587</u>	<u>271,339</u>	<u>752</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	10,090	(774)	25,730	26,504
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>20,975</u>	<u>20,975</u>	<u>20,975</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 31,065</u>	<u>\$ 20,201</u>	<u>\$ 46,705</u>	<u>\$ 26,504</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

EMERGENCY RESPONSE EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	0	2,710	2,678	32
TOTAL EXPENDITURES	0	2,710	2,678	32
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(2,710)	(2,678)	32
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(2,710)	(2,678)	32
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	20,294	20,294	20,294	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 20,294	\$ 17,584	\$ 17,616	\$ 32

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

HOMELAND SECURITY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 1,062,731	\$ 1,935,505	\$ 1,108,124	\$ (827,381)
TOTAL REVENUES	<u>1,062,731</u>	<u>1,935,505</u>	<u>1,108,124</u>	<u>(827,381)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	16,500	16,500	3,864	12,636
Contractual services	77,375	121,788	22,360	99,428
Other expenditures	9,051	13,493	3,011	10,482
Capital outlay	<u>983,354</u>	<u>1,909,039</u>	<u>1,225,515</u>	<u>683,524</u>
TOTAL EXPENDITURES	<u>1,086,280</u>	<u>2,060,820</u>	<u>1,254,750</u>	<u>806,070</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,549)	(125,315)	(146,626)	(21,311)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(23,549)	(125,315)	(146,626)	(21,311)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>147,232</u>	<u>147,232</u>	<u>147,232</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 123,683</u>	<u>\$ 21,917</u>	<u>\$ 606</u>	<u>\$ (21,311)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROSECUTOR'S 4-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 658,060	\$ 658,060	\$ 597,541	\$ (60,519)
TOTAL REVENUES	658,060	658,060	597,541	(60,519)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	455,595	457,095	456,159	936
Materials and supplies	1,000	1,000	915	85
Contractual services	6,000	11,000	10,976	24
Operating expenditures	10,000	10,100	9,602	498
Other expenditures	2,000	2,500	1,539	961
Fringe benefits and insurance	132,383	141,181	140,148	1,033
TOTAL EXPENDITURES	606,978	622,876	619,339	3,537
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,082	35,184	(21,798)	(56,982)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	51,082	35,184	(21,798)	(56,982)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	77,892	77,892	77,892	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 128,974	\$ 113,076	\$ 56,094	\$ (56,982)

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROSECUTOR'S DELINQUENT TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 250,000	\$ 250,000	\$ 386,244	\$ 136,244
Miscellaneous	50,000	50,000	0	(50,000)
<b>TOTAL REVENUES</b>	<b>300,000</b>	<b>300,000</b>	<b>386,244</b>	<b>86,244</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	103,874	103,874	96,638	7,236
Materials and supplies	3,000	3,000	0	3,000
Contractual services	45,000	45,000	0	45,000
Operating expenditures	35,000	35,000	11,998	23,002
Other expenditures	53,000	53,000	1,337	51,663
Fringe benefits and insurance	23,568	23,957	20,165	3,792
Capital outlay	5,000	5,000	0	5,000
<b>TOTAL EXPENDITURES</b>	<b>268,442</b>	<b>268,831</b>	<b>130,138</b>	<b>138,693</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,558	31,169	256,106	224,937
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	31,558	31,169	256,106	224,937
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,054,708	1,054,708	1,054,708	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,086,266	\$ 1,085,877	\$ 1,310,814	\$ 224,937

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 146,500	\$ 166,500	\$ 253,676	\$ 87,176
Miscellaneous	3,500	3,500	525	(2,975)
TOTAL REVENUES	<u>150,000</u>	<u>170,000</u>	<u>254,201</u>	<u>84,201</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	150,800	210,800	210,317	483
Materials and supplies	500	500	0	500
Contractual services	0	19,500	16,212	3,288
Operating expenditures	3,500	0	0	0
Other expenditures	5,229	5,229	362	4,867
Fringe benefits and insurance	36,945	60,696	60,615	81
TOTAL EXPENDITURES	<u>196,974</u>	<u>296,725</u>	<u>287,506</u>	<u>9,219</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,974)	(126,725)	(33,305)	93,420
OTHER FINANCING SOURCES (USES):				
Transfers-in	<u>71,000</u>	<u>51,000</u>	<u>50,122</u>	<u>(878)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>71,000</u>	<u>51,000</u>	<u>50,122</u>	<u>(878)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	24,026	(75,725)	16,817	92,542
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>154,696</u>	<u>154,696</u>	<u>154,696</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 178,722</u>	<u>\$ 78,971</u>	<u>\$ 171,513</u>	<u>\$ 92,542</u>



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

SHERIFF'S MARINE PATROL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 21,200	\$ 21,200	\$ 24,888	\$ 3,688
TOTAL REVENUES	21,200	21,200	24,888	3,688
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	24,500	26,100	25,803	297
Materials and supplies	6,000	9,488	4,878	4,610
Operating expenditures	10,800	9,400	7,461	1,939
Fringe benefits and insurance	4,900	4,900	4,403	497
TOTAL EXPENDITURES	46,200	49,888	42,545	7,343
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,000)	(28,688)	(17,657)	11,031
OTHER FINANCING SOURCES (USES):				
Transfers-in	25,000	25,000	25,000	0
TOTAL OTHER FINANCING SOURCES (USES)	25,000	25,000	25,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(3,688)	7,343	11,031
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	79,547	79,547	79,547	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 79,547	\$ 75,859	\$ 86,890	\$ 11,031

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

INDIGENT GUARDIANSHIP	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 29,000	\$ 29,000	\$ 26,775	\$ (2,225)
TOTAL REVENUES	<u>29,000</u>	<u>29,000</u>	<u>26,775</u>	<u>(2,225)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	<u>32,000</u>	<u>37,500</u>	<u>35,851</u>	<u>1,649</u>
TOTAL EXPENDITURES	<u>32,000</u>	<u>37,500</u>	<u>35,851</u>	<u>1,649</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,000)	(8,500)	(9,076)	(576)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3,000)	(8,500)	(9,076)	(576)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>43,560</u>	<u>43,560</u>	<u>43,560</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 40,560</u>	<u>\$ 35,060</u>	<u>\$ 34,484</u>	<u>\$ (576)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PILOT PROBATION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 357,114	\$ 357,114	\$ 357,115	\$ 1
TOTAL REVENUES	<u>357,114</u>	<u>357,114</u>	<u>357,115</u>	<u>1</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	214,500	217,220	217,220	0
Operating expenditures	64,995	64,995	52,375	12,620
Other expenditures	0	73,300	73,290	10
Fringe benefits and insurance	64,429	65,550	65,546	4
TOTAL EXPENDITURES	<u>343,924</u>	<u>421,065</u>	<u>408,431</u>	<u>12,634</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,190	(63,951)	(51,316)	12,635
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	13,190	(63,951)	(51,316)	12,635
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>150,421</u>	<u>150,421</u>	<u>150,421</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 163,611</u>	<u>\$ 86,470</u>	<u>\$ 99,105</u>	<u>\$ 12,635</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

800 MHZ COMMUNICATIONS SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 348,073	\$ 348,073	\$ 337,377	\$ (10,696)
TOTAL REVENUES	348,073	348,073	337,377	(10,696)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	275,098	275,098	275,098	0
Materials and supplies	5,975	10,975	8,730	2,245
Contractual services	5,750	15,750	14,082	1,668
Operating expenditures	43,000	65,000	59,514	5,486
Other expenditures	7,000	7,000	6,316	684
Capital outlay	16,250	130,152	124,089	6,063
TOTAL EXPENDITURES	353,073	503,975	487,829	16,146
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,000)	(155,902)	(150,452)	5,450
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,000)	(155,902)	(150,452)	5,450
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	255,308	255,308	255,308	0
Unexpended Prior Year Encumbrances	28	28	28	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 250,336	\$ 99,434	\$ 104,884	\$ 5,450

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

450 MHZ PAGING SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 27,600	\$ 27,600	\$ 27,600	\$ 0
TOTAL REVENUES	<u>27,600</u>	<u>27,600</u>	<u>27,600</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	7,000	7,000	7,000	0
Operating expenditures	2,000	2,000	0	2,000
Capital outlay	8,000	8,000	4,863	3,137
TOTAL EXPENDITURES	<u>17,000</u>	<u>17,000</u>	<u>11,863</u>	<u>5,137</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,600	10,600	15,737	5,137
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	10,600	10,600	15,737	5,137
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>60,612</u>	<u>60,612</u>	<u>60,612</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 71,212</u>	<u>\$ 71,212</u>	<u>\$ 76,349</u>	<u>\$ 5,137</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

EMERGENCY PLANNING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 31,000	\$ 31,000	\$ 44,780	\$ 13,780
Miscellaneous	0	0	2,612	2,612
TOTAL REVENUES	<u>31,000</u>	<u>31,000</u>	<u>47,392</u>	<u>16,392</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	15,000	15,000	12,969	2,031
Materials and supplies	700	1,200	822	378
Contractual services	1,000	2,000	1,711	289
Operating expenditures	8,200	10,329	6,651	3,678
Other expenditures	100	5,600	3,104	2,496
Fringe benefits and insurance	2,464	2,525	2,223	302
TOTAL EXPENDITURES	<u>27,464</u>	<u>36,654</u>	<u>27,480</u>	<u>9,174</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,536	(5,654)	19,912	25,566
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	3,536	(5,654)	19,912	25,566
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>66,835</u>	<u>66,835</u>	<u>66,835</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 70,371</u>	<u>\$ 61,181</u>	<u>\$ 86,747</u>	<u>\$ 25,566</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

DOMESTIC RELATIONS COURT 4-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 309,424	\$ 309,424	\$ 281,617	\$ (27,807)
TOTAL REVENUES	309,424	309,424	281,617	(27,807)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	202,481	208,403	199,129	9,274
Materials and supplies	1,500	1,500	1,485	15
Contractual services	2,020	2,020	1,274	746
Operating expenditures	8,000	8,000	2,690	5,310
Other expenditures	4,770	4,770	4,296	474
Fringe benefits and insurance	76,196	80,921	69,167	11,754
Capital outlay	6,000	22,387	20,119	2,268
TOTAL EXPENDITURES	300,967	328,001	298,160	29,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,457	(18,577)	(16,543)	2,034
OTHER FINANCING SOURCES (USES):				
Transfers-in	0	14,000	14,000	0
TOTAL OTHER FINANCING SOURCES (USES)	0	14,000	14,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	8,457	(4,577)	(2,543)	2,034
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	16,999	16,999	16,999	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 25,456	\$ 12,422	\$ 14,456	\$ 2,034

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

DOMESTIC RELATIONS COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 4,000	\$ 4,145	\$ 4,145	\$ 0
TOTAL REVENUES	<u>4,000</u>	<u>4,145</u>	<u>4,145</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	500	500	0	500
Other expenditures	500	500	169	331
Capital outlay	<u>3,000</u>	<u>47,510</u>	<u>43,585</u>	<u>3,925</u>
TOTAL EXPENDITURES	<u>4,000</u>	<u>48,510</u>	<u>43,754</u>	<u>4,756</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(44,365)	(39,609)	4,756
OTHER FINANCING SOURCES (USES):				
Transfers-in	<u>0</u>	<u>42,510</u>	<u>42,510</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>42,510</u>	<u>42,510</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(1,855)	2,901	4,756
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>7,879</u>	<u>7,879</u>	<u>7,879</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,879</u>	<u>\$ 6,024</u>	<u>\$ 10,780</u>	<u>\$ 4,756</u>



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

BEYOND THE MIDDLE PROGRAM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 6,000	\$ 6,000	\$ 15,812	\$ 9,812
TOTAL REVENUES	6,000	6,000	15,812	9,812
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	26,250	26,250	6,499	19,751
TOTAL EXPENDITURES	26,250	26,250	6,499	19,751
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,250)	(20,250)	9,313	29,563
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(20,250)	(20,250)	9,313	29,563
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	90,541	90,541	90,541	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 70,291	\$ 70,291	\$ 99,854	\$ 29,563

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JUVENILE COURT LEGAL RESEARCH	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 5,000	\$ 5,000	\$ 5,936	\$ 936
TOTAL REVENUES	5,000	5,000	5,936	936
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				0
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,000	5,000	5,936	936
OTHER FINANCING SOURCES (USES):				
Transfers-out	(80,000)	(80,000)	0	80,000
TOTAL OTHER FINANCING SOURCES (USES)	(80,000)	(80,000)	0	80,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(75,000)	(75,000)	5,936	80,936
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	84,291	84,291	84,291	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 9,291	\$ 9,291	\$ 90,227	\$ 80,936

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JUVENILE COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 23,331	\$ 23,331	\$ 19,770	\$ (3,561)
TOTAL REVENUES	<u>23,331</u>	<u>23,331</u>	<u>19,770</u>	<u>(3,561)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Capital outlay	50,000	50,000	41,741	8,259
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>41,741</u>	<u>8,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,669)	(26,669)	(21,971)	4,698
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(26,669)	(26,669)	(21,971)	4,698
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>198,943</u>	<u>198,943</u>	<u>198,943</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 172,274</u>	<u>\$ 172,274</u>	<u>\$ 176,972</u>	<u>\$ 4,698</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JUVENILE COURT INCREASED ACCOUNTABILITY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 15,961	\$ 15,961	\$ 11,970	\$ (3,991)
TOTAL REVENUES	15,961	15,961	11,970	(3,991)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	23,769	17,734	17,734	0
Other expenditures	0	18	18	0
TOTAL EXPENDITURES	23,769	17,752	17,752	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,808)	(1,791)	(5,782)	(3,991)
OTHER FINANCING SOURCES (USES):				
Transfers-in	1,773	1,773	1,773	0
TOTAL OTHER FINANCING SOURCES (USES)	1,773	1,773	1,773	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(6,035)	(18)	(4,009)	(3,991)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
Unexpended Prior Year Encumbrances	18	18	18	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (6,017)	\$ 0	\$ (3,991)	\$ (3,991)

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JUVENILE COURT IV-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 37,324	\$ 37,324	\$ 51,754	\$ 14,430
TOTAL REVENUES	<u>37,324</u>	<u>37,324</u>	<u>51,754</u>	<u>14,430</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	24,261	24,261	16,815	7,446
Materials and supplies	150	150	115	35
Fringe benefits and insurance	5,900	5,900	968	4,932
Capital outlay	7,000	7,000	0	7,000
TOTAL EXPENDITURES	<u>37,311</u>	<u>37,311</u>	<u>17,898</u>	<u>19,413</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13	13	33,856	33,843
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	13	13	33,856	33,843
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 33,856</u>	<u>\$ 33,843</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CERTIFICATE OF TITLE ADMINISTRATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 800,000	\$ 800,000	\$ 911,405	\$ 111,405
Miscellaneous	0	0	3,381	3,381
TOTAL REVENUES	800,000	800,000	914,786	114,786
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	586,797	667,933	656,753	11,180
Materials and supplies	21,000	21,000	19,826	1,174
Contractual services	26,523	26,523	9,860	16,663
Operating expenditures	59,561	59,561	54,990	4,571
Other expenditures	3,000	3,000	2,991	9
Fringe benefits and insurance	248,702	258,122	255,929	2,193
Capital outlay	5,000	5,000	4,940	60
TOTAL EXPENDITURES	950,583	1,041,139	1,005,289	35,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(150,583)	(241,139)	(90,503)	150,636
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(150,583)	(241,139)	(90,503)	150,636
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	412,357	412,357	412,357	0
Unexpended Prior Year Encumbrances	391	391	391	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 262,165	\$ 171,609	\$ 322,245	\$ 150,636

