COUNTY OF IMPERIAL
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

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COUNTY OF IMPERIAL
GENERAL PURPOSE FINANCIAL STATEMENTS
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DOUGLAS R. NEWLAND, CPA
AUDITOR - CONTROLLER

COUNTY ADMINISTRATION CENTER
940 MAIN STREET, SUITE 109
EL CENTRO, CA 92213
TELEPHONE: (760) 3394556
FAX: (760) 339-4557

AUDITOR - CONTROLLER

The Honorable Board of Supervisors
County of Imperial
County Administration Center
940 Main Street
El Centro, CA 92243

Honorable Board Members:

The Annual Financial report of the County of Imperial for the fiscal year ended June 30, 1999, is submitted herewith in accordance with Section 25253 of the Government Code of the State of California.

The accompanying financial statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and account groups, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations".

The Annual Financial report is presented in three sections: introductory, financial and federal. The introductory section includes this transmittal letter, the County's organizational chart and a list of principal County officials. The financial section includes the General Purpose Financial Statements and the combining fund and individual account group financial statements and schedules, as well as, the Independent Auditors' Report on the financial statements and schedules. The federal section contains information related to the Single Audit, including the Schedule of Expenditures Of Federal Awards, findings and questioned costs, and the Independent Auditors' Report on Compliance and Internal Control.

AN EQUAL OPPORTUNITY / AFFIRMATIVE ACTION EMPLOYER

THE REPORTING ENTITY AND ITS SERVICES

The County of Imperial, located in Southern California, on the Mexican border, was established by an act of the State Legislature on August 7, 1907, forming the County from the eastern part of San Diego County. The County is a general law county divided in to five supervisorial districts on the basis of registered population. The County encompasses an area of over 4,597 square miles and includes 7 incorporated cities. The County ranks as the tenth largest agricultural county in California. It is ranked 31 of 58 counties in terms of population.

The County provides a wide range of services to its residents including law enforcement, medical and health services, education, senior citizen assistance, roads, library services, judicial institutions including support services, airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and County service areas provide services to remote geographical areas and communities. These services include fire protection, parks, flood control, water, sewer, street lighting and roads.

The accompanying General Purpose Financial Statements include all organizations, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of Imperial, is limited to reporting, as Agency Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

FINANCIAL INFORMATION

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's internal audit staff actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of Federal and State financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental, Debt Service and Fiduciary Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Fund types. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

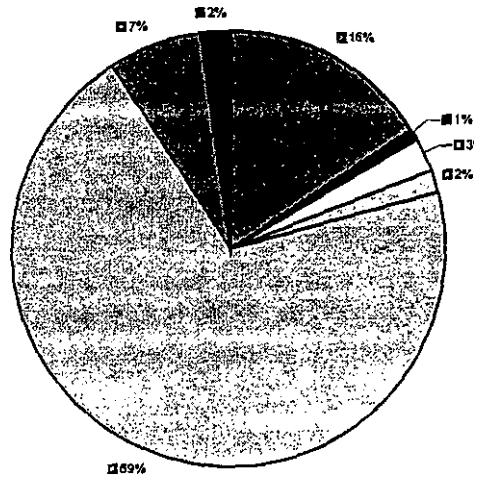
The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue Funds, the County Service Areas Debt Service Funds and certain Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

General Government Functions - The General Fund is used to account for all activities of a general nature including administration, legislation, public protection, health and welfare, parks and recreation.

The following schedule presents a summary of General Fund revenues for the year 1998-1999, and the amount and increases and decreases in relation to the prior year.

Revenues:	1998-1999	Increase (Decrease)	% **Change**
Taxes	$ 16,534,598	$ 711,389	4.5
Licenses and Permits	982,864	340,587	53.0
Fines, Forfeitures and Penalties	2,786,005	847,242	43.7
Use of Money and Property	1,619,600	216,595	15.4
Aid from Governmental Agencies	73,664,372	1,620,678	2.2
Charges for Current Services	7,386,826	1,329,531	21.9
Other Revenues	2,341,282	1,345,007	(28.1)
Total Revenues	$105,315,547	$6,411,029	4.1

General Fund Revenues by Source



MTa es
- Licenses and Permits
- E3 Fines, Forfeitures and Penalties
- D Use of Money and Property
- DAid From Governmental Agencies
- ® Charges for Current Services
- OtherRevenues

General Fund revenues for 1998-99 totaled $105,315,547 a 4.1% (4.3 million) increase over the prior year. The most significant changes resulted from the following:

- A slight increase in property taxes reflecting the growth in the valley and a larger increase in the collection of fees on delinquent taxes.

- A substantial increase in the collection of building inspection fees which is also a result of the increased building activity.

- An increase of $0.8 million primarily due to the increase in the collection of certain trial court fees, which by government code is split 50-50 between the County and the courts.

- An increase of $0.22 million in the use of money (interest income) due to an increased level of investment balances and a slight increase in rates.

- An increase of $1.62 million in governmental aid due to an increase in Federal aid of approximately $3.7 million in the public assistance programs, but an overall decrease in State aid of approximately $2.09 million primarily in the public assistance areas which reflect the reduced funding by the State of California.

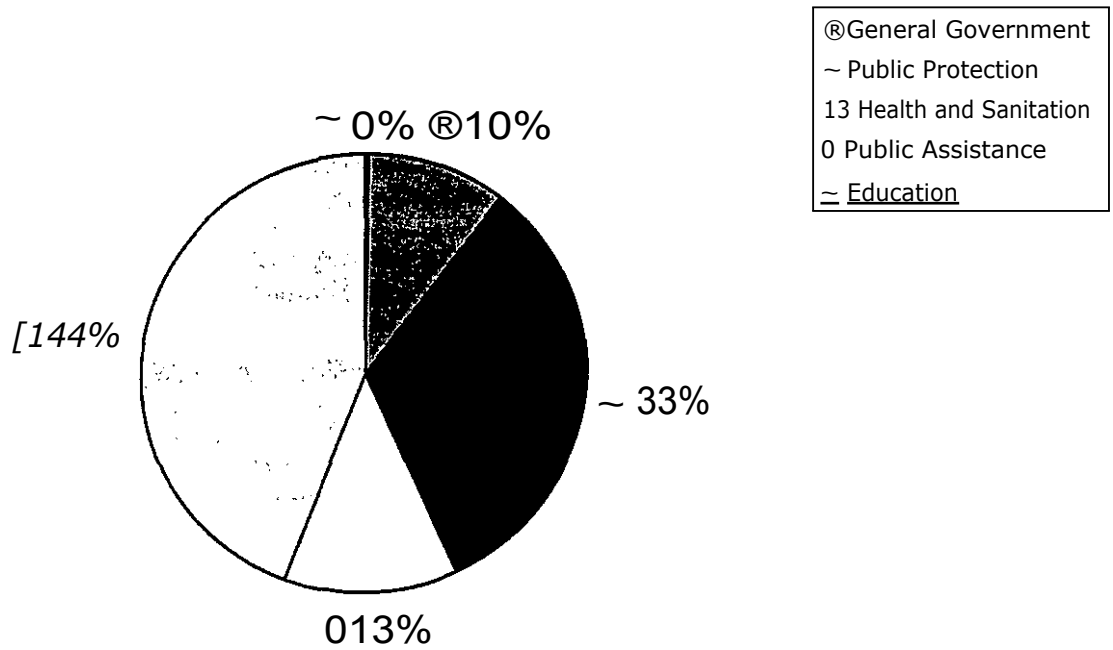
- An increase in charges for current services of $1.33 million is attributable to increased revenues in the election department of $0.13 million and an increase in fees in the institutional care and services area of the Sheriffs department resulting from increased prisoner bunking.

- An overall decrease of $0.91 million resulting from a decrease in overhead reimbursement and a general reduction in other refunds and reimbursements.

The following schedule summarizes general fund expenditures for 1998-1999, the amount and increases and decrease from the prior year.

Expenditures:	1998-1999	**Increase** (Decrease)	% **Change**
General Government	$ 10,923,712	$ 1,280,626	13.3
Public Protection	34, 545, 995	2,238,246	6.9
Health and Sanitation	13,396,668	1,291, 936	10.7
Public Assistance	46,774,435	55,462	.1
Education	255,011	(17,293)	6.4
Total Expenditures	$ 105,895,821	$ 4,848.977	4.8

General Fund Expenditures by Function



Total General Fund expenditures for 1998-99 totaled $105,895,821, a 4.8% (4.8 million) increase over 1997-98. The most significant changes resulted from the following:

- The increase of $1.3 million in general government primarily reflects a $335,000 contribution to fire protection, a $411,000 increase in property services costs and equipment purchases for the information services department.

- The increase of $2.2 million in public protection resulted primarily from the increase in the County's trial court funding contribution and the costs related to outside attorneys hired by the court system under court non rule 810. In the prior year, this expense was recorded in fund 426, but with the separation of the courts from the County this cost became a General Fund expenditure.

- Health and sanitation increased $1.3 million mainly due to an increase in County Medical Services Program (CMSP) costs and an overall increase in mental health costs.

Fund Balance-The unreserved, undesignated fund balance of the General Fund decreased from the prior year balance by $7,712,025 leaving a balance of $592,581. The large decline is due to the recording in 97-98 of the remaining cash balance of the 1997 certificates of participation, which was then transferred out to the Capital Project Funds in 1998-99. This was additionally compounded by net expenditures exceeding revenues by $580,274.

Proprietary Operations-Proprietary Funds are used to account for internal service and enterprise activities.

Internal Service Funds include the County's motor vehicle fleet, central duplicating and various insurance loss reserves. The intent is for these functions to operate on a cost recovery basis and provide funds for the replacement of assets. Operating deficits will be recovered through increased charges in subsequent years.

Enterprise Funds consist chiefly of Imperial Airport, The State Transit Program and Landfill Closure/Postclosure fund. These are funded by user charges, deficiencies as a result of operations should be recovered through increased charges in subsequent years.

Fiduciary Operations-The County maintains a significant number of funds to carryout its fiduciary responsibilities. These include funds for school districts, autonomous special districts and taxes.

Cash Management-Cash is pooled for the purpose of increasing interest income through investment activities. Investments are stated at cost. Investments consist of United States Agency funds, certificates of deposit and other investments authorized by Government Code Section 53635. At June 30, 1999, cash and investments totaled approximately $169.1 million.

Risk Management-The County is self-insured for liability, workers' compensation,

medical, dental/vision, medical malpractice, auto and unemployment. The County purchases additional insurance for other risks including liability and property, long term disability, health and dental. Resources are accumulated in various loss reserve funds to meet potential future losses. The County's Risk Management staff implement various risk control techniques, and loss prevention and reduction programs, including employee training and education, as part of the comprehensive risk management plan.

OTHER INFORMATION

During the calendar year of 1998-99 there were several events which impacted the County and will continue to in the future. The first event was the issuance of $11,345,000 of certificates of participation, which were used to refund the prior 1997 issue and convert to a fixed rate from a floating rate. These bonds are being used to purchase, refurbish and build additional facilities for the County. It has been several years since any major remodeling and improvements have been done on County properties. As the County has grown, so has County staff. Space has become a problem and some of the older buildings are in great need of a face-lift. These improvements will continue on through 2003 and should bring most properties up to a better standard of condition and provide more space.

A second occurrence, which will impact the County well in to the future, was the State mandated separation of the trial court system away from the County and under State jurisdiction. The intent of this decision is to make the courts independent of the County, although normal administrative matters such as personnel, bill payment and insurance will continue to be performed by the County with the State reimbursing the County for incurred costs.

The last event to discuss is the ongoing resolution of the findings related to the Valley of Imperial Development Alliance (VIDA). Since June 30, 1998, the County has moved forward in meeting the requirements that were spelled out by the State. My office completed the information and reporting requirements that we had been directed to do. The various properties that need to be brought up to standards are in various degrees of completion. Housing and Community Development officials that have visited the projects were pleased with the quality and status of these projects. There are a few more items to resolve with the State, but at present no requirement to payback grant monies has been made. It is hoped that the final resolution of this situation will be in the near future.

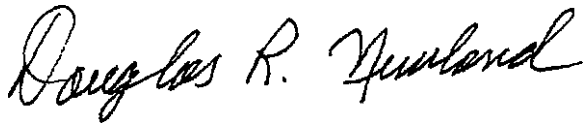
INDEPENDENT AUDIT

State statutes require an annual audit by a Certified Public Accountant. Hutchinson and Bloodgood LLP have audited the County's financial statements. In addition to meeting the requirements of State law, the audit was also designed to comply with the Federal Single Audit Act of 1996 and OMB Circular A-133. The auditors' reports on these matters are included in these financial statements.

ACKNOWLEDGEMENTS

I wish to express my appreciation to the entire Auditor/Controller staff, the County departments which participated and our independent auditors, Hutchinson and Bloodgood LLP, for their assistance in the report preparation.

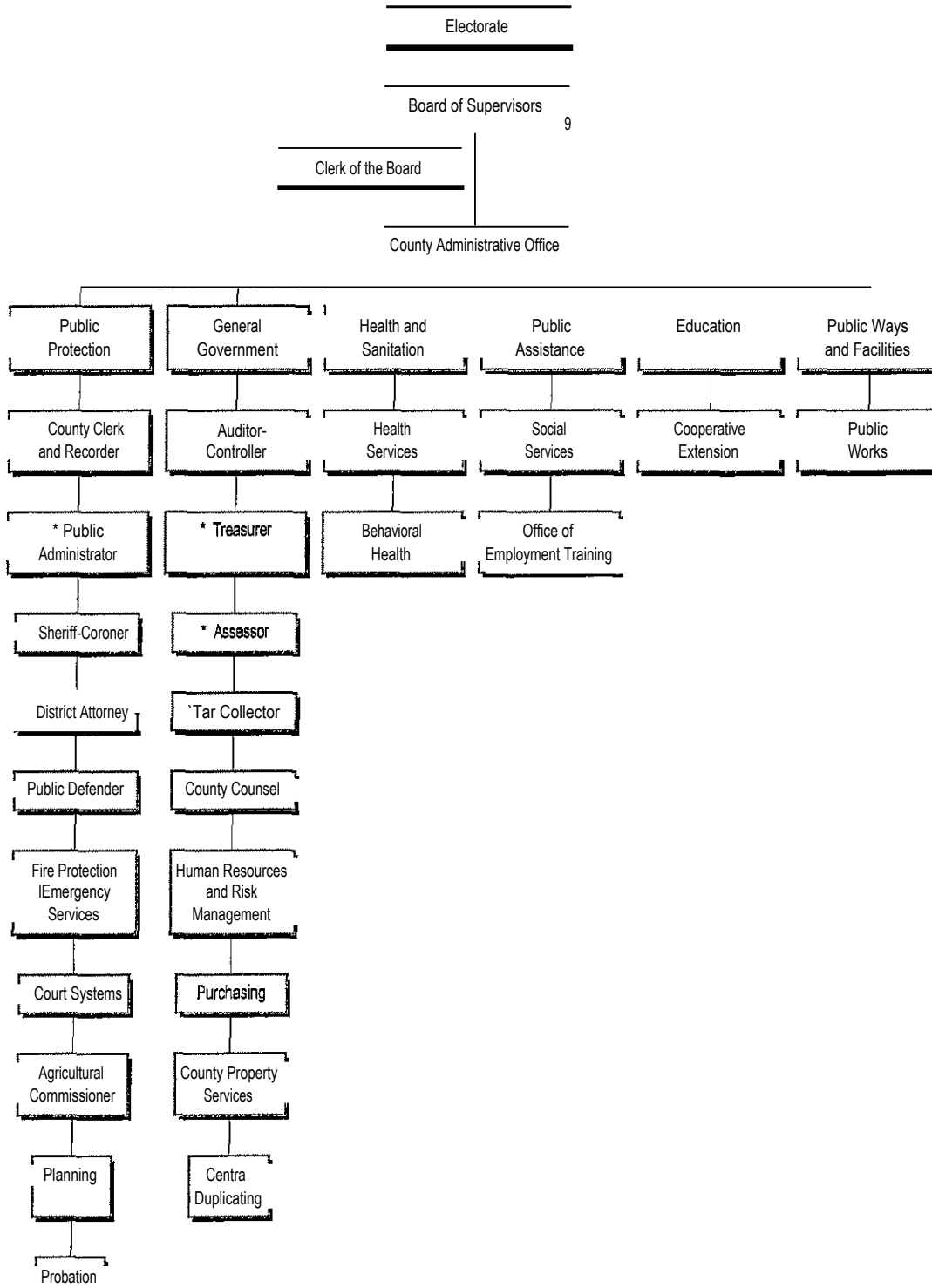
Respectfully submitted,



Douglas R. Newland CPA
Auditor-Controller

Imperial County Organization Chart

* Elected Officials



Directory of Public Officials

(as of 3/31/00)

Elected Officials

Supervisor 1st District	Tony Tirado	
Supervisor 2nd District	Bill Cole	
Supervisor 3rd District	Dean Shores	
Supervisor 4th District	Tom Veysey	
Supervisor 5th District	Wally Leimgruber	
Judge, Superior Court Dept. 1	Matias Contreras	
Judge, Superior Court Dept. 2	Joseph Zimmerman	
Judge, Superior Court Dept. 3	James Harmon	
Judge, Superior Court Dept. 4	Roger Benitez	
Judge, Superior Court Div. A	Donal Donnelly	
Judge, Superior Court Div. B	Christopher Yeager	
Judge, Superior Court Div. C	Jeffrey Jones	
Judge, Superior Court Brawley	Juan Ulloa	
Judge, Superior Court Calexico	Raymond Cota	
Assessor	Joe Rodriguez	General Government
Auditor/Controller	Douglas Newland	General Government
Clerk/Recorder	Dolores Provencio	General Government
District Attorney	Gilbert Otero	Public Protection
Public Administrator	Norma Saikhon	Public Protection
Sheriff/Coroner	Harold Carter	Public Protection
Tax Collector	Donna Yarnell	General Government
Treasurer	Don Brown	General Government

Appointed Officials

Agricultural Commissioner	Stephen Birdsall	Public Protection
Central Duplicating	Rey Montano	General Government
Interim Chief Administrative Officer	Robertta Burns	General Government
Clerk of the Board	Linda Weaver	General Government
Cooperative Extension	Refugio Gonzalez	Education
County Counsel	Ralph Cordova Jr.	General Government
County Property Services	Randy Rister	General Government
Fire Protection	Joe Buzo	Public Protection
Health Services	Yvonne Smith	Health and Sanitation
Behavioral Health	Michael Horne	Health and Sanitation
Office of Employment Training	Sam Couchman	Public Assistance
Human Resources and Risk Management	Nellie Lerma	General Government
Joint Court Administrator/Jury Commissioner	Lyla Corfman	Public Protection
Planning	Jurg Heuberger	Public Protection
Probation	Michael Kelly	Public Protection
Public Defender	Gregg McDonough	Public Protection
Public Works	Tim Jones	Public Ways/Facilities
Purchasing	Terry Huskey	General Government
Social Services	James Semmes	Public Assistance

Hutchinson and Bloodgood LLP
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EL CENTRO, CALIFORNIA 92244
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INDEPENDENT AUDITORS' REPORT

Board of Supervisors
County of Imperial
El Centro, California 92243

We have audited the accompanying general-purpose financial statements of the County of Imperial, California, as of and for the year ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County of Imperial, California's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the generally purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Imperial, California, as of June 30, 1999, 'and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards,* we have also issued our report dated March 10, 2000 on our consideration of the County of Imperial, California's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

PARIS"
INTERNATIONAL

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of County of Imperial, California, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-*133, Audits of States, Local Governments, and Non-Profit Organizations* and the combining, individual and account group financial statements listed in the table of contents are also presented for purposes of additional analysis. Both the schedule of expenditures of federal awards and the combining, individual and the account group financial statements are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Hutchinson and Bloodgood LLP

March 10, 2000

FINANCIAL SECTION

L

COUNTY OF IMPERIAL

GENERAL PURPOSE FINANCIAL STATEMENTS

JUNE 30, 1999

In accordance with pronouncements of the Governmental Accounting Standards Board, the following General Purpose Financial Statements are presented:

Combined Balance Sheet - All Fund Types and Account Groups

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types

Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types

Combined Statement of Cash Flows - All Proprietary Fund Types

These statements provide a summary overview of the financial position of all funds and account groups and of the operating results by fund types. They also serve as an introduction to the more detailed supplementary statements and schedules that follow.

