

Imperial County



GENERAL PURPOSE FINANCIAL STATEMENTS

**For The Year Ended
June 30, 2000**

DOUGLAS R. NEWLAND, CPA

County Auditor-Controller

**COUNTY OF IMPERIAL
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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GENERAL PURPOSE FINANCIAL STATEMENTS
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Douglas R. Newland, CPA

Auditor-Controller
dougnewland@imperialcounty.net



County Administration Center

940 Main Street, Suite 108
El Centro, California 92243
Telephone: 760-482-4535
FAX: 760-482-4557

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, 2000, 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.

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 one of the top ten agricultural counties 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.

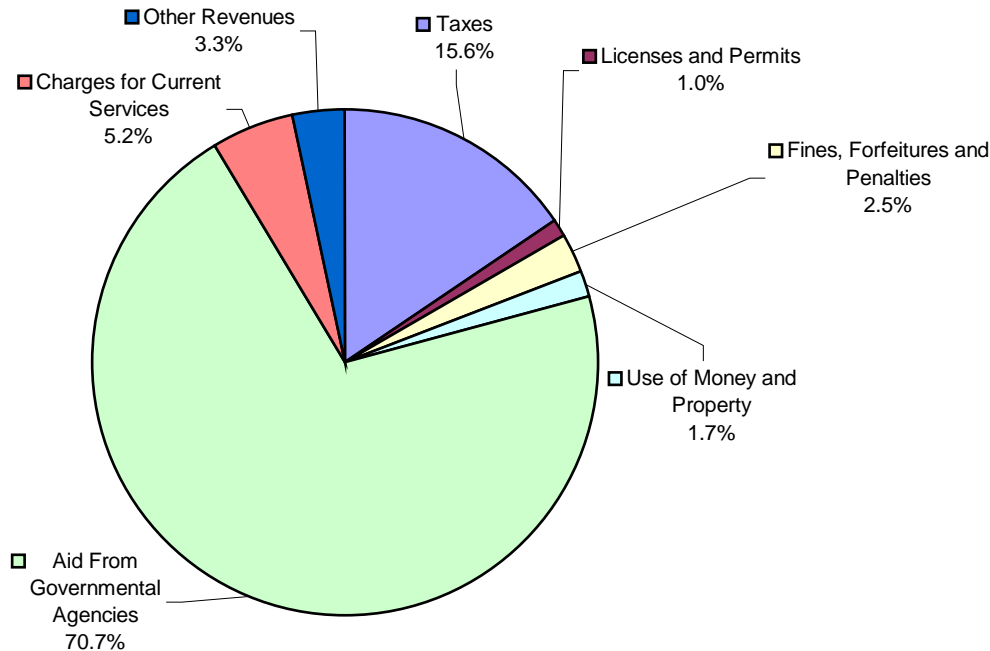
The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue Funds, the County Service Areas Debt Service Funds and certain Capital 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 1999-2000, the amounts and increases and decreases in relation to the prior year.

Revenues:	1999-2000	Increase (Decrease)	% Change
Taxes	\$ 17,518,109	\$ 983,511	5.9
Licenses and Permits	1,123,589	140,725	14.3
Fines, Forfeitures and Penalties	2,784,185	(1,820)	(0.1)
Use of Money and Property	1,965,905	346,305	21.4
Aid from Governmental Agencies	79,425,225	5,760,853	8.1
Charges for Current Services	5,803,757	(1,583,069)	(21.4)
Other Revenues	<u>3,755,213</u>	<u>1,413,931</u>	<u>60.4</u>
Total Revenues	<u>\$112,375,983</u>	<u>\$ 7,060,436</u>	<u>6.7</u>

General Fund Revenues by Source



General Fund revenues for 1999-2000 totaled \$112,375,983 a 6.7% (\$7.1 million) increase over the prior year. The most significant changes resulted from the following:

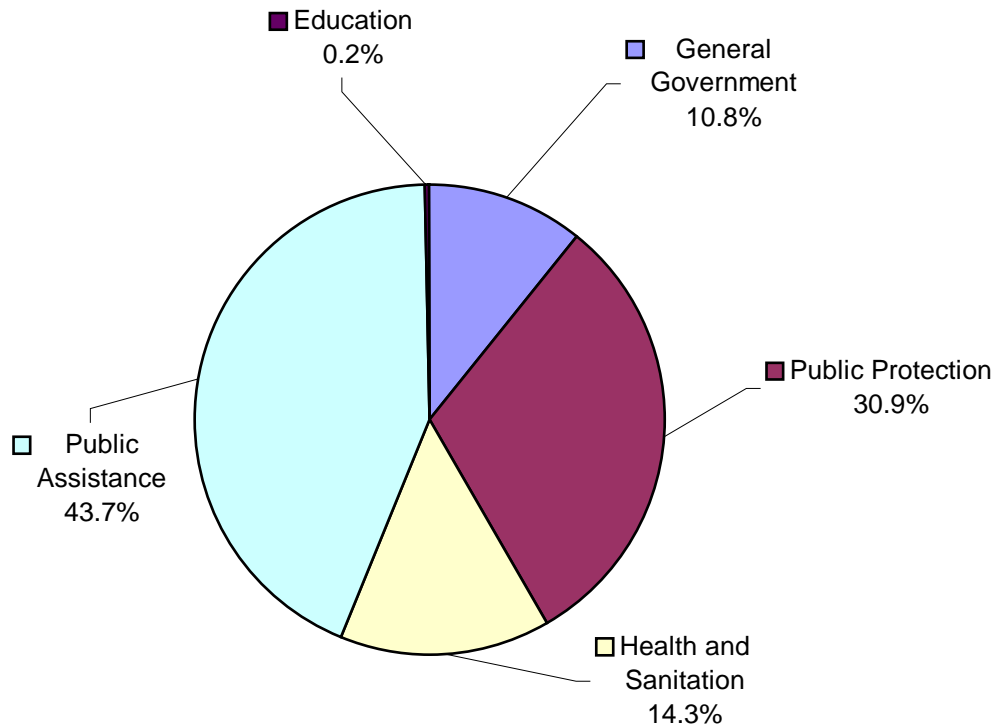
- A large increase in sales and use taxes (\$1 million) reflecting increased sales in the Imperial Valley, a reflection of the overall growing economy in the state.
- A moderate increase in the collection of building inspection fees which is also a result of the increased building activity.
- An increase of \$0.3 million in the use of money (interest income) due to an increased level of investment balances and an increase in investment yields.
- An increase of \$5.8 million in governmental aid due to a decrease in Federal aid of approximately \$5.6 million, but an overall increase in State aid of approximately \$11.38 million primarily in the public assistance areas which reflects increased funding by the State of California due to the growing economy.

- A decrease in charges for current services due to the recording of the transfer of excess balances for family support and mental health to their appropriate trust funds. This transfer was handled differently in prior years and thus was not reflected as a variance.
- An increase in charges for other revenues of \$1.4 million is primarily attributable to the first tobacco settlement payments of \$1.7 million.

The following schedule summarizes General Fund expenditures for 1999-2000, the amounts and increases and decreases from the prior