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CLERK OF COURTS COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 53,000	\$ 53,000	\$ 61,945	\$ 8,945
TOTAL REVENUES	<u>53,000</u>	<u>53,000</u>	<u>61,945</u>	<u>8,945</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	72,100	72,100	13,030	59,070
Capital outlay	<u>10,300</u>	<u>10,300</u>	<u>4,497</u>	<u>5,803</u>
TOTAL EXPENDITURES	<u>82,400</u>	<u>82,400</u>	<u>17,527</u>	<u>64,873</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,400)	(29,400)	44,418	73,818
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(29,400)	(29,400)	44,418	73,818
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 97,704</u>	<u>\$ 97,704</u>	<u>\$ 171,522</u>	<u>\$ 73,818</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

LOCAL LAW ENFORCEMENT BLOCK GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Capital outlay	6,021	256	256	0
TOTAL EXPENDITURES	6,021	256	256	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,021)	(256)	(256)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(6,021)	(256)	(256)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	256	256	256	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (5,765)	\$ 0	\$ 0	\$ 0



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

SHERIFF'S DRUG/ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 127,281	\$ 127,281	\$ 137,138	\$ 9,857
TOTAL REVENUES	<u>127,281</u>	<u>127,281</u>	<u>137,138</u>	<u>9,857</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	102,880	102,880	93,408	9,472
Materials and supplies	1,000	2,600	1,662	938
Contractual services	4,850	4,850	3,624	1,226
Operating expenditures	500	700	505	195
Fringe benefits and insurance	43,990	43,967	39,793	4,174
TOTAL EXPENDITURES	<u>153,220</u>	<u>154,997</u>	<u>138,992</u>	<u>16,005</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,939)	(27,716)	(1,854)	25,862
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(25,939)	(27,716)	(1,854)	25,862
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	96,896	96,896	96,896	0
Unexpended Prior Year Encumbrances	<u>11</u>	<u>11</u>	<u>11</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 70,968</u>	<u>\$ 69,191</u>	<u>\$ 95,053</u>	<u>\$ 25,862</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CONCEALED HANDGUN LICENSE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Licenses and permits	\$ 50,000	\$ 50,000	\$ 57,172	\$ 7,172
TOTAL REVENUES	50,000	50,000	57,172	7,172
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	2,000	2,000	1,346	654
Other expenditures	51,225	51,225	37,806	13,419
Capital outlay	1,660	1,660	1,660	0
TOTAL EXPENDITURES	54,885	54,885	40,812	14,073
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,885)	(4,885)	16,360	21,245
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,885)	(4,885)	16,360	21,245
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	22,314	22,314	22,314	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 17,429	\$ 17,429	\$ 38,674	\$ 21,245

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COMMON PLEAS COURTS COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 7,560	\$ 7,692	\$ 8,215	\$ 523
TOTAL REVENUES	<u>7,560</u>	<u>7,692</u>	<u>8,215</u>	<u>523</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	2,200	2,200	258	1,942
Capital outlay	<u>20,000</u>	<u>10,500</u>	<u>0</u>	<u>10,500</u>
TOTAL EXPENDITURES	<u>22,200</u>	<u>12,700</u>	<u>258</u>	<u>12,442</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,640)	(5,008)	7,957	12,965
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(14,640)	(5,008)	7,957	12,965
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	16,325	16,325	16,325	0
Unexpended Prior Year Encumbrances	<u>55</u>	<u>55</u>	<u>55</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,740</u>	<u>\$ 11,372</u>	<u>\$ 24,337</u>	<u>\$ 12,965</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COMMON PLEAS COURTS DRUG/ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 0	\$ 0	\$ 2,507	\$ 2,507
TOTAL REVENUES	0	0	2,507	2,507
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				0
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	2,507	2,507
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	2,507	2,507
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,183	2,183	2,183	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,183	\$ 2,183	\$ 4,690	\$ 2,507

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COMMON PLEAS COURT PROJECT #1	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 364,000	\$ 364,000	\$ 267,999	\$ (96,001)
TOTAL REVENUES	<u>364,000</u>	<u>364,000</u>	<u>267,999</u>	<u>(96,001)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	360,000	240,000	21,935	218,065
Capital outlay	0	290,000	276,493	13,507
TOTAL EXPENDITURES	<u>360,000</u>	<u>530,000</u>	<u>298,428</u>	<u>231,572</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,000	(166,000)	(30,429)	135,571
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,000	(166,000)	(30,429)	135,571
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>347,534</u>	<u>347,534</u>	<u>347,534</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 351,534</u>	<u>\$ 181,534</u>	<u>\$ 317,105</u>	<u>\$ 135,571</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COMMON PLEAS COURT PROJECT #2	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 160,000	\$ 160,000	\$ 115,814	\$ (44,186)
TOTAL REVENUES	160,000	160,000	115,814	(44,186)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	18,000	18,000	16,922	1,078
Materials and supplies	1,131	1,131	854	277
Contractual services	250	250	70	180
Operating expenditures	2,000	2,000	190	1,810
Other expenditures	500	500	106	394
Fringe benefits and insurance	5,785	5,785	2,131	3,654
Capital outlay	221,789	221,789	1,789	220,000
TOTAL EXPENDITURES	249,455	249,455	22,062	227,393
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(89,455)	(89,455)	93,752	183,207
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(89,455)	(89,455)	93,752	183,207
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	152,379	152,379	152,379	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 62,924	\$ 62,924	\$ 246,131	\$ 183,207

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROBATE COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 75,000	\$ 75,000	\$ 64,707	\$ (10,293)
TOTAL REVENUES	<u>75,000</u>	<u>75,000</u>	<u>64,707</u>	<u>(10,293)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	6,500	6,500	6,077	423
Contractual services	45,000	55,000	53,113	1,887
Operating expenditures	1,000	1,000	150	850
Capital outlay	20,000	45,000	44,757	243
TOTAL EXPENDITURES	<u>72,500</u>	<u>107,500</u>	<u>104,097</u>	<u>3,403</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,500	(32,500)	(39,390)	(6,890)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,500	(32,500)	(39,390)	(6,890)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>438,503</u>	<u>438,503</u>	<u>438,503</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 441,003</u>	<u>\$ 406,003</u>	<u>\$ 399,113</u>	<u>\$ (6,890)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROBATION SUPERVISION FEES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 30,000	\$ 30,000	\$ 27,759	\$ (2,241)
TOTAL REVENUES	30,000	30,000	27,759	(2,241)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	6,000	4,825	3,157	1,668
Other expenditures	14,000	12,402	12,207	195
Capital outlay	0	2,773	2,772	1
TOTAL EXPENDITURES	20,000	20,000	18,136	1,864
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,000	10,000	9,623	(377)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	10,000	10,000	9,623	(377)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	51,785	51,785	51,785	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 61,785	\$ 61,785	\$ 61,408	\$ (377)



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JAIL REDUCTION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 127,496	\$ 127,496	\$ 127,497	\$ 1
TOTAL REVENUES	<u>127,496</u>	<u>127,496</u>	<u>127,497</u>	<u>1</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	3,605	3,605	3,605	0
Materials and supplies	1,226	1,226	610	616
Contractual services	121,988	121,988	80,900	41,088
Other expenditures	0	75,450	75,432	18
Fringe benefits and insurance	640	642	613	29
TOTAL EXPENDITURES	<u>127,459</u>	<u>202,911</u>	<u>161,160</u>	<u>41,751</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37	(75,415)	(33,663)	41,752
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	37	(75,415)	(33,663)	41,752
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>180,620</u>	<u>180,620</u>	<u>180,620</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 180,657</u>	<u>\$ 105,205</u>	<u>\$ 146,957</u>	<u>\$ 41,752</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROBATE COURT CONDUCT OF BUSINESS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,400	\$ 1,400	\$ 1,581	\$ 181
TOTAL REVENUES	1,400	1,400	1,581	181
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Other expenditures	750	750	750	0
TOTAL EXPENDITURES	750	750	750	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	650	650	831	181
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	650	650	831	181
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,186	7,186	7,186	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 7,836	\$ 7,836	\$ 8,017	\$ 181

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PROBATE COURT MEDIATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 0	\$ 0	\$ 8,655	\$ 8,655
TOTAL REVENUES	0	0	8,655	8,655
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	8,655	8,655
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	8,655	8,655
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,625	5,625	5,625	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,625	\$ 5,625	\$ 14,280	\$ 8,655

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

TELECOMMUNICATIONS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,160,258	\$ 1,342,649	\$ 1,349,513	\$ 6,864
Miscellaneous	500	3,400	3,395	(5)
TOTAL REVENUES	<u>1,160,758</u>	<u>1,346,049</u>	<u>1,352,908</u>	<u>6,859</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	369,482	327,884	288,977	38,907
Materials and supplies	151,252	280,402	256,515	23,887
Contractual services	22,500	32,900	32,083	817
Operating expenditures	379,164	437,564	430,922	6,642
Other expenditures	4,851	4,851	4,453	398
Fringe benefits and insurance	230,500	231,492	202,010	29,482
Capital outlay	50,097	70,347	69,998	349
TOTAL EXPENDITURES	<u>1,207,846</u>	<u>1,385,440</u>	<u>1,284,958</u>	<u>100,482</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(47,088)	(39,391)	67,950	107,341
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	500	517	17
Transfers-in	0	112,993	10,400	(102,593)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>113,493</u>	<u>10,917</u>	<u>(102,576)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(47,088)	74,102	78,867	4,765
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,290	7,290	7,290	0
Unexpended Prior Year Encumbrances	<u>423</u>	<u>423</u>	<u>423</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (39,375)</u>	<u>\$ 81,815</u>	<u>\$ 86,580</u>	<u>\$ 4,765</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

REAL ESTATE ASSESSMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,800,000	\$ 1,800,000	\$ 1,734,869	\$ (65,131)
Miscellaneous	2,000	2,000	1,463	(537)
TOTAL REVENUES	<u>1,802,000</u>	<u>1,802,000</u>	<u>1,736,332</u>	<u>(65,668)</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	509,349	509,349	489,717	19,632
Materials and supplies	27,500	27,500	25,632	1,868
Contractual services	802,000	802,000	606,041	195,959
Operating expenditures	42,000	41,466	30,977	10,489
Other expenditures	3,375	3,909	3,153	756
Fringe benefits and insurance	200,325	202,418	198,482	3,936
Capital outlay	250,000	250,000	166,172	83,828
TOTAL EXPENDITURES	<u>1,834,549</u>	<u>1,836,642</u>	<u>1,520,174</u>	<u>316,468</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,549)	(34,642)	216,158	250,800
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	500	500	860	360
Transfers-out	(200,000)	(200,000)	(100,000)	100,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(199,500)</u>	<u>(199,500)</u>	<u>(99,140)</u>	<u>100,360</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(232,049)	(234,142)	117,018	351,160
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>614,201</u>	<u>614,201</u>	<u>614,201</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 382,152</u>	<u>\$ 380,059</u>	<u>\$ 731,219</u>	<u>\$ 351,160</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

TREASURER'S DELINQUENT TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 350,000	\$ 350,000	\$ 386,244	\$ 36,244
TOTAL REVENUES	<u>350,000</u>	<u>350,000</u>	<u>386,244</u>	<u>36,244</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	190,000	230,299	210,040	20,259
Materials and supplies	12,000	12,000	10,355	1,645
Operating expenditures	45,000	16,000	12,096	3,904
Other expenditures	10,000	7,980	5,501	2,479
Fringe benefits and insurance	40,026	48,471	42,596	5,875
Capital outlay	10,000	13,782	4,779	9,003
TOTAL EXPENDITURES	<u>307,026</u>	<u>328,532</u>	<u>285,367</u>	<u>43,165</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	42,974	21,468	100,877	79,409
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	42,974	21,468	100,877	79,409
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>646,073</u>	<u>646,073</u>	<u>646,073</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 689,047</u>	<u>\$ 667,541</u>	<u>\$ 746,950</u>	<u>\$ 79,409</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COUNTY RECORDER'S EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 230,000	\$ 230,000	\$ 231,712	\$ 1,712
TOTAL REVENUES	<u>230,000</u>	<u>230,000</u>	<u>231,712</u>	<u>1,712</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Contractual services	10,000	10,000	578	9,422
Capital outlay	187,355	187,355	180,811	6,544
Debt service:				
Interest and fiscal charges	<u>2,773</u>	<u>2,773</u>	<u>2,773</u>	<u>0</u>
TOTAL EXPENDITURES	<u>200,128</u>	<u>200,128</u>	<u>184,162</u>	<u>15,966</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,872	29,872	47,550	17,678
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	29,872	29,872	47,550	17,678
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>265,154</u>	<u>265,154</u>	<u>265,154</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 295,026</u>	<u>\$ 295,026</u>	<u>\$ 312,704</u>	<u>\$ 17,678</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

HOTEL / MOTEL TAX ADMINISTRATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Other taxes	\$ 855,000	\$ 855,000	\$ 799,653	\$ (55,347)
Fines and forfeitures	300	300	2,144	1,844
TOTAL REVENUES	<u>855,300</u>	<u>855,300</u>	<u>801,797</u>	<u>(53,503)</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	24,674	26,518	26,518	0
Materials and supplies	350	250	239	11
Contractual services	3,063	2,963	2,922	41
Operating expenditures	1,600	600	168	432
Other expenditures	651,000	775,800	774,265	1,535
Fringe benefits and insurance	3,743	3,979	3,979	0
TOTAL EXPENDITURES	<u>684,430</u>	<u>810,110</u>	<u>808,091</u>	<u>2,019</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	170,870	45,190	(6,294)	(51,484)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	170,870	45,190	(6,294)	(51,484)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>60,489</u>	<u>60,489</u>	<u>60,489</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 231,359</u>	<u>\$ 105,679</u>	<u>\$ 54,195</u>	<u>\$ (51,484)</u>



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

GEOGRAPHIC INFORMATION SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 3,500	\$ 3,500	\$ 2,919	\$ (581)
TOTAL REVENUES	3,500	3,500	2,919	(581)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	193,622	193,622	185,307	8,315
Materials and supplies	10,000	10,000	9,415	585
Contractual services	75,000	40,000	12,791	27,209
Operating expenditures	5,000	5,000	4,416	584
Other expenditures	2,000	2,000	1,864	136
Fringe benefits and insurance	67,813	68,415	67,195	1,220
Capital outlay	75,000	110,000	104,826	5,174
TOTAL EXPENDITURES	428,435	429,037	385,814	43,223
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(424,935)	(425,537)	(382,895)	42,642
OTHER FINANCING SOURCES (USES):				
Transfers-in	400,000	400,000	300,000	(100,000)
TOTAL OTHER FINANCING SOURCES (USES)	400,000	400,000	300,000	(100,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(24,935)	(25,537)	(82,895)	(57,358)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	150,950	150,950	150,950	0
Unexpended Prior Year Encumbrances	9,769	9,769	9,769	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 135,784	\$ 135,182	\$ 77,824	\$ (57,358)