COUNTY OF IMPERIAL

COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1999

(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

FXHIRIT A

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency
ASSETS						
Cash and Investments (Note 2)	4,723,154	11,720,451	227,746	3,865,398	17,304,612	131,297,764
Imprest Cash	29,450	225			16,000	500
Cash with Fiscal Agent	5,363,358	-	-		-	
Accounts Receivable-Net	2,242,874	1,031,531	832,374		50	1,655,514
Taxes Receivable-Net	447,567	105,107				
Notes Receivable	-	-				
Interest Receivable (Note 8)	1,349,737	161,877	17,964	51,389	223,257	1,451,143
Loan Receivable		1,352,757			-	
Prepaid Expenses		-			32,405	
Due from Other Funds (Note 8)	8,489,409	706,954	360,783	151,528	189,842	3,216,251
Inv.- Mat9s & Supplies (Note 1)	203,592	210,474		-	53,694	
Fixed Assets-Net (Note 4)		-		7,697,308	2,265,922	
Deposit with Others		310,691			96,085	2,419,820
Amt Provided for L.T. Obligations		-				-
TOTALASSETS	22,849, 41	1 , 0,067	1,4 867	11,765,623	20,181,86	140,040,992
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Claims Payable					8,150,368	
Accounts Payable	3,161,629	522,577	17,094	120,069	280,041	21,385,451
Interest Payable (Note 8)	869,419	1,831	7,856			2,376,261
Pension Bond Obligation						
1999 Certificates of Participations						
Accrued Payroll	2,181,671	436,582		6,992	23,048	
Due to Other Funds (Note 8)	2,953,053	1,288,284	3,900	8,238	98,060	8,763,232
Cap. Leases Oblig: Cur. Port						-
Agency Fund Obligations						107,516,048
Grant Funds Payable (Note 10)	36,881	1,028,207				
Empty Comp. Absences (Note 6)				10,350	46,556	
Landfill Closure/Postclosure (Note 7)				6,390,916		
Captial Lease Obligation				-		
Total Liabilities	9,202,653	3,277,481	28,850	6,536,565	8,598,073	140,040,992
FUND EQUITY:						
Investments in Fixed Assets						
Contributed Capital				7,697,308	2,265,922	
Retained Earnings				(2,468,250)	9,221,787	
Fund Balances:						
General Reserves	647,781					
Reserve for Encumbrances	4,609,020	2,412,317	1,706,678			
Res. for Deposits/Loans	-	310,691			96,085	
Reserve far Inventories of Materials & Supplies	203,592	210,474				
Reserve - Loan Receivable		1,352,757				
Reserve for Imprest Cash	29,450	225				
Reserve for Capital Outlay	7,600,945					
Unreserved	555,700	8,036,122	(296,861)			
Total Fund Equity	13,646,488	12,322,586	1,410,017	5,229,058	11,583,794	
TOTAL LIABILITIES AND FUND EQUITY	22,849,141	15,600,067	1,438,867	11,765 623	20,181,867	140,040,992

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

COUNTY OF IMPERIAL
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	AccountGroup-		Totals (Memorandum Only)	
	General Fixed Assets	Long Term Debt	1999	1998 Restated
ASSETS				
Cash and Investments (Note 2)			169,139,125	161,491,439
Imprest Cash			46,175	45,600
Cash with Fiscal Agent			5,363,358	-
Accounts Receivable-Net			5,762,343	3,197,466
Taxes Receivable-Net			552,674	675,809
Notes Receivable			-	1,301,675
Interest Receivable (Note 8)			3,255,367	
Loan Receivable			1,352,757	
Prepaid Expenses			32,405	
Due from Other Funds (Note e)			13,114,767	14,255,344
Inv; Mat'Is & Supplies (Note 1)			457,760	516,288
Fixed Assets-Net (Note 4)	62,854,255		72,817,485	63,135,523
Deposit With Others			2,826,596	671,595
Amt Provided for L.T. Obtigations		55,162,745	55,162,745	48,483,836
TOTAL ASSETS	, 4,25	162, 45	329,893,5	293,7 4,5 6–
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Claims Payable			8,150,366	6,267,937
Accounts Payable			25,486,861	24,914,417
Interest Payable (Note 8)			3,255,367	-
Pension Bond Obligation		35,175,000	35,175,000	35,175,000
1999 Certificates of Participation		11,860,000	11,860,000	7,100,000
Accrued Payroll			2,648,293	2,334,686
Due to Other Funds (Note 8)			13,114,767	14,255,344
Cap. Leases Oblig: Cur. Port			-	-
Agency Fund Obligations			107,516,048	92,836,855
Grant Funds Payable (Note 10)			1,065,088	1,065,088
Empty Comp. Absences (Note 6)		6,136,056	6,192,962	5,891,750
Landfill Closure/Postclosure (Note 7)		-	6,390,916	6,306,957
Captial Lease Obligation		1,991,689	1,991,689	375,960
Total Liabilities		55,162,745	222,847,359	196,523,994
FUND EQUITY:				
Investments in Fixed Assets	62,854,255		62,854,255	53,005,929
Contributed Capital			9,963,230	10,129,594
Retained Earnings			6,753,537	6,182,317
Fund Balances:				
General Reserves			547,781	647,781
Reserve for Encumbrances			8,728,015	5,338,818
Res. for Deposits/Loans			406,776	671,520
Reserve for Inventories of Materials & Supplies			414,066	462,979
Reserve - Loan Receivable			1,352,757	-
Reserve for Imprest Cash			29,675	29,575
Reserve for Capital Outlay			7,600,945	3,935,478
Unreserved			8,295,161	16,846,490
Total Fund Equity	62,854,255		107,046,198	97,250,581
TOTAL LIABILITIES AND FUND EQUITY	62,854,255	55,162,745	329,893,557	293,774,575

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

COUNTY OF IMPERIAL EXHIBIT B

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	Governmental Fund Types			Totals (Memorandum Only)	
	General	Special Revenue	Capital projects	1999	1998 Restated
REVENUES:					
Taxes	16,534,598	2,463,093		18,997,691	20,597,208
Licenses & Permits	982,864			982,864	642,277
Fines, Forfeitures & Penalties	2,786,005	1,238,819	154,599	4,179,423	3,324,120
Use of Money and Property	1,619,600	511,943	55,954	2,187,497	1,950,938
Aid From Other Governmental Agencies-State	43,194,737	13,320,888	986,786	57,502,411	57,005,345
Aid From Other Governmental Agencies-Federal	30,469,635	2,580,470		33,050,105	38,089,999
Charges For Current Services	7,386,826	2,992,131		10,378,957	9,639,064
Other Revenue	2,338,868	3,302,599	409,805	6,051,272	14,935,990
Sale of Fixed Assets	2,414	82,675		85,089	123,197
Total Revenues	105,315,547	26,492618	1,607,144	133,415,309	146,308,138
EXPENDITURES:					
Current:					
General Government	10,923,712			10,923,712	9,643,086
Public Protection	34,545,995	5,829,541		40,375,536	37,587,743
Public Ways & Facilities		8,696,450		8,696,450	25,963,303
Health & Sanitation	13,396,668	4,479,669		17,876,337	16,378,542
Public Assistance	46,774,435	4,303,567		51,078,002	53,273,901
Education	255,011	452,848		707,859	681,207
Capital Outlay	-	704,832	5,126,651	5,831,483	2,308,875
Total Expenditures	105,895,821	24,466,907	5,126,651	135,489,379	145,836,657
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	(580,274)	2,025,711	(3,519,507)	(2,074,070)	471,481
OTHER FINANCING SOURCESI(USES)					
Bond Proceeds	-		3,747,913	3,747,913	4,657,173
Operating Transfers In(Out)	(1,453,435)	(538,048)	(251)	(1,991,734)	3,542,029
Total Other Financing Sources/(Uses)	(1,453,435)	(538,048)	3,747,662	1,756,179	8,199,202
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,033,709)	1,487,663	228,155	(317,891)	8,670,683
FUND BALANCE - July 1	15,580,197	10,834,923	1,181,862	27,696,982	18,351,285
Prior Period Adjustments	-				675,014
FUND BALANCE - July 1 RESTATED	15,680,197	10,834,923	1,181,862	27,696,982	19,026,299
FUND BALANCE - June 30	13,646,488	12,322,586	1,410,017	27,379,091	27,696,982

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

EXHIBIT C

COUNTY OF IMPERIAL
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund		
	Budget	Actual	Variance
REVENUES:			
Taxes	16,387,500	16,534,598	147,098
Licenses and Permits	904,530	982,864	78,334
Fines, Forfeitures & Penalties	2,851,622	2,786,005	(65,617)
Use of Money & Property	2,269,920	1,619,600	(650,320)
Aid from Other Governmental Agencies - State	51,218,090	43,194,737	(8,023,353)
Aid from Other Governmental Agencies - Federal	25,735,464	30,469,635	4,734,171
Charges for Current Services	7,612,350	7,386,826	(225,524)
Other Revenue	2,351,096	2,338,868	(12,228)
Sale of Fixed Assets	2,500	2,414	(86)
Total Revenue	109,333,072	105,315,547	(4,017,525)
EXPENDITURES:			
Current:			
General Government	11,480,358	11,565,542	85,184
Public Protection	36,159,649	35,517,664	(641,985)
Public Ways & Facilities	-	-	
Health & Sanitation	14,627,730	13,883,557	(744,173)
Public Assistance	51,858,124	48,000,450	(3,857,674)
Education	274,412	255,626	(18,786)
Capital Outlay			-
Total Budgetary Expenditures	114,400,273	109,222,839	(5,177,434)
Add: Expenditures Chargeable to Prior Year's Encumbrances		1,282,002	
Deduct: Ending Encumbrances		(4,609,020)	
Total Actual Expenditures		105,895,821	
Excess of Revenues Over (Under) Expenditures		(580,274)	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds			
Operating Transfers In (Out)		(1,453,435)	
Total Other Financing Sources/(Uses)		(1,453,435)	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(2,033,709)	
FUND BALANCE - July 1		15,680,197	
FUND BALANCE-June 30		13,646,488	

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

COUNTY OF IMPERIAL
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

EXHIBIT C
(Continued)

	Special Revenue Funds		
	Budget	Actual	Variance
REVENUES:			
Taxes	2,491,000	2,463,093	(27,907)
Licenses and Permits			
Fines, Forfeitures & Penalties	1,208,923	1,238,819	29,896
Use of Money & Property	244,985	511,943	266,958
Aid from Other Governmental Agencies - State	17,103,271	13,320,888	(3,782,383)
Aid from Other Governmental Agencies - Federal	2,659,343	2,580,470	(78,873)
Charges for Current Services	3,578,974	2,992,131	(586,843)
Other Revenue	3,437,846	3,302,599	(135,247)
Sale of Fixed Assets	14,015	82,675	68,660
Total Revenue	30,738,357	26,492,618	(4,245,739)
EXPENDITURES:			
Current:			
General Government	164,518	95,902	(68,616)
Public Protection	11,379,686	5,862,738	(5,516,948)
Public Ways & Facilities	11,302,488	8,804,011	(2,498,477)
Health & Sanitation	6,594,399	5,125,935	(1,468,464)
Public Assistance	7,563,314	5,085,415	(2,477,899)
Education	570,633	453,781	(116,852)
Capital Outlay	-		
Total Budgetary Expenditures	37,575,038	25,427,782	(12,147,256)
Add: Expenditures Chargeable to Prior Year's Encumbrances		1,451,443	
Deduct: Ending Encumbrances		(2,412,318)	
Total Actual Expenditures		24,466,907	
Excess of Revenues Over (Under) Expenditures		2,025,711	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds		-	
Operating Transfers In (Out)		(538,048)	
Total Other Financing Sourcesl(Uses)		(538,048)	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		1,487,663	
FUND BALANCE -July 1		10,834,923	
FUND BALANCE - June 30		12,322,586	

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

COUNTY OF IMPERIAL
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

EXHIBIT C
(Continued)

	Capital Projects Funds		
	Budget	Actual	Variance
REVENUES:			
Taxes			
Licenses and Permits	-	-	-
Fines, Forfeitures & Penalties	140,000	154,599	14,599
Use of Money & Property	20,000	55,954	35,954
Aid from Other Governmental Agencies - State	2,600,450	986,786	(1,613,664)
Aid from Other Governmental Agencies - Federal	555,000		(555,000)
Charges for Current Services			-
Other Revenue	289,605	409,805	120,200
Sale of Fixed Assets		-	-
Total Revenue	3,605,055	1,607,144	(1,997,911)
EXPENDITURES:			
Current:			
General Government			
Public Protection			
Public Ways & Facilities			
Health & Sanitation			
Public Assistance			
Education		-	-
Capital Outlay	9,030,055	6,833,329	(2,196,726)
Total Budgetary Expenditures	9,030,055	6,833,329	(2,196,726)
Add: Expenditures Chargeable to Prior Year's Encumbrances		-	
Deduct: Ending Encumbrances		(1,706,678)	
Total Actual Expenditures		5,126,651	
Excess of Revenues Over (Under) Expenditures		(3,519,507)	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds		3,747,913	
Operating Transfers In (Out)		(251)	
Total Other Financing Sources/(Uses)		3,747,662	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		228,155	
FUND BALANCE-July 1		1,181,862	
FUND BALANCE-June 30		1,410,017	

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

COUNTY OF IMPERIAL
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

EXHIBIT C_
(Continued)

	Totals (Memorandum Only)		
	Budget	Actual	Variance
REVENUES:			
Taxes	18,878,500	18,997,691	119,191
Licenses and Permits	904,530	982,864	78,334
Fines, Forfeitures & Penalties	4,200,545	4,179,423	(21,122)
Use of Money & Property	2,534,905	2,187,497	(347,408)
Aid from Other Governmental Agencies - State	70,921,811	57,502,411	(13,419,400)
Aid from Other Governmental Agencies - Federal	28,949,807	33,050,105	4,100,298
Charges for Current Services	11,191,324	10,378,957	(812,367)
Other Revenue	6,078,547	6,051,272	(27,275)
Sale of Fixed Assets	16,515	85,089	68,574
Total Revenue	143,676,484	133,415,309	(10,261,175)
EXPENDITURES:			
Current:			
General Government	11,644,876	11,661,444	16,568
Public Protection	47,539,335	41,380,402	(6,158,933)
Public Ways & Facilities	11,302,488	8,804,011	(2,498,477)
Health & Sanitation	21,222,129	19,009,492	(2,212,637)
Public Assistance	59,421,438	53,085,865	(6,335,573)
Education	845,045	709,407	(135,638)
Capital Outlay	9,030,055	6,833,329	(2,196,726)
Total Budgetary Expenditures	161,005,366	141,483,950	(19,521,416)
Add: Expenditures Chargeable to Prior Year's Encumbrances		2,733,445	
Deduct: Ending Encumbrances		(8,728,016)	
Total Actual Expenditures		135,489,379	
Excess of Revenues Over (Under) Expenditures		(2,074,070)	
OTHER FINANCING SOURCESI(USES)			
Bond Proceeds		3,747,913	
Operating Transfers In (Out)		(1,876,128)	
Total Other Financing Sources/(Uses)		1,871,785	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(202,285)	
FUND BALANCE - July 1		27,696,982	
FUND BALANCE - June 30		27,494,697	

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

EXHIBIT D

COUNTY OF IMPERIAL
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS-ALL PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

			Totals (Memorandum Only)	
	Enterprise	Internal Service	1999	1998
OPERATING REVENUES				
Charges for Services	409,504		409,504	400,000
Rents and Concessions	444,942	14,359,767	14,804,709	15,327,173
Total	854,446	14,359,767	15,214,213	15,727,173
OPERATING EXPENSES				
Salaries and Benefits	162,099	490,231	652,330	696,659
Services and Supplies	1,534,925	13,941,217	15,476,142	15,038,132
Landfill Closure/Postclosure	83,959	-	83,959	188,321
Depreciation	469,479	788,382	1,257,861	1,329,261
Total	2,250,462	15,219,830	17,470,292	17,252,373
OPERATING INCOME(LOSS)	(1,396,016)	(860,063)	(2,256,079)	(1,525,200)
NON-OPFRATING REVENUE (EXPENSES)				
Gain on Sale of Fixed Assets		99,365	99,365	132,746
Interest Income	181,121	792,754	973,875	741,025
Interest Expense				109
State Aid	1,066,467		1,066,467	958,779
Federal Aid	86,871		86,871	172,944
Other	215,000		215,000	175,000
Total	1,549,459	892,119	2,441,578	2,180,603
INCOME (LOSS) BEFORE TRANSFERS	153,443	32,056	185,499	655,403
RESIDUAL EQUITY TRANSFER IN (OUT)	(1)	780,445	780,444	3,161,114
NETINCOME	153,442	812,501	965,943	3,816,517
RETAINED EARNINGS - July 1	5,075,616	10,771,293	15,846,909	12,030,392
Adjustments	-	-		-
RETAINED EARNINGS-July 1, Restated	5,075,616	10,771,293	15,846,909	12,030,392
RETAINED EARNINGS -June 30	5,229,058	11,583,794	16,812,852	15,846,909

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

COu,4TY OF IMPERIAL
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Enterprise	Internal Service	Total (Memorandum Only)
Operating Income (Loss)	(1,396,016)	(860,063)	(2,256,079)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	469,479	788,382	1,257,861
Changes in assets and liabilities:			
(Increase) Decrease in accounts receivable	102,413	491	102,904
(Increase) Decrease in interest receivable	(51,389)	(223,257)	(274,646)
(Increase) Decrease in prepaid expenses	-	(32,405)	(32,405)
(Increase) Decrease in due from other funds	(64,370)	208,841	144,471
Increase *(Decrease)* in accounts payable	111,730	187,976	299,706
Increase (Decrease) in accrued liabilities	684	4,021	4,705
Increase (Decrease) in due to other funds	(66,465)	92,967	26,502
Increase (Decrease) in insurance loss expense		1,890,431	1,890,431
Increase (Decrease) in postclosure costs liability	83,959	-	83,959
Increase *(Decrease)* in compensated absences	(553)	(8,181)	(8,734)
Total adjustments	585,488	2,909,266	3,494,754
Net cash provided (used) by operating activities	(810,528)	2,049,203	1,238,675
Cash flows from non-capital financing activities:			
Interest Income	181,121	792,754	973,875
State Aid	1,066,467		1,066,467
Federal Aid	86,871		86,871
Other	215,000		215,000
Net cash provided by non-capital financing activities:	1,549,459	792,754	2,342,213
Capital flows from capital and related financing activities:			
Residual equity transfers in (out)		282,562	282,562
Acquisition of fixed assets	(1,292)	(1,161,795)	(1,163,087)
Proceeds from sale of equipment		99,365	99,365
Reduction of capital lease obligation		-	
Net cash provided (used) by capital and related financing activities:	(1,292)	(779,868)	(781,160)
Net increase (decrease) in cash and cash equivalents	737,639	2,062,089	2,799,728
Cash and cash equivalents at July 1, 1998	3,127,759	15,242,523	18,370,282
Cash and cash equivalents at June 30, 1999	3,865,398	17,304,612	21,170,010

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

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1999

1. Summary of Significant Accounting Policies

The County of Imperial (the "County") is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a five-member Board of Supervisors (the "Board") which, as the governing body of the County, is responsible for the legislative and executive control of the County.

The County accounts for its financial position and results of operations in accordance with generally accepted accounting principles applicable to governmental units. The following is a summary of significant accounting policies.

A. Reporting Entity - Included within the reporting entity are all the funds and account groups for which the County's Board of Supervisors has oversight responsibility. This oversight responsibility includes, but is not limited to, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The County also considers as criteria for inclusion in this report the scope of public service and financial dependency of one governmental unit upon another including such factors as responsibility to finance deficits, entitlements to surpluses and guarantees of debt.

Governmental Funds:	Proprietary Funds:	Fiduciary Funds:	Account Groups:
General Special Revenue Debt Capital Projects	Enterprise Internal Service	Trust and Agency	General Fixed Asset General Long-Term

The Imperial County Facilities Corporation is a California non-profit public benefit corporation (the "Corporation") and is a component unit of the County of Imperial, California. Its Board of Directors consists of the members of the Board of Supervisors of the County. Since the governing body of the component unit is substantially the same as that of the County and the services provided by the Corporation are entirely for the benefit of the County, the financial statements are blended with those of the County and not presented separately.

1. Summary of Significant Accounting Policies - Continued

Excluded from the reporting entity:

The County conducts certain activities (joint powers) in concert with other independent governmental entities. These joint powers activities are not controlled by the County.

The County also operates certain cemetery special districts through appointed directors; although such directors are appointed by the Board of Supervisors, their actions are autonomous from the County and no financial control is exercised by the County. The annual operating budgets of these special districts are immaterial to the operations of the County. For these reasons, they have not been included in the accompanying General Purpose Financial Statements.

The County's Employee's Retirement System, Superintendent of Schools and certain other special districts utilize the County as a disbursing agent. Such operations are accounted for as Agency Funds by the County. In spite of the fact that certain of the administrators for such funds are appointed by the County Board of Supervisors, the County exercises no direct management of financial responsibility over these operations. Accordingly, the accompanying General Purpose Financial Statements reflect only the County's fiduciary responsibility with respect to the Retirement System, Superintendent of Schools and certain special districts.

B. Fund Accounting - The accounts of the County are organized on a basis of funds and account groups. A fund is defined as an independent and fiscal accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities. Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term obligations. Account groups are not funds as they do not reflect available financial resources and related liabilities. The County maintains the following fund types and account groups:

Governmental Fund Types

General Fund

The General Fund is available for any authorized purpose and is used to account for all financial resources except for those accounted for in other funds.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific sources (other than those for Capital Projects Funds) that are legally restricted to expenditures for specific purposes.

1. Summary of Significant Accounting Policies -Continued

Capital Projects Funds

Capital Projects Funds are used to account for financial resources designed for the acquisition or construction of major capital facilities other than those financed by Enterprise Funds and Internal Service Funds.

Proprietary Fund Tvoes

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

Fiduciary Fund Tvoes

Agency Funds

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental entities and other funds. The Retirement Trust Fund is accounted for in essentially the same manner as the Agency Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve the measurement of operations.

Account Groups

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for the County's general fixed assets other than those accounted for in Enterprise Funds and Internal Service Funds.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to account for general long-term obligations that are not specific liabilities of Enterprise Funds and Internal Service Funds.

1. Summary of Significant Accounting Policies - Continued

C. Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

The County utilizes the modified accrual basis of accounting for the General, Special Revenue, and Capital Project Funds. Expenditures, other than interest on long-term debt and prepaid expenses, are recorded when the liability is incurred. Revenues are recorded when received in cash unless they are susceptible to accrual; i.e., measurable and available to finance the County's operations or of a material amount and not received at the normal time of receipt prior to year-end. Revenues which are not considered susceptible to accrual include charges for current services, licenses, and permits, fines, forfeitures and penalties, and proceeds from the sale of fixed assets.

Internal Service and Enterprise Funds are accounted for on the accrual basis, except for certain self-insurance loss reserve funds (Note 10). Agency Funds reflect cash transactions recorded by the County in fulfillment of its fiscal responsibilities for other agencies.

The financial statements reflect the transfer of accounts related to trial courts to several Fiduciary Funds which are reflected in the Agency Fund section. Prior to this year, the funds were accounted for in several Special Revenue Funds. This transfer is the result of the initial step in the state acquiring ownership of the court system. The prior year totals for both Agency and Special Revenue Funds have been adjusted as appropriate for this transfer.

D. Budgetary Information - In accordance with the provisions of Sections 29000-29143 of the Government Code of the State of California, commonly known as the County Budget *Act, the County prepares and adopts a budget on or before August 30, for each fiscal year.*

Expenditures are controlled on the object level except for fixed asset expenditures which are controlled on the sub-object level.

Encumbrances, which are commitments related to executory contracts for goods or services, are recorded for budgetary control purposes in the governmental and proprietary fund type. Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

Amendments or transfers of appropriations between objects of expenditure within the same department or between departments within any fund must be approved by the Board.

1. Summary of Siqnificant Accountinq Policies - Continued

Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must also be approved by the Board. Budget amounts reported in the accompanying combined financial statements are as amended. Any deficiency of budgeted revenues and other financing sources over expenditures and other financing uses is financed by beginning available fund balances as provided for in the County Budget Act.

E. Fixed Assets - General fixed assets are recorded as expenditures in the General Fund, Special Revenue Funds, and the Capital Projects Funds at the time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain infrastructure improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purpose of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets.

Fixed assets purchased by the Internal Service Funds and Enterprise Funds have been recorded in those funds at cost and are depreciated using the straight-line method over useful lives ranging from 5 to 40 years, except for vehicles held by the Garage Motor Pool Fund, which are depreciated based on actual mileage incurred.

F. Inventories - Inventories, which consist of expendable supplies, are stated at cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheets of the General Fund, Special Revenue Funds and Internal Service Funds as assets with offsetting reserves.

G. Employee Compensated Absences - Liabilities for vacation, sick leave and compensatory time relating to the Governmental Group funds are reported in the General Long-Term Debt Account Group and recorded in the proprietary funds. (See Note 6.)

H. Memorandum Only - Totals Column - Total Columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Interfund eliminations have not been made in the aggregation of this data. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

1. Summary of Sicinificant Accounting Policies - Continued

l. Cash and Cash Equivalents - Cash is considered to be cash on hand and cash in bank, All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the day of purchase, they have an original maturity of three months or less.

2. Pooled Cash and Investments

Cash and Investments

Cash and investments include the cash balances of substantially all funds, which are pooled and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities. A summary of amounts disclosed as cash and investments as of June 30, 1999 follows:

Cash and checks on hand at year end	$ 390,390
Outstanding warrants at year end	(576,363)
Deposits maintained in treasurer's pool	34,684,244
Investments maintained in treasurer's pool	134,640.854
	$169.139,125

Deposits

At June 30, 1999, the carrying amount of Imperial County's deposits was $37,510,840 and the bank balance for deposits maintained in various financial institutions amounted to $26,454,011. Of the bank balance, $7,236,822 was covered by federal depository insurance and the balance was collateralized as required by state law. In accordance with GASB Statement No. 3, the County's deposits are categorized in the following manner:

Category 1 - Insured or collateralized with securities held by the County or by its agent in the County's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Uncollateralized or collateralized with securities held by the pledging institution, or by its-trust department or agent but not in the County's name.

2. Pooled Cash and Investments - Continued

County deposits by category as of June 30, 1999 are as follows:

	Categories			
	1	2	3	Total,
Demand Deposit	$ 512,822	$ 0	$19,217,189	$19,730,011
Certificates of Deposit	6,724,000	0	0	6,724.000
	$7,236,822	$ 0	$19.217,189	$26,454.011

Investments

The County's investments are governed by the California Government Code and the County's Investment Policy. These approved investments include U.S. Government Treasury and Agency securities, bankers acceptances, and commercial paper as authorized by Government Code Sections 53601, 53635 and 53638 which limit the investments to certain maximum percentages by investment type in the County Investment Pool (the "Pool").

In accordance with GASB Statement No. 31, Accounting and Financial Reoortina for Certain Investments and for External Investment Pools, the County's investments and securities are reported at fair value, based upon closing sales prices reported on recognized securities having no sales reported and for unlisted securities, based upon last reported bid prices. The value of the various investments will fluctuate on a daily basis as a result of a multitude of factors, including prevailing interest rates and other economic conditions. There can, therefore, be no assurance that the values of the various investments in the Pool will not vary significantly from the values described herein.