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF ELECTIONS VOTER EDUCATION AND POLLWORKER TRAINING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 46,281	\$ 46,281	\$ 46,281	\$ 0
TOTAL REVENUES	<u>46,281</u>	<u>46,281</u>	<u>46,281</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,281	46,281	46,281	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	46,281	46,281	46,281	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 46,281</u>	<u>\$ 46,281</u>	<u>\$ 46,281</u>	<u>\$ 0</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

HOME PROGRAM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 599,000	\$ 595,400	\$ 353,377	\$ (242,023)
Miscellaneous	10,000	13,600	13,600	0
TOTAL REVENUES	<u>609,000</u>	<u>609,000</u>	<u>366,977</u>	<u>(242,023)</u>
EXPENDITURES:				
CURRENT:				
COMMUNITY AND ECONOMIC DEVELOPMENT				
Contractual services	527,751	527,751	313,552	214,199
Operating expenditures	56,044	56,044	41,699	14,345
Capital outlay	5,000	5,000	4,031	969
TOTAL EXPENDITURES	<u>588,795</u>	<u>588,795</u>	<u>359,282</u>	<u>229,513</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,205	20,205	7,695	(12,510)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	20,205	20,205	7,695	(12,510)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	91,890	91,890	91,890	0
Unexpended Prior Year Encumbrances	<u>44</u>	<u>44</u>	<u>44</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 112,139</u>	<u>\$ 112,139</u>	<u>\$ 99,629</u>	<u>\$ (12,510)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COASTAL FEASIBILITY STUDY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0
TOTAL REVENUES	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
COMMUNITY AND ECONOMIC DEVELOPMENT				
Contractual services	45,410	45,410	42,860	2,550
Other expenditures	<u>1,000</u>	<u>1,000</u>	<u>948</u>	<u>52</u>
TOTAL EXPENDITURES	<u>46,410</u>	<u>46,410</u>	<u>43,808</u>	<u>2,602</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,410)	(39,410)	(36,808)	2,602
OTHER FINANCING SOURCES (USES):				
Transfers-in	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(29,410)	(29,410)	(26,808)	2,602
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>29,410</u>	<u>29,410</u>	<u>29,410</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,602</u>	<u>\$ 2,602</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CLEAN OHIO GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 216,455	\$ 1,825,774	\$ 1,825,774	\$ 0
TOTAL REVENUES	<u>216,455</u>	<u>1,825,774</u>	<u>1,825,774</u>	<u>0</u>
EXPENDITURES:				
CURRENT:				
COMMUNITY AND ECONOMIC DEVELOPMENT				
Contractual services	0	1,825,774	1,825,774	0
TOTAL EXPENDITURES	<u>0</u>	<u>1,825,774</u>	<u>1,825,774</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	216,455	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	216,455	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 216,455</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# ***LAKE COUNTY, OHIO***

## **NONMAJOR DEBT SERVICE**

---

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

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

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

**LAKE COUNTY, OHIO**

**COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS**

DECEMBER 31, 2005

---

	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
ASSETS:			
Equity in pooled cash and cash equivalents	\$	\$	\$ 0
Receivables:			
Special assessments			0
TOTAL ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
LIABILITIES:			
Deferred revenue	\$	\$	\$ 0
TOTAL LIABILITIES	0	0	0
FUND BALANCES:			
Reserved for debt service			0
TOTAL FUND BALANCES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**LAKE COUNTY, OHIO**

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

**FOR THE YEAR ENDED DECEMBER 31, 2005**

	<b>JAIL BOND RETIREMENT</b>	<b>COUNTY FACILITIES BOND RETIREMENT</b>	<b>TOTALS</b>
REVENUES:			
Special assessments	\$ _____	\$ _____	\$ _____ 0
TOTAL REVENUES	0	0	0
EXPENDITURES:			
Debt service:			
Principal	655,000	3,553,000	4,208,000
Interest and fiscal charges	<u>309,488</u>	<u>909,705</u>	<u>1,219,193</u>
TOTAL EXPENDITURES	964,488	4,462,705	5,427,193
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(964,488)	(4,462,705)	(5,427,193)
OTHER FINANCING SOURCES (USES):			
Proceeds of bonds		2,371,000	2,371,000
Premium on debt		62,318	62,318
Transfers-in	<u>964,488</u>	<u>2,029,387</u>	<u>2,993,875</u>
TOTAL OTHER FINANCING SOURCES USES	964,488	4,462,705	5,427,193
NET CHANGE IN FUND BALANCES	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

SPECIAL ASSESSMENT DEBT SERVICE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Special assessments	\$ 792,906	\$ 929,206	\$ 945,240	\$ 16,034
TOTAL REVENUES	<u>792,906</u>	<u>929,206</u>	<u>945,240</u>	<u>16,034</u>
EXPENDITURES:				
Debt service:				
Principal	452,350	649,350	649,350	0
Interest and fiscal charges	<u>347,625</u>	<u>440,485</u>	<u>440,483</u>	<u>2</u>
TOTAL EXPENDITURES	<u>799,975</u>	<u>1,089,835</u>	<u>1,089,833</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,069)	(160,629)	(144,593)	16,036
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds		159,000	159,000	0
Premium on debt		<u>6,038</u>	<u>6,038</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>165,038</u>	<u>165,038</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(7,069)	4,409	20,445	16,036
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,732,463</u>	<u>1,732,463</u>	<u>1,732,463</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,725,394</u>	<u>\$ 1,736,872</u>	<u>\$ 1,752,908</u>	<u>\$ 16,036</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JAIL BOND RETIREMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Debt service:				
Principal	655,000	655,000	655,000	0
Interest and fiscal charges	309,488	309,488	309,488	0
TOTAL EXPENDITURES	964,488	964,488	964,488	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(964,488)	(964,488)	(964,488)	0
OTHER FINANCING SOURCES (USES):				
Transfers-in	964,488	964,488	964,488	0
TOTAL OTHER FINANCING SOURCES (USES)	964,488	964,488	964,488	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COUNTY FACILITIES BOND RETIREMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Debt service:				
Principal	1,210,000	3,553,000	3,553,000	0
Interest and fiscal charges	402,515	909,705	909,705	0
TOTAL EXPENDITURES	1,612,515	4,462,705	4,462,705	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,612,515)	(4,462,705)	(4,462,705)	0
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	0	2,371,000	2,371,000	0
Premium on debt	0	62,318	62,318	0
Transfers-in	1,612,515	2,029,387	2,029,387	0
TOTAL OTHER FINANCING SOURCES (USES)	1,612,515	4,462,705	4,462,705	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

# ***LAKE COUNTY, OHIO***

## **NONMAJOR CAPITAL PROJECT FUNDS**

---

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

PERMANENT IMPROVEMENT FUND: This fund accounts for costs of minor building, remodeling and rehabilitation projects that are not accounted for in a separate fund within this capital projects fund type. Its primary source of revenue is operating transfers from the General Fund.

M.R. & D.D. BOARD CAPITAL IMPROVEMENT: This fund accounts for all capital-related expenditures of the Mental Retardation and Developmental Disabilities Board including the remodeling of and additions to board facilities. Financing is provided through transfers from the Board's special revenue operating fund.

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

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

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

COURTHOUSE WEST ANNEX RENOVATION: This fund accounts for improvements to the Courthouse Annex Building. Funding is currently provided by the General Fund.

ENGINEER'S OFFICE CONSTRUCTION: This fund will account for construction costs incurred in constructing a new facility for the County Engineer's Office. Previous financing has been provided from transfers from the General Fund.

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

# ***LAKE COUNTY, OHIO***

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

---

AUDITOR'S AND TREASURER'S RENOVATIONS: This fund accounts for construction costs incurred in the renovation of the offices of the County Auditor and the County Treasurer. Financing has been provided by the issuance of general obligation bonds.

WATER/SEWER CAPITAL IMPROVEMENT: This fund accounts for the special assessment bond proceeds for a water/sewer improvement project.

DETENTION FACILITY IMPROVEMENTS: This fund accounts for building improvements being performed at the County's Jail.

BOARD OF ELECTIONS EQUIPMENT: This fund accounts for the purchase of voting equipment and software which was funded by a Federal grant.

**LAKE COUNTY, OHIO**

**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS**

DECEMBER 31, 2005

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION	800 MHZ TOWER REPLACEMENT	JUVENILE JUSTICE CENTER RENOVATION
ASSETS:					
Equity in pooled cash and cash equivalents	\$ 2,045,968	\$ 657,388	\$ 706,884	\$ 617,369	\$ 0
Receivables:					
Accounts			155	3,255	
Due from other funds	163,081				
Prepaid items				783	
TOTAL ASSETS	<u>2,209,049</u>	<u>657,388</u>	<u>707,039</u>	<u>621,407</u>	<u>0</u>
LIABILITIES:					
Accounts payable	<u>25,913</u>	<u>500</u>	<u>1,664</u>		
TOTAL LIABILITIES	25,913	500	1,664	0	0
FUND BALANCES:					
Reserved for encumbrances	65,289		43,163		
Reserved for prepaids				783	
Unreserved/undesignated	<u>2,117,847</u>	<u>656,888</u>	<u>662,212</u>	<u>620,624</u>	
TOTAL FUND BALANCES	<u>2,183,136</u>	<u>656,888</u>	<u>705,375</u>	<u>621,407</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>2,209,049</u>	\$ <u>657,388</u>	\$ <u>707,039</u>	\$ <u>621,407</u>	\$ <u>0</u>

COURT- HOUSE WEST ANNEX RENO- VATION	ENGINEER'S OFFICE CONSTRUCTION	153 EAST ERIE STREET RENO- VATION	AUDITOR'S & TREASURER'S RENO- VATION	WATER / SEWER CAPITAL IMPROVE- MENTS	DETENTION FACILITY IMPROVE- MENTS	BOARD OF ELECTIONS EQUIPMENT	TOTALS
\$ 4,129	\$ 40,250	\$ 185,651	\$ 1,217,576	\$	\$ 63,920	\$ 2,421	\$ 5,541,556
							3,410
							163,081
							783
<u>4,129</u>	<u>40,250</u>	<u>185,651</u>	<u>1,217,576</u>	<u>0</u>	<u>63,920</u>	<u>2,421</u>	<u>5,708,830</u>
			219,092		52,638		299,807
0	0	0	219,092	0	52,638	0	299,807
2,060			90,792				201,304
							783
<u>2,069</u>	<u>40,250</u>	<u>185,651</u>	<u>907,692</u>		<u>11,282</u>	<u>2,421</u>	<u>5,206,936</u>
<u>4,129</u>	<u>40,250</u>	<u>185,651</u>	<u>998,484</u>	<u>0</u>	<u>11,282</u>	<u>2,421</u>	<u>5,409,023</u>
<u>\$ 4,129</u>	<u>\$ 40,250</u>	<u>\$ 185,651</u>	<u>\$ 1,217,576</u>	<u>\$ 0</u>	<u>\$ 63,920</u>	<u>\$ 2,421</u>	<u>\$ 5,708,830</u>

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION	800 MHZ TOWER REPLACEMENT	JUVENILE JUSTICE CENTER RENOVATION
REVENUES:					
Charges for services	\$	\$	\$	\$ 153,763	\$
Miscellaneous			22,366		
TOTAL REVENUES	0	0	22,366	153,763	0
EXPENDITURES:					
Capital outlay	621,698	297,114	107,551	48,821	
Debt service:					
Interest and fiscal charges					
Bond issuance costs					
TOTAL EXPENDITURES	621,698	297,114	107,551	48,821	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(621,698)	(297,114)	(85,185)	104,942	0
OTHER FINANCING SOURCES (USES):					
Proceeds of bonds					
Premium on debt					
Transfers-in		159,456	216,769		
Transfers-out					(87,240)
TOTAL OTHER FINANCING SOURCES (USES)	0	159,456	216,769	0	(87,240)
NET CHANGE IN FUND BALANCES	(621,698)	(137,658)	131,584	104,942	(87,240)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,804,834	794,546	573,791	516,465	87,240
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,183,136	\$ 656,888	\$ 705,375	\$ 621,407	\$ 0



COURT- HOUSE WEST ANNEX RENO- VATION	ENGINEER'S OFFICE CONSTRUCTION	153 EAST ERIE STREET RENO- VATION	AUDITOR'S & TREASURER'S RENO- VATION	WATER/ SEWER/ CAPITAL IMPROVE- MENTS	DETENTION FACILITY IMPROVE- MENTS	BOARD OF ELECTIONS EQUIPMENT	TOTALS
\$	\$	\$	\$	\$	\$	\$	\$ 153,763 22,366
0	0	0	0	0	0	0	176,129
24,971			1,478,588	670,000	133,718		3,382,461
			4,911 23,536				4,911 23,536
24,971	0	0	1,507,035	670,000	133,718	0	3,410,908
(24,971)	0	0	(1,507,035)	(670,000)	(133,718)	0	(3,234,779)
29,100			2,000,000 76,092 100,000	670,000	145,000		2,670,000 76,092 650,325 (87,240)
29,100	0	0	2,176,092	670,000	145,000	0	3,309,177
4,129	0	0	669,057	0	11,282	0	74,398
0	40,250	185,651	329,427	0	0	2,421	5,334,625
<u>\$ 4,129</u>	<u>\$ 40,250</u>	<u>\$ 185,651</u>	<u>\$ 998,484</u>	<u>\$ 0</u>	<u>\$ 11,282</u>	<u>\$ 2,421</u>	<u>\$ 5,409,023</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COURTHOUSE RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 0	\$ 7,000	\$ 7,004	\$ 4
TOTAL REVENUES	0	7,000	7,004	4
EXPENDITURES:				
Capital outlay	140,100	685,844	620,020	65,824
Debt service:				
Principal	13,500,000	12,650,000	12,650,000	0
Interest and fiscal charges	270,000	411,914	411,914	0
TOTAL EXPENDITURES	13,910,100	13,747,758	13,681,934	65,824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,910,100)	(13,740,758)	(13,674,930)	65,828
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	13,500,000	13,500,000	13,500,000	0
Premium on debt	0	513,774	513,774	0
TOTAL OTHER FINANCING SOURCES (USES)	13,500,000	14,013,774	14,013,774	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(410,100)	273,016	338,844	65,828
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	826,684	826,684	826,684	0
Unexpended Prior Year Encumbrances	22,109	22,109	22,109	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 438,693	\$ 1,121,809	\$ 1,187,637	\$ 65,828

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

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PERMANENT IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	1,890,000	1,890,000	651,495	1,238,505
TOTAL EXPENDITURES	1,890,000	1,890,000	651,495	1,238,505
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,890,000)	(1,890,000)	(651,495)	1,238,505
OTHER FINANCING SOURCES (USES):				
Transfers-in	150,000	150,000	0	(150,000)
TOTAL OTHER FINANCING SOURCES (USES)	150,000	150,000	0	(150,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,740,000)	(1,740,000)	(651,495)	1,088,505
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,611,084	2,611,084	2,611,084	0
Unexpended Prior Year Encumbrances	9,877	9,877	9,877	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 880,961	\$ 880,961	\$ 1,969,466	\$ 1,088,505

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES CAPITAL IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	963,830	963,830	306,443	657,387
TOTAL EXPENDITURES	963,830	963,830	306,443	657,387
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(963,830)	(963,830)	(306,443)	657,387
OTHER FINANCING SOURCES (USES):				
Transfers-in	1,054,900	1,054,900	159,456	(895,444)
TOTAL OTHER FINANCING SOURCES (USES)	1,054,900	1,054,900	159,456	(895,444)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	91,070	91,070	(146,987)	(238,057)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	804,375	804,375	804,375	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 895,445	\$ 895,445	\$ 657,388	\$ (238,057)

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

DOG SHELTER RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 50,000	\$ 25,000	\$ 22,211	\$ (2,789)
TOTAL REVENUES	50,000	25,000	22,211	(2,789)
EXPENDITURES:				
Capital outlay	572,507	610,507	149,049	461,458
TOTAL EXPENDITURES	572,507	610,507	149,049	461,458
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(522,507)	(585,507)	(126,838)	458,669
OTHER FINANCING SOURCES (USES):				
Transfers-in	216,769	216,769	216,769	0
TOTAL OTHER FINANCING SOURCES (USES)	216,769	216,769	216,769	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(305,738)	(368,738)	89,931	458,669
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	573,791	573,791	573,791	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 268,053	\$ 205,053	\$ 663,722	\$ 458,669

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

800 MHZ TOWER REPLACEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Charges for services	\$ 130,000	\$ 130,000	\$ 151,758	\$ 21,758
TOTAL REVENUES	<u>130,000</u>	<u>130,000</u>	<u>151,758</u>	<u>21,758</u>
EXPENDITURES:				
Capital outlay	<u>5,300</u>	<u>5,300</u>	<u>2,373</u>	<u>2,927</u>
TOTAL EXPENDITURES	<u>5,300</u>	<u>5,300</u>	<u>2,373</u>	<u>2,927</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	124,700	124,700	149,385	24,685
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	124,700	124,700	149,385	24,685
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>467,984</u>	<u>467,984</u>	<u>467,984</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 592,684</u>	<u>\$ 592,684</u>	<u>\$ 617,369</u>	<u>\$ 24,685</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

JUVENILE JUSTICE CENTER RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers-out	(87,240)	(87,240)	(87,240)	0
TOTAL OTHER FINANCING SOURCES (USES)	(87,240)	(87,240)	(87,240)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(87,240)	(87,240)	(87,240)	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	87,240	87,240	87,240	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

COURTHOUSE WEST ANNEX RENOVATIONS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	0	29,100	27,031	2,069
TOTAL EXPENDITURES	0	29,100	27,031	2,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(29,100)	(27,031)	2,069
OTHER FINANCING SOURCES (USES):				
Transfers-in	25,000	29,100	29,100	0
TOTAL OTHER FINANCING SOURCES (USES)	25,000	29,100	29,100	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	25,000	0	2,069	2,069
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 25,000	\$ 0	\$ 2,069	\$ 2,069



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

ENGINEER'S OFFICE CONSTRUCTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	40,250			0
TOTAL EXPENDITURES	40,250	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(40,250)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(40,250)	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	40,250	40,250	40,250	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 40,250	\$ 40,250	\$ 0

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

153 EAST ERIE STREET RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay				0
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	185,651	185,651	185,651	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 185,651	\$ 185,651	\$ 185,651	\$ 0

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

AUDITOR'S / TREASURER'S RENOVATIONS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	1,249,500	1,257,500	428,253	829,247
Debt service:				
Principal	0	850,000	850,000	0
Interest and fiscal charges	0	40,536	40,536	0
TOTAL EXPENDITURES	1,249,500	2,148,036	1,318,789	829,247
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,249,500)	(2,148,036)	(1,318,789)	829,247
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	1,300,000	2,000,000	2,000,000	0
Premium on debt	0	76,092	76,092	0
Transfers-in	100,000	100,000	100,000	0
TOTAL OTHER FINANCING SOURCES (USES)	1,400,000	2,176,092	2,176,092	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	150,500	28,056	857,303	829,247
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	50,389	50,389	50,389	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 200,889	\$ 78,445	\$ 907,692	\$ 829,247

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

WATER / SEWER CAPITAL IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	670,000	670,000	670,000	0
TOTAL EXPENDITURES	670,000	670,000	670,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(670,000)	(670,000)	(670,000)	0
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	670,000	670,000	670,000	0
TOTAL OTHER FINANCING SOURCES (USES)	670,000	670,000	670,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

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

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

DETENTION FACILITY IMPROVEMENTS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	0	140,000	131,732	8,268
TOTAL EXPENDITURES	0	140,000	131,732	8,268
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(140,000)	(131,732)	8,268
OTHER FINANCING SOURCES (USES):				
Transfers-in	100,000	145,000	145,000	0
TOTAL OTHER FINANCING SOURCES (USES)	100,000	145,000	145,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	100,000	5,000	13,268	8,268
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 100,000	\$ 5,000	\$ 13,268	\$ 8,268

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

BOARD OF ELECTIONS EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,421	2,421	2,421	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,421	\$ 2,421	\$ 2,421	\$ 0

# ***LAKE COUNTY, OHIO***

## **ENTERPRISE FUNDS**

---

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

WATER: The County provides water to residential, commercial and industrial customers. Revenue generated through user charges is used for operation, maintenance and capital improvements of the water distribution system.

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

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

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

WATER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Water sales	\$ 17,000,814	\$ 17,000,814	\$ 18,278,844	\$ 1,278,030
Fees, permits and tap-ins	650,000	650,000	804,130	154,130
Charges for services	85,841	85,841	114,301	28,460
Other operating revenues	79,447	81,789	139,841	58,052
TOTAL OPERATING REVENUES	17,816,102	17,818,444	19,337,116	1,518,672
OPERATING EXPENSES:				
Personal services	3,671,200	3,521,200	3,497,837	23,363
Contractual services	239,414	583,414	494,207	89,207
Materials and supplies	1,040,050	1,212,800	1,099,877	112,923
Other operating expenses	3,292,403	2,923,292	2,811,625	111,667
Capital outlay	912,419	922,794	861,963	60,831
TOTAL OPERATING EXPENSES	9,155,486	9,163,500	8,765,509	397,991
OPERATING INCOME (LOSS)	8,660,616	8,654,944	10,571,607	1,916,663
NON-OPERATING REVENUES (EXPENSES):				
Advances-out	(668,776)	(668,776)	(668,776)	0
Grants and contributed capital	953,100	828,884	828,852	(32)
Contributions from customers	10,200	241,747	242,110	363
Investment earnings	14,159	14,913	15,081	168
Sale of capital assets	0	2,500	3,550	1,050
Note principal retirement	0	(910,000)	(910,000)	0
Bond principal retirement	(6,238,000)	(6,213,000)	(6,210,809)	2,191
Interest and fiscal charges	(2,112,613)	(2,128,100)	(2,120,294)	7,806
TOTAL NON-OPERATING REVENUES (EXPENSES)	(8,041,930)	(8,831,832)	(8,820,286)	11,546
NET INCOME (LOSS)	618,686	(176,888)	1,751,321	1,928,209
FUND EQUITY AT THE BEGINNING OF THE YEAR	9,241,072	9,241,072	9,241,072	0
Unexpended Prior Year Encumbrances	3,753	3,753	3,753	0
FUND EQUITY AT THE END OF THE YEAR	\$ 9,863,511	\$ 9,067,937	\$ 10,996,146	\$ 1,928,209



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

WASTEWATER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Sewer charges	\$ 12,983,185	\$ 12,983,185	\$ 13,111,386	\$ 128,201
Fees, permits and tap-ins	1,600,000	1,600,000	1,841,756	241,756
Charges for services	200,000	200,000	245,388	45,388
Other operating revenues	30,000	31,000	83,714	52,714
TOTAL OPERATING REVENUES	14,813,185	14,814,185	15,282,244	468,059
OPERATING EXPENSES:				
Personal services	4,500,000	4,400,000	4,359,061	40,939
Contractual services	757,185	661,044	580,920	80,124
Materials and supplies	848,000	888,500	826,026	62,474
Other operating expenses	3,555,007	3,759,377	3,556,152	203,225
Capital outlay	750,047	1,188,807	1,110,986	77,821
TOTAL OPERATING EXPENSES	10,410,239	10,897,728	10,433,145	464,583
OPERATING INCOME (LOSS)	4,402,946	3,916,457	4,849,099	932,642
NON-OPERATING REVENUES (EXPENSES):				
Grants and contributed capital	64,104	116,629	109,029	(7,600)
Contributions from customers	25,000	25,000	27,778	2,778
Investment earnings		13,100	13,392	292
Proceeds of notes	505,000	560,000	560,000	0
Sale of capital assets	2,000	2,000	2,528	528
Note principal retirement	(580,000)	(590,000)	(590,000)	0
Bond principal retirement	(2,455,150)	(2,445,150)	(2,440,310)	4,840
Interest and fiscal charges	(1,786,814)	(1,788,314)	(1,784,899)	3,415
TOTAL NON-OPERATING REVENUES (EXPENSES)	(4,225,860)	(4,106,735)	(4,102,482)	4,253
NET INCOME (LOSS)	177,086	(190,278)	746,617	936,895
FUND EQUITY AT THE BEGINNING OF THE YEAR	8,388,274	8,388,274	8,388,274	0
Unexpended Prior Year Encumbrances	5,032	5,032	5,032	0
FUND EQUITY AT THE END OF THE YEAR	\$ 8,570,392	\$ 8,203,028	\$ 9,139,923	\$ 936,895

# LAKE COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

SOLID WASTE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 5,825,000	\$ 5,825,000	\$ 6,204,546	\$ 379,546
Other operating revenues	13,500	23,430	779,704	756,274
TOTAL OPERATING REVENUES	5,838,500	5,848,430	6,984,250	1,135,820
OPERATING EXPENSES:				
Personal services	367,000	380,000	371,640	8,360
Contractual services	4,291,475	4,191,475	4,040,207	151,268
Materials and supplies	65,700	65,200	39,117	26,083
Other operating expenses	358,614	1,851,642	1,471,607	380,035
Capital outlay	76,211	301,545	204,146	97,399
TOTAL OPERATING EXPENSES	5,159,000	6,789,862	6,126,717	663,145
OPERATING INCOME (LOSS)	679,500	(941,432)	857,533	1,798,965
NON-OPERATING REVENUES (EXPENSES):				
Grants and contributed capital	719,500	719,500	756,897	37,397
Sale of capital assets	0	0	846	846
Proceeds of notes	1,160,000	1,390,000	1,390,000	0
Note principal payment	(1,855,000)	(1,855,000)	(1,855,000)	0
Interest and fiscal charges	(46,375)	(46,375)	(46,375)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(21,875)	208,125	246,368	38,243
NET INCOME (LOSS)	657,625	(733,307)	1,103,901	1,837,208
FUND EQUITY AT THE BEGINNING OF THE YEAR	11,461,887	11,461,887	11,461,887	0
Unexpended Prior Year Encumbrances	42,912	42,912	42,912	0
FUND EQUITY AT THE END OF THE YEAR	<u>\$ 12,162,424</u>	<u>\$ 10,771,492</u>	<u>\$ 12,608,700</u>	<u>\$ 1,837,208</u>

# ***LAKE COUNTY, OHIO***

## **NONMAJOR INTERNAL SERVICE FUNDS**

---

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

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

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

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

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

DENTAL SELF-INSURANCE: This fund accounts for a self-insurance program for dental insurance coverage for the employees of the county. The primary sources of revenue are monthly fees.

**LAKE COUNTY, OHIO**

**COMBINING STATEMENT OF NET ASSETS  
NONMAJOR INTERNAL SERVICE FUNDS**

DECEMBER 31, 2005

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	DENTAL SELF- INSURANCE	TOTALS
<b>ASSETS:</b>						
Current assets:						
Equity in pooled cash and cash equivalents	\$ 116,875	\$ 51,521	\$ 78,500	\$ 436,679	\$ 208,436	\$ 892,011
Accounts receivable			56			56
Due from other funds	24,880	27,452	35,362			87,694
Due from other governments	15,039	1,617	2,827			19,483
Materials and supplies inventory	100,098					100,098
Prepaid items	345	172	2,586			3,103
<i>Total current assets</i>	<u>257,237</u>	<u>80,762</u>	<u>119,331</u>	<u>436,679</u>	<u>208,436</u>	<u>1,102,445</u>
Noncurrent assets-capital assets:						
Furniture, fixtures and equipment	49,560	4,735	217,700			271,995
Less: Accumulated depreciation	(26,420)	(4,735)	(161,441)			(192,596)
<i>Total noncurrent assets-capital assets</i>	<u>23,140</u>	<u>0</u>	<u>56,259</u>	<u>0</u>	<u>0</u>	<u>79,399</u>
<b>TOTAL ASSETS</b>	<u>280,377</u>	<u>80,762</u>	<u>175,590</u>	<u>436,679</u>	<u>208,436</u>	<u>1,181,844</u>
<b>LIABILITIES:</b>						
Current liabilities:						
Accounts payable	34,062	2,929	13,179	1,431		51,601
Accrued wages and benefits	2,701	3,615	6,242			12,558
Due to other funds	418	28				446
Due to other governments	2,765	3,631	6,444			12,840
Claims payable				80,421	21,333	101,754
Compensated absences payable	821	4,064	5,913			10,798
<i>Total current liabilities</i>	<u>40,767</u>	<u>14,267</u>	<u>31,778</u>	<u>81,852</u>	<u>21,333</u>	<u>189,997</u>
Noncurrent liabilities:						
Compensated absences payable	13,340	66,010	96,038			175,388
<i>Total noncurrent liabilities</i>	<u>13,340</u>	<u>66,010</u>	<u>96,038</u>	<u>0</u>	<u>0</u>	<u>175,388</u>
<b>TOTAL LIABILITIES</b>	<u>54,107</u>	<u>80,277</u>	<u>127,816</u>	<u>81,852</u>	<u>21,333</u>	<u>365,385</u>
<b>NET ASSETS:</b>						
Invested in capital assets, net of related debt	23,140	0	56,259	0	0	79,399
Unrestricted	203,130	485	(8,485)	354,827	187,103	737,060
<b>TOTAL NET ASSETS</b>	<u>\$ 226,270</u>	<u>\$ 485</u>	<u>\$ 47,774</u>	<u>\$ 354,827</u>	<u>\$ 187,103</u>	<u>\$ 816,459</u>

**LAKE COUNTY, OHIO**

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	DENTAL SELF- INSURANCE	TOTALS
<b>Operating Revenues:</b>						
Charges for services	\$ 1,573,141	\$ 458,030	\$ 537,681	\$ 1,813,905	\$ 506,498	\$ 4,889,255
Other operating revenues	10,277		142			10,419
<i>Total Operating Revenues</i>	1,583,418	458,030	537,823	1,813,905	506,498	4,899,674
<b>Operating Expenses:</b>						
Personal services	138,343	181,631	322,174			642,148
Contractual services	2,496	8,909	46,738	17,203	147,495	222,841
Materials and supplies	1,550,981	2,045	384,357			1,937,383
Insurance claims				1,851,685	559,824	2,411,509
Other operating expenses	59,431	419,619	176,856			655,906
Depreciation expense	7,420	403	16,498			24,321
<i>Total Operating Expenses</i>	1,758,671	612,607	946,623	1,868,888	707,319	5,894,108
<i>Operating Income (Loss)</i>	(175,253)	(154,577)	(408,800)	(54,983)	(200,821)	(994,434)
<b>Non-Operating Revenues (Expenses):</b>						
Sale of capital assets	1,207		2,172			3,379
<i>Total Non-Operating Revenues (Expenses)</i>	1,207	0	2,172	0	0	3,379
<i>Income (Loss) Before Transfers</i>	(174,046)	(154,577)	(406,628)	(54,983)	(200,821)	(991,055)
Transfers-in from other funds	193,000	70,000	457,940		100,000	820,940
<i>Change in Net Assets</i>	18,954	(84,577)	51,312	(54,983)	(100,821)	(170,115)
<i>Net Assets at Beginning of Year</i>	207,316	85,062	(3,538)	409,810	287,924	986,574
<i>Net Assets at End of Year</i>	\$ 226,270	\$ 485	\$ 47,774	\$ 354,827	\$ 187,103	\$ 816,459