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits adjusted for withdrawals and distributed investment income. This method differs from the fair value method used to value investments in these financial statements in that unrealized gains or losses are not apportioned to pool participants. Interest earned on pooled investments is apportioned quarterly to certain participating funds legally required to receive interest based upon each fund's average daily deposit balance with all remaining interest deposited to the General Fund.

2. Pooled Cash and Investments - Continued

A summary of the investments held by the County Treasurer is as follows:

Investment	Fair Value	Interest Rate Principal	Interest Rate % Range	Maturity Date
U.S.Agency Secur.	$ 89,931,464	$ 90,131,342	4.683 - 5.339	08/06/99-06/02/00
State Pool (LAIF)	19,500,000	19,500,000	5.582	N/A
Mutual Funds	25,000,000	25,000,000	4.764	N/A
Mortgage Backed	10.530	9.512	11.236 - 14.115	07/15110-04/15112
	$134,441.994	$134,640,854		

In accordance with GASB Statement No. 3, Imperial County's investments have been categorized to indicate the level of credit risk assumed by the County at year end.

Category 1 - Insured or registered, or securities held by the County or by its agent in the County's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

At year end, the County's investment balances were as follows:

	Categories			Carrying	Fair
	1	2	3	Amount	Value
GNMA	$ 9,512	$ 0	$ 0	$ 9,512	$ 10,530
FHLB	27,617,007	0	0	27,617,007	27,516,897
FNMA	9,525,650	0	0	9,525,650	9,490,541
FMAE	52,988,685	0	Q	52,988,685	52,924,026
	$ 90,140,854	$ 0	$ 0	$ 90,140,854	$ 89,941,994
MutIFund*				25,000,000	25,000,000
State Pool (LAIF) *				19.500.000	19.500.000
				$134,640,854	$134,441,994

* Not subject to categorization

3. Property Taxes

Assessed Valuations

The assessed valuation of property in the County is established by the County Assessor, except for public utility property which is assessed by the State Board of Equalization. Assessed valuations are reported at 100% of the full value of the property, as defined in Article XIII A of the California Constitution.

Ad Valorem Property Taxation

Taxes are levied for each fiscal year on taxable secured and unsecured real property and personal property which is situated in the County as of the preceding March 1.

For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll containing State-assessed property the taxes on which are a lien on real property sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll".

Property taxes on the secured roll are due in two installments, on November 1 and February 1 of each fiscal year, and if unpaid become delinquent on December 10 and April 10, respectively. The penalty for delinquency is 10%. Property on the secured roll with respect to which taxes are delinquent becomes tax defaulted on or about June 30 of the fiscal year.

Property taxes on the unsecured roll are due as of the March 1 lien date and become delinquent, if unpaid, on August 31. A 10% penalty attaches to delinquent unsecured taxes. If unsecured taxes are unpaid at 5 p.m. on October 31, an additional penalty of 1-1/2% attaches to them on the first day of each month until paid.

Unapoortioned Tax Collections Fund

The County is responsible for the collection of property taxes for certain governmental entities within its boundaries. At June 30, 1999, the County held $10,592,667 of such receipts in trust for distribution to the various taxing agencies after that date. In addition, taxes receivable at June 30, 1999, amounted to approximately $9,580,071 of which approximately $1,580,520 was applicable to the General Fund. The County has reserved (by reduction of the related receivable) approximately $1,132,953 of its taxes receivable due to uncertainty as to timing or the amount ultimately collectible.

4. Fixed Assets

Fixed Assets consist of the following at June 30,1999:

	General Fixed Assets Account Group	Enterprise Fund	Internal Service Fund
Land	$ 1,778,121	$ 685,102	$ 22,760
Structures and Improvements	32,914,662	10,590,900	108,668
Capital Leases Structures and Improvements	2,289,213		
Cap.Leases-Equip.	577,435		
Construction WIP	2,149,847		
Equipment	23.144,977	47.885	4,983,588,
	$ 62,854,255	$ 11,323,887	$5,115,016
Less: Accumulated Depreciation		(3,626.5791	(2,849,0941
Total	$ 62.854,255	$ 7.697,308	$2,2Q5-922

5. Leases

The County has entered into certain leases accounted for as capital leases. The leased assets and related obligations are accounted for in various fund account groups. The General Fixed Assets Account Group and the General Long-Term Debt Account Group, respectively at June 30, 1999 had assets under capital leases totaling $1,242,192. The following is a schedule of future minimum lease payments under capital leases, together with the present value of the minimum lease payments as of June 30, 1999.

Year ending June 30	General Long-Term Debt Account Group
2000	$ 444,138
2001	332,945
2002	332,945
2003	332,945
2004	285,457
Thereafter	856,371
Total Min. Lease Payments	$ 2,584,801
Less: Interest	(593,120)
P.V. Min. Lease Payments	$ 1,991,681

Interest expense on the outstanding obligations under capital lease was $148,639 for the year ended June 30, 1999.

The County has entered into certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the County's account groups.

5. Leases -Continued

The County leases building and office facilities and other equipment under noncancelable operating leass. Total costs for such leases were $28,189 for the year ended June 30, 1999. The future minimum lease payments for these leases are as follows:

Year Ending June 30	Amounts
2000	$27,589
2001	17,998
2002	17 998
Total	$63,585

6. Long-Term Debt

The following schedule represents changes in the General Long-Term Debt Account Group for the year ended June 30, 1999:

	Balance July 1. 1998	Additions	Reductions,	Balance June 30. 1999
Employee Compensated Absences	$ 5,832,876	$ 303,180	$ -	$ 6,136,056
Capital Lease Obligation	375,960	1,615,729		1,991,689
Pension Funding Bonds	35,175,000			35,175,000
1997 Cert. of Participation	7,100,000		7,100,000	
1999 Cert. of Participation		11,860.000		11,860.000
Total General Long-Term Debt	$48,483,836	$13,778,909	$7,100,000	$55,162,745,

Taxable Pension Funding Bonds

On November 19, 1997, the County issued $35,175,000 of taxable pension funding bonds to fund the County's unfunded accrued actuarial liability due the Imperial County Employees' Retirement System ("the System"). The payment of this liability will provide the System additional funds for investment.

6. Long-Term Debt - Continued

The Bonds have a stated interest rate from 6.100% to 6.375% and are payable over a period of 22 years maturing in 2020. The Bonds are not subject to optional redemption prior to their stated maturity date. The bonds debt service to maturity, is a follows:

Year Ending June 30	Principle	Interest	Total
2000	$ -	$2,337,577	$ 2,337,577
2001	225,000	2,330,715	2,555,715
2002	880,000	2,296,573	3,176, 573
2003	935,000	2,240,074	3,175, 074
2004	995,000	2,179,513	3,174,513
Thereafter	32,140.000,	1.840.529	33, 980.529,
Total	$35,175.000,	$13.224.981	$48.399.981

1999 Certificates of Participation

On March 1, 1999, the County issued its $11,860,000 Certificates of Participation (1999 Captial Projects) dated March 3, 1999.

A portion of the proceeds of the certificates together with other available funds, have been applied to refund all of the outstanding $14,200,000 original principal amount of the 1997 Certificates of Participation having an adjustable rate which was approximately 3.70% at the time of refunding. The 1999 Certificates have a stated interest rate of 3.50% to 5.00%, are payable over 20 years and are subject to a prepayment option which was not applicable for the refunding. The 1997 Certificates were outstanding in the amount of $7,100,000 at March 1, 1999. The balance of the proceeds were placed in certain accounts with the fiscal agent to be drawn on as the various related capital projects progress. The debt service requirements on the Certificates to maturity, are as follows:

Year Ending June 30	Principle	Interest	Amount
2000	$ 725,000	$ 477,840	$1,202,840
2001	705,000	474,690	1,179,690
2002	730,000	450,014	1,180, 014
2003	755,000	424,466	1,179,466
2004	785,000	396,530	1,181,530
Thereafter	8,160,000	2,407,580	10,567.580
Total	$11,860,000	$4,631,120	$16,491,120

6. Long-Term Debt -Continued

In the June 30, 1998, financial statements, Pension Funding Bonds of $35,100,000 and Certificates of Participation of $7,100,000 were not included on Statement 8. For the current financial statements, Statement 8 has been restated to reflect this oversight.

7. Closure and Postclosure Care Costs

State and federal laws and regulations require that the County of Imperial place a final cover on its landfills when they are closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfills no longer accept waste. The recognition of these landfills closure and postclosure care costs are based on the amount of the landfills used during the year. The estimated liability for landfill closure and postclosure care costs has a balance of $6,390,916 as of June 30, 1999, which is based on an average of 19.74% usage (filled) of the ten landfills operated by the county. It is estimated that an additional $4,695,290 will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date the last landfill is expected to be filled to capacity (2109). The estimated total current cost of the landfill closure and postclosure care ($9,827,288) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 1999. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County of Imperial is required by state and federal laws to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements and at June 30, 1999, $3,394,502 was held in an Enterprise Fund for these purposes. Any future inflation costs and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

8. Interfund Transactions

Due From/To Other Funds at June 30, 1999 are as follows:

	Due from Other Funds	Due To Other Funds
General	$ 8,489,409	$ 2,953,053
Special Revenue Funds:		
Library		4,359
Fire Protection	187,500	6,749
USDA Sm. Bus. RLF-VIDA		3,675
Public Works-Roads	307,599	76,515
Federal Jail Impr.		96
Geothermal Admin.		68,801
Substance Abuse/Perinatal	20,453	26,741
H.I.D.T.A. Grant		254,480
Substance Abuse	22,051	209,518
CDBG Revolving Loan Fund	11,302	47
P.W. Solid Waste Disposal	65,442	35,319
Heber Housing Rehab.		1,478
Air Pollution Control Special	42,621	26,079
Area Agency on Aging		261
Tobacco Education	37,500	127
Mosquito Abatement	6	276,411
JTPA Current Funds	97	4,166
CDBG		7,584
Source Reduction Recy. Elm.		28
Scattered Sites Housing		290
Other Special Revenue Funds	12,383	285,560
Capital Projects Funds:		
Juvenile Hall Expansion	289,605	
Court Construction Fund	608	900
Sheriff Min Sec. Fencing		3,000
County Capital Impro. COPS	70,570	

8. Interfund Transactions - Continued

	Due from Other Funds	Due To Other Funds
Enterprise Funds:		
Airport-Imperial	90,323	4,901
County Trans Adm. Prog.	40,372	3,337
Closure/Postclosure	20,833	
Internal Service Funds:		
Garage Operating Fund	165,561	23,166
Central Duplicating	24,197	779
Centralized Mail System		65,018
Flood Control		7,910
Loss Reserve -W.C.		1,103
Loss Reserve -Health Plan	84	
Loss Reserve - Auto		84
Agency Funds:		
Departmental	78,011	1,126,801
Special Purpose	1,736,960	5,690,307
Miscellaneous	1,183,987	1,634,924
Clearing	104,584	260,380
Unapportioned Int/Taxes	63,105	72
Employees' Retirement Sys.		1,144
Special Districts	49.604	49,604
TOTAL	$13.114,767	$13,114,767

8. Interfund Transactions - Continued

Interest Receivable/Payable at June 30, 1999 are as follows:

	Interest Receivable	Interest Payable
General	$ 1,349,737	$ 869,419
Special Revenue Funds:		
USDA Sm. Bus-RLF-VIDA	495	
P.W. Const. & Maint.	46,937	
Jail Improv. Fund - State	2,498	
Jail improv. Fund - Federal	21,604	
Criminial Justice Facility	10,310	
Geothermal Administration	1,399	
Substance Abuse/Perinatal	1,724	
H.I.D.T.A. Grant - Sheriff	965	
Substance Abuse	1,339	
CDBG Revolving Loan Fund	1,675	
AB 75 Health	1,595	
Serv. Authority Freeway Emerg.	11,281	
P.W. Solid Waste	23,227	
Heber Housing Rehab.	146	
Air Pollution Control Special	2,728	
Area Agency on Aging	794	
Tobacco Education	2,037	
Mosquito Abatement	10,218	
ARID	1,773	
JTPA Current Funds	4	
CDBG	114	
Source Reduction Recy. Elm.	6,797	-
Scattered Sites Housing		6
Other Special Revenue Funds	12,217	1,825
Captial Projects Funds:		
Airport Runway Rehab. Mrk.		9
IVC Desert Museum Cap. Impr.	604	
Juvenile Hall Expansion		7,104
Minimum Security CAO Funds	14	
Airport Lite Sys PHS If		11
Court Const.	17,297	
Sheriff Min. Sec. Fencing	7	
Holtville Library Expansion		1

8. Interfund Transactions - Continued

	Interest Receivable	Interest Payable
Capital Projects Funds (Cont):		
Imperial Airport Project		10
Imperial Airport Ramp Expansion	6	
Airport Lite Sys PHS III	36	
Child Shelter Project		2
Juv. Hall Remodel Cap. Improv.		14
County Capital Impro. COPS		705
Enterprise Funds:		
Imperial Airport	1,005	
Holtville Airport	2	
State Transit Program Asst.	7,265	
Spec. Aviation Fund Holtville	90	
Closure/Postclosure	1,531	
Internal Service Funds:		
Garage Operating	27,793	
Motor Pool	10	
Central Duplicating	852	
Flood Control	2,289	
Loss Reserve - Liability Ins.	45,627	
Loss Reserve - Worker's Comp.	95,560	
Loss Reserve - Unemp. Insurance	2,052	
Loss Reserve - Health Plan	18,951	
Loss Reserve - DentalNision	17,028	
Loss Reserve - Medical Malpractice	7,384	
Loss Reserve - Auto	5,711	
Agency Funds:		
Departmental	4,518	
Special Purpose	114,292	
Miscellaneous	169,399	1,674
Bonded Debt	3,867	
Clearing	16,087	
Unapportioned Int/Taxes	9	2,373,162
Employees' Retire. System	38,179	
Schools	1,075,477	1,422
Special Districts	70,811	3
TOTAL	$3.255.367	$3,255.367

9. Employee Benefits

The County has a contributory defined benefit pension plan (the "Plan"), operating under the California County Employees Retirement Act of 1937, administered by the Imperial County Employees' Retirement System (the "Retirement System"). Membership in the Retirement System is mandatory for substantially all employees.

A. Description of Plan

The Retirement System provides for retirement, death, disability, and cost-of-living benefits.

Retirement Allowance - An Employee with 10 or more years of service is entitled to an annual retirement allowance beginning at age 50. The retirement allowance is based upon the member's age at retirement, final compensation, and the total years of service under the Plan. An employee may elect to receive an allowance in the form of a joint survivor annuity.

Employees terminating before rendering five years of service forfeit the right to receive benefits but may withdraw their contributions and accumulated interest. Employees terminating after five years of service may elect to leave accumulated deposits in the Plan and receive benefits at the time of normal retirement.

Death and Disability Benefits - Upon the death of an active employee, a death benefit, equal to the deceased member's accumulated contributions and interest, plus 1/12th of the deceased's final year's salary, multiplied by the number of completed years of service, but limited to 1/2 annual salary, is paid to beneficiaries. Upon the death of a qualified member, the surviving spouse, as an option, may receive an annual allowance of 60 percent of the member's retirement allowance as of the date of death. The death of a member due to service-connected injury or disease entitles the decedent's surviving spouse or child under 18 years of age to receive annual allowance equal to one-half the member's final compensation. In addition, the beneficiary of a retiree who dies after retirement while receiving an allowance from the Retirement System, is paid a death benefit of $5,000.

An active employee becoming totally disabled as a result of a service-connected injury or disease is paid an annual allowance of the larger of 50 percent of the employee's compensation, or the normal retirement benefits accumulated by the member as of the date of disability. An active employee who is totally disabled because of a non-service connected disease or injury, receives all vested retirement benefits accumulated as of the date of the disability.

The Retirement System issues a stand-alone financial_ report, which may be obtained by contacting the Board of Retirement at 940 Main Street , Suite 105, El Centro, CA 92243.

9. Employee Benefits -Continued

B. Funding Policy

As a condition of participation, employees are required to contribute a percentage of their annual compensation to the Retirement System.

The total covered payroll of employees participating in the Retirement System for the year ended June 30, 1999, was $43,837,151. The total County payroll for the year was $49,206,238. The total contribution to the Retirement System for 1999 of $6,778,536 was made in accordance with actuarial determined requirements computed through an actuarial valuation performed as of June 30, 1999. The County's contribution was $4,127,604. Employee contributions were $2,650,932. The amortization period of the unfunded actuarial liability is based on an initial amortization period of 30 years.

The County's contributions to the Plan, based on actuarial determined percentage of payroll costs, together with employees' contribution, are intended to provide defined benefits when employees retire. This contribution includes amortization of past service cost over 24 years.

The County's annual pension cost and net pension obligation to the Imperial County Employees' Retirement System for the current and two preceding years is as follows:

Fiscal Year Ending	Annual Pension Cost (APCI	Percentage of APC Contributed	Net Pension Obligation
6130/97	6,432,302	100%	0
6/30198	5,062,206	100%	0
6/30/99	4,127,604	100%	0

10. Contingent Liabilities

A. Litigation - The County is a defendant in various lawsuits which arise under the normal course of operations. In the opinion of County Counsel and management, such claims against the County not covered by insurance would not materially affect the combined financial statements of the County.

The County recognizes as revenue grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Such programs are generally subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement to grantor agencies. for expenditures disallowed under the terms of the grant or in reductions of future grant monies.

10. Contingent Liabilities -Continued

B. Self-Insurance - The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County has established self-insurance programs for liability, workers' compensation, and unemployment. The liability insurance has a self-insured retention per claim of $200,000 with excess liability insurance of up to $20 million per occurrence being provided by independent carriers. Workers' compensation has a self-insured retention per claim of $225,000. Unemployment claims are reimbursed to the State of California for claims paid on behalf of the County. The County has a self-insurance group health program for its employees. The health plan has self-insured retention per claim of $60,000.

The activities related to such programs are accounted for in the Loss Reserve Funds (Internal Service Funds). Revenues are primarily provided by other County funds and are intended to cover self-insured claim liabilities, insurance premiums and operating expenses. County officials believe that the assets of the Loss Reserve Funds, together with funds to be provided in the future, will provide adequate resources to meet the County's self-insured claim liabilities as they come due.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include and amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent pay-outs and other economic and social factors. Changes in the balances of claims liabilities during the past year are as follows:

Unpaid claims, beginning of fiscal year	$ 6,267,937
Incurred claims (including IBNRs)	1,894,452
Claim payments	(12,021)
Unpaid claims, end of fiscal year	$ 8,150.368

C. Contingent Liability on CDBG Loans - The County is contingently liable on Community Development Block Grant funds loaned by Bank of America at low interest rates to individuals for redevelopment purposes. The amount of the contingent liability at June 30, 1999 was $1,352,757.

D. Imperial County Airport Audit
On September 1, 1998, the Inspector General's Office of the Department of Transportation issued an audit report on the Imperial County Airport in response to a complaint filed with their office. The report addressed three areas: 1) Imperial County was receiving the land rent. The determination by the FAA was that the county pay back rent to the airport from a specified date to the present. This amount is approximately $70,000 through April 30, 1999. 2) The County was allowing three county agencies to reside rent free on airport property. The determination was to begin paying rent immediately and retroactive to

10. Contingent Liabilities -Continued

D. Imperial County Ariport Audit (Cont)

September 1, 1998, the date of the audit report. 3) Over the past 13 years, the County has used FAA grant money for certain expenditures, which during the audit were found to be unsupported. The amount is approximately $90,000. Items 1) and 2) were completed by June 30, 1999. Item 3) is in negotiation and maybe used to reduce future grants.

E. Valley of Imperial Development Alliance

VIDA is a County department organized to obtain and utilize Community Development Block Grant funds for the rehabilitation and reconstruction of low income housing. During October, 1998, County officials determined that certain CDBG funds had been spent improperly on several projects and that potentially fraudulent activities had taken place. The State Housing and Community Development Office then restricted grant requests and instructed the county to initiate certain procedures. The County has complied with the requests, but no request to return the funds has been received. The amount of grant funds to be potentially returned, is approximately $1,065,000. This figure is not final but has a reasonable basis and therefore, has been recorded in the financial statements. The repairing of the affected projects has begun and will be completed in a reasonable time frame and following standard construction methods. The final costs of the repair has yet to be determined and is not reflected in the financial statements.

The accruals for the obligation for the questioned costs have been recorded in the related Special Revenue fund, however, the obligation will have to be assumed by the General fund.

11. Reconciliation of Operations on Modified Accrual Basis to Budgetary Basis

The County's combined statement of revenues, expenditures and changes in fund balances - all governmental fund types (Exhibit B), has been prepared on the modified accrual basis in accordance with generally accepted accounting principles (GAAP). The combined statement of revenues, expenditures and changes in fund balances - budget and actual (Exhibit C) has been prepared in accordance with the County Budget Act, on a basis of accounting which is different from GAAP.

The principal differences between the County's budgetary basis of accounting and GAAP consist of the recognition of outstanding encumbrances as current expenditures at year-end.

11. Reconciliation of Operations on Modified Accrual Basis to Budqetary Basis - Continued

The following schedule is a reconciliation of actual expenditures adjusted for the effect of employees' compensated absences and capital leases with expenditures on a budgetary basis:

	Adjusted Actual	Expenditures Related To Prior Years Encumbrances	Encumbrances	Actual on Budgetary Basis
General Fund	$ 105,895,821	$(1,282,002)	$ 4,609,020	$ 109,222,839
Sp.Rev.Funds	24,466,907	(1,451,443)	2,412,318	25,427,782
Capital Proj. Funds	5,126,651		1,706,678	6.833,329
Total Expenditures	$135,489,379	$ (2.733,445)	$ 8.728.016	$ 141.483,950

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12. Accumulated Deficits and Deficit Fund Balances

The following Special Revenue Funds, Capital Project Funds, and Enterprise Funds have accumulated deficits or deficit fund balances at June 30, 1999:

Special Revenue Funds:	
H.I.D.T.A. Grant Sheriff	$ 70,186
Other Special Revenue Funds	199,029
Capital Project Funds:	
Sheriff Min. Sec. Fencing	2,465
Holtville Library Expansion	41
Imperial Airport Project	719
Airport Runway Rehab. Mrk	682
Child Shelter Project	193
Airport Lite Sys Phs II	807
Juv. Hall Remodel Cap. Imp.	1,043
Calexico Courthouse Cap. Imp.	216
Clerk/Recorder Cap. Imp.	178
E. C. Courthouse Cap. Imp.	13
Env. Health/Planning Cap. Imp.	17
Family Support Cap. Imp.	334

12. Accumulated Deficits and Deficit Fund Balances - Continued

Enterprise Funds:	
Closure/Postclosure	2,956,950
Internal Service Funds:	
Health Plan	455,235

The deficits for the Special Revenue Funds, Capital Project Funds, Enterprise Funds and Internal Service Funds are anticipated to be eventually eliminated by filing claims from other funds and governmental agencies. For many programs that are State funded, the State is very slow in reimbursing expenses incurred. Thus, for many of these funds the only time the deficit fund balance will be eliminated is when the State grant terminates.

13. Notes Payable -TAN

On July 1, 1998, the County issued $5,000,000 in tax anticipation notes. The notes were underwritten by the U.S. Trust Company of California. The notes bear an interest rate of 4.43% and were paid in full June 30, 1999.

Subsequent to June 30, 1999, on July 1, 1999, the County issued $5,000,000 in tax anticipation notes. The notes bear an interest rate of 4.00% and were underwritten by the U.S. Trust Company of California.