**LAKE COUNTY, OHIO**

**COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2005

(Continued)

	<u>CENTRAL PURCHASING</u>	<u>MAILROOM</u>	<u>GARAGE</u>	<u>PRESCRIPTION SELF- INSURANCE</u>	<u>DENTAL SELF- INSURANCE</u>	<u>TOTAL</u>
<u>Cash flows from operating activities:</u>						
Cash received from customers	\$ 1,563,597	\$ 464,011	\$ 534,545	\$ 1,813,905	\$ 506,498	\$ 4,882,556
Cash paid to suppliers / contractors	(1,597,517)	(425,544)	(617,328)	(17,208)	(147,495)	(2,805,092)
Cash paid to employees	(138,250)	(181,525)	(322,194)			(641,969)
Cash paid for claims				(1,843,506)	(557,488)	(2,400,994)
Other operating revenues	10,010		7,442			17,452
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(162,160)</b>	<b>(143,058)</b>	<b>(397,535)</b>	<b>(46,809)</b>	<b>(198,485)</b>	<b>(948,047)</b>
<u>Cash flows from noncapital financing activities:</u>						
Transfers in from other funds	193,000	70,000	457,940		100,000	820,940
<b>NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES</b>	<b>193,000</b>	<b>70,000</b>	<b>457,940</b>	<b>0</b>	<b>100,000</b>	<b>820,940</b>
<u>Cash flows from capital and related financing activities:</u>						
Acquisition and construction of capital assets	(18,000)					(18,000)
Proceeds from the sale of capital assets	1,207		2,172			3,379
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(16,793)</b>	<b>0</b>	<b>2,172</b>	<b>0</b>	<b>0</b>	<b>(14,621)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>14,047</b>	<b>(73,058)</b>	<b>62,577</b>	<b>(46,809)</b>	<b>(98,485)</b>	<b>(141,728)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>102,828</b>	<b>124,579</b>	<b>15,923</b>	<b>483,488</b>	<b>306,921</b>	<b>1,033,739</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 116,875</b>	<b>\$ 51,521</b>	<b>\$ 78,500</b>	<b>\$ 436,679</b>	<b>\$ 208,436</b>	<b>\$ 892,011</b>

# LAKE COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>CENTRAL PURCHASING</u>	<u>MAILROOM</u>	<u>GARAGE</u>	<u>PRESCRIPTION SELF- INSURANCE</u>	<u>DENTAL SELF- INSURANCE</u>	<u>TOTAL</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:						
OPERATING INCOME (LOSS)	\$ (175,253)	\$ (154,577)	\$ (408,800)	\$ (54,983)	\$ (200,821)	\$ (994,434)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	7,420	403	16,498			24,321
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable			7,300			7,300
(Increase) decrease in due from other funds	(9,286)	5,258	(3,693)			(7,721)
(Increase) decrease in due from other governments	(525)	723	557			755
(Increase) decrease in materials and supplies inventory	2,194					2,194
(Increase) decrease in prepaid expenditures	(154)	19	91			(44)
Increase (decrease) in accounts payables	10,797	569	(15,880)	(5)		(4,519)
Increase (decrease) in accrued wages	93	106	(20)			179
Increase (decrease) in due to other funds	259	(35)	(40)			184
Increase (decrease) in due to other governments	(452)	(138)	192			(398)
Increase (decrease) in claims payable				8,179	2,336	10,515
Increase (decrease) in current portion of compensated absences	2,747	4,614	6,260			13,621
Total adjustments	<u>13,093</u>	<u>11,519</u>	<u>11,265</u>	<u>8,174</u>	<u>2,336</u>	<u>46,387</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>(162,160)</u>	\$ <u>(143,058)</u>	\$ <u>(397,535)</u>	\$ <u>(46,809)</u>	\$ <u>(198,485)</u>	\$ <u>(948,047)</u>

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

CENTRAL PURCHASING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 1,500,000	\$ 1,573,000	\$ 1,563,597	\$ (9,403)
Other operating revenues	6,000	14,800	10,010	(4,790)
TOTAL OPERATING REVENUES	1,506,000	1,587,800	1,573,607	(14,193)
OPERATING EXPENSES:				
Personal services	135,595	138,375	138,250	125
Contractual services	4,100	3,325	2,476	849
Materials and supplies	1,506,200	1,581,339	1,541,484	39,855
Other operating expenses	55,760	58,284	57,286	998
Capital outlay	0	18,000	18,000	0
TOTAL OPERATING EXPENSES	1,701,655	1,799,323	1,757,496	41,827
OPERATING INCOME (LOSS)	(195,655)	(211,523)	(183,889)	27,634
NON-OPERATING REVENUES (EXPENSES):				
Sale of capital assets	0	1,200	1,207	7
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	1,200	1,207	7
INCOME (LOSS) BEFORE TRANSFERS	(195,655)	(210,323)	(182,682)	27,641
Transfers-in from other funds	276,000	193,000	193,000	0
CHANGE IN NET ASSETS	80,345	(17,323)	10,318	27,641
FUND EQUITY AT BEGINNING OF THE YEAR	102,828	102,828	102,828	0
FUND EQUITY AT END OF THE YEAR	\$ 183,173	\$ 85,505	\$ 113,146	\$ 27,641



**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

MAILROOM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 410,000	\$ 535,000	\$ 464,011	\$ (70,989)
TOTAL OPERATING REVENUES	410,000	535,000	464,011	(70,989)
OPERATING EXPENSES:				
Personal services	182,478	182,478	181,525	953
Contractual services	9,000	9,000	8,909	91
Materials and supplies	1,900	2,278	2,080	198
Other operating expenses	384,054	417,932	414,555	3,377
TOTAL OPERATING EXPENSES	577,432	611,688	607,069	4,619
OPERATING INCOME (LOSS)	(167,432)	(76,688)	(143,058)	(66,370)
NON-OPERATING REVENUES (EXPENSES):				0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS	(167,432)	(76,688)	(143,058)	(66,370)
Transfers-in from other funds	195,000	70,000	70,000	0
CHANGE IN NET ASSETS	27,568	(6,688)	(73,058)	(66,370)
FUND EQUITY AT BEGINNING OF THE YEAR	124,579	124,579	124,579	0
FUND EQUITY AT END OF THE YEAR	\$ 152,147	\$ 117,891	\$ 51,521	\$ (66,370)

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

GARAGE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 497,850	\$ 533,610	\$ 534,545	\$ 935
Other operating revenues	0	7,500	7,442	(58)
TOTAL OPERATING REVENUES	497,850	541,110	541,987	877
OPERATING EXPENSES:				
Personal services	307,003	322,194	322,194	0
Contractual services	46,500	46,500	45,068	1,432
Materials and supplies	313,500	462,869	402,267	60,602
Capital outlay	158,607	178,225	169,993	8,232
TOTAL OPERATING EXPENSES	825,610	1,009,788	939,522	70,266
OPERATING INCOME (LOSS)	(327,760)	(468,678)	(397,535)	71,143
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets	0	2,200	2,172	(28)
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	2,200	2,172	(28)
INCOME (LOSS) BEFORE TRANSFERS	(327,760)	(466,478)	(395,363)	71,115
Transfers-in from other funds	335,000	457,940	457,940	0
CHANGE IN NET ASSETS	7,240	(8,538)	62,577	71,115
FUND EQUITY AT BEGINNING OF THE YEAR	15,923	15,923	15,923	0
FUND EQUITY AT END OF THE YEAR	\$ 23,163	\$ 7,385	\$ 78,500	\$ 71,115

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

PRESCRIPTION SELF-INSURANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 1,925,000	\$ 1,925,000	\$ 1,813,905	\$ (111,095)
TOTAL OPERATING REVENUES	1,925,000	1,925,000	1,813,905	(111,095)
OPERATING EXPENSES:				
Contractual services	17,208	17,208	17,208	0
Insurance claims	2,082,792	2,082,792	1,843,506	239,286
TOTAL OPERATING EXPENSES	2,100,000	2,100,000	1,860,714	239,286
OPERATING INCOME (LOSS)	(175,000)	(175,000)	(46,809)	128,191
NON-OPERATING REVENUES (EXPENSES):				0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS	(175,000)	(175,000)	(46,809)	128,191
CHANGE IN NET ASSETS	(175,000)	(175,000)	(46,809)	128,191
FUND EQUITY AT BEGINNING OF THE YEAR	483,488	483,488	483,488	0
FUND EQUITY AT END OF THE YEAR	\$ 308,488	\$ 308,488	\$ 436,679	\$ 128,191

**LAKE COUNTY, OHIO**

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2005

DENTAL SELF-INSURANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 475,000	\$ 475,000	\$ 506,498	\$ 31,498
TOTAL OPERATING REVENUES	475,000	475,000	506,498	31,498
OPERATING EXPENSES:				
Contractual services	147,495	147,495	147,495	0
Insurance claims	427,505	652,505	557,488	95,017
TOTAL OPERATING EXPENSES	575,000	800,000	704,983	95,017
OPERATING INCOME (LOSS)	(100,000)	(325,000)	(198,485)	126,515
NON-OPERATING REVENUES (EXPENSES):				0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS	(100,000)	(325,000)	(198,485)	126,515
Transfers-in from other funds	0	100,000	100,000	0
CHANGE IN NET ASSETS	(100,000)	(225,000)	(98,485)	126,515
FUND EQUITY AT BEGINNING OF THE YEAR	306,921	306,921	306,921	0
FUND EQUITY AT END OF THE YEAR	\$ 206,921	\$ 81,921	\$ 208,436	\$ 126,515

# ***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, 2005

(Continued)

	ALL AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR (restated)	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 26,654,454	\$ 451,013,163	\$ 450,223,465	\$ 27,444,152
Cash and cash equivalents - non-pooled cash	5,361,226	62,048,750	60,824,938	6,585,038
Receivables:				
Taxes	281,582,805	293,156,180	281,582,805	293,156,180
Special assessments	5,297,878	5,087,155	5,297,878	5,087,155
Due from other governments	<u>2,114,042</u>	<u>2,126,047</u>	<u>2,114,042</u>	<u>2,126,047</u>
TOTAL ASSETS	<u>\$ 321,010,405</u>	<u>\$ 813,431,295</u>	<u>\$ 800,043,128</u>	<u>\$ 334,398,572</u>
LIABILITIES:				
Due to other governments	\$ 305,512,661	\$ 710,728,022	\$ 698,483,944	\$ 317,756,739
Other liabilities	<u>15,497,744</u>	<u>102,703,273</u>	<u>101,559,184</u>	<u>16,641,833</u>
TOTAL LIABILITIES	<u>\$ 321,010,405</u>	<u>\$ 813,431,295</u>	<u>\$ 800,043,128</u>	<u>\$ 334,398,572</u>

**LAKE COUNTY, OHIO**

**COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2005

(Continued)

	PAYROLL AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 10,136,168	\$ 40,650,728	\$ 40,730,451	\$ 10,056,445
TOTAL ASSETS	\$ 10,136,168	\$ 40,650,728	\$ 40,730,451	\$ 10,056,445
LIABILITIES:				
Other liabilities	\$ 10,136,168	\$ 40,650,728	\$ 40,730,451	\$ 10,056,445
TOTAL LIABILITIES	\$ 10,136,168	\$ 40,650,728	\$ 40,730,451	\$ 10,056,445

**LAKE COUNTY, OHIO**

**COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2005

(Continued)

	<b>UNDIVIDED TAX AGENCY FUNDS</b>			
	<b>BALANCE AT BEGINNING OF YEAR</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>BALANCE AT END OF YEAR</b>
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 14,262,691	\$ 401,357,611	\$ 400,744,829	\$ 14,875,473
Receivables:				
Taxes	281,582,805	293,156,180	281,582,805	293,156,180
Special assessments	5,297,878	5,087,155	5,297,878	5,087,155
Due from other governments	<u>2,114,042</u>	<u>2,126,047</u>	<u>2,114,042</u>	<u>2,126,047</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 303,257,416</u></b>	<b><u>\$ 701,726,993</u></b>	<b><u>\$ 689,739,554</u></b>	<b><u>\$ 315,244,855</u></b>
<b>LIABILITIES:</b>				
Due to other governments	<u>\$ 303,257,416</u>	<u>\$ 701,726,993</u>	<u>\$ 689,739,554</u>	<u>\$ 315,244,855</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 303,257,416</u></b>	<b><u>\$ 701,726,993</u></b>	<b><u>\$ 689,739,554</u></b>	<b><u>\$ 315,244,855</u></b>



**LAKE COUNTY, OHIO**

**COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2005**

---

	<b>OTHER AGENCY FUNDS</b>			
	<b>BALANCE AT BEGINNING OF YEAR</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>BALANCE AT END OF YEAR</b>
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 2,255,595	\$ 9,004,824	\$ 8,748,185	\$ 2,512,234
Cash and cash equivalents - non-pooled cash	<u>5,361,226</u>	<u>62,048,750</u>	<u>60,824,938</u>	<u>6,585,038</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,616,821</u></b>	<b><u>\$ 71,053,574</u></b>	<b><u>\$ 69,573,123</u></b>	<b><u>\$ 9,097,272</u></b>
<b>LIABILITIES:</b>				
Due to other governments	\$ 2,255,245	9,001,029	8,744,390	\$ 2,511,884
Other liabilities	<u>5,361,576</u>	<u>62,052,545</u>	<u>60,828,733</u>	<u>6,585,388</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 7,616,821</u></b>	<b><u>\$ 71,053,574</u></b>	<b><u>\$ 69,573,123</u></b>	<b><u>\$ 9,097,272</u></b>

(THIS PAGE LEFT BLANK INTENTIONALLY)

(THIS PAGE LEFT BLANK INTENTIONALLY)