14. Year 2000 Issues

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the County's operations as early as fiscal year 1999. Imperial County has completed an inventory of critical systems that may be affected by the year 2000 issue and is currently coordinating projects and third party efforts to achieve comprehensive and lasting year 2000 solutions. The County's Year 2000 project has three phases. The assessment phase, which was completed in 1996. The second phase was to perform the work necessary to bring the systems into compliance. The last phase is the testing phase which was completed by June 30, 1999. At the time of issuance of these statements, no material problems relating to the Year 2000 issue have been noted, and it appears that the prior years efforts were successful.

15. Deferred Compensation Plan

The County offers its employees a deferred compensation plan (the "Plan") in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until death, retirement, termination, disability, or unforeseeable emergencies.

All amounts of compensation deferred under the Plan and all assets of the Plan are held for the exclusive benefit of the participants and their beneficiaries. In accordance with changes in the Internal Revenue Code and the issuance of GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation, Plan assets are not required to be reported in the County's financial statements.

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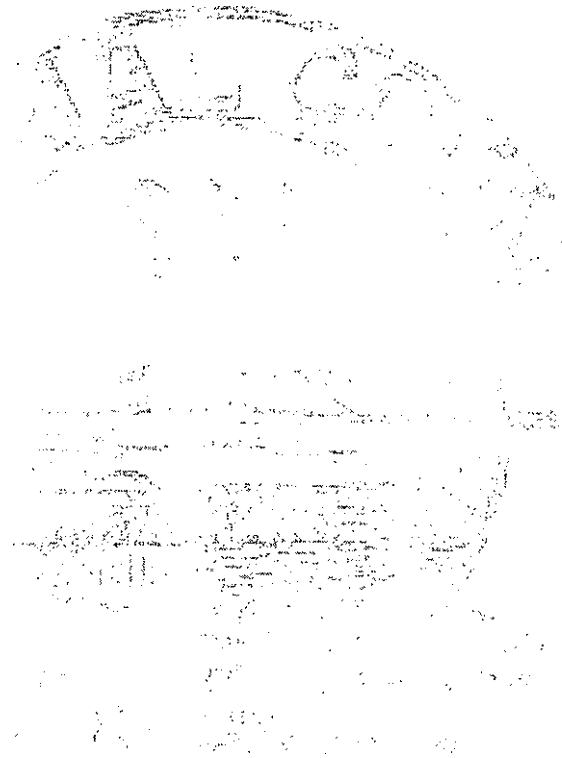

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GENERAL FUND

GENERAL FUND

The General Fund finances the legally authorized activities of the County of Imperial not provided for in other restricted funds. General Fund revenues are derived from such sources as Taxes, Licenses and Permits, Fines, Forfeitures and Penalties, Use of Money and Property, Aid From Other Governmental Agencies, Charges for Current Services and Other Revenue. General Fund Expenditures and Encumbrances are classified by the functions of General Governmental, Public Protection, Public ways and Facilities, Health and Sanitation, Public Assistance, Education, and Recreation and Cultural Services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF IMPERIAL
BALANCE SHEET
GENERAL FUND
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

ASSFTS	1999	1998	Increase (Decrease)
Cash with Treasurer	4,723,154	13,128,153	(8,404,999)
Imprest Cash	29,450	29,375	75
Cash with Fiscal Agent	5,363,358	-	5,363,358
Accounts Receivable-Net of Allowance*	2,242,874	1,731,111	511,763
Taxes Receivable-Net of Allowance**	447,567	457,810	(10,243)
Notes Receivable	-	159,999	(159,999)
Interest Receivable	1,349,737	-	1,349,737
Due from Other Funds	8,489,409	8,266,977	222,432
Inventory-Materials and Supplies	203,592	215,778	(12,186)
TOTAL ASSETS	22,849,141	23,989,203	(1,140,062)
LIABILITIES ANn FUND EQUITY			
LIABILITIES:			
Accounts Payable	3,161,629	2,746,069	415,560
Interest Payable	869,419	-	869,419
Grant Funds Payable	36,881	36,881	-
Accrued Payroll	2,181,671	1,842,486	339,185
Due to Other Funds	2,953,053	3,683,570	(730,517)
Total Liabilities	9,202,653	8,309,006	893,647
FUND EQUITY:			
Fund Balances:			
General Reserves	647,781	647,781	-
Reserve for Encumbrances	4,609,020	3,139,760	1,469,260
Reserve for Inventories of Materials & Supplies	203,592	215,778	(12,186)
Reserve for Imprest Cash	29,450	29,375	75
Reserve for Capital Outlay	7,600,945	3,935,478	3,665,467
Unreserved	555,700	7,712,025	(7,156,325)
Total Fund Equity	13,646,488	15,680,197	(2,033,709)
TOTAL LIABILITIES AND FUND EQUITY	22,849,141	23,989,203	(1,140,062)

* Accounts Receivable	2,242,874	1,731,111
Less Allowance	-	-
Accounts Receivable-Net	2,242,874	1,731,111
** Taxes Receivable	1,580,520	1,618,505
Less Allowance	(1,132,953)	(1,160,695)
Taxes Receivable-Net	447,567	457,810

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

STATEMENT 1-A

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
PROPERTY TAXES				
Current Year-Secured	7,200,000	7,269,798	69,798	7,178,810
Current Year-Unsecured	782,000	662,207	(119,793)	678,104
Prior Year-Secured	-	(26,573)	(26,573)	4,316
Prior Year-Unsecured		(6,111)	(6,111)	284
Chapter 7-8 Tax Deeded Land Sales	45,500	45,800	300	25,913
Supplemental Assessments	105,000	160,095	55,095	77,020
Penalties and Cost on Deliquent Taxes	900,000	1,081,249	181,249	667,822
Total	9,032,500	9,186,465	153,965	8,632,269
OTHER TAXFS				
Sales and Use Taxes	6,950,000	6,898,425	(51,575)	6,746,927
Franchises	160,000	168,943	8,943	160,752
Aircraft	30,000	30,497	497	26,017
Transient Occupancy	65,000	67,810	2,810	73,943
Deed Transfer	150,000	182,458	32,458	183,301
Total	7,355,000	7,348,133	(6,867)	7,190,940
Total Taxes	16,387,500	16,534,598	147,098	15,823,209
LICENSES AND PERMITS				
Animal Licenses	13,500	14,116	616	13,805
Business Licenses	23,480	23,547	67	24,625
Building Inspection Fees	498,000	549,031	51,031	218,690
Zoning Permits	8,000	12,150	4,150	7,979
Other Licenses and Permits	21,550	29,717	8,167	31,465
SB 2557 Fees	340,000	354,303	14,303	345,713
Total	904,530	982,864	78,334	642,277
FINES, FORFEITURES & PENALTIES				
Vehicle Code Fines	185,000	170,279	(14,721)	193,753
Co. Share-Parking Fines	20,000	42,034	22,034	22,738
Forfeitures & Penalties	52,500	35,820	(16,680)	22,171
Criminal Fines	7,000	20,294	13,294	12,333
Toxic Waste Fees	800,000	829,099	29,099	659,016
Trial Court Funding Fees	205,000	182,195	(22,805)	212,390
County Share-City Fines	5,000	9,147	4,147	21,046
Total	1,274,500	1,288,868	14,368	1,143,447
SPECIAL DISTRICT REVENUES				
Alcohol Testing Fines	70,000	43,354	(26,646)	34,959
Cty Share PC 1464 Penalty	413,625	354,461	(59,164)	208,578
Fine & Forf. Appl. GC 77205	1,071,697	1,059,693	(12,004)	526,062
Other Special District Revenues	21,800	39,629	17,829	25,717
Total	1,577,122	1,497,137	(79,985)	795,316

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
USE OF MONFY & PROPERTY				
Interest - Pooled Monies	2,000,000	1,368,912	(631,088)	1,145,028
Rents & Concessions-Land & Buildings	266,720	234,960	(31,760)	255,184
Rents & Concessions-L&B Gen R.		12,922	12,922	
Rents & Concessions-Other	3,200	2,806	(394)	2,793
Total	2,269,920	1,619,600	(650,320)	1,403,005
REVENUE FROM OTHER AGENCIES				
STATE OF CALIFORNIA				
Transportation Fund SB 325	11,000	11,000		11,000
Motor Vehicle in Lieu	7,500,000	7,636,303	136,303	7,513,197
Vehicle License Fees-Health	1,379,000	2,381,467	1,002,467	1,494,577
Vehicle License Fees-Mental Health	111,000	1,052,699	941,699	721,052
Vehicle License Fees-Social Services	-	58,545	58,545	31,682
Public Assistance Admin.	9,504,378	6,625,115	(2,879,263)	7,277,300
Public Assistance Programs	15,258,250	6,553,910	(8,704,340)	12,414,462
Crippled Children	184,227	304,157	119,930	195,735
Case Management	150,000	87,728	(62,272)	105,382
Mental Health	774,339	906,056	131,717	782,667
T.B. Control	283,913	260,367	(23,546)	(4,394)
Other Health Dental	295,000	250,192	(44,808)	233,249
Aid Incentive	1,511,000	826,877	(684,123)	1,344,689
Federal Medical	2,680,000	2,694,451	14,451	2,483,209
Pesticide Enforcement	228,914	252,565	23,651	238,410
Agriculture	1,149,441	1,173,756	24,315	760,922
Veterans Affairs	15,000	21,278	6,278	21,139
Homeowners Property Tax Relief	165,000	165,703	703	164,647
Other State Aid	1,036,176	954,885	(81,291)	1,021,226
DBAW	280,000	342,068	62,068	252,678
Immunizations	568,985	549,540	(19,445)	(308)
State Aid - Realign P.A.	1,884,014	3,082,045	1,198,031	2,443,243
State Aid - Realign Mental	2,393,480	2,717,756	324,276	2,545,613
State Aid - Realign Health	1,447,954	1,535,737	87,783	970,890
Other Aid for Health	314,500	325,877	11,377	337,202
CHDP Medical Payments	313,739	232,840	(80,899)	203,403
CHDP Administration	260,177	953	(259,224)	63
Materials & Child Health	129,204	285,928	156,724	(5,306)
Senior Citizens Grant	12,000	7,994	(4,006)	11,013
Health Subvention	15,000	3,159	(11,841)	3,878
High Risk Infants	13,000	11,667	(1,333)	20,000
Manadated Costs	34,300	111,183	76,883	135,305
State Aid	28,977	266,632	237,655	6,026
Revenue Stablization	323,000	323,000		323,000
Adolescent Family Life	140,250	193,189	52,939	350,453
Family Support Admin.	20,000	32,488	12,488	40,684
State Reimburse. Medical	60,000	147,077	87,077	34,019

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Temp Aid-Needy Families	581,872	477,438	(104,434)	571,049
State Aid - Edowments	161,000	166,503	5,503	
Prison Reimb Non 810 Cost		154,609	154,609	80,129
State "COPS" Program		-		108,193
State Prison Mitigation		10,000	10,000	40,258
Total	51,218,090	43,194,737	(8,023,353)	45,281,636
FEDERAL AID				
Public Assistance Admin.	5,220,614	6,536,055	1,315,441	5,011,266
Public Assistance Programs	16,397,500	20,561,248	4,163,748	18,113,621
Health Administration	5,800	5,148	(652)	6,864
Family SupportAdmin.	1,555,000	1,606,269	51,269	1,664,733
Incentive-Child Support	800,000	551,732	(248,268)	860,779
Other In Lieu Tax	520,000	579,056	59,056	553,112
Local Law Enforcement Block Grant		-	-	63,771
Other Gov't Agencies	1,010,089	459,927	(550,162)	317,510
EDA Planning Grant	51,000	-	(51,000)	25,500
Fed -"COPS" Program		-	-	159,865
Emerg. Med. Serv. Authority	175,461	170,200	(5,261)	(14,963)
Total	25,735,464	30,469,635	4,734,171	26,762,058
CHARGES FOR CURRENT SERVICES				
Dive Team Recovery	3,000	768	(2,232)	3,675
Unsecured Admin. Cost	18,000	-	(18,000)	
LAFCO Fees	5,000	808	(4,192)	787
Adm. Sup'] Cost Reimbursement	77,000	81,165	4,165	32,160
Ag: Stand. Inspection Fees	541,900	560,828	18,928	515,511
Assessment & Tax Collection Fees	50,000	72,618	22,618	69,026
Auditing & Accounting Fees	11,000	16,391	5,391	16,096
Fees on Redemption	70,000	82,815	12,815	31,145
Election Services	215,000	221,129	6,129	87,185
Advertising Cost Recovery	45,000	35,767	(9,233)	47,850
Data Reimb. - Assessor	10,000	17,824	7,824	11,206
Probation Service Fees	62,000	75,220	13,220	63,295
Returned Check Fees	2,000	2,363	363	2,106
Legal Services	20,000	3,100	(16,900)	33,173
Document Charges	7,000	10,076	3,076	7,905
Planning & Engineering Services	60,500	19,444	(41,056)	29,536
Ag. Stand. Border Inspection Fee	100,000	107,948	7,948	94,476
Ag. - Service Inspection Fees	211,500	259,061	47,561	239,978
Ag. - Service Certified Seed	6,000	6,000		6,000
Civil Process Service	50,000	51,073	1,073	53,790
Municipal Court & Fees & Costs	47,000	44,883	(2,117)	48,670
Estate Fees	100,000	69,147	(30,853)	69,160

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Humane Services	6,500	7,092	592	8,903
Law Enforcement Services	18,000	22,047	4,047	25,382
Recording Fees	335,000	399,152	64,152	340,252
Environmental Impact Fees	2,500	3,020	520	1,362
Psych. Testing - Courts	10,000	34,075	24,075	11,114
Health Fees	167,000	188,680	21,680	218,573
Mental Health Services	253,250	244,838	(8,412)	238,782
Environmental Health Fees	264,000	260,953	(3,047)	263,568
CHOP- Private Payment	2,000	4,746	2,746	4,773
Adoption Fees	1,000	1,775	775	1,075
Crippled Children Service	500	335	(165)	385
Institutional Care & Services	4,325,000	5,399,060	1,074,060	4,245,172
Impound Rev. Transfer-MH	-	(1,543,465)	(1,543,465)	(1,467,502)
Install Plan Fees - Tax Coll.	8,000	3,380	(4,620)	8,740
Advertising Fees - Tax Coll.	2,000	9,200	7,200	2,400
Educational Services	30,000	37,958	7,958	40,501
Abstract Maint. Tax Collector	20,000	20,000		10,006
Dental Program Fees	4,000	4,648	648	4,500
Parks & Recreation Fees	65,000	73,068	8,068	70,270
Health Fees-Solid Waste	218,000	213,051	(4,949)	230,775
Personnel Contract Fee - Tax Collector	1,000	750	(250)	850
Civil Process Service	47,700	55,884	8,184	55,866
Other Fees	120,000	208,151	88,151	278,818
Total	7,612,350	7,386,826	(225,524)	6,057,295
OTHER REVENUE				
Sale of Fixed Assets	2,500	2,414	(86)	14,063
Rev. Applic to Other Years				135,901
Other Sales - Consumable Surplus	4,500	14,491	9,991	8,201
Other Refunds & Reimbursements	136,700	154,876	18,176	458,902
Statutory Cancellations	6,000	3,320	(2,680)	11,221
Service Charges	36,800	72,115	35,315	55,331
Bailiff Reimbursement	606,327	510,724	(95,603)	487,622
Floor Plan Admin.	-	-		100
Contribution for SAFE Futures Grant	106,218	106,218	-	152,186
Contribution for San Pasqual Grant	30,432	52,467	22,035	20,288
Contribution for Castle Grant	36,000	36,000		50,112
Overhead Reimbursement	1,388,119	1,388,657	538	1,861,348
Total	2,353,596	2,341,282	(12,314)	3,255,275
TOTAL GENERAL FUND	109,333,072	105,315,547	(4,017,525)	101,163,518

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999	1998
GENERAL GOVERNMENT		
Legislative and Administrative		
Board of Supervisors	472,095	430,724
Administrative Office	1,200,827	770,546
Clerk of the Board	124,482	113,981
Total	1,797,404	1,315,251
Finance		
Auditor-Controller	1,113,263	994,569
Treasurer	112,486	102,985
Assessor	1,143,472	1,102,045
Tax Collector	475,134	405,668
Purchasing	238,975	155,489
Total	3,083,330	2,760,756
Counsel		
County Counsel	1,154,648	1,109,257
Personnel		
Personnel	314,082	337,114
Affirmative Action	96,967	84,075
Total	411,049	421,189
Elections		
Registrar of Voters - Elections	488,115	385,557
Property Managers		
County Property Services	3,403,319	2,992,725
Plant Acquistion		
Major Alterations	(96,883)	125,515
Other General Government		
Surveyor	125,260	187,810
Information Systems	557,470	345,026
Total	682,730	532,836
TOTAL GENERAL GOVERNMENT	10,923,712	9,643,086

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999	1998
PUBLIC PROTECTION		
Judicial		
District Attorney	1,800,442	1,644,205
Public Defender	917,502	888,194
Family Support	2,586,140	2,586,090
Grand Jury	16,489	10,096
Criminal Grand Jury	29,345	
Courts Non Rule 810	1,034,344	
TCF-County Contribution	3,181,440	2,623,087
Total	9,565,702	7,751,672
Police Protection		
Sheriff-Coroner	7,966,863	8,265,031
Detention and Correction		
Jail	7,690,719	7,507,005
Juvenile Hall	1,107,585	1,209,954
Receiving Home Los Ninos	297,172	265,373
Probation	2,894,508	2,599,904
Total	11,989,984	11,582,236
Protective Inspection		
Agricultural Commissioner	1,857,916	1,744,682
Ag. African Bee Abatement	6,299	(7,326)
Ag. Comm. - Standardization	560,893	516,503
Building Inspection	620,992	524,100
Total	3,046,100	2,777,959
Other Protection		
Contrib.-Civil Defense	61,121	89,615
Animal Control	210,471	206,414
Pesticide Enforcement	245,878	242,251
Public Works-Groundwater	-	25,986
Recorder/County Clerk	483,599	372,075
Public Administrator	325,741	319,914
Planning Commission	41,332	60,575
Planning Department	581,708	585,535
LAFCO	21,477	19,711
Airport Land Use Comm.	6,019	8,775
Total	1,977,346	1,930,851
TOTAL PUBLIC PROTECTION	34,545,995	32,307,749

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999	1998
HEALTH & SANITATION		
Health Services	5,354,004	5,206,900
Health - CMSP Fee	872,700	597,089
Mental Health	6,690,787	5,922,554
California Children Services	479,177	378,189
TOTAL HEALTH & SANITATION	13,396,668	12,104,732
PUBLIC ASSISTANCE		
Administration		
Welfare Administration	13,704,454	12,773,107
Auditor-Welfare Division	74,063	86,722
Total	13,778,517	12,859,829
Categorical Aid		
Catergorical Aids	32,579,984	33,631,743
General Assistance		
Aid to Indigents	53,668	30,148
Indigents Burials	50,655	55,517
Total	104,323	85,665
Other Public Assistance		
VIDA	237,365	74,093
Veterans Service	74,246	67,643
Total	311,611	141,736
TOTAL PUBLIC ASSISTANCE	46,774,435	46,718,973
EDUCATION		
Agricultural		
Agricultural Extension	255,011	272,304
TOTAL EDUCATION	255,011	272,304
TOTAL GENERAL FUND	105,895,821	101,046,844

STATEMENT 1-C

COUNTY OF IMPERIAL
STATEMENT OF CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999	1998
REVENUES	105,315,547	101,163,518
EXPENDITURES	105,895,821	101,046,844
EXCESS OF REVENUES OVER EXPENDITURES	(580,274)	116,674
OTHER FINANCING SOURCES (USES)		
Bond Proceeds	-	4,657,173
Operating Transfers In(Out)	(1,453,435)	2,826,538
Total Other Financing Sources (Uses)	(1,453,435)	7,483,711
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(2,033,709)	7,600,385
FUND BALANCE - July 1	15,680,197	7,956,694
Prior Period Adjustment		123,118
FUND BALANCE-July 1 RESTATED	15,680,197	8,079,812
FUND BALANCE - June 30	13,646,488	15,680,197

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS DESCRIPTIONS

LIBRARY FUND

The County Library District, serving a population of approximately 45,300, encompasses all of the unincorporated areas in Imperial County and all cities except Brawley, Calexico, El Centro and Imperial. The library is located in rural El Centro with branches in Calipatria, Heber, Holtville, Niland, Ocotillo, Desert Shores, Salton City, and Westmorland. The library collection is supplemented in various ways, including participation with the Serra Cooperative Library System in San Diego which includes public libraries in San Diego and Imperial Counties. Inter-library loan service is available with local libraries and other libraries in California and the California State Library.

FIRE PROTECTION FUND

The Fire Department is responsible for fire protection only in certain unincorporated areas of the County. To augment its central core of fire-fighting personnel, the County has entered into contractual agreements with incorporated areas near these jurisdictions.

USDA-SMALL BUSINESS REVOLVING LOAN FUND - VIDA

VIDA, through a grant from the United States Department of Agriculture, Rural Business Enterprise Program, will provide financing assistance to small businesses throughout Imperial County. The purpose of this program is to create jobs for low to moderate income persons.

ROADS FUND

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of state highway user's tax and are supplemented by federal funds, vehicle code fines, and fees and reimbursements for engineering services provided.

STATE JAIL IMPROVEMENT FUND

The State Jail Improvement fund is used to receive and expend monies received from the State as reimbursements of detention cost of parole violators.

FEDERAL JAIL IMPROVEMENT FUND

The Federal Jail Improvement fund was created to account for expenditures to improve jail conditions. These expenditures are reimbursed by the Federal Government.

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION FUND

The monies in this fund together with any interest earned thereon may be used for construction, reconstruction, expansion, improvement, operation, or maintenance of County criminal justice and court facilities, and for improvement of criminal justice automated information systems; provided, that in Imperial County, money deposited each year in this fund may also be used for the maintenance, operation, construction, reconstruction, or expansion of County juvenile justice rehabilitation facilities.

GEOTHERMAL ADMINISTRATION

This fund was established to receive and expend a grant from the Department of Energy to administer the preparation of geothermal commercialization activities and to implement the recently developed geothermal policy element to the general plan.

SUBSTANCE ABUSE PERINATAL

This fund has been changed pursuant to Minute Order # 7 to reflect perinatal services that were previously provided within this budget unit. This budget unit is established for the provision of perinatal day care and contracted perinatal residential services and is under the direction of the Mental Health Director. Drug prevention, treatment and education services previously provided within this budget unit will be reflected in the new Substance Abuse Budget Unit.

H.I.D.T.A. GRANT - SHERIFF

The Sheriff has received a grant from the Federal Government to combat drugs. This grant is designated for a High Intensity Drug Traffic Area (H.I.D.T.A.).

SUBSTANCE ABUSE

This budget unit was established pursuant to Minute Order # 7 for the prevention of alcohol and drug abuse and is under the direction of the Mental Health Director. The substance abuse program provides individual and group counseling, prevention, information and referral, education, and consultation. The program is augmented by provided contracts for additional alcohol and drug prevention, residential recover, medical director support, and driving under the influence services.

CDBG - REVOLVING LOAN FUND

This fund was established for the purpose of collecting loan repayments from CDBG Housing Rehabilitation Loans and Small Business Revolving Loan Funds. The funds are then disbursed for similar purposes in a revolving fashion.

AB 75 **HEALTH FUNDS (RURAL HEALTH SERVICES)**

In 1989 a new tobacco tax was approved under Proposition 99. The implementing legislation, AB 75, allocated funds to counties for Rural Health Services for Indigent Care. The County Health Department is the lead agency for this program.

SERV. AUTHORITY FREEWAY EMERGENCY

This budget unit was established to identify revenues and expenditures for the installation of emergency call boxes on the Imperial County freeway system.

PUBLIC WORKS - SOLID WASTE DISPOSAL

This budget unit reflects the cost of the Solid Waste Disposal Program including operation, acquisition, source reduction recycling program, and Closure/Post-Closure requirements. Revenue from user fees, Joint Powers Agreement and charges will be sufficient to make the program fully self-supporting, without a contribution from the County General Fund. The Board established this special revenue fund to more accurately reflect the expenditures and revenues associated with the Solid Waste Disposal Program.

CDBG STATE

This fund was created during 1983-84 for a Housing Rehabilitation Program in Niland and the development of scattered mobile home parks.

CDBG - 1985

This fund was created during 1985-86 for a Housing Rehabilitation Program in the Poe subdivision near Brawley and the Buena Vista tract near El Centro.

HEBER HOUSING REHABILITATION

This program was established to facilitate the rehabilitation of sub-standard housing in the community of Heber. The funding for this program was provided by a Community Development Block Grant (CDBG).

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

AIR POLLUTION CONTROL

This fund was created to account for Air Pollution Control resources which are used to maintain and improve the quality of air in the County. Financing for this budget unit consists of departmental revenue plus fund balance from the previous year.

AREA AGENCY ON AGING

This budget unit was established when the County was designated the Area Agency on Aging, Service Area #24, to provide services pursuant to the Older Americans Act and Older Californians Act. The programs provide services for seniors over 60 including: congregate meals, home-delivered meals, ombudsman program, supportive services, in-home services, information and referral, and administration. The Imperial County Area Agency on Aging is under the direction of the Public Administrator.

TOBACCO EDUCATION

The Tobacco Tax Health Protection Act of 1988 (Proposition 99) funded counties for Tobacco Health Education and Research Programs.

MOSQUITO ABATEMENT

The Mosquito Abatement Program provides mosquito and Africanized honey bee abatement services to all areas of the County. The services include preventative abatement programs designed to eliminate mosquito breeding areas, direct elimination of mosquitos, and detection and eradication of Africanized honey bees in open spaces. Revenue for this program is from assessment of property owners in the County.

ARID

This budget unit was established to identify and reimburse County departmental expenses related to siting and permitting a regional solid waste facility in Imperial County. Estimated costs reflected in this budget will be billed to Arid for reimbursement during the fiscal year.

OFFICE OF EMPLOYMENT TRAINING JTPA ADMINISTRATION

This budget was established in 1983-94 to replace the CETA fund. The Office of Employment Training administers funds under the Job Training Partnership Act (JTPA).

CDBG - REVOLVING LOAN FUND

The City of El Centro, City of Brawley, and Imperial County through a joint application for a Revolving Loan Fund (RLF) in the amount of $420,000 provide financial assistance to businesses and assist in the creation/retention of jobs for low income people. The Overall Economic Development Commission (OEDC) has identified the need for a revolving loan fund as part of Imperial County's long term strategic planning.

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

SOLID WASTE - SRRE

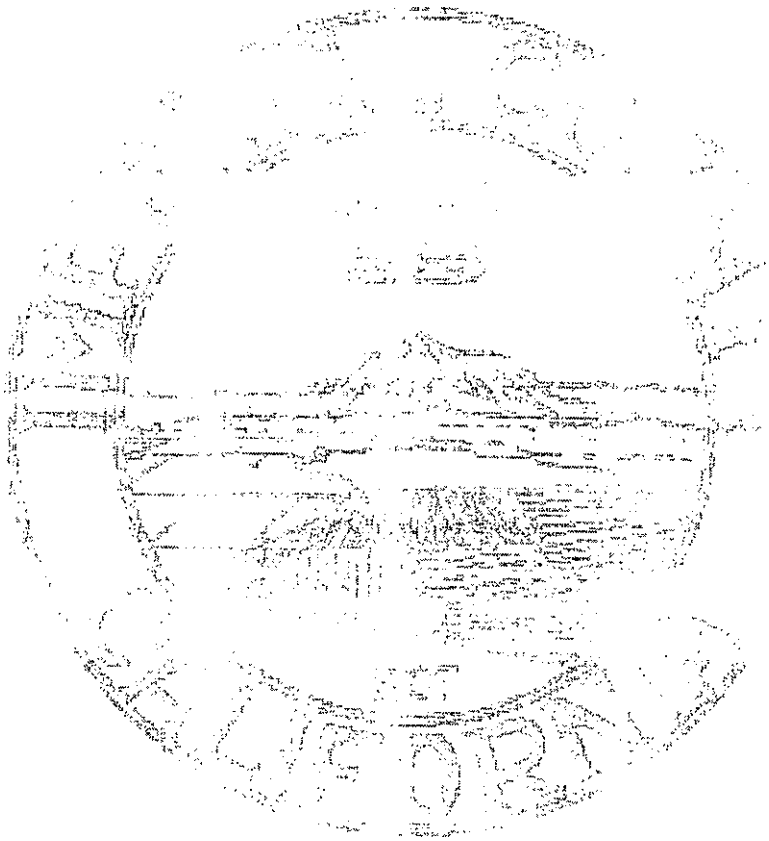
This budget unit was established to provide for the Source Reduction Recycling program pursuant to a Joint Powers Agreement between the County and cities. Activities relating to the Used Oil Grant and Opportunity Grant are included in this budget.

SCATTERED SITES HOUSING REHABILITATION

This program was established to facilitate the rehabilitation of sub-standard housing for low to moderate income persons in the unincorporated areas of Imperial County. The funding for this program was provided by a Community Development Block Grant from the State Department of Housing and Community Development.

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including POE Colonia Waterline, USDA Micro Tech Asst, New Port Final Stage, VIDA Special Expense, Coyote/Octillo Water, CCD Alt. Pymt, CCD Block Grant, USDA POE Colonia, Empowerment Zone App. Dev., Gossner Foods, USDA RLF, VIDA Housing Rehab, Violence Against Women Pros. Unit, High Risk Youth TR Student, Fish & Game, Colonia Technical Asst. Prg., Stat. Rape Vertical Prosecution Unit, Emergency Service, USDA Foreign Trade Zone, Probation Training, Sheriff Standard Training, City of Imperial Fire Serv., Special Consumer Fraud, CDBG Microenterprise, Child Abuse (AB 1733), E.C. Training Center CYA, Victim-Witness Asst., IVAG, Park Bond Act Pioneer Park, Library Automation, Internet Access, Whitefly Mgmt. Committe, Air Pollution Monitoring Grant, Integrated Waste Mgmt., CDBG Plan & Tech Assist., 1980 Park Bond Act, Desert Agri. Inst., CDBG General - 1984, CDBG 1984 Jobs Bill, Air Pollution Hazardous Material, Rural Development Asst., Geo. Information System, Park Bond Act Sunbeam, Park Bond Act Red Hill, Womanhaven Rehab. Program, I.C. Film Commission, Park Bond Act Heber Dunes, Special Prosecutions Unit, Park Bond Act 1988, Chambers, Volunteer Program, Colonia II Planning Grant, Micro Planning/TA, Crisis Res. Housing Rehab., Colonia III & IV Grant, and Enterprise Community.



COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Library	Fire Protection	USDA Sm. Bus. RLF VIDA	Public Works Roads	State Jail Impr.	Federal Jail Impr.
ASSETS						
Cash with Treasurer	484,997	22,025	33,028	3,358,290	182,663	1,866,438
Imprest Cash	-			100		-
Accounts Receivable				20,501		
Notes Receivable						-
Interest Receivable			495	46,937	2,498	21,604
Loan Receivable			107,070	-		-
Taxes Receivable-Net of Allowance*	17,759	87,348		-		
Due from Other Funds		187,500		307,599		
Inventory-Materials and Supplies				210,474		
Deposit with Others						
TOTAL ASSETS	502,756	296,873	140,593	3,943,901	185,161	1,888,042
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable	639	60,542	80	144,756		6,565
Grant Funds Payable				-		
Interest Payable						
Accrued Payroll	6,283	60,199		171,921		
Due to Other Funds	4,359	6,749	3,675	76,515		96
Total Liabilities	11,281	127,490	3,755	393,192		6,661
FUND EQUITY:						
Fund Balances:						
Reserve for Encumbrances	2,524	235,979		254,365	323	251,099
Reserve for Deposits with Others					-	-
Reserve for Inventories of Materials & Supplies				210,474		
Reserve - Loan Receivable			107,070	-		
Reserve for Imprest Cash			-	100	-	-
Unreserved	488,951	(66,596)	29,768	3,085,770	184,838	1,630,282
Total Fund Equity	491,475	169,383	136,838	3,550,709	185,161	1,881,381
TOTAL LIABILITIES AND FUND EQUITY	502,756	296,873	140,593	3,943,901	185,161	1,888,042

** Taxes Receivable	63,281	311,250
Less Allowance	(45,522)	(223,902)
Taxes Receivable-Net	17,759	87,348

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT Z
(Continued)

	Criminal Justice Facilities	Geother. Admin.	Substance Abuse/ Perinatal	H.I.D.T.A. Grant Sheriff	Substance Abuse	CDBG Revolving Loan Fund	AB 75 Health
ASSETS							
Cash with Treasurer	588,939	129,692	113,431	91,132	130,364	120,257	116,579
Imprest Cash				-	25		
Accounts Receivable	45,306		40,109	120,899	271,074		
Notes Receivable				-			
Interest Receivable	10,310	1,399	1,724	965	1,339	1,675	1,595
Loan Receivable						49,906	
Taxes Receivable-Net of Allowance*							
Due from Other Funds			20,453		22,051	11,302	
Inventory-Materials and Supplies							
Deposit with Others							
TOTALASSETS	644,555	131,091	175,717	212,996	424,853	183,140	118,174
LIABILITIES AND FUND EQUITY,							
LIABILITIES:							
Accounts Payable		119	1,755	470	13,287	15,960	
Grant Funds Payable						5,860	
Interest Payable				-			
Accrued Payroll			11,258	28,232	23,522		
Due to Other Funds		68,801	26,741	254,480	209,518	47	
Total Liabilities		68,920	39,754	283,182	246,327	21,867	
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	26,422	142	3,900		7,181		
Reserve for Deposits with Others							
Reserve for Inventories of Materials & Supplies							
Reserve - Loan Receivable						49,906	
Reserve for Imprest Cash				-	25		
Unreserved	618,133	62,029	132,063	(70,186)	171,320	111,367	118,174
Total Fund Equity	644,555	62,171	135,963	(70,186)	178,526	161,273	118,174
TOTAL LIABILITIES AND FUND EQUITY	644,555	131,091	175,717	212,996	424,853	183,140	118,174

*` Taxes Receivable
Less Allowance
Taxes Receivable-Net

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 2
(Continued)

	Serv. Authority Freeway Emerg.	P.W. Solid Waste Disposal	CDBG State	CDBG 1985	Heber Housing Rehab.	Air Pollution Control Special	Area Agency on Aging
ASSETS							
Cash with Treasurer	841,298	1,378,602		1	9,445	91,227	6,337
Imprest Cash		-			-		-
Accounts Receivable							255,882
Notes Receivable					-		-
Interest Receivable	11,281	23,227			146	2,728	794
Loan Receivable		-	117,962		338,053		
Taxes Receivable-Net of Allowance*		-			-		
Due from Other Funds		65,442				42,621	
Inventory-Materials and Supplies							
Deposit With Others			15,399	189,822			
TOTALASSETS	852,579	1,467,271	133,361	189,823	347,644	136,576	263,013
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable		50,072				15,745	35,854
Grant Funds Payable						-	
Interest Payable						-	
Accrued Payroll		24,191				20,177	4,076
Due to Other Funds		35,319			1,478	26,079	261
Total Liabilities		109,582			1,478	62,001	40,191
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances		393,185				149,364	627,723
Reserve for Deposits with Others			15,399	189,822		-	
Reserve for Inventories of Materials & Supplies							
Reserve - Loan Receivable			117,962		338,053		
Reserve for Imprest Cash			-		-		-
Unreserved	852,579	964,504		1	8,113	(74,789)	(404,901)
Total Fund Equity	852,579	1,357,689	133,361	189,823	346,166	74,575	222,822
TOTAL LIABILITIES AND FUND EQUITY	852,579	1,467,271	133,361	189,823	347,644	136,576	263,013

** Taxes Receivable
Less Allowance
Taxes Receivable-Net

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Tobacco Education	Mosquito Abatement	ARID	JTPA Current Funds	CDBG	Source Reducation Recy. Elm.
ASSETS						
Cash with Treasurer	152,348	656,541	129,132	157,320	10,218	480,376
Imprest Cash						
Accounts Receivable						
Notes Receivable			-			
Interest Receivable	2,037	10,218	1,773	4	114	6,797
Loan Receivable			-		314,649	
Taxes Receivable-Net of Allowance'						
Due from Other Funds	37,500	6		97		
Inventory-Materials and Supplies						
Deposit with Others						
TOTAL ASSETS	191,885	666,765	130,905	157,421	324.981	487,173
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable	7,881	987		3,196		36,305
Grant Funds Payable						
Interest Payable						
Accrued Payroll	2,053	9,916		39,424		
Due to Other Funds	127	276,411		4,166	7,584	28
Total Liabilities	10,061	287,314		46,786	7,584	36,333
FUND EQUITY:						
Fund Balances:						
Reserve for Encumbrances	12,026	5,169		105,430		79,281
Reserve for Deposits with Others						
Reserve for Inventories of Materials & Supplies						
Reserve - Loan Receivable					314,649	
Reserve for Imprest Cash					-	
Unreserved	169,798	374,282	130,905	5,205	2,748	371,559
Total Fund Equity	181,824	379,451	130,905	110,635	317,397	450,840
TOTAL LIABILITIES AND FUND EQUITY	191,885	666,765	130,905	157,421	324,981	487,173

Taxes Receivable
Less Allowance
Taxes Receivable-Net

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Scattered Sites Housing	Other Special Revenue Funds	Totals 1999	Totals 1998 Restated
ASSETS				
Cash with Treasurer	(456)	570,227	11,720,451	10,507,687
Imprest Cash		100	225	225
Accounts Receivable		277,760	1,031,531	188,282
Notes Receivable			-	1,141,676
Interest Receivable		12,217	161,877	
Loan Receivable	238,622	186,495	1,352,757	
Taxes Receivable-Net of Allowance*		-	105,107	217,999
Due from Other Funds		12,383	706,954	411,123
Inventory-Materials and Supplies			210,474	247,201
Deposit with Others		105,470	310,691	420,885
TOTAL ASSETS	238,166	1,164,652	15,600,067	13,135,078
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable		128,364	522,577	486,310
Grant Funds Payable	109,746	912,602	1,028,208	1,028,207
Interest Payable	6	1,825	1,831	-
Accrued Payroll		35,330	436,582	382,889
Due to Other Funds	290	285,560	1,288,284	402,749
Total Liabilities	110,042	1,363,681	3,277,482	2,300,155
FUND EQUITY:				
Fund Balances:				
Reserve for Encumbrances		258,204	2,412,317	2,121,451
Reserve for Deposits with Others		105,470	310,691	420,910
Reserve for Inventories of Materials & Supplies			210,474	247,201
Reserve-Loan Receivable	238,622	186,495	1,352,757	-
Reserve for Imprest Cash	-	100	225	200
Unreserved	(110,498)	(749,297)	8,036,122	8,045,161
Total Fund Equity	128,124	(199,028)	12,322,586	10,834,923
TOTAL LIABILITIES AND FUND EQUITY	238,166	1,164,653	15,600,068	13,135,078
** Taxes Receivable			374,531	784,150
Less Allowance			(269,424)	(566,151)
Taxes Receivable-Net			105,107	217,999

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 2-A

	Library	Fire Protection	USDA Sm Business RLF-VIDA	Public Works Roads	State Jail Improv.	Federal Jail Improv.
TAXES						
Budget	409,000	2,082,000				
Actual	418,465	2,044,628				
Variance	9,465	(37,372)				
FINES, FORFEITURES AND PENALTIES						
Budget				60,000		
Actual				113,379		
Variance				53,379		
USE OF MONEY						
Budget				100,000	3,000	19,000
Actual			1,256	119,760	8,713	69,352
Variance			1,256	19,760	5,713	50,352
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	9,000	46,000		9,549,280	10,000	
Actual	8,507	42,640		8,082,493	23,646	
Variance	(493)	(3,360)		(1,466,787)	13,646	
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget			149,000		10,000	210,000
Actual			117,000			1,046,174
Variance			(32,000)		(10,000)	836,174
CHARGES FOR CURRENT SERVICES						
Budget				100,000		
Actual				33,714		
Variance				(66,286)		
OTHER REVENUE						
Budget	21,600	44,000		2,221,100		
Actual	93,702	8,437	46,891	2,242,880		
Variance	72,102	(35,563)	46,891	21,780		
SALE OF FIXED ASSETS						
Budget		1,500		6,000		
Actual		6,176		5,187		
Variance		4,676		(813)		
TOTAL						
Budget	439,600	2,173,500	149,000	12,036,380	23,000	229,000
Actual	520,674	2,101,881	165,147	10,597,413	32,359	1,115,526
Variance	81,074	(71,619)	16,147	(1,438,967)	9,359	886,526

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Criminal Justice Facilities	Geo. Admin.	Substance Abuse/ Perinatal	H.I.D.T.A. Grant Sheriff	Substance Abuse	CDBG Revloving Loan Fund
TAXES						
Budget						
Actual						
Variance						
FINES, FORFEITURES AND PENALTIES						
Budget	500,000		23,523		25,000	
Actual	564,794		20,453		18,023	
Variance	64,794		(3,070)		(6,977)	
USE OF MONEY						
Budget	10,000	20,000	826		1,040	
Actual	36,802	9,051	5,711	128	5,435	12,227
Variance	26,802	(10,949)	4,885	128	4,395	12,227
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget			261,655		1,312,288	
Actual			226,148		932,083	
Variance			(35,507)		(380,205)	
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget		635,000		720,752		
Actual		38,492		751,384		
Variance	-	(596,508)		30,632		
CHARGES FOR CURRENT SERVICES						
Budget			139,905		2,177	
Actual			34,016		84,762	
Variance			(105,889)		82,585	
OTHER REVENUE						
Budget						-
Actual			55			7,934
Variance			55			7,934
SALE OF FIXED ASSETS						
Budget						
Actual						
Variance						
TOTAL						
Budget	510,000	655,000	425,909	720,752	1,340,505	
Actual	601,596	47,543	286,383	751,512	1,040,303	20,161
Variance	91,596	(607,457)	(139,526)	30,760	(300,202)	20,161

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	AB 75 Health	Sew. Authority Freeway Emerg.	P.W. Solid Waste Disposal	Heber Housing Rehabilitation	Air Pollution Control Special	Area Agency on Aging
TAXES						
Budget						
Actual						
Variance						
FINES, FORFEITURES AND PENALTIES						
Budget					592,400	
Actual					495,505	
Variance					(96,895)	
USE OF MONEY						
Budget		30,000	40,000		6,000	4,819
Actual	5,785	38,978	85,124	616	7,338	4,436
Variance	5,785	8,978	45,124	616	1,338	(383)
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget		108,000			38,000	494,817
Actual		115,489			59,526	345,196
Variance		7,489			21,526	(149,621)
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget						554,556
Actual						415,246
Variance						(139,310)
CHARGES FOR CURRENT SERVICES						
Budget			2,121,883		61,732	
Actual			1,754,121		72,215	
Variance			(367,762)		10,483	
OTHER REVENUE						
Budget			129,000	22,000	113,358	
Actual				24,952	48,393	
Variance			(129,000)	2,952	(64,965)	
SALE OF FIXED ASSETS						
Budget						6,515
Actual			64,500			6,812
Variance			64,500			297
TOTAL						
Budget		138,000	2,290,883	22,000	811,490	1,060,707
Actual	5,785	154,467	1,903,745	25,568	682,977	771,690
Variance	5,785	16,467	(387,138)	3,568	(128,513)	(289,017)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Tobacco Education	Mosquito Abatement	ARID	JTPA Current Funds	CDBG	Source Reducation Racy. Elm.
TAXES						
Budget						
Actual						
Variance						
FINES, FORFEITURES AND PENALTIES						
Budget						
Actual						
Variance						
USE OF MONEY						
Budget						6,000
Actual	6,909	32,388	3,118	(110)	593	23,500
Variance	6,909	32,388	3,118	(110)	593	17,500
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	156,460			1,435,070		129,584
Actual	192,460			1,364,954		61,575
Variance	36,000			(70,116)		(68,009)
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget						
Actual						
Variance						
CHARGES FOR CURRENT SERVICES						
Budget		500,000				126,003
Actual		513,454				60,942
Variance		13,454				(65,061)
OTHER REVENUE						
Budget			255,459	-	70,000	
Actual			101,660	127	72,969	
Variance			(153,799)	127	2,969	
SALE OF FIXED ASSETS						
Budget						
Actual						
Variance						
TOTAL						
Budget	156,460	500,000	255,459	1,435,070	70,000	261,587
Actual	199,369	545,842	104,778	1,364,971	73,562	146,017
Variance	42,909	45,842	(150,681)	(70,099)	3,562	(115,570)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Scattered Sites Housing	Other Special Revenue Funds	Totals 1999	Totals 1998 Restated
TAXES				
Budget			2,491,000	3,186,911
Actual			2,463,093	4,773,999
Variance			(27,907)	1,587,088
FINES, FORFEITURES AND PENALTIES				
Budget		8,000	1,208,923	1,125,104
Actual		26,665	1,238,819	1,227,282
Variance		18,665	29,896	102,178
USE OF MONEY				
Budget		4,300	244,985	224,600
Actual	(31)	34,864	511,943	496,117
Variance	(31)	30,564	266,958	271,517
AID FROM GOVERNMENTAL AGENCIES-STATE				
Budget		3,553,117	17,103,271	17,868,035
Actual		1,866,171	13,320,888	11,723,709
Variance		(1,686,946)	(3,782,383)	(6,144,326)
AID FROM GOVERNMENTAL AGENCIES-FED.				
Budget		380,035	2,659,343	8,276,717
Actual		212,174	2,580,470	9,890,049
Variance		(167,861)	(78,873)	1,613,332
CHARGES FOR CURRENT SERVICES				
Budget		527,274	3,578,974	3,779,154
Actual		438,907	2,992,131	3,581,769
Variance		(88,367)	(586,843)	(197,385)
OTHER REVENUE				
Budget	2,500	558,329	3,437,846	11,535,820
Actual	2,092	652,507	3,302,599	11,694,778
Variance	(408)	93,678	(135,247)	158,958
SALE OF FIXED ASSETS				
Budget			14,015	6,500
Actual			82,675	109,134
Variance			68,660	102,634
TOTAL				
Budget	2,500	5,031,555	30,738,357	46,002,841
Actual	2,061	3,231,288	26,492,618	43,496,837
Variance	(439)	(1,800,267)	(4,245,739)	(2,506,004)

STATEMENT 2-B

COUNTY OF IMPERIAL
COMBINING STATEMENT OF EXPENDITURES
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Library	Fire Protection	USDA Sm.Business RLF-VIDA	Public Works Roads	Federal Jail Improvements	Criminal Justice Facilities	Geothermal Administration
Public Protection		2,716,368			97,798	600,000	
Public Ways and Facilities				8,696,450			
Health and Sanitation							
Public Assistance			134,896				108,662
Education	266,032						
Capital Outlay		21,372		237,144	141,804	760	
Total	266,032	2,737,740	134,896	8,933,594	239,602	600,760	108,662

COUNTY OF IMPERIAL
COMBINING STATEMENT OF EXPENDITURES
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Substance Abuse! Perinatal	H.I.D.T.A. Grant Sheriff	Substance Abuse	CDBG Revolving Loan Fund	P.W. Solid Waste Disposal	Heber Housing Rehabilitation	Air Pollution Control Special
Public Protection		634,471					
Public Ways and Facilities							
Health and Sanitation	267,050		986,261		2,295,483		821,227
Public Assistance				156,119		25,152	
Education							
Capital Outlay			39,543		99,841		4,632
Total	267,050	634,471	1,025,804	156,119	2,395,324	25,152	825,859

COUNTY OF IMPERIAL
COMBINING STATEMENT OF EXPENDITURES
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 2-B
(Continued)