# LAKE COUNTY, OHIO

## GENERAL FUND REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION

### LAST TEN FISCAL YEARS (Amounts in 000'S)

---

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
REVENUES:					
Taxes	\$ 22,341	\$ 23,184	\$ 26,085	\$ 26,405	\$ 27,104
Fees and charges for services	6,210	6,000	6,023	6,065	5,880
Licenses and permits	263	313	344	351	316
Fines and forfeitures	136	149	172	166	192
Intergovernmental	3,661	3,780	4,015	4,409	4,515
Investment earnings	4,885	5,226	5,932	5,831	9,541
Miscellaneous	<u>993</u>	<u>1,184</u>	<u>1,429</u>	<u>1,135</u>	<u>1,116</u>
TOTAL REVENUES	<u>\$ 38,489</u>	<u>\$ 39,836</u>	<u>\$ 44,000</u>	<u>\$ 44,362</u>	<u>\$ 48,664</u>
EXPENDITURES:					
Current:					
General government	\$ 7,271	\$ 7,686	\$ 7,986	\$ 8,467	\$ 8,602
Judicial and public safety	16,342	16,812	17,580	18,937	19,832
Public works	216	217	250	210	227
Human services	619	626	602	585	633
Health	32	317	295	133	195
Community and economic development	65	68	73	96	114
Fringe benefits and insurance (1)	4,912	5,279	5,419	6,127	5,851
Capital outlay (1)	<u>898</u>	<u>737</u>	<u>966</u>	<u>1,211</u>	<u>496</u>
TOTAL EXPENDITURES	<u>\$ 30,355</u>	<u>\$ 31,742</u>	<u>\$ 33,171</u>	<u>\$ 35,766</u>	<u>\$ 35,950</u>

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

Source: Lake County Auditor's Office

---

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
REVENUES:					
Taxes	\$ 28,149	\$ 27,807	\$ 29,323	\$ 31,217	\$ 31,855
Fees and charges for services	7,723	8,132	7,593	7,075	7,245
Licenses and permits	433	470	474	485	530
Fines and forfeitures	195	193	183	185	186
Intergovernmental	4,257	5,022	5,115	5,091	5,282
Investment earnings	6,930	3,120	1,939	1,937	5,026
Miscellaneous	<u>1,353</u>	<u>1,720</u>	<u>2,272</u>	<u>2,883</u>	<u>3,020</u>
TOTAL REVENUES	<u>\$ 49,040</u>	<u>\$ 46,464</u>	<u>\$ 46,899</u>	<u>\$ 48,873</u>	<u>\$ 53,144</u>
EXPENDITURES:					
Current:					
General government	\$ 9,222	\$ 10,982	\$ 11,149	\$ 13,459	\$ 13,114
Judicial and public safety	22,133	28,587	28,944	31,504	32,378
Public works	236	342	332	314	257
Human services	848	1,006	1,050	950	1,064
Health	150	215	156	122	107
Community and economic development	124	148	166	165	202
Fringe benefits and insurance (1)	7,187	0	0	0	0
Capital outlay (1)	820	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 40,720</u>	<u>\$ 41,280</u>	<u>\$ 41,797</u>	<u>\$ 46,514</u>	<u>\$ 47,122</u>

# ***LAKE COUNTY, OHIO***

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

### **LAST TEN FISCAL YEARS**

<b>TAX YEAR</b>	<b>FISCAL YEAR</b>	<b>CURRENT TAX LEVY</b>	<b>CURRENT TAX COLLECTIONS</b>	<b>PERCENT OF LEVY COLLECTED</b>	<b>DELINQUENT TAX COLLECTIONS</b>	<b>TOTAL TAX COLLECTIONS</b>
1995/1996	1996	\$30,935,526	\$29,129,338	94.2%	\$ 579,459	\$ 29,708,797
1996/1997	1997	33,156,482	31,286,650	94.4%	528,332	31,814,982
1997/1998	1998	37,831,514	35,940,365	95.0%	554,634	36,494,999
1998/1999	1999	43,757,385	41,443,190	94.7%	699,718	42,142,908
1999/2000	2000	44,638,293	42,398,704	95.0%	1,738,307	44,137,011
2000/2001	2001	46,958,173	44,673,296	95.1%	1,648,694	46,321,990
2001/2002	2002	43,395,269	40,263,669	92.8%	1,596,040	41,859,709
2002/2003	2003	43,649,157	41,385,392	94.8%	1,753,178	43,138,570
2003/2004	2004	45,313,687	43,297,827	95.5%	1,654,868	44,952,695
2004/2005	2005	46,092,825	44,454,865	96.4%	1,985,169	46,440,034

(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	
1996	\$3,178,667	\$9,081,906	\$781,362	\$781,362	\$492,814	\$1,971,256	\$4,452,843	\$11,834,524	38%
1997	3,255,319	9,300,911	770,713	770,713	554,331	2,217,324	4,580,363	12,288,948	37%
1998	3,750,452	10,715,577	767,735	767,735	587,812	2,351,248	5,105,999	13,834,560	37%
1999	3,838,587	10,967,391	767,974	767,974	635,695	2,542,781	5,242,256	14,278,146	37%
2000	3,919,470	11,198,486	673,328	673,328	629,532	2,518,127	5,222,330	14,389,941	36%
2001	4,405,080	12,585,944	655,943	655,943	623,371	2,493,482	5,684,394	15,735,369	36%
2002	4,492,816	12,836,618	354,137	354,137	611,403	2,445,612	5,458,356	15,636,367	35%
2003	4,588,079	13,108,796	416,686	416,686	564,500	2,257,999	5,569,265	15,783,481	35%
2004	5,376,660	15,361,888	385,590	385,590	490,145	1,960,580	6,252,395	17,708,058	35%
2005	5,464,031	15,611,518	403,485	403,485	478,532	1,914,128	6,346,048	17,929,131	35%

(1) Estimated Actual Value is calculated by dividing the Assessed Value by the assessment percentage. The percentages for 2005 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>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	3.40	3.40	3.40	4.90	4.90
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.30	.30	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.30
Senior Citizens	<u>.20</u>	<u>.20</u>	<u>.30</u>	<u>.30</u>	<u>.30</u>
TOTAL RATES	8.50	8.50	8.60	10.10	10.20
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	76.50	76.30	77.10	77.10	76.47
Kirtland Local (A)	69.62	69.04	67.69	67.69	71.02
Madison Local (A)	58.64	58.47	58.42	58.42	58.78
Mentor Exempt	62.95	67.45	67.21	67.21	66.87
Painesville City (A)	74.84	74.59	73.58	72.68	78.68
Painesville Township (A)	53.42	55.10	54.53	54.53	54.01
Perry Local (A)	45.70	45.70	45.75	45.75	45.70
Wickliffe Local	53.39	60.14	60.01	60.01	59.92
Willoughby-Eastlake	47.41	47.62	46.71	46.71	46.43
<u>CORPORATIONS</u>					
Eastlake	10.42	10.42	10.42	10.42	10.80
Kirtland	10.20	11.05	11.05	11.05	11.05
Mentor	6.05	6.05	6.00	4.50	4.50
Mentor-on-the-Lake	19.50	24.00	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.05	9.05	8.60	7.40	7.40
Willoughby	6.55	6.55	6.29	7.19	7.19
Willoughby Hills	8.00	7.80	7.80	7.80	7.80
Willowick	20.97	20.97	19.94	19.94	19.94
<u>VILLAGES</u>					
Fairport Harbor	11.05	11.05	6.66	10.06	10.56
Grand River	3.00	3.00	3.00	7.50	7.50
Kirtland Hills	23.00	23.00	23.00	23.00	23.00
Lakeline	11.00	11.00	11.00	11.00	11.00
Madison (B)	13.23	13.23	13.23	13.23	9.43
North Perry (C)	7.20	7.20	7.20	8.20	8.20
Perry (C)	13.20	13.20	13.20	14.20	14.20
Timberlake	13.00	13.00	13.00	13.00	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00



(Continued)

---

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	4.90	4.90	4.90	4.90	4.90
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.30	.30	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.30	.30	.30	.30	.30
Senior Citizens	<u>.30</u>	<u>.30</u>	<u>.30</u>	<u>.30</u>	<u>.30</u>
TOTAL RATES	10.20	10.20	10.20	10.20	10.20
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	76.67	76.73	76.62	78.59	78.62
Kirtland Local (A)	69.18	69.10	68.67	72.49	72.17
Madison Local (A)	57.57	57.02	56.97	56.35	56.15
Mentor Exempt	66.84	66.79	66.77	69.62	77.46
Painesville City (A)	78.65	78.58	78.58	78.53	86.20
Painesville Township (A)	53.80	53.84	53.71	53.17	56.19
Perry Local (A)	45.70	45.70	45.70	45.70	45.70
Wickliffe Local	60.11	61.31	61.38	61.38	60.82
Willoughby-Eastlake	45.84	45.77	45.59	47.39	49.77
<u>CORPORATIONS</u>					
Eastlake	10.80	10.80	10.80	10.80	9.26
Kirtland	11.05	11.05	11.05	11.05	11.05
Mentor	4.50	4.50	4.50	4.50	4.50
Mentor-on-the-Lake	24.00	24.00	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	7.40	7.40	7.40	7.40	7.40
Willoughby	6.91	6.91	6.89	6.79	6.68
Willoughby Hills	7.40	7.40	7.40	7.40	7.40
Willowick	19.94	19.50	19.50	19.50	19.50
<u>VILLAGES</u>					
Fairport Harbor	10.49	9.56	9.56	9.56	9.56
Grand River	7.50	7.50	7.50	7.50	7.50
Kirtland Hills	23.00	23.00	23.00	20.00	20.00
Lakeline	11.00	11.00	11.00	6.00	6.00
Madison (B)	9.43	9.43	9.43	9.43	9.43
North Perry (C)	8.20	8.20	11.10	11.10	11.10
Perry (C)	14.20	14.20	14.10	14.10	14.10
Timberlake	13.00	13.00	13.00	13.00	21.20
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>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40
Leroy	14.95	14.95	10.95	10.95	10.95
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	10.70	10.70	10.70	10.70	10.70
Perry	7.20	7.20	7.20	7.20	8.20
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.625	.625
Morley	1.00	1.00	1.00	1.00	1.00
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	.30	.30	1.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDISIVIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	3.20	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	3.00	3.00	3.00	4.00	4.00

(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>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40
Leroy	11.00	11.00	11.90	11.90	11.90
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	10.70	10.70	10.70	10.15	12.65
Perry	8.20	8.20	11.10	11.10	11.10
<u>LIBRARIES</u>					
Mentor	.625	.625	.625	.625	.625
Morley	1.00	2.00	1.90	1.80	1.75
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	1.30	1.30	1.30	1.30	1.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDISIVIONS</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	4.00	4.00	6.90	6.90	6.90

---

# ***LAKE COUNTY, OHIO***

## **SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**

### **LAST TEN FISCAL YEARS**

---

<b>FISCAL YEAR</b>	<b>CURRENT ASSESSMENTS DUE</b>	<b>CURRENT ASSESSMENTS COLLECTED</b>	<b>RATIO OF COLLECTIONS TO AMOUNT DUE</b>	<b>TOTAL DELINQUENT OUTSTANDING(1)</b>
1996	630,069	605,487	96%	\$ 68,133
1997	728,465	706,840	97%	52,101
1998	742,915	667,591	90%	110,870
1999	664,024	640,803	96%	103,712
2000	559,196	544,202	97%	112,406
2001	631,096	599,524	95%	94,348
2002	718,525	644,701	90%	155,883
2003	884,788	815,968	92%	205,535
2004	812,201	735,574	91%	61,836
2005	916,566	897,256	98%	19,322

(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, 2005

---

TOTAL OF ALL COUNTY DEBT OUTSTANDING	\$100,441,860
DEBT EXEMPT FROM COMPUTATION	
Detention facility bonds	\$3,930,000
Special assessment bonds	8,606,950
Ohio Water Development Authority loans	58,168,433
General obligation bonds paid from:	
Water revenue	3,165,000
Wastewater revenue	1,560,050
Other long-term debt payable from:	
Water revenue	25,000
Wastewater revenue	25,000
Enterprise funds notes paid from:	
Water revenue	23,427
Sewer revenue	560,000
Solid Waste revenue	1,390,000
TOTAL EXEMPT DEBT	<u>77,453,860</u>
Net debt	<u>\$ 22,988,000</u>
<hr/>	
ASSESSED VALUATION OF COUNTY	\$6,346,048,449
Direct debt limitation – ORC 133.02 and ORC 133.07 (3% of first \$100,000,000 assessed valuation; 1.5% amount in excess of \$100,000,000 but not in excess of \$300,000,000; 2.5% of amount in excess of \$300,000,000)	157,151,211
Less: Net debt (all unvoted)	<u>22,988,000</u>
DIRECT LEGAL DEBT MARGIN (VOTED AND UNVOTED)	<u>\$ 134,163,211</u>
<hr/>	
UNVOTED DEBT LIMITATION (1% OF COUNTY ASSESSED VALUATION)	63,460,484
Less: Net unvoted debt	<u>22,988,000</u>
UNVOTED LEGAL DEBT MARGIN	<u>\$ 40,472,484</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
1996	223,301	\$4,452,843,237	\$24,760,000	\$11,385,000	\$13,375,000	.30%	59.90
1997	223,715	4,580,363,121	23,120,000	10,530,000	12,590,000	.27%	56.28
1998	223,779	5,105,999,168	21,495,000	9,700,000	11,795,000	.23%	52.71
1999	227,145	5,242,255,852	20,765,000	9,775,000	10,990,000	.21%	48.38
2000	227,511	5,222,330,100	22,105,000	10,120,000	11,985,000	.23%	52.68
2001	227,511	5,684,393,889	29,185,000	10,555,000	18,630,000	.33%	81.89
2002	229,004(a)	5,458,356,425	31,315,000	14,435,000	16,880,000	.31%	73.71
2003	229,004(a)	5,569,264,708	28,385,000	13,300,000	15,085,000	.27%	65.87
2004	230,063(a)	6,252,395,015	27,070,000	13,815,000	13,255,000	.21%	57.61
2005	230,510(a)	6,346,048,449	40,250,000	13,332,000	26,918,000	.42%	116.78

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

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

(a) Estimate

# ***LAKE COUNTY, OHIO***

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

### **LAST TEN FISCAL YEARS**

---

<b>Year</b>	<b>Principal</b>	<b>Interest And Fiscal Charges</b>	<b>Total Debt Service</b>	<b>Total General Fund Expenditures</b>	<b>Ratio of Debt Service To Total General Fund Expenditures</b>
1996	\$ 785,000	\$ 912,448	\$1,697,448	\$30,355,259	5.59%
1997	785,000	862,526	1,647,526	31,742,438	5.19%
1998	795,000	812,262	1,607,262	33,171,301	4.85%
1999	805,000	761,262	1,566,262	35,765,992	4.38%
2000	1,005,000	818,906	1,823,906	35,979,842	5.07%
2001	1,535,000	989,036	2,524,036	40,719,577	6.20%
2002	1,750,000	989,425	2,739,425	41,280,330	6.64%
2003	1,795,000	895,690	2,690,690	41,796,670	6.44%
2004	1,830,000	798,896	2,628,896	46,513,907	5.65%
2005(a)	4,208,000	1,180,899	5,388,899	47,121,734	11.44%

(a) Includes \$2.4 million in bonds which were refunded.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 2005

	NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING (1)	PERCENT APPLICABLE (2)	COUNTY SHARE
<u>DIRECT DEBT</u>			
County of Lake	\$ 26,918,000	100.00%	\$ 26,918,000
Total Direct Debt			\$ 26,918,000
<u>OVERLAPPING DEBT</u>			
All Cities wholly within Lake County	86,088,905	100.00%	86,088,905
All Villages wholly within Lake County	1,294,400	100.00%	1,294,400
All Townships wholly within Lake County	1,608,437	100.00%	1,608,437
All School Districts wholly within Lake County	38,504,925	100.00%	38,504,925
All Library Districts wholly within Lake County	9,940,000	100.00%	9,940,000
Kirtland Local School District	810,000	99.30%	804,330
Madison Local School District	7,656,387	99.70%	7,633,418
Mentor Exempted Village School District	17,393,315	99.77%	17,353,310
Painesville Township Local School District	6,942,657	99.56%	<u>6,912,109</u>
Total Overlapping Debt			<u>170,139,835</u>
Total Net Direct and Overlapping Debt			<u>\$197,057,835</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 the political subdivision's territory that 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, 2005