	Area Agency on Aging	Tobacco Education	Mosquito Abatement	JTPA Current Funds	CDBG	Source Reducation Racy. Elm,	Scattered Sites Housing	Other Special Revenue Funds
Public Protection								1,780,904
Public Ways and Facilities								
Health and Sanitation						99,483		10,165
Public Assistance	574,929		728,043	1,250,065	72,969		1,523	1,251,209
Education	-	186,816	-					-
Capital Outlay	43,962		4,271	3,232				108,271
Total	618,891	186,816	732,314	1,253,297	72,989	99,483	1 523	3,150,549

COUNTY OF IMPERIAL
COMBINING STATEMENT OF EXPENDITURES
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Totals	
	1999	1998 Restated
Public Protection	5,829,541	5,279,994
Public Ways and Facilities	8,696,450	25,963,303
Health and Sanitation	4,479,669	4,273,810
Public Assistance	4,303,567	6,564,928
Education	452,848	408,903
Capital Outlay	704,832	754,281
Total	24,466,907	43,235,219

STATEMENT 2-C

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Library	Fire Protection	USDA Sm.Business RLF-VIDA	Public Works Roads	State Jail Improvements	Federal Jail Improvements
REVENUES	520,674	2,101,881	165,147	10,597,413	32,359	1,115,526
EXPENDITURES	266,032	2,737,740	134,896	8,933,594	0	239,602
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	254,642	(635,859)	30,251	1,663,819	32,359	875,924
OTHER FINANCING SOURCES (USES)						
Transfers In (Out)	(19,620)	(124,864)	107,070	(36,727)		(173,858)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	235,022	(760,723)	137,321	1,627,092	32,359	702,066
FUND BALANCE -July 1	256,453	930,106	(483)	1,923,617	152,802	1,179,315
Prior Period Adjustment						
FUND BALANCE-July 1, RESTATED	256,453	930,106	(483)	1,923,617	152,802	1,179,315
FUND BALANCE -June 30	491,475	169,383	136,838	3,550,709	185,161	1,881,381

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Criminal Justice Facilities	Geothermal Administration	Substance Abuse/ Perinatal	H.I.D.T.A. Grant Sheriff	Substance Abuse	CDBG Revolving Loan Fund
REVENUES	601,596	47,543	286,383	751,512	1,040,303	20,161
EXPENDITURES	600,760	108,662	267,050	634,471	1,025,804	156,119
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	836	(61,119)	19,333	117,041	14,499	(135,958)
OTHER FINANCING SOURCES (USES)						
Transfers In (Out)	(22,999)	(296,955)				(4,646)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(22,163)	(358,074)	19,333	117,041	14,499	(140,604)
FUND BALANCE - July 1	666,718	420,245	116,630	(187,227)	164,027	301,877
Prior Period Adjustment						
FUND BALANCE-July 1, RESTATED	666,718	420,245	116,630	(187,227)	164,027	301,877
FUND BALANCE -June 30	644,555	62,171	135,963	(70,186)	178,526	161,273

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
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FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 2-C
(Continued)

	AB 75 Health	Serv. Authority Freeway Emerg.	P.W. Solid Waste Disposal	CDBG State	CDBG 1985	Heber Housing Rehabilitation	Air Pollution Control Special
REVENUES	5,785	154,467	1,903,745	0	0	25,568	682,977
EXPENDITURES	0	0	2,395,324	0	0	25,152	825,859
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,785	154,467	(491,579)			416	(142,882)
OTHER FINANCING SOURCES (USES)							
Transfers In (Out)			261	110,784	(69,204)	5,942	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	5,785	154,467	(491,318)	110,784	(69,204)	6,358	(142,882)
FUND BALANCE -July 1	112,389	698,112	1,849,007	22,577	259,027	339,808	217,457
Prior Period Adjustment					-		-
FUND BALANCE-July 1, RESTATED	112,389	698,112	1,849,007	22,577	259,027	339,808	217,457,
FUND BALANCE -June 30	118,174	852,579	1,357,689	133,361	189,823	346,166	74,575

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Area Agency on Aging	Tobacco Education	Mosquito Abatement	ARID	JTPA Current Funds	CDBG	Source Reduction Racy. Elm.
REVENUES	771,690	199,369	545,842	104,778	1,364,971	73,562	146,017
EXPENDITURES	618,891	186,816	732,314	0	1,253,297	72,969	99,483
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	152,799	12,553	(186,472)	104,778	111,674	593	46,534
OTHER FINANCING SOURCES (USES)							
Transfers In (Out)					(1)	(45,898)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	152,799	12,553	(186,472)	104,778	111,673	(45,305)	46,534
FUND BALANCE-July 1	70,023	169,271	565,923	26,127	(1,038)	362,702	404,306
Prior Period Adjustment							
FUND BALANCE - July 1, RESTATED	70,023	169,271	565,923	26,127	(1,038)	362,702	404,306
FUND BALANCE -June 30	222,822	181,824	379,451	130,905	110,635	317,397	450,840

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 2-C
(Continued)

	Scattered Sites Housing	Other Special Revenue Funds	Totals 1999	Totals 1998 Restated
REVENUES	2,061	3,231,288	26,492,618	43,496,837
EXPENDITURES	1,523	3,150,549	24,466,907	43,235,219
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	538	80,739	2,025,711	261,618
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	26,470	6,197	(538,048)	(409,534)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	27,008	86,936	1,487,663	(147,916)
FUND BALANCE-July 1	101,116	(285,964)	10,834,923	10,430,943
Prior Period Adjustment				551,896
FUND BALANCE - July 1, RESTATED	101,116	(285,964)	10,834,923	10,982,839
FUND BALANCE -June 30	128,124	(199,028)	12,322,586	10,834,923

CAPITAL PROJECTS FUND

COUNTY OF IMPERIAL

CAPITAL **PROJECTS FUNDS**

The purpose of these funds are to separately account for major acquisition, construction and additions to County buildings and land other than those financed by Enterprise Funds and Internal Service Funds.

STATEMENT 3

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Airport Runway Rehab.Mrk.	IVC Desert Museum Cap. Impr.	County Captial Impr. COPS	Juvenile Hall Expansion	Minimum Security CAO Funds	Health Facility
ASSETS						
Cash with Treasurer	(673)	(15,472)	(70,623)	(1,019,914)	991	47,394
Accounts Receivable		20,000		802,014		
Interest Receivable		604		-	14	
Due from Other Funds			70,570	289,605		
TOTAL ASSETS	(673)	5,132	(53)	71,705	1,005	47,394
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable				17,094		
Interest Payable	9		705	7,104		
Due to Other Funds						
Total Liabilities	9		705	24,198		
FUND EQUITY:						
Fund Balances:						
Reserve for Encumbrances				1,706,678		
Unreserved	(682)	5,132	(758)	(1,659,171)	1,005	47,394
Total Fund Equity	(682)	5,132	(758)	47,507	1,005	47,394
TOTAL LIABILITIES AND FUND EQUITY	(673)	5,132	(53)	71,705	1,005	47,394

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Airport Lite Sys PHS II	Court Const.	RADF Narcotics Storage	Sheriff Min. Sec. Fencing	Holtville Library Expansion	Imperial Airport Project	Solid Waste Imp.
ASSETS							
Cash with Treasurer	(796)	1,285,258	11	528	(40)	(709)	3
Accounts Receivable		10,360					
Interest Receivable		17,297		7			
Due from Other Funds		608					
TOTALASSETS	(796)	1,313,523	11	535	(40)	(709)	
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable							
Interest Payable	11				1	10	
Due to Other Funds		900		3,000			
Total Liabilities	11	900		3,000	1	10	
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances							
Unreserved	(607)	1,312,623	11	(2,465)	(41)	(719)	3
Total Fund Equity	(807)	1,312,623	11	(2,465)	(41)	(719)	3
TOTAL LIABILITIES AND FUND EQUITY	(796)	1,313,523	11	535	(40)	(709)	3

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Imperial Airport Ramp Expansion	Airport Lite Sys Phs III	Child Shelter Project	Juv.Hall Remodel Cap. Improv.	Totals 1999	Totals 1998
ASSETS						
Cash with Treasurer	406	2,602	(191)	(1,029)	227,746	1,153,903
Accounts Receivable					832,374	12,001
Interest Receivable	6	36			17,964	
Due from Other Funds					360,783	19,824
TOTALASSETS	4 2	2,638	(191)	(1,029)	1,438,867	1,185,728
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable					17,094	
Interest Payable			2	14	7,856	
Due to Other Funds					3,900	3,866
Total Liabilities			2	14	28,850	3,866
FUND EQUITY:						
Fund Balances:						
Reserve for Encumbrances					1,706,678	
Unreserved	412	2,638	(193)	(1,043)	(296,661)	1,181,862
Total Fund Equity	412	2,638	(193)	(1,043)	1,410,017	1,181,862
TOTAL LIABILITIES AND FUND EQUITY	412	2,638	(191)	(1,029)	1,438,867	1,185,728

STATEMENT 3-A

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	Airport Runway Rehab.	IVC Desert Museum	County Capital Impr. COPS	Juvenile Hall Expansion	Minimum Security CAO Funds	Airport Lite Sys Phs II
FINES, FORFEITURES AND PENALTIES						
Budget						
Actual						
Variance						
USE OF MONEY						
Budget	-					
Actual	(32)	604	(758)	(4,788)	46	(35)
Variance	(32)	604	(758)	(4,788)	46	(35)
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget				2,600,450		
Actual		23,825		962,961		
Variance		23,825		(1,637,489)		
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	555,000					
Actual						
Variance	*(555,000)*					
OTHER REVENUE						
Budget				289,605		
Actual		120,000		289,805		
Variance		120,000		200		
TOTAL						
Budget	555,000	-		2,890,055		
Actual	(32)	144,429	(758)	1,247,978	46	(35)
Variance	(555,032)	144,429	(758)	(1,642,077)	46	(35)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

STATEMENT 3-A
(Continued)

	Court Construction	Sheriff Min. Sec.	Holtville Library Expansion	Imperial Airport Project	Solid Waste Cap. Impr.	Imperial Airport Ramp Ext	Airport Lite Sys Phs 111
FINES, FORFEITURES AND PENALTIES							
Budget	140,000						
Actual	154,599						
Variance	14,599						
USE OF MONEY							
Budget	20,000						
Actual	80,862	3	(2)	(33)	3	20	124
Variance	40,862	3	(2)	(33)	3	20	124
AID FROM GOVERNMENTAL AGENCIES-STATE							
Budget							
Actual							
Variance							
AID FROM GOVERNMENTAL AGENCIES-FED.							
Budget							
Actual							
Variance							
OTHER REVENUE							
Budget							
Actual							
Variance							
TOTAL							
Budget	160,000						
Actual	215,461		(2)	(33)	3	20	124
Variance	55,461		(2)	(33)		20	124

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	Child Shelter Project	Juv. Hall Remodel Cap, Impr.	Totals 1999	Totals 1998
FINES, FORFEITURES AND PENALTIES				
Budget			140,000	130,000
Actual			154,599	158,075
Variance			14,599	28,075
USE OF MONEY				
Budget			20,000	20,000
Actual	(9)	(51)	55,954	51,816
Variance	(9)	(51)	35,954	31,816
AID FROM GOVERNMENTAL AGENCIES-STATE				
Budget			2,600,450	1,136
Actual			986,786	
Variance			(1,613,664)	(1,136)
AID FROM GOVERNMENTAL AGENCIES-FED.				
Budget			555,000	1,375,164
Actual			-	1,437,892
Variance			(555,000)	62,728
OTHER REVENUE				
Budget			289,605	
Actual			409,805	
Variance			120,200	
TOTAL				
Budget			3,605,055	1,526,300
Actual	(9)	(51)	1,607,144	1,647,783
Variance	(9)	(51)	(1,997,911)	121,483

STATEMENT 3-B

COUNTY OF IMPERIAL
COMBINING STATEMENT OF EXPENDITURES
CAPITAL PROJECT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	1999	1998
AIRPORT RUNWAY REHAB. MRK.		
Services & Supplies		50,606
Capital Outlay		574,627
Transfers		(12,524)
Total		612,709
IVC DESERT MUSEUM		
Services & Supplies	8,417	
Capital Outlay	130,880	
Total	139,297	
COUNTY CAPITAL IMPR. COPS		
Capital Outlay	3,747,913	
Total	3,747,913	
JUVENILE HALL EXPANSION		
Capital Outlay	1,200,471	
Total	1,200,471	
COURT CONSTRUCTION		
Services & Supplies	38,970	-
Capital Outlay		9,925
Total	38,970	9,925
AIRPORT LITE SYS PHS II		
Services & Supplies		48,238
Capital Outlay		372,034
Transfers		(4,202)
Total		416,070
IMPERIAL AIRPORT PROJECT		
Roadway Improvements		.
Services & Supplies		99,183
Total		99,183
AIRPORT LITE SYS PH III		
Services & Supplies		22,019
Capital Outlay		404,312
Transfers		(4,270)
		422,061
JUV. HALL REMODEL CAP. IMP.		
Capital Outlay		(5,354)
TOTAL	5,126,651	1,554,594

STATEMENT 3-C

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Airport Runway Rehab. Mrk.	VC Desert Museum	County Capital Impr. COPS	Juvenile Hall Expansion	Minimum Security CAD Funds	Health Facility	Airport Lite Sys Phs II
REVENUES	(32)	144,429	(758)	1,247,978	46		(35)
EXPENDITURES		139,297	3,747,913	1,200,471			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(32)	5,132	(3,748,671)	47,507	46		(35)
OTHER FIN. SOURCES (USES)							
Bond Proceeds			3,747,913				
Transfers In (Out)					1		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(31)	5,132	(758)	47,507	47		(35)
FUND BALANCE - July 1	(651)				958	47,394	(772)
FUND BALANCE -June 30	(682)	5,132	(758)	47,507	1,005	47,394	(807)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 3-Q
(Continued)

	Court Const.	RADF Narcotics Storage	Sheriff Min. Sec. Fencing	Holtville Library Exp.	Imperial Airport Project	Solid Waste Improv.	Imperial Airport Ramp Exp.	Airport Lite Sys Phs III
REVENUES	215,461		3	(2)	(33)	3	20	124
EXPENDITURES	38,970							
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	176,491		3	(2)	(33)	3	20	124
OTHER FIN. SOURCES (USES)								
Bond Proceeds								
Transfers In (Out)					(1)	(252)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	176,491		3	(2)	(34)	(249)	20	124
FUND BALANCE - July 1	1,136,132	11	(2,468)	(39)	(685)	252	392	2,514
FUND BALANCE -June 30	1,312,623	11	(2,465)	(41)	(719)	3	412	2,638

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Child Shelter Project	Juv.Hall Remodel Cap. Improv.	Totals 1999	Totals 1998
REVENUES	(9)	(51)	1,607,144	1,647,783
EXPENDITURES			5,126,651	1,554,594
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9)	(51)	(3,519,507)	93,189
OTHER FIN. SOURCES (USES)				
Bond Proceeds			3,747,913	
Transfers In (Out)			(251)	93,237
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(9)	(51)	228,155	186,426
FUND BALANCE-July 1	(184)	(992)	1,181,862	995,436
FUND BALANCE -June 30	(193)	(1,043)	1,410,017	1,181,862

P

ENTERPRISE FUNDS

LI)

COUNTY OF IMPERIAL

ENTERPRISE FUNDS

Enterprise Funds are used to account for self-supporting governmental activities that are financed by charging users for goods and services rendered. These funds are considered as separate from regular County operations and their accounting methods are geared toward profit and loss determination.

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET-ENTERPRISE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 4

	Imperial Airport	Holtville Airport	State Transit Program Asst.	Special Aviation Fund Holtville	Totals		
					Closure/ Postclosure	1999	1998
ASSETS							
Current Assets:							
Cash	67,534	183	417,884	6,128	3,373,669	3,865,398	3,127,759
Accounts Receivable					-	-	85,300
Interest Receivable	1,005	2	7,265	90	43,027	51,389	
Due from Other Funds	90,323		40,372		20,833	151,528	104,271
Total Current Assets	158,862	185	465,521	6,218	3,437,529	4,068,315	3,317,330
Equipment:							
Fixed Assets	11,246,140	72,529	5,218			11,323,887	11,322,595
Accumulated Depreciation	(3,574,773)	(47,622)	(4,184)			(3,626,579)	(3,157,099)
Total Equipment	7,671,367	24,907	1,034			7,697,308	8,165,496
TOTAL ASSETS	7,830,229	25,092	466,555	6,218	3,437,529	11,765,623	11,482,826
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Accounts Payable	7,235		108,679	4,155		120,069	8,339
Accrued Payroll	4,965		2,027			6,992	6,308
Employee Compensated Absences	10,350		-			10,350	10,903
Due to Other Funds	4,901		3,337			8,238	74,703
Capital Lease Obligations- Current Portion							
Total Current Liabilities	27,45		114,043	4,155		145,649	100,253
Long Term Liabilities:							
Estimated Liab. for Landfill and Postclosure Care Costs					6,390,916	6,390,916	6,306,957
Capital Lease Obligations- Net of Current Portion							
Total Liabilities	27,451		114,043	4,155	6,390,916	6,536,565	6,407,210
Fund Equity:							
Contributed Capital	7,671,367	24,907	1,034			7,697,308	8,165,496
Retained Earnings-Reserved					(6,306,957)	(6,306,957)	(6,118,636)
Retained Earnings-Unreserved	131,411	185	351,478	2,063	3,353,570	3,838,707	3,028,756
Total Fund Equity	7,802,778	25,092	352,512	2,063	(2,953,387)	5,229,058	5,075,616
TOTAL LIABILITIES & FUND EQUITY	7,830,229	25,092	466,555	6,218	3,437,529	11,765,623	11,482,826

COUNTY OF IMPERIAL

STATEMENT 4-A

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	Imperial Airport	Holtville Airport	State Transit Frog. Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Totals 1999	Totals 1998
OPERATING REVENUES							
Local Charge				10,000	399,504	409,504	400,000
Rents and Concessions	444,942				-	444,942	361,003
Total	444,942			10,000	399,504	854,446	761,003
OPERATING EXPENSES							
Salaries and Benefits	104,334		57,765			162,099	135,049
Services and Supplies	199,273		1,325,841	9,811		1,534,925	1,489,320
Landfill Closure/Postclosure			-		83,959	83,959	188,321
Depreciation	467,237	1,984	258			469,479	469,437
Total	770,844	1,984	1,383,864	9,811	83,959	2,250,462	2,262,127
OPERATING INCOME (LOSS)	(325,902)	(1,984)	(1,383,864)	189	315,545	(1,396,016)	(1,521,124)
NON-OPERATING REVFNUES (EXPFNSESI							
Interest Income	2,424	8	27,699	267	150,723	181,121	27,756
State Aid-Other			1,066,467			1,066,467	958,779
Federal Aid-Other			86,871			86,871	172,944
Other			215,000			215,000	175,000
Total	2,424		1,396,037	267	150,723	1,549,459	1,334,479
INCOME (LOSS) BEFORE TRANSFERS	(323,478)	(1,976)	12,173	456	466,268	153,443	(186,645)
RESIDUAL EQUITY TRANSFER IN (OUT)		(2)			1	(1)	4,467,422
NET INCOME (LOSS)	(323,478)	(1,978)	12,173	456	466,269	153,442	4,280,777
FUND EQUITY, July 1	8,126,256	27,070	340,339	1,607	(3,419,656)	5,075,616	794,839
FUND EQUITY, June 30	7,802,778	25,092	352,512	2,063	(2,953,387)	5,229,058	5,075,616

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

STATEMENT 4B

	Imperial Airport	Holtville Airport	State Transit Program Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Total
Operating Income (Loss)	(325,902)	(1,984)	(1,383,864)	189	315,545	(1,396,016)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	467,237	1,984	258			469,479
Changes in assets and liabilities:						
(Increase) Decrease in accounts receivable	300		85,000	-	17,113	102,413
(Increase) Decrease in Interest receivable	(1,005)	(2)	(7,265)	(90)	(43,027)	(51,389)
(Increase) Decrease in due from other funds	(87,888)	3	23,488	27		(64,370)
Increase (Decrease) in accounts payable	(954)		108,529	4,155		111,730
Increase (Decrease) in accrued liabilities	269		415			684
Increase (Decrease) in due to other funds	(65,361)		(1,104)			(66,465)
Increase (Decrease) in postclosure costs liability					83,959	83,959
Increase (Decrease) in compensated absences	(553)					(553)
Total adjustments	312,045	1,985	209,321	4,092	58,045	565,488
Net cash provided (used) by operating activities	(13,857)	1	(1,174,543)	4,281	373,590	(810,528)
Cash flows from non-capital financing activities:						
Interest Income	2,424	8	27,699	267	150,723	181,121
State Aid			1,066,467			1,066,467
Federal Aid			86,871			86,871
Other			215,000			215,000
Net cash provided by non-capital financing activities:	2,424	8	1,396,037	267	150,723	1,549,459
Capital flows from capital and related financing activities:						
Residual equity transfers in (out)		(1)			1	
Acquisition of fixed assets			(1,292)			(1,292)
Reduction of capital lease obligation						
Net cash provided (used) by capital and related financing activities:		(1)	(1,292)		1	(1,292)
Net increase (decrease) in cash and cash equivalents	(11,433)	8	220,202	4,548	524,314	737,639
Cash and cash equivalents at July 1, 1998	78,967	175	197,682	1,580	2,849,355	3,127,759
Cash and cash equivalents at June 30, 1999	67,534	183	417,884	6,128	3,373,669	3,865,398

NTERNAL SERVICE FUND

COUNTY OF IMPERIAL

INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for services that are performed by one department of a governmental unit for the benefit of several other departments of the same governmental unit.

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 5

	Garage Operating	Motor Pool	Central Dupl.	Central. Mail System	Flood Control	Liability Insurance	Workers' Comp. Benefits
p,SSETS							
Current Assets:							
Cash	2,057,831	730	62,656	54,476	167,325	3,663,223	7,217,178
Imprest Cash						1,000	15,000
Accounts Receivable						50	-
Interest Receivable	27,793	10	852		2,289	45,627	95,560
Due from Other Funds	165,561		24,197				
Deposits with Others						15,466	63,725
Prepaid Expenses				32,405			
Supplies Inventory	20,207		33,487				
Total Current Assets	2,271,392	740	121,192	86,881	169,614	3,725,366	7,391,463
Equipment:							
Capital Leases							
Fixed Assets	4,936,056		116,137	62,823			
Accumulated Depreciation	(2,674,152)		(116,137)	(58,805)			
Total Equipment	2,261,904			4,018			
TOTAL ASSETS	4,533,296	740	121,192	90,899	169,614	3,725,366	7,391,463
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Claims Payable						2,956,739	3,255,471
Accounts Payable	179,532		790	514		7,486	
Accrued Payroll	14,172		7,100	1,776			
Employee Compensated Absences	34,918		8,713	2,925			
Due to Other Funds	23,166		779	65,018	7,910		1,103
Capital Lease Obligations- Current Portion							
Total Current Liabilities	251,788		17,382	70,233	7,910	2,964,225	3,256,574
Long Term Liabilities:							
Capital Lease Obligations- Net of Current Portion							
Total Liabilities	251,788		17,382	70,233	7,910	2,964,225	3,256,574
Fund Equity:							
Contributed Capital	2,261,904			4,018			
Reserve Deposits with Others						15,466	63,725
Retained Earnings	2,019,604	740	103,810	16,648	161,704	745,675	4,071,164
Total Fund Equity	4,281,508	740	103,810	20,666	161,704	761,141	4,134,889
TOTAL LIABILITIES & FUND EQUITY	4,533,296	740	121,192	90,899	169,614	3,725,366	7,391,463

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Unemp. Insurance	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Totals 1999	Totals 1998
ASSETS							
Current Assets:							
Cash	196,596	1,478,706	1,327,991	588,587	489,313	17,304,612	15,242,523
Imprest Cash			-			16,000	16,000
Accounts Receivable	-		-			50	541
Interest Receivable	2,052	18,951	17,028	7,384	5,711	223,257	
Due from Other Funds	-	84			-	189,842	398,683
Deposits with Others					16,894	96,085	(465,002)
Prepaid Expenses						32,405	
Supplies Inventory						53,694	53,309
Total CurrentAssets	198,648	1,497,741	1,345,019	595,971	511,918	17,915,945	15,246,054
Equipment:							
Capital Leases						-	
Fixed Assets						5,115,016	4,577,342
Accumulated Depreciation						(2,849,094)	(2,613,244)
Total Equipment						2,265,922	1,964,098
TOTAL ASSETS	198,648	1,497,741	1,345,019	595,971	511,918	20,181,867	17,210,152
LIAB11]TIES AND FUND EQUITY							
Current Liabilities:							
Claims Payable		1,869,150	69,008			8,150,368	6,267,937
Accounts Payable		83,826	7,893			260,041	88,928
Accrued Payroll						23,048	19,027
Employee Compensated Absences						46,556	47,971
Due to Other Funds					84	98,060	14,996
Capital Lease Obligations- Current Portion							
Total Current Liabilities		1,952,976	76,901		84	8,598,073	6,438,859
Long Term Liabilities:							
Capital Lease Obligations- Net of Current Portion							
Total Liabilities		1,952,976	76,901		84	8,598,073	6,438,859
Fund Equity:							
Contributed Capital						2,265,922	1,964,098
Reserve Deposits with Others					16,894	96,085	(465,002)
Retained Earnings	198,648	(455,235)	1,268,118	595,971	494,940	9,221,787	9,272,197
Total Fund Equity	198,648	(455,235)	1,268,118	595,971	511,834	11,583,794	10,771,293
TOTAL LIABILITIES & FUND EQUITY	198,648	1,497,741	1,345,019	595,971	511,918	20,181,867	17,210,152

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	Garage Operating	Motor Pool	Central Duplicating	Centralized Mail System	Flood Control	Liability Insurance	Workers' Compensation Benefits
OPERATING REVENUP8							
Charges for Services	1,778,558		281,155	438,437		1,378,680	1,689,398
Total	1,778,558		281,155	438,437		1,378,680	1,689,398
QPrRATING EXPENSES							
Salaries and Benefits	284,085		170,534	35,512			
Services and Supplies	721,908		106,157	384,374	7,910	2,516,117	1,999,341
Depreciation	773,016		11,348	4,018			
Total	1,779,009		288,039	424,004	7,9 0	2,516,117	1,999,341
OPERATING INCOME (LOSS)	(451)		(6,884)	14,433	(7,910)	(1,137,437)	(309,943)
NON-OPERATING RFVFNIIFS (XPFNSFS)							
Gain (Loss) on Sale of Fixed Assets	99,365						
Interest-Income	102,022	34	3,638		8,304	159,811	354,860
Interest - Expense							
Other							
Total	201,387	34	3,638		8,304	159,811	354,860
INCOME (LOSS) BEFORE TRANSFERS	200,936	34	(3,246)	14,433	394	(977,626)	44,917
RESIDUAL EQUITY TRANSFER IN (OUT)	216,791		(10,815)			(14,215)	583,302
NET INCOME (LOSS)	417,727	34	(14,061)	14,433	394	(991,841)	628,219
FUND EQUITY, July 1	3.a63,781	706	117,871	6,233	161,310	1,752,982	3,506,670
Adjustments							
FUND BALANCE, July 1, Restated	3,863,781	706	117,871	6,233	161,310	1,752,982	3,506,670
FUND EQUITY, June 30	4,281,508	740	103,810	20,666	181,704	761,141	4,134,889

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1998)

	Unemployment Insurance	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Totals 1999	Totals 1998
OPFRATING RFVFNIIF$							
Charges for Services	216,161	7,633,714	546,181	200,000	198,483	14,359,767	14,966,170
Total	216,161	7,633,714	545,181	200,000	198,483	14,359,767	14,966,170
OPFRATING FXPFNSFS							
Salaries and Benefits					-	490,231	561,610
Services and Supplies	149,891	7,641,645	329,164	19,786	64,924	13,941,217	13,548,812
Depreciation						788,382	859,824
Total	149,891	7,641,645	329,164	19,786	64,924	15,219,830	14,970,246
OPERATING INCOME (LOSS)	66,270	(7,931)	216,017	180,214	133,559	(860,063)	(4,076)
NON-OPFRATING RFVFNIIF$ (FXPFNSFS)							
Gain (Loss) on Sale of Fixed Assets						99,365	132,746
Interest-Income	6,439	53,138	61,441	23,713	19,354	792,754	713,269
Interest- Expense							
Other							109
Total	6,439	53,138	61,441	23,713	19,354	892,119	646,124
INCOME (LOSS) BEFORE TRANSFERS	72,709	45,207	277,458	203,927	152,913	32,056	842,048
RESIDUAL EQUITY TRANSFER IN (OUT)		18,231	10,151	(10,000)	(13,000)	780,445	(1,306,308)
NET INCOME (LOSS)	72,709	- 63,438	287,609	193,927	139,913	812,501	(464,260)
FUND EQUITY, July 1	125,939	(516,673)	980,509	402,044	371,921	10,771,293	11,235,553
Adjustments							
FUND BALANCE, July 1, Restated	125,939	(518,673)	980,509	402,044	371,921	10,771,293	11,235,553
FUND EQUITY, June 30	198,648	(455,235)	1,268,118	595,971	511,834	11,583,794	10,771,293

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

STATEMENT 5-B

	Garage Operating	Motor Pool	Central Duplicating	Centralized Mail System	Flood Control
Operating Income (Loss)	(451)		(6,884)	14,433	(7,910)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	773,016		11,348	4,018	
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable					
(Increase) Decrease in interest receivable	(27,793)	(10)	(852)		(2,289)
(Increase) Decrease in prepaid expenses				(32,405)	-
(Increase) Decrease in due from other funds	6,794	706	(3,217)	5,033	2,486
Increase (Decrease) in accounts payable	135,473		(7,916)	514	
Increase (Decrease) in accrued liabilities	2,083		1,216	722	
Increase (Decrease) in due to other funds	18,649		254	64,967	7,910
Increase (Decrease) in insurance loss expense					
Increase (Decrease) in compensated absences	(2,118)		(6,512)	449	
Total adjustments	906,104	696	(5,679)	43,298	8,107
Net cash provided (used) by operating activities	905,653	696	(12,563)	57,731	197
Cash flows from non-capital financing activities:					
Interest Income	102,022	34	3,638		8,304
Net cash provided by non-capital financing activities:	102,022	34	3,638		8,304
Capital flows from capital and related financing activities:					
Residual equity transfers in (out)	288,527		(11,348)	1	
Acquisition of fixed assets	(1,161,795)				
Proceeds from sale of equipment	99,365				
Reduction of capital lease obligation					
Net cash provided (used) by capital and related financing activities:	(773,903)		(11,348)	1	
Net increase (decrease) in cash and cash equivalents	233,772	730	(20,273)	57,732	8,501
Cash and cash equivalents at July 1, 1998	1,824,059		82,929	(3,256)	158,824
Cash and cash equivalents at June 30, 1999	2,057,831	730	62,656	54,476	167,325

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

STATEMENT 5-B
(Continued)

	Liability Insurance	Workers' Compensation Benefits	Unemployment Insurance	Health Plan
Operating Income (Loss)	(1,137,437)	(309,943)	66,270	(7,931)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation				
Changes in assets and liabilities:				
(Increase) Decrease in accounts receivable	(50)			541
(Increase) Decrease in interest receivable	(45,627)	(95,560)	(2,052)	(18,951)
(Increase) Decrease in prepaid expenses	-	-		-
(Increase) Decrease in due from other funds	47,966	113,543	1,637	10,531
Increase (Decrease) in accounts payable	(23,897)	(7,492)		83,401
Increase (Decrease) in accrued liabilities		-		
Increase (Decrease) in due to other funds		1,103		
Increase (Decrease) in insurance loss expense	1,428,352	(197,820)		622,958
Increase (Decrease) in compensated absences		-		-
Total adjustments	1,406,744	(186,226)	(415)	698,480
Net cash provided (used) by operating activities	269,307	(496,169)	65,855	690,549
Cash flows from non-capital financing activities:				
Interest Income	159,811	354,860	6,439	53,138
Net cash provided by non-capital financing activities:	159,811	354,860	6,439	53,138
Capital flows from capital and related financing activities:				
Residual equity transfers in (out)				18,231
Acquisition of fixed assets				
Proceeds *from* sale of equipment				
Reduction of capital lease obligation				
Net cash provided (used) by capital and related financing activities:				18,231
Net increase (decrease) in cash and cash equivalents	429,118	(141,309)	72,294	761,918
Cash and cash equivalents at July 1, 1998	3,234,105	7,358,487	124,302	716,788
Cash and cash equivalents at June 30, 1999	3,663,223	7,217,178	196,596	1,478,706

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

STATEMENT 5-B
(Continued)

	Dental/ Vision Plan	Medical Malpractice	Auto	Total
Operating Income (Loss)	216,017	180,214	133,559	(860,063)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation				788,382
Changes in assets and liabilities:				
(Increase) Decrease in accounts receivable				491
(Increase) Decrease in interest receivable	(17,028)	(7,384)	(5,711)	(223,257)
(Increase) Decrease in prepaid expenses	-			(32,405)
(Increase) Decrease in due from other funds	11,641	5,708	6,013	208,841
Increase (Decrease) in accounts payable	7,893			187,976
Increase (Decrease) in accrued liabilities				4,021
Increase (Decrease) in due to other funds			84	92,967
Increase (Decrease) in insurance loss expense	28,941		8,000	1,890,431
Increase (Decrease) in compensated absences				(8,181)
Total adjustments	31,447	(1,676)	8,386	2,909,266
Net cash provided (used) by operating activities	247,464	178,538	141,945	2,049,203
Cash flows from non-capital financing activities:				
Interest Income	61,441	23,713	19,354	792,754
Net cash provided by non-capital financing activities:	61,441	23,713	19,354	792,754
Capital flows from capital and related financing activities:				
Residual equity transfers in (out)	10,151	(10,000)	(13,000)	282,562
Acquisition of fixed assets				(1,161,795)
Proceeds from sale of equipment				99,365
Reduction of capital lease obligation				
Net cash provided (used) by capital and related financing activities:	10,151	(10,000)	(13,000)	(779,868)
Net increase (decrease) in cash and cash equivalents	319,056	192,251	148,299	2,062,089
Cash and cash equivalents at July 1, 1998	1,008,935	396,336	341,014	15,242,523
Cash and cash equivalents at June 30, 1999	1,327,991	588,587	489,313	17,304,612

TRUST AND AGENCY FUND

COUNTY OF IMPERIAL

TRUST AND AGENCY FUNDS

Trust and Agency Funds are established to account for assets which the county holds in a fiduciary capacity for others.

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET - TRUST AND AGENCY FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

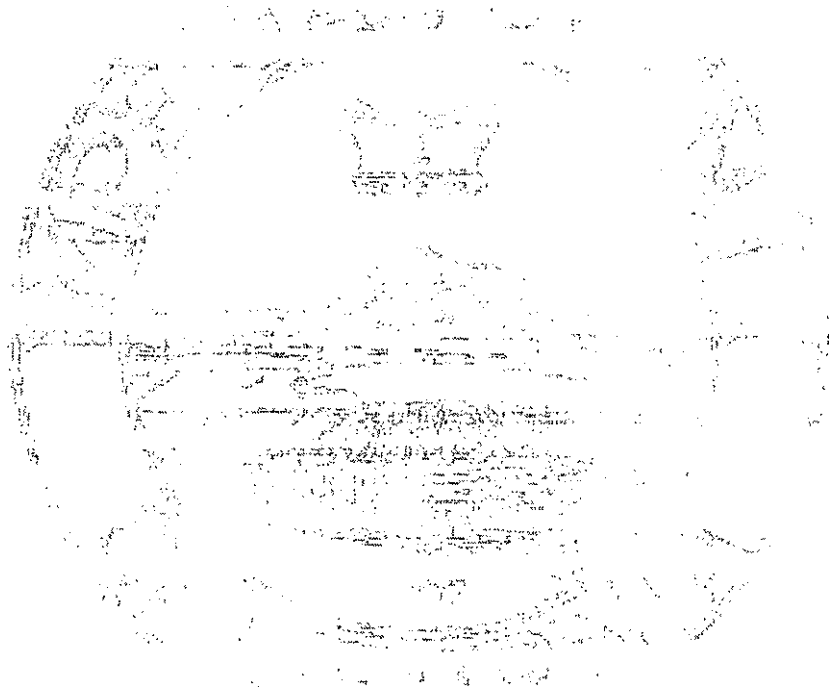
	ASSETS				
		Due From	Deposits w/	Totals	
		Other Funds!	others &		1998
	Cash	Accts. Rec.	Imprest Cash	1999	Restated
COUNTY					
Departmental	8,308,814	82,531	1,151,930	9,543,275	6,650,441
Special Purpose	11,689,119	1,851,252		13, 540, 371	9,292,357
Miscellaneous	2,090,182	1,403,856	1,267,890	4,761,928	(55,149,485)
Bonded Debt	282,886	3,867		286,753	272,498
Clearing	7,356,745	120,671		7,477,416	6,247,931
Unapportioned Interest/Taxes	12,147,611	1,618,351		13,765,962	69,368,749
Employees' Retirement System	1,916,198	38,179		1,954,377	3,072,359
Total	43,791,555	5,118,707	2,419,820	51,330,082	39,754,850
STATE, COUNTY AND CITY	8,504			8,504	16,248
SCHOOLS					
Operating	64,076,973			64,076,973	60,608,564
Miscellaneous	15, 052,187	1,029, 599		16,081,786	17,285,280
Bonded Debt	3,655,850	45,878		3,701,728	3,507,069
Total	82,785,010	1,075,477		83,860,487	81,400,913
SPECIAL DISTRICTS					
Operating	935,310	71,999	500	1,007,809	1,094,182
Other	1,660,274	22,104		1,682,378	1,861,046
Bonded Debt	2,117,111	34,621		2,151,732	1,193, 323
Total	4,712,695	128,724	500	4,841,919	4,148,551
TOTAL -ALL AGENCY FUNDS	131,297,764	6,322,908	2,420,320	140,040,992	125,320,562

* Due From Other Funds	3,216,251	
Accounts Receivable	1,655,514	
Interest Receivable	1,451,143	
Deposits w/others		2,419,820
Imprest Cash		500
Due To Other Funds		
Interest Payable		
Accounts Payable		
	6,322,908	2,420,320

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET - TRUST AND AGENCY FUNDS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	LIABILITIES			
	Due To Other Funds/Accts. Payable	Agency Fund Obligation	Totals 1999	Totals 1998 Restated
COUNTY				
Departmental	1,126,801	8,416,474	9,543,275	6,650,441
Special Purpose	5,690,307	7,850,064	13,540,371	9,292,357
Miscellaneous	1,706,408	3,055,520	4,761,928	(55,149,485)
Bonded Debt		286,753	286,753	272,498
Clearing	6,463,136	1,014,280	7,477,416	6,247,931
Unapportioned Interest/Taxes	2,373,234	11,392,728	13,765,962	69,368,749
Employees' Retirement System	1,234	1,953,143	1,954,377	3,072,359
Total	17,361,120	33,968,962	51,330,082	39,754,850
STATE, COUNTY AND CITY	-	8,504	8,504	16,248
SCHOOLS				
Operating	-	64,076,973	64,076,973	*60,608,564*
Miscellaneous	15, 052,187	1,029,599	16, 081,786	17,285,280
Bonded Debt	1,422	3,700,306	3,701,728	3,507,069
Total	15,053,609	68,806,878	83,860,487	81,400,913
SPECIAL DISTRICTS				
Operating	60,608	947,201	1,007,809	1,094,182
Other	49,604	1,632, 774	1,682, 378	1,861,046
Bonded Debt	3	2,151,729	2,151,732	1,193,323
Total	110,215	4,731,704	4,841,919	4,148,551
TOTAL -ALL AGENCY FUNDS	32,524,944	107,516,048	140,040,992	125,320,562

* Due From Other Funds	
Accounts Receivable	
Interest Receivable	
Deposits w/others	
Imprest Cash	
Due To Other Funds	8,763,232
Interest Payable	2,376,261
Accounts Payable	21,385,451
	32,524,944



ACCOUNT GROUPS

COUNTY OF IMPERIAL

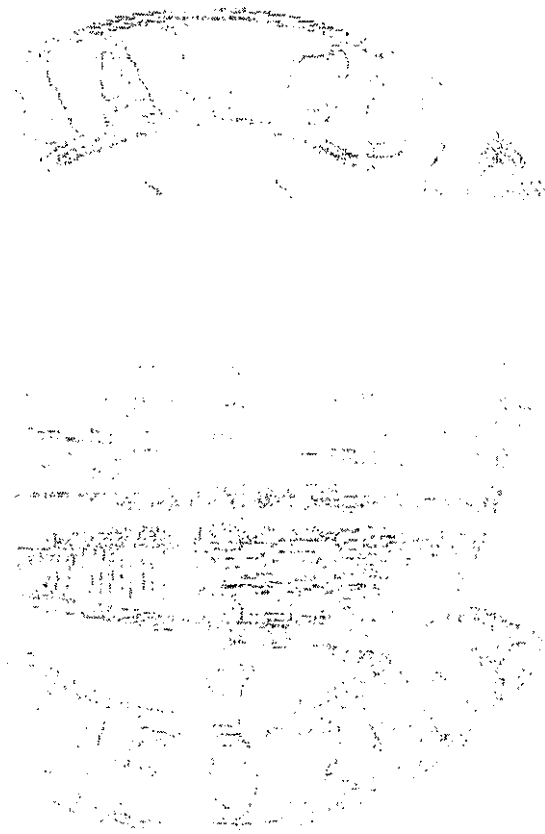
ACCOUNT GROUPS

GENERAL FIXED ASSETS ACCOUNT GROUP

Property, Plant and Equipment acquired by General, Special Revenues and Capital Projects Funds which do not maintain their own fixed assets are brought under accounting control in the General Fixed Assets Account Group.

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

The County's Long-Term Debt consists of Employee Compensated Absences, General Obligation Bonds and Long-Term Capital Lease Obligations. Compensated Absences liabilities represent year-end estimates of amounts to be expended in future years.



COUNTY OF IMPERIAL
COMBINING STATEMENT OF GENERAL FIXED ASSETS
ACCOUNT GROUP
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

STATEMENT 7

	1999	1998
GENERAI. FIXED ASSET$		
Land	1,778,121	1,484,591
Structures and Improvements	32,914,662	29,126,683
Equipment	23,144,977	21,152,463
Capital Leases-Equipment	577,435	1,242,192
Capital Leases- S & I	2,289,213	-
Construction Work in Progress	2,149,847	
TOTAL GENERAL FIXED ASSETS	62,854,255	53,005,929
INVESTMENT IN GENFRAL FIXED ASSET 9		
General Fund	48,122,984	38,733,266
Capital Leases-Equipment	577,435	1,242,192
Capital Leases- S & I	2,289,213	-
Construction Work in Progress	2,149,847	
Special Revenue Funds:		
Library	28,935	28,935
Fire Protection	3,001,497	2,548,183
Public Works - Roads	772,657	7,728,224
Other	5,911,687	2,725,129
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	62,854,255	53,005,929

COUNTY OF IMPERIAL
COMBINING STATEMENT OF LONG-TERM DEBT
ACCOUNT GROUP
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	1999	1998 Restated
OTHER DEBITS		
Amount To Be Provided for Long-Term Obligations	55,162,745	48,483,836
OTHER CREDITS		
Employee Compensated Absences	6,136,056	5,832,876
Capital Lease Obligation	1,991,689	375,960
1999 Certificates of Participation	11,860,000	7,100,000
Pension Fund Bonds	35,175,000	35,175,000
Total Liabilities	55,162,745	48,483,836

SINGLE AUDIT SECTION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
County of Imperial, California

We have audited the general purpose financial statements of County of Imperial, California, as of and for the year ended June 30, 1999, and have issued our report thereon dated March 10, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether County of Imperial, California's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 99-1 through 99-5.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of Imperial, California's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect County of Imperial, California's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 99-1 through 99-5.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 99-2 and 99-5 to be a material waekness.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Hutchinson and Bloodgood LLP

March 10, 2000

vand Bloodgood LLP

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
County of Imperial, California

Compliance

We have audited the compliance of County of Imperial, California, with the types of compliance requirements described in the U. S. *Office of Management and Budget (OMB) Circular* A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. County of Imperial, California's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of County of Imperial, California's management. Our responsibility is to express an opinion on County of Imperial, California's compliance based on our audit.

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

We were unable to obtain sufficient documentation supporting the compliance of County of Imperial with the Community Development Block Grant Program regarding allowable costs, activities allowed or unallowed per grant provisions, recordkeeping , and file maintenance nor were we able to satisfy ourselves as to Imperial County's compliance with those requirements by other auditing procedures.

In our opinion, except for the noncompliance described in the preceding paragraph, County of Imperial, California, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999. The results of our auditing procedures also disclosed other instances of noncompliance with *those requirements that are required to be reported in accordance with OMB Circular A-133* and which are described in the accompanying schedule of findings and questioned costs as items 99-1through.99-5.