<u>Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses (1)</u>	<u>Net Revenue Available For Debt Serv.</u>	<u>Enterprise G.O. Debt Prin &amp; Int</u>	<u>OWDA Prin &amp; Int</u>	<u>Total</u>	<u>Coverage</u>
<u>Wastewater Fund Bond Coverage:</u>							
2005	\$15,209,457	\$9,248,572	\$5,960,885	\$ 134,851	\$4,077,585	\$4,212,436	1.42
2004	15,007,357	9,357,656	5,649,701	134,117	3,864,099	3,998,216	1.41
2003	14,610,899	8,683,571	5,927,328	189,352	4,221,399	4,410,751	1.34
2002	14,558,052	8,351,098	6,206,954	97,929	4,399,744	4,497,673	1.38
2001	13,150,162	8,186,574	4,963,588	91,642	4,494,185	4,585,827	1.08
2000	10,450,033	8,394,592	2,055,441	112,626	3,221,033	3,333,659	0.62
1999	10,786,882	7,832,925	2,953,957	119,605	1,973,651	2,093,256	1.41
1998	10,843,687	7,537,352	3,306,335	135,092	2,098,659	2,233,751	1.48
1997	10,466,368	7,584,380	2,881,988	184,777	2,149,401	2,334,178	1.23
1996	10,502,795	7,292,252	3,210,543	221,830	2,149,401	2,371,231	1.35
<u>Water Fund Bond Coverage:</u>							
2005	\$19,466,792	\$8,084,197	\$11,382,595	\$ 697,921	\$7,616,078	\$8,313,999	1.37
2004	18,793,610	7,324,421	11,469,189	691,546	7,448,794	8,140,340	1.41
2003	18,788,736	6,993,407	11,795,329	696,469	8,084,148	8,780,617	1.34
2002	19,438,081	6,622,000	12,816,081	5,660,719(2)	8,850,171	14,510,890	0.88
2001	14,997,332	6,461,923	8,535,409	782,050	8,875,197	9,657,247	0.88
2000	15,011,933	5,905,364	9,106,569	785,517	8,875,197	9,660,714	0.94
1999	16,236,758	6,297,251	9,939,507	787,278	8,875,197	9,662,475	1.03
1998	16,078,558	5,998,740	10,079,818	818,846	8,875,197	9,694,043	1.04
1997	15,428,006	5,915,711	9,512,295	824,047	8,875,196	9,699,243	.98
1996	15,488,240	5,775,529	9,712,711	825,268	8,875,196	9,700,464	1.00

(1) Operating expenses exclude depreciation

(2) General obligation payments include defeasance of bond; payment of \$4.7 million (see Note H).

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES

### LAST TEN FISCAL YEARS (Amount 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
1996	\$130,056,143	\$115,874,628	\$245,930,771	\$27,068,211	\$2,349,342,560	\$829,323,980	\$312,995,400
1997	121,729,914	115,856,571	237,586,485	53,941,971	2,400,031,220	855,288,170	316,998,780
1998	110,614,600	69,072,229	179,686,829	58,904,596	2,862,142,010	888,309,870	347,392,840
1999	125,998,315	89,641,143	215,639,458	57,816,942	2,914,634,560	923,952,420	354,398,130
2000	140,918,229	54,695,714	195,613,943	61,942,764	2,973,944,680	945,525,370	374,056,000
2001	166,816,058	116,993,143	283,809,201	63,893,769	3,370,167,850	1,034,912,510	392,140,790
2002	142,748,914	96,372,486	239,121,400	95,760,917	3,414,371,440	1,078,445,000	389,906,960
2003	136,365,029	78,170,086	214,535,115	97,238,973	3,474,319,160	1,113,759,380	403,062,480
2004	176,730,515	63,171,744	239,902,259	101,837,959	4,184,511,700	1,192,148,840	496,974,490
2005	203,190,257	50,072,028	253,262,285	109,071,512	4,264,555,360	1,199,475,990	473,131,990

(1) Represents assessed value to the extent construction was completed at the tax lien date.

(2) Does not include land and mineral rights.

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

# LAKE COUNTY, OHIO

## PRINCIPAL TAXPAYERS

DECEMBER 31, 2005

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
<u>Real, Excluding Public Utility</u>			
Simon Property Group LP	Developer of Great Lakes Mall	\$ 25,900,140	0.41%
First Interstate	Developer of Willoughby Commons & Creekside Commons Shopping Centers	14,239,620	0.22%
Avery Dennison Corporation	Manufacturer of pressure-sensitive adhesives, papers, foils & films	13,038,610	0.21%
Inland Southeast	Retail developer	12,642,150	0.20%
Lubrizol Corporation	Manufacturer of chemical additives for fuels, lubricants	12,350,300	0.19%
Steris Corporation	Provider of infection, contamination prevention systems & products	9,116,090	0.14%
Points East Enterprise	Developer of Points East Shopping Center	7,013,210	0.11%
Osborne, Jerome T.	Contractor and developer	6,256,420	0.10%
Wal Mart Real Estate	Retail developer	5,584,270	0.09%
Millstein, Norman Trustee	Developer of apartment complexes	5,292,930	0.08%
<u>Tangible Personal, Excluding Public Utility</u>			
Avery Dennison Corporation	Manufacturer of pressure-sensitive adhesives, papers, foils & films	37,990,860	0.60%
Lubrizol Corporation	Manufacturer of chemical additives for fuels, lubricants	29,837,630	0.47%
GE Quartz	Manufacturer of light bulbs	13,668,080	0.22%
PCC Airfoils	Manufacturer of blades, vanes, & vane segments for airline turbine engines	10,673,200	0.17%
Swagelok Manufacturing Co.	Manufacturer of fluid system components	10,372,670	0.16%
ABB Automation, Inc.	Computer systems for electrical power plants, industrial processes and shipboard automations	7,730,160	0.12%
Swagelok Semiconductor Services Co.	Manufacturer of semiconductors	7,173,310	0.11%
Parker Hannifin Corp.	Manufacturer of fluid hose products, fittings	6,240,260	0.10%
Steris Corporation	Provider of infection and contamination prevention & therapy support systems	5,849,290	0.09%
Morton International, Inc.	Salt Mines	4,389,330	0.07%
<u>Public Utility (Real and Tangible Personal)</u>			
Cleveland Electric Illuminating	Electric Utility	311,652,190	4.91%
Ohio Edison Company	Electric Utility	61,345,700	0.97%
Ameritech	Telephone Utility	30,186,190	0.48%
American Transmission	Electric Utility	19,862,610	0.31%
Aqua Ohio, Inc.	Water Utility	16,725,140	0.26%
First Energy Generation	Electric Utility	14,334,620	0.23%
Pennsylvania Power	Electric Utility	13,321,850	0.21%
East Ohio Gas	Natural Gas Utility	6,891,840	0.11%
Western Reserve Telephone	Telephone Utility	5,395,630	0.09%
CEI Co.	Electric Utility	2,934,420	0.05%

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## SYNOPSIS OF INSURANCE

DECEMBER 31, 2005

(Continued)

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	ANNUAL DEDUCTIBLE	PREMIUM
<u>COMMISSIONERS</u>						
Property, General Liability & Auto	County Risk Sharing Authority (CORSA)	CO-0520	5/01/05-4/30/06			\$859,810
			Property General Liability	\$358,676,952 1,000,000	\$5,000 5,000	
			Automobile	1,000,000	5,000	
			Contractor Equip.	1,000,000	5,000	
			Law Enforcement	1,000,000	5,000	
			Errors & Omissions	1,000,000/ 1,000,000	5,000	
			Flood/Earthquake/ Equipment Breakdown	100,000,000/ 100,000,000	5,000	
			Crime/Business Interruption/Debris Removal Excess Liability	1,000,000 9,000,000	5,000 0	
<u>BOARD OF ADAMHS</u>						
Property Coverage	Pease-Kerr Insurance Co	O1CE39407040	6/22/05-6/22/06	482,000	250	2,064
Professional General Liability & Directors/ Officials Liability	Pease-Kerr Insurance Co.	CLS634025	4/24/05-4/24/06	2,000,000	N/A	14,046
Data Processing	Pease-Kerr Insurance Co.	16COP3310361	11/10/05-11/10/06	10,000	250	750
<u>BOARD OF M.R. &amp; D.D.</u>						
School District Liability Policy	Harcum-Hyre Insurance Agency	91GP40133500 01L	2/01/05-2/01/06	2,000,000 5,000,000	N/A	11,823
<u>PROSECUTOR</u>						
Lawyers Professional Liability	NDAA Insurance Co.	CEM701	2/01/05-2/01/06	1,000,000/ 1,000,000	1,250	48,629

# ***LAKE COUNTY, OHIO***

## **SYNOPSIS OF INSURANCE (CONTINUED)**

**DECEMBER 31, 2005**

---

<u>COVERAGE</u>	<u>CARRIER</u>	<u>POLICY NUMBER</u>	<u>POLICY PERIOD</u>	<u>LIMITS/ AGGREGATE</u>	<u>ANNUAL DEDUCTIBLE</u>	<u>PREMIUM</u>
<u>PUBLIC DEFENDER</u> Liability Coverage Insurance Co.	CIMA	NLA800662-04	5/01/05-5/01/06	5,000/ 500,000	100/1,000	4,843
<u>JUVENILE COURT</u> Professional Liability Insurance	Great American Insurance Co.	1242600	3/01/05-3/01/06	1,000,000/ 2,000,000	N/A	9,364
<u>COMMON PLEAS COURT</u> Professional Liability Insurance	Herbert L. Jamison Insurance Co.	6-0036-7468-3	8/01/05-8/01/06	1,000,000/ 2,000,000	N/A	1,125
<u>DOMESTIC RELATIONS</u> Professional Liability Insurance	Great American Insurance Co.	1242600	3/01/05-3/01/06	1,000,000/ 2,000,000	N/A	9,000

Source: Lake County Benefits Department and respective departments

# ***LAKE COUNTY, OHIO***

## **DEMOGRAPHIC STATISTICS**

**DECEMBER 31, 2005**

---

### **POPULATION DENSITIES LAKE COUNTY POLITICAL SUBDIVISIONS**

<u>COMMUNITY</u>	<u>POPULATION</u>			
	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>
Concord Township	5,948	10,335	12,432	15,282
Eastlake City	19,690	22,104	21,161	20,255
Fairport Harbor Village	3,665	3,357	2,978	3,180
Grand River Village	613	412	297	345
Kirtland City	5,530	5,969	5,881	6,670
Kirtland Hills City	452	506	628	597
Lakeline Village	223	258	210	165
Leroy Township	1,759	2,505	2,581	3,122
Madison Township	12,455	15,378	15,477	15,494
Madison Village	1,678	2,291	2,477	2,921
Mentor City	36,912	42,065	47,358	50,278
Mentor-on-the Lake City	6,517	7,919	8,271	8,127
North Perry Village	851	897	824	838
Painesville City	16,536	16,391	15,699	17,503
Painesville Township	10,870	12,348	13,218	15,037
Perry Township	4,634	5,126	4,944	6,220
Perry Village	917	961	1,012	1,195
Timberlake Village	964	885	833	775
Waite Hill Village	514	529	454	446
Wickliffe City	20,632	16,790	14,558	13,484
Willoughby City	18,634	19,329	20,510	22,621
Willoughby Hills City	5,969	8,612	8,427	8,595
Willowick City	<u>21,237</u>	<u>17,834</u>	<u>15,269</u>	<u>14,361</u>
Lake County	197,200	212,801	215,499	227,511

Source: U.S. Census Bureau and Lake County Planning Commission  
(A) Estimated

---

<u>AREA IN SQUARE MILES</u>				<u>DENSITY (persons/sq. mi.)</u>			
<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>
23.10	23.10	23.10	23.10	257	447	538	662
6.58	6.58	6.58	6.58	2,992	3,359	3,216	3,078
1.09	1.09	1.12	1.12	3,362	3,080	2,659	2,839
.69	.69	.69	.69	888	597	430	500
16.85	16.85	16.85	16.85	328	354	349	396
5.65	5.65	5.65	5.65	80	90	88	106
.08	.08	.08	.08	2,788	3,225	2,625	2,063
25.40	25.40	25.40	25.40	69	99	102	123
39.64	38.48	38.48	38.48	314	400	402	403
3.61	4.78	4.78	4.78	465	479	518	611
27.91	27.91	27.91	27.91	1,323	1,507	1,702	1,801
1.63	1.63	1.63	1.63	3,998	4,858	5,074	4,986
3.78	3.78	3.78	3.78	225	237	218	222
5.01	5.09	5.89	5.89	3,301	3,220	2,676	2,972
17.57	17.48	16.65	16.65	619	706	790	903
17.54	17.54	17.33	17.33	264	292	285	359
2.00	2.00	2.21	2.21	459	481	457	541
.21	.21	.21	.21	4,590	4,214	3,967	3,690
4.35	4.35	4.35	4.35	118	122	104	103
4.68	4.68	4.68	4.68	4,409	3,588	3,111	2,881
10.21	10.21	10.21	10.21	1,825	1,893	2,009	2,216
10.92	10.92	10.92	10.92	547	789	772	787
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	8,495	7,134	6,108	5,744
231.00	231.00	231.00	231.00	854	921	933	985

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2005

---

### POPULATION

<u>Year</u>	<u>County Population</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
1940	50,202		
1950	75,979	25,777	51.3%
1960	148,700	72,721	95.7%
1970	197,200	48,500	32.6%
1980	212,801	15,601	7.9%
1990	215,499	2,698	1.3%
2000	227,511	12,012	5.6%
2005 (Estimate)	230,510	2,999	1.3%

---

### AGE DISTRIBUTION

#### 2000 CENSUS

<u>Age</u>	<u>Total</u>	<u>Percentage Of Total</u>
Under 5 years	13,906	6.1%
5 – 9 years	15,486	6.8%
10 – 14 years	16,079	7.1%
15 – 19 years	14,689	6.5%
20 – 24 years	11,460	5.0%
25 – 34 years	29,247	12.9%
35 – 44 years	38,345	16.9%
45 – 54 years	33,689	14.8%
55 – 59 years	12,718	5.6%
60 – 64 years	9,848	4.3%
65 – 74 years	17,024	7.5%
75 – 84 years	11,676	5.1%
85 and older	<u>3,344</u>	<u>1.5%</u>
<b>TOTAL</b>	<u>227,511</u>	<u>100.00%</u>
Male	110,531	48.6%
Female	116,980	51.4%