Internal Control Over Compliance

The management of County of Imperial, California, 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 County of Imperial, California's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test *and report on internal control over compliance in accordance with OMB Circular A-133.*

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect County of Imperial, California's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 99-1 through 99-5.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 99-2 through 99-5 to be a material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of County of Imperial, California as of and for the year ended June 30, 1999, and have issued our report thereon dated March 10, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Hutchinson and Bloodgood LLP

March 10, 2000

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

Federal Grant/Pass-Through Grantorl Program Title	Federal C.F.D.A. Number	Pass-Through Grantors Number	Program Expenditures
(l S. DFPARTMENT OF COMMFRCE			
Economic Devlopment - Planning Asst.	11.302	07-05-15085-68	51,000
Enterprise Communities		DSS # C 14041	52,290
TOTAL DEPARTMENT OF COMMERCE			103,290
(1.S. DEPARTMENT OF HOUSING AND URBAN DEVEI OPMEWI			
Housing and Community Development CDBG GRANTS			
* Financial Stage Engineering	14.228	96-EDBG-477	91,010
* PITA Empowerment Zone	14.228 .	98-EDBG-556	40,000
* Planning & Technical	14.228	96-STBG-1062	8,835
* Colonia III & IV	14.228	94-STBG-779	122,760
* Foodbank, Womanhaven	14.228	94-STBG-902	176
* MICRO, New Port *of* Entry	14.228	95-EDBG-378	33,872
* Colonia Technical Assistance Shop	14.228	96-STBG-1052	53,271
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			349,924
l1S. DEPARTMENT OF HFALTH AND HUMAN SERVICES			
Passed Through State Department *of* Health Services:			
Preventative Health and Health Services Block Grant 314 (d)	93.991	314(d)	5,860
		Subtotal 93.991	5,860

* Major Program

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Passed Through State Department of Health Services (cont):			
Immunization	93.268	98-14673	48,643
		Subtotal 93.268	48,643
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	951176-98-13	56,196
		Subtotal 93.116	56,196
I.C. Ryan White CARE Consortia	93.917	96-26868	76,112
		Subtotal 93.917	76,112
Maternal and Child Health Service Block Grant:			
MCH Coordinator/PH Nutritionist/Outreach	93.994	199813	32,513
		Subtotal 93.994	32,513
Medi-Cal Outreach Grant		98-15620	27,390
Medi-Cal Admin. (MAA)		97-11354	2,673
AIDS Master Grant		98-14723	19,270
Childhood Lead Posioning			7,169
Child Health Disb. (CHDP)			55,605
		Subtotal	112,107
Total State Dept. of Health			331,431

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30,1999

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Passed Through State Department of Emergency Medical Services Authority:			
Emergency Medical Service		Various	9,181
Total Dept. of Emergency Medical Services			9,181
Passed Through State Department of Alcohol and Drug Programs:			
Alcohol and Drug Abuse and Mental Health Services Block Grant:			
Vista Sands Children's Intensive Day Treatment Program	93.958		222,868
		Subtotal 93.958	222,868
Stewart B. McKinney/Homeless	93.150		10,000
		Subtotal 93.150	10,000
Drug Abuse	93.959	SCC 13(98/99)	530,314
		Subtotal 93.959	530,314
Drug Free Schools & Comm.	84.186	SCC 13(98/99)	27,290
		Subtotal 84.186	27,290
US/Mexico Border Substance Abuse	93.230	6HD3SP08150-01-1	102,197
		Subtotal 93.230	102,197
Federal Medi-Cal	93.778	SCC 13(98/99)	60,707
		Subtotal 93.778	60,707
Total State Dept. of Alcohol & Drug Programs			953,376

* Major Program

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Passed Through State Department of Social Services:			
*Child Support Enforcement	93.563		2,587,189
		Subtotal 93.563	2,587,189
*AFDC State & Local Administration	93.560		6,536,055
*Asst. Payments-Maint. Assist.	93.560		20,561,248
		Subtotal 93.560	27,097,303
Total State Dept. of Social Services			29,684,492
Passed Through State Department Office of Aging:			
Title VII-B Elder Abuse Prev.	93.041	FF 9899-24	2,692
		Subtotal 93.041	2,692
Title VII-A Ombudsman	93.042	FF 9899-24	2,670
		Subtotal 93.042	2,670
Title III F - Disease Prevention	93.043	FF 9899-24	13,042
		Subtotal 93.043	13,042
Title III B - Support Services Senior Centers	93.044	FF 9899-24	138,173
		Subtotal 93.044	138,173
Title III C-1 & C-2	93.045	FF 9899-24	273,282
		Subtotal 93.044	273,282

* Major Program

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number		Program Expenditures
Passed Through State Department Office of Aging (cent):				
Title III-D - In-Home Services	93.046	FF 9899-24		5,405
		Subtotal 93.046		5,405
Total State Dept. *of* Aging				435,264
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				31,413,744
U.S. DFPARTMFNT OF I ABOR				
Passed Through State Department *of* Employment Development:				
Employment Training Assistance for Dislocated Workers	17.246			1,350,663
		Subtotal 17.246		1,350,663
*Job Training Partnership Act	17.250			6,584,153
		Subtotal 17.250		6,584,153
TOTAL DEPARTMENT OF LABOR				7,934,816
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through State Department *of* Transportation:				
Highway Planning & Construction:				
Resurface Various County Roads	20.205		1603	1,200,445
		Subtotal 20.205		1,200,445
PTA Sec. 18-UMTA	20.509			86,870
		Subtotal 20.509		86,870
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				1,287,315

* Major Program

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

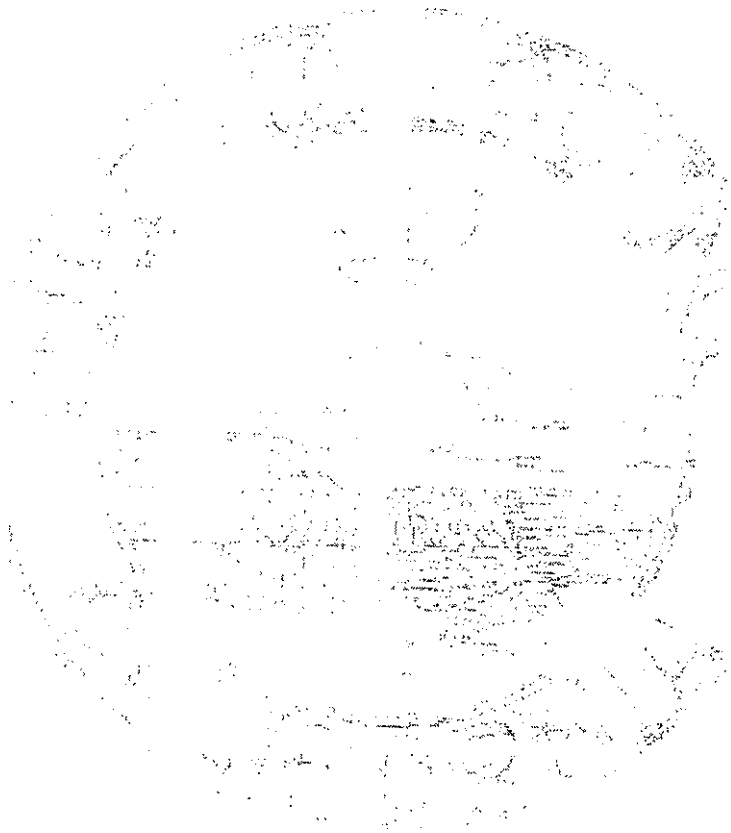
Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
I1.S. DEPARTMENT OF AG RICI)LTI IRE			
USDA, Foreign Trade Zone	10.769	USDA FTZ	3,117
USDA, Coyote/Octillo Water	10.769	USDA Coyote	190,312
USDA, POE Colonia Sewer	10.769	USDA POE Sewer	3,569
USDA, POE Colonia Waterline	10.769	USDA POE Waterline	129
USDA, Micro Tech Asst.	10.769	USDA-Micro Tech	24,226
USDA, Geographic Information System	10.769	USDA GIS	66,052
USDA, RLF	10.769	USDA, RLF	120,180
		subtotal 10.769	407,585
USDA-Whitefly		99-8545-0306-CA	44,718
	Subtotal Direct Programs		44,718
Passed Through State Department of Social Services:			
*Food Stamps	10.551		15,475,372
		Subtotal 10.551	15,475,372
Passed Through State Department Office of Aging:			
Title III C-1 & C-2 USDA	93.045	FF 9899-24	78,004
		Subtotal 93.045	78,004
TOTAL U.S. DEPARTMENT OF AGRICULTURE			16,005,679

* Major Program

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
FEDERAL FMFRGENCY MANAGEMENT AGFNCY			
Passed Through State Office of Emergency Services:			
Emergency Management Assistance	83.543		31,529
		Subtotal83.543	31,529
TOTAL EMERGENCY MANAGEMENT AGENCY			31,529
U S. DEPARTMENT OF JI ISTICE			
Passed Through State Office of Criminal Justice:			
Office of Criminal Justice Planning Special Prosecutions Unit	16.579	AM 87010130-00	239,162
		Subtotal 16.579	239,162
H.I.D.T.A. Grant-Sheriff			751,384
		Subtotal	751,384
TOTAL U.S. DEPARTMENT OF JUSTICE			990,546
OTHER FEDERAL ASSISTANCE			
U.S. Department of the Interior-Payment In Lieu of Taxes	N/A		N/A
Federal Aid for Geothermal	N/A	3821(A)BOSCO	106,930
		Subtotal	106,930
TOTAL OTHER FEDERAL ASSISTANCE			106,930
TOTAL FEDERAL ASSISTANCE			58,223,773

* Major Program



COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	X yes	_ none reported
Reportable condition(s) identified not considered to be material weaknesses?	X yes	____ no
Noncompliance material to financial statements noted?	X yes	____ no

Federal Awards

Internal Control over major programs:		
Material weakness(es) identified?	X yes	__ no
Reportable condition(s) identified not considered to be material weaknesses?	X yes	- none reported
Type of auditors' report issued on compliance for major programs:	Unqualified for all major programs except for the Community Development Block Grant, which was qualified.	
Any audit findings disclosed that are required to be reported in accordance with CircularA-133, Section .510(a)?	X yes	__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.551	Food Stamps
14.228	Community Development Block Grant
17.250	Job Training Partnership Act
93.460	Aid to Families With Dependent Children
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: $1,746,713

Auditee qualified as low-risk auditee? __ yes X no

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
	Major Federal Award Programs Audit	
#99-1 **PASSED THROUGH STATE DEPARTMENT OF EMPLOYMENT DEVELOPMENT-Job Training Partnership Act (17.250)**	**Criteria** – As a recipient, it is required that an adequate subrecipient monitoring and follow-up system with regard to such subrecipients receiving passed through funds. **Condition** – In complying with its subrecipient monitoring and follow-up policy, the County contracted with an independent accountant to perform agreed upon procedures on one of its subrecipients to determine compliance. In her review the independent accountant found checks that were submitted to the County for payment and were voided subsequent to reimbursement from the County. Additionally, subrecipient received reimbursement from National group for Board members' travel to National Conference; however, the County reimbursed the subrecipient for these expenditures. **Effect -** The County has overpaid its subrecipient. **Cause -** Inappropriate accounting by the subrecipient. **Recommendation -** We recommend that the County have closer monitoring of the accounting practices of the subrecipient. **Management Response -** Management concurs with our recommendation.	

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-2 PASSED THROUGH STATE **DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT- Community Development Block Grant (14.228)** **94-STBG-779**	Criteria and Condition - Program monies were used to purchase and set-up a mobile home as program rehabilitation housing. While the Community Development Block Grant manual apparently allows the rehabilitation or replacement of a mobile home or structure with a used mobile home, it does not stipulate allowance to place a mobile home on an empty lot, as is the case in this instance. The majority of the expenditures were in the 1997/98 Schedule of Findings and Questioned Costs. Effect - The cost of the mobile home and related costs of set-up that occurred in this reporting period are questioned. **Recommendation -** We recommend that the County contact the grantor funding agency to determine the proper accounting of this item. **Management Response -** Management is in contact with the granting agency regarding this issue. Management is investigating possible options that might be available in dealing with this issue.	2,134
#99-3 **PASSED THROUGH STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT- Community Development Block Grant (14.228)** **94-STBG-779**	**Criteria and Conditions -** A portion of this award was granted to construct a potable water system ($154,060) and to rehabilitate existing housing ($335,000) in the Poe Colonia of incorporated Brawley, California. An owner/investor had twelve (12) different reconstruction projects funded from multiple grants. Both expenditures and a promissory note of $442,915 and $150,000, respectively, significantly exceeded the $45,000 maximum for ownedinvestor borrower per the participation guidelines set forth by the County of Imperial.	

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-3, Continued	In trying to address this issue with regards to these dwellings, it was established that the program participant file did not contain the required documentation set forth by the grant manual. The file only contained the first page of a promissory note. As such, the lack of appropriate documentation does not allow for the proper examination of the participant files regarding these dwellings.	
	Effect - Because of the lack of documentation in the participant files and the over expenditure of the $45,000 maximum loan limitation, the costs incurred in this audit period for the "Poe Colonia" projects are questioned. The majority of these expenditures were reported on the 1997/98 Schedule of Findings and Questioned Costs.	23,555
	Recommendation - We recommend that the County review the expenditures for each project to quantify the dollar amount exceeding the maximum amount allowable per application, and/or grant agreement. Excess expenditures should be reported to the granting agency. Program participant files need to be brought into compliance with grant requirements.	
	Management Response - We have prepared a list by project, of questioned costs, and why these costs are questioned. This list will be reviewed by VIDA management. If VIDA management is unable to obtain signed loan agreements or obtain a return of monies, other avenues of resolution will be explored.	

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-4 **PASSED THROUGH STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT-Community Development Block Grant (14.228)** **94-STBG-779**	**Criteria -** Expenditures should be properly authorized by the responsible department personnel, the Auditor-Controller's Office, and if necessary, prior approval by the awarding agency, adequately substantiated by supporting documentation and in compliance with legal and contractual stipulations. **Condition -** Testing of program expenditures revealed one or more of the following attribute exceptions and/or grant requirement non-compliance: • Construction change order was not signed by the contractor • Cash disbursement was for a project not included in grant agreement specifications • Claim was not signed by the Auditor-Controller's Office • Support documentation could not be located, allowability of disbursement could not be determined • Check claim request was not signed by the department responsible for the grant administration • Claim did not match supporting documentation • Payment request was for the same was submitted twice for the same drawdown and was paid twice • The drawdown request's beginning balance did not correspond with prior drawdown request's ending balance • Vendor was overpaid • Support documentation for relocation assistance could not be located. Effect - Expenditures excluding those addresses previously in the amount of $25,244 questioned.	

Population and Items Tested

	Number	Dollars	
Population Size	40	131,799	
Items Separately Tested (above)	16	25,689	
Items Tested for Criteria in Question	13	76,114	
Items Not in Compliance	11	73,574	73,574

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-4, Continued	**Recommendation -** 1. The County should review the expenditures on the grants to determine the allowable and unallowable expenditures for the program or grant. In order to determine the eligibility of expenditures, the County should reconcile expenditures for each project and file a copy of the reconciliation in each project file. Unallowable expenditures should be reported to HCD. 2. The County should comply with their procedures regarding the approval of claim payment requests. 3. The *County* should determine the validity of the expenditures made in excess of bid contracts and request reimbursement from respective contractors on overpayments. 4. The County should develop procedures to ensure: • Proper personnel maintain an adequate level of training, education and experience for administering grant programs. Administration includes programmatic and financial aspects. • Compliance with grant program requirements. • Timely and accurate reconciliation of expenditures to Auditor-Controller's office records and program records. • Maintenance of complete and accurate projects and program files. 5. We recommend the following procedures be implemented to improve program compliance: • For each grant awarded, the Auditor-Controller and CAO's office should perform a mandatory staff assessment to ensure there is sufficient staff with the technical program and financial/accounting ability to properly administer each grant. • Upon award of a grant, the Auditor-Controller's office review the grant application and the Grant	

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-4, Continued	Management Manual and grant agreement to draft policies and procedures to oversee administration of the grant. • Creation of a segregation of duties policy for grant program administration. This policy should delineate between: - Bidding - Inspection - Claim approval - Claim payment **Management Response -** We have prepared a list by project, of questioned costs, and why these costs are questioned. This list will be reviewed by VIDA management. If VIDA management is unable to obtain signed loan agreements, obtain a return of monies that are over the contracted amounts, or any other necessary actions deemed prudent, these amounts may ultimately be disallowed.	
#99-5 **PASSED THROUGH STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT-Community Development Block Grant (14.228)** **94-STBG-779**	**Criteria -** The Community Development Block Grant manual contains a list of required documentation of participant files, which must be adhered to when administering CDBG grants. Among the critical documents the files must contain are • The complete and signed loan application. • Credit report. • Mortgage verification- • Income verification. • Preliminary title report or lot book report. • Appraisal. • Hazard insurance binder. • Floodplain insurance. • Deed of trust. • Promissory note. • Truth-in-lending disclosure statement. • Notice of right to rescind transaction. • Determination of age of building and appropriate action taken. • Signed lead based paint notice.	

PROGRAM	FINDINGINONCOMPLIANCE	QUESTIONED COST
#99-5, Continued	• Inception forms to report deficiencies in unit. • Work write-up/itemized costs. • Sweat equity forms (record of type of dollar, time, dollar valuation). • List of all contractors notified of rehabilitation bid opportunity. • All bids submitted/evidence of review of cost reasonableness. • Signed construction contract including equal opportunity provisions, liquidated damages clause, cancellation clause for nonperformance, and payment schedule. • Notice to all bidders regarding award. • Verification of contractors license and eligibility. • Record of contractor progress payments and payment approvals signed by all parties of the contract. • Change orders for any work or costs different from the original specifications signed by all parties to the contract. • Notice of completion. • Copy of building permit(s). • Reconstruction documents such as before and after rehabilitation appraisal, reconstruction appraisal, sale price of 3 comparable newly constructed homes, evidence that the structure has been occupied for the preceding 12 months and signed assurances for reconstruction. • Agreement between contractor and the County containing the following items: - Agreement that the work will be performed in accordance with federal, state and local housing and building codes, Certification of the labor standards provision, Compliance with the applicable equal opportunity requirements, maintenance of at least the minimum state-required workers' compensation insurance for employees performing the work,	

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-5, Continued	maintenance of unemployment insurance, disability insurance and liability insurance, if so required by law, in an amount determined by the state.	

Monitoring of participant files to ensure the project expenditures have not exceeded the $35,000 maximum loan limit for rehabilitation of single family homes as required by the grant agreement.

Condition - Testing of program participant files revealed that a majority of the participant files did not contain some or all of the required documentation listed above and that some projects were above the maximum loan limitation.

Effect - Number of files in population	14
Number of files found to be Out of compliance	14

Non-compliance in program participant files could result in questioning of expenditures with regards to the grantee participant.

Cause - Lack of oversight and program supervision on the part of the program administrators.

Recommendation - The County needs to ensure that proper personnel are in place to provide reasonable assurance that the grant requirements are in compliance. The personal in charge of the program must be familiar with the requirements of the program and have adequate knowledge of accounting and recordkeeping to ensure that the grant requirements are met.

Every loan/program file should include applicable reporting checklists provided by the HCD, which are located in the HCD Grant Management Manual. Additionally, the development of a checklist for grant specific requirements is encouraged. These checklists

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COST
#99-5, Continued	should be maintained and updated over the life of the grant to be used by management as a tool to review program activity and compliance. The County should develop procedures to ensure that proper personnel maintain an adequate level of training, education and experience to administer grant programs. Administration includes compliance with grant program requirements, timely and accurate reconciliation of expenditures to Auditor-Controller office's records and program records, timely and accurate grant reports, and maintenance of complete and accurate project and program files. **Management Response -** We agree with the findings and recommendations. We also could not locate all of the required information. The Auditor-Controller's Office has recently completed a VIDA Systems Review. If the Auditor-Controller's recommendations are implemented, these types of problems should be resolved.	
		$104,069

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STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The **Year Ended June 30, 1999**

CONDITION	RECOMMENDATION	STATUS
PASSED THROUGH STATE DEPARTMENT OF EMPLOYMENT TRAINING - **Job Training Partnership Act, CFDA 17.250**		
FINDING #98-1		
in complying with subreceipient monitoring and follow-up policy, the County contracted with an independent account to perform agreed upon procedures on one of its subrecipients to determine compliance. In his review the independent account found that for the period July 1, 1994 through March 31, 1998, the subrecipient had overclaimed FICA and various other expenses claimed totaling $64,635.	We recommended that the County closely monitor the claims for reimbursement of subrecipients before remitting requests for payment.	The County adopted the recommendation and monitors all claims of the subrecipient. Although there have not been any overclaims of expenses in the current year there has been additional findings. See #99-1 in the Schedule of Findings and Questioned Costs for details.
PASSED THROUGH STATE DEPARTMENT OF HOUSING AND COMMINITY DEVELOPMENT - Community Development Block Grant, CFDA 14.228		
FINDING #98-2		
Inquiry with the appropriated state agency revealed that the Project Inspector of Housing Rehabilitation who duties included : in-take, income qualification of applicants, scope of work to be done on proposed projects, obtaining bids, maintain project files, obtaining building permits, and inspection of projects, was also a partner of one of the contractor entities performing work on the rehabilitation projects.	We recommended that the County implement procedures that will verify all contractors' eligibility. This included making sure that they possess a state license that is current, active and in good standing. The County must include a conflict of interest clause in all contracts as required by the granting agency.	The County has adopted our recommendation. Each project file will contain the required documentation. Grant funds were still on hold so no new projects were started during the year to verify that the procedures were being. followed.

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STATUS *OF* PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

CONDITION	RECOMMENDATION	STATUS
FINDING #98-3		
A mobile home was acquired and subsequently occupied by a party related to the Project Inspector of Housing Rehabilitation.	We recommended that the County adopt, implement, and rigorously follow internal accounting control procedures to insure that the appropriate "checks and balances" are present over employees and program monies.	The County reorganized their staff placement to include an accountant to maintain the fiscal controls. The personnel will have an adequate level of training, education and experience for administering grant programs. All expenditures are reviewed to determine the allowability per the grant. The mobile home is currently being held in County property storage.
FINDING #98-4		
Program monies were used to purchase and set-up a mobile home as program rehabilitation housing.	We recommended that the County contact the grantor funding agency to determine the proper accounting of this item.	Management is in contact with the granting agency regarding this issue. The County of Imperial is now the registered owner of the mobile home and is looking into possible options that might be available.

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

CONDITION	RECOMMENDATION	STATUS
FINDING #98-5		
A portion of the grant award was to construct a potable water system and to rehabilitate existing housing in the Poe Colonia of incorporated Brawley, California. An owner/investor had twelve different projects funded from multiple grants. Both expenditures and a promissory note significantly exceeded the allowable amount set forth the County of Imperial guidelines. The program participant's file did not contain the required documentation to allow for a proper examination regarding these dwellings.	We recommended that the County review the expenditures for each project to quantify the dollar amount exceeding the maximum amount allowable per application, and/or grant agreement. Excess expenditures should be reported to the granting agency. Program participant files need to be brought into compliance with grant requirements.	The County's Auditor Controller's Office reviewed every claim paid from these grants and attempted to trace them to a specific project. A list has been complied of all the projects and their related costs. The County is working with the granting agency to resolve this issue. The participant's files are still out of compliance with the grant requirements. Every loan/program file has been examined and assessed as to what needs to be done to bring it into compliance. The County is currently working on this issue.
FINDING #98-6		
Testing of program expenditures revealed one or more attribute exceptions and/or grant requirement exceptions.	We recommended that the County review expenditures on the grants to determine the allowable and unallowable expenditures for the program or grant. The County should also reconcile expenditures for each project and file a copy in	The County has prepared a list of expenditures by project, of questioned costs, and why these costs are questioned.

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

CONDITION	RECOMMENDATION	STATUS
FINDING **#98-6,** Continued		
	each project file. The County must also comply with procedures regarding the approval of claim payment requests. The County needs to develop procedures to ensure that there is proper administration of the grants. This includes compliance with all grant requirements, timely and accurate reconciliation of expenditures to the Auditor-Controller's office, and the maintenance of complete and accurate project and program files.	Management has addressed some of The questioned costs and they have been cleared by the granting agency. The remaining items are still being reviewed by the granting agency as to their allowability.
FINDING #98-7		
Testing of program participant files revealed that a majority of the participant files did not contain some or all of the required documentation and that some projects were above the maximum loan limitation.	We recommended that the County have proper placement of personnel to provide reasonable assurance that the grant requirements are in compliance. Every loan/program file should include a reporting checklist provided by the HCD. Additionally, the development of a checklist for grant specific requirements was encouraged. These checklists should be maintained and updated over the life of the grant.	Every loan/program file has been reviewed and assessed as to their compliance with grant requirements. The HCD checklist has been included in each file. Because almost all of the program files were out of compliance the files were ranked as to their level of noncompliance. Those with a high level of noncompliance are being addressed first. Management is working on the files to bring them into compliance.

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 1999

CONDITION	RECOMMENDATION	STATUS
FINDING # 98-8 *The discussion for Finding #98-2 also applies to this finding.*		
FINDING # 98-9 *The discussion for Finding #98-6 also applies to this finding.*		
FINDING # 98-10 *The discussion for Finding #98-7 also applies to this finding.*		
FINDING # 98-11 *The discussion for Finding #98-6 also applies to this finding.*		
FINDING # 98-12 *The discussion for Finding #98-7 also applies to this finding.*		
FINDING # 98-13 *The discussion for Finding #98-2 also applies to this finding.*		
FINDING # 98-14 *The discussion for Finding #98-3 also applies to this finding.*		
FINDING # 98-15 *The discussion for Finding #98-5 also applies to this finding.*		
UNITED STATES DEPARTMENT OF TRANSPORTATION, CFDA 20.102		
FINDING #98-16		
Federal Aviation Administration testing of program expenditures revealed that one or more of the program's requirements for allowability were not met.	We recommended that the County monitor the requirements of the grant agreement to make sure they are in compliance with all of the requirements. A project list in the grant file listing grant funds expended and County funds expended will help in the tracking of the matching requirements.	The County has reached a preliminary resolution with the FAA. It appears that the County will not have to pay back the funds if the County spends the required amount of the County's portion of the grant match on eligible expenditures.