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



# ***LAKE COUNTY, OHIO***

## **DEMOGRAPHIC STATISTICS**

**DECEMBER 31, 2005**

	<b>LAKE COUNTY</b>	<b>OHIO</b>
Population, July 1, 2005 Estimate	230,510	11,501,180
Population, 2000 Census	227,511	11,353,140
Population, percent change, 1990 to 2000	5.6%	4.7%
Persons under 5 years old, percent, 2000	6.1%	6.6%
Persons under 18 years old, percent, 2000	24.2%	25.4%
Persons 65 years old and over, percent, 2000	14.1%	13.3%
White persons, percent, 2000 (a)	95.4%	85.0%
Black or African American persons, percent, 2000 (a)	2.0%	11.5%
American Indian and Alaska Native persons, percent, 2000 (a)	0.1%	0.2%
Asian persons, percent, 2000 (a)	0.9%	1.2%
Persons reporting some other race, percent, 2000 (a)	0.7%	0.8%
Persons reporting two or more races, percent, 2000	0.9%	1.4%
Female persons, percent, 2000	51.4%	51.4%
Persons of Hispanic or Latino origin, percent, 2000 (b)	1.7%	1.9%
White persons, not of Hispanic/Latino origin, percent, 2000	94.4%	84.0%
Housing units, 2000	93,487	4,783,051
Homeownership rate, 2000	77.5%	69.1%
Households, 2000	89,700	4,445,773
Persons per household, 2000	2.50	2.49
Households with persons under 18, percent 2000	33.2%	34.5%

(a) Includes persons reporting only one race

(b) Hispanics may be of any race, so also are included in applicable race categories

Source: U.S. Census Bureau – 2000 Census

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2005

---

### LAKE COUNTY'S 10 LARGEST EMPLOYERS

<u>Employer</u>	<u>Nature of Business</u>	<u>Number Employed</u>
Lake County Government (a)	County Government	2,218
Lake Hospital Systems, Inc.	Health Care	1,750
Lubrizol Corporation	Chemical Additives	1,261
Avery International	Pressure-sensitive Products	1,259
First Energy Corporation	Electric Utility	1,256
Cleveland Clinic	Health Care	1,022
Mentor Exempted Village Schools	School District	1,008
Willoughby-Eastlake City Schools	School District	927
Steris Corporation	Infection and Contamination Prevention Systems	845
Giant Eagle, Inc.	Grocery Store Chain	649

Source: Crain's Cleveland Business – March 20, 2006 (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>
2005	5.2%	5.9%	4.9%
2004	5.7%	5.6%	5.4%
2003	6.3%	6.1%	6.0%
2002	5.4%	5.0%	5.7%
2001	5.0%	4.8%	5.8%
2000	3.6%	3.9%	4.0%
1999	3.8%	4.1%	4.1%
1998	3.7%	4.0%	3.8%
1997	4.0%	4.3%	4.4%
1996	4.4%	4.8%	5.0%

Source: Ohio Department of Job and Family Services

# ***LAKE COUNTY, OHIO***

## **MISCELLANEOUS STATISTICS**

**DECEMBER 31, 2005**

---

Date of Incorporation	1840
Eleventh most populous County in Ohio	
County seat: Painesville	
Area – square miles	231
<i><u>Number of political subdivisions located in the County:</u></i>	
Municipalities	18
Townships	5
School Districts/Colleges	13
Libraries	4
Special districts	2
<i><u>Voter statistics, election of November 2005:</u></i>	
Number of registered voters	151,147
Number of voters - last general election	64,840
Percentage of registered voters voting	42.90%
<i><u>Department of Utilities:</u></i>	
Miles of sewer lines operated	823
Miles of water lines	567
Wastewater treatment plants operated	3
Wastewater pump stations operated	40
Water plants operated	2
Water booster stations operated	7
Water utility customers	39,997
Sewer utility customers	37,735
<i><u>2004 Motor Vehicle Registrations (In Units):</u></i>	
Passenger cars	179,723
Motor homes	780
Motorcycles	7,891
House vehicles	1,431
Mopeds	69
Non-commercial trailer	7,904
Non-commercial truck	25,811
Bus	520
Commercial trailer	3,431

Source: Lake County Planning Commission  
Lake County Board of Elections  
Lake County Department of Utilities  
Ohio Bureau of Motor Vehicles

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2005

---

### HISTORICAL DATA OF ELECTED OFFICIALS

#### AUDITORS

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

#### CLERK OF COURTS

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

#### COMMISSIONERS

Jonathan Stickney	1840-1842
Hezekiah Furguson	1840-1843
John Kellogg	1840-1844
Scribner Huntoon	1842-1848
Samuel Thomlinson	1843-1849
Eliphalet Stratton	1844-1847
Erastus Crocker	1847-1850
Jonathan Willard	1848-1851
Select Warren	1849-1852
John McMurphy	1850-1856
George Everett	1851-1851
Solomon D. Williams	1851-1854
Orson St. John	1852-1855
Homer F. Griswold	1855-1866*
Christopher G. Crary	1856-1861*
Eber D. Howe	1857-1859*
Henry Paine	1860-1868*
Abner Parmalee	1862-1876*
Simeon C. Hickok	1867-1872*
Eli Olds	1869-1874*
Zora P. Bennett	1873-1878*
Simeon C. Hickok	1857-1877*
Alonzo P. Barber	1877-1882*
Joseph Jerome	1878-1886*
Edward B. Griswold	1879-1884*
Samuel C. Carpenter	1883-1890*
Stephen B. Barber	1885-1890*
Henry C. Rand	1886-1891*
Charlet T. Morley	1887-1887**
Charles A. Moodey	1888-1892*
George H. Morse	1891-1896
Raymond Freeman	1892-1895***
John E. Post	1893-1901
Charles W. Searls	1895-1895
Frank P. Miller	1896-1901*
James C. Campbell	1897-1903
Elmer Manchester	1901-1907

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2005

---

### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

---

#### COMMISSIONERS (continued)

C. H. Stocking	1902-1909
Clayton C. Cottrell	1903-1911
Clinton A. Phelps	1907-1913
G. E. Stevenson	1909-1915
E. H. Williams	1912-1915
J. C. Phillips	1913-1919
Clarence A. Hine	1915-1917
Fred P. Freshley	1915-1919
W. E. Thompson	1917-1923
Herbert J. Wright	1919-1924
Clarence A. Hine	1919-1922
C. P. Rose	1923-1924
Charles O. Manchester	1924-1936
Charles Alexander	1931-1938
Charles D. Clark	1933-1956
Emmet R. Sweeney	1937-1944
L. E. Hull	1938-1945
Walter L. Green	1945-1958
L. P. Brick	1945-1956
Roger E. Smart	1957-1964
J. William Stanton	1957-1964
John D. Hadden	1959-1962
Robert B. Fulton	1965-1968
Roger E. Smart	1969-1972
Michael D. Coffey	1969-1988
Robert E. Martin	1971-1981
John F. Platz	1973-1996
E. W. Mastrangelo	1982-1982
Daniel J. Supanick	1983-1986
Robert A. Gardner	1987-1996
Mildred M. Teuscher	1989-1997
Dale H. Fellows	1997-1998
Robert E. Aufuldish	1997-
Daniel P. Troy	1999-
Raymond E. Sines	2003 -

\* Took office in December of preceding year, serving only one month of that year and are given credit for the full year.

\*\* Resigned

\*\*\* Died June 1895

#### CORONERS

Clark Parker	1840-1842
Stephen Sherman	1843-1845
Samuel E. Carter	1845-1847
Joseph Waldo	1847-1849
Samuel Brown	1849-1851
Nathan Corning	1851-1855
Henry Paine	1855-1857
Samuel Butler	1857-1859
Henry Paine	1859-1859
Moses H. Colby	1860-1861
Jonathan Cooledge	1861-1863
Franklin Parker	1863-1865
Benjamin K. Cranston	1865-1867
Nathan Corning	1867-1869
James H. Taylor	1869-1873
Lester H. Luce	1873-1877
Franklin Parker	1877-1879
Harry W. Grand	1879-1881
Henry M. Mosher	1881-1891
J. N. Winans	1891-1897
A. G. Phillips	1897-1900
H. E. York	1901-1906
H. N. Amidon	1907-1910
Dr. M. J. Carmody	1911-1912
Geo. F. Barnett	1913-1916
J. N. Black	1917-1920
M.H. Bradley	1921-1922
James McMahan	1923-1924
O.O. Hausch	1925-1934
Dr. James G. Powell	1935-1944
W. R. Carle, M.D.	1945-1952
Richard W. McBurney	1953-1972
Maxwell Burnham	1973-1976
Frederick E. Wachter	1977-1984
William C. Downing	1985-1997
Salvatore Rizzo	1997-

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2005

---

### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### ENGINEERS (SURVEYORS) (continued)

Jarvis S. Pike	1840-1843
Colbert Huntington	1843-1849
Moses S. Harvey	1849-1853
Edward Huntington	1853-1856
Daniel Kerr	1856-1859
Horatio N. Munson	1859-1862
Edward Huntington	1863-1865
Horatio N. Munson	1865-1872
Edward Huntington	1872-1876
Frank M. Barker	1894-1899
J. C. Ward	1899-1910
H.P. Cummings	1911-1916
Caspar A. Harris	1917-1918
R. O. Burtch	1923-1924
A. C. Holden	1925-1932
Arthur B. Wilson	1933-1948
R.M. Plummer (Resigned 12/62)	1949-1962
J. Floyd Scott (Appt. 1/63)	1963-1964
Frank Riley	1964-1968
Thomas P. Gilles	1969-2000
James R. Gills	2001-

#### PROSECUTING ATTORNEYS

William L. Perkins	1840-1840
C. Case	1840-1842
Charles B. Smythe	1842-1844
Salmon B. Axtell	1844-1848
William Matthews	1848-1853
Alva L. Tinker	1853-1857
Charles J. Bomer	1857-1859
William L. Perkins	1859-1863
W. W. Nevison	1863-1867
Jerome B. Burrows	1867-1869
Alva L. Tinker	1869-1873

#### PROSECUTING ATTORNEYS

John W. Tyler	1873-1875
E. J. Sweeney	1875-1877
Lord Sterling	1877-1879
Clinton D. Clark	1879-1886
Homer Harper	1886-1895
Harry P. Bosworth	1895-1903
E. F. Blakely	1904-1910
Homer Harper	1911-1914
Geo. C. Von Beselor	1915-1918
R. N. Whitcomb	1919-1920
Ralph M. Ostrander	1921-1922
Morgan Giblin	1923-1924
Seth Paulin	1925-1928
J. Frank Pollock	1929-1932
Howard U. Daniels	1933-1936
Lester W. Donaldson	1937-1948
Thomas J. Blakely	1949-1952
John M. Parks	1953-1956
Edward A. Ostrander	1957-1960
Fred V. Skok	1961-1972
Paul H. Mitrovich	1973-1976
John E. Shoop	1977-1988
Steven C. LaTourette	1989-1994
Charles E. Coulson	1995-

#### RECORDERS

Harry F. Shepard	1840-1844
Benjamin D. Chesney	1844-1850
Flavius J. Huntington	1850-1856
Franklin Paine	1856-1862
Harry F. Shepard	1862-1865
Isaac Everett	1865-1874
Silas A. Tisdell	1874-1880
Henry B. Green	1880-1892

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2005

---

### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### RECORDERS (continued)

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

#### SHERIFFS

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

#### SHERIFFS (continued)

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

#### TREASURERS

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

# ***LAKE COUNTY, OHIO***

## **MISCELLANEOUS STATISTICS**

**DECEMBER 31, 2005**

---

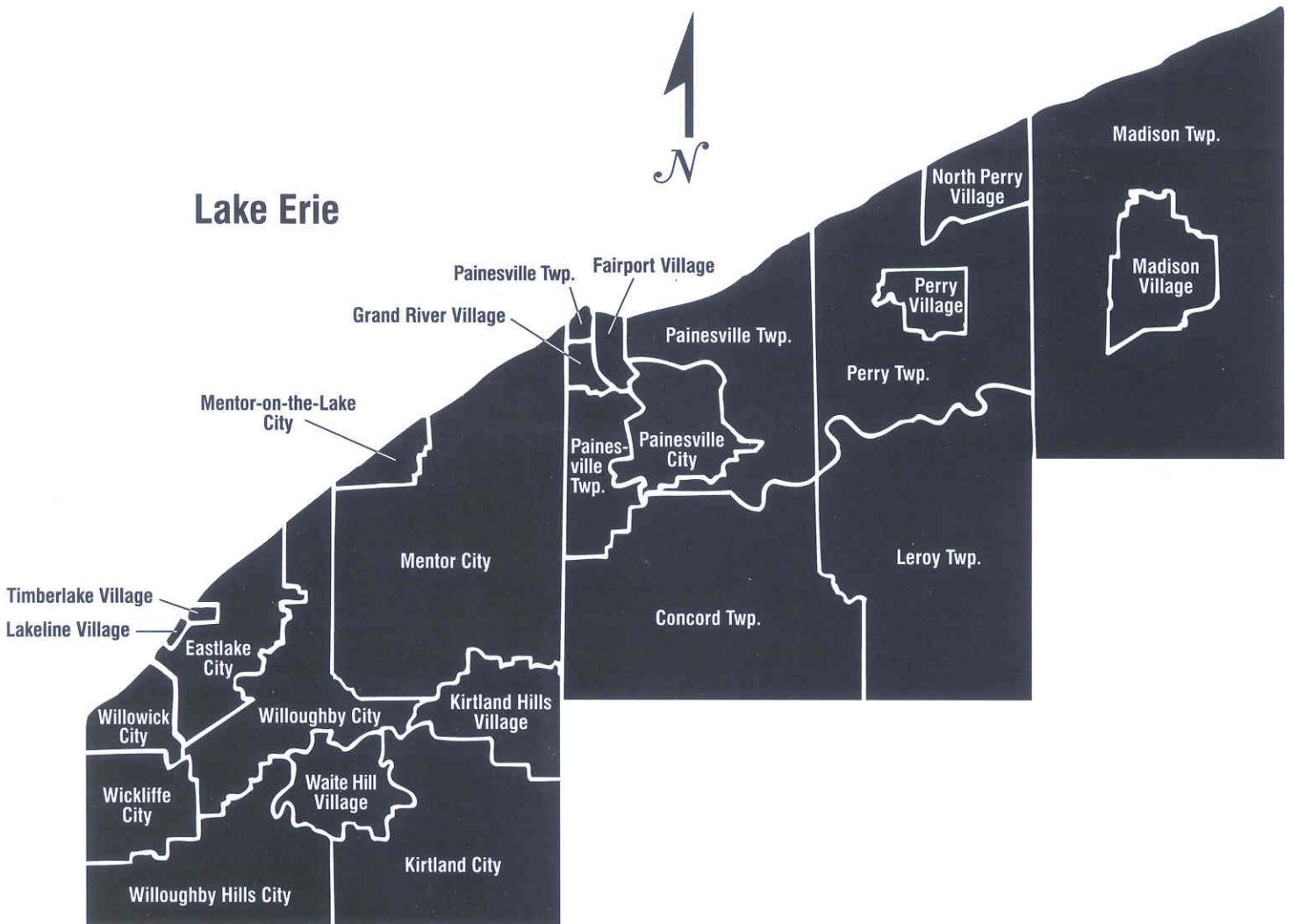
### **HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)**

#### **TREASURERS (continued)**

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



# Lake County, Ohio







**Auditor of State  
Betty Montgomery**

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

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

## **FINANCIAL CONDITION**

### **LAKE COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 13, 2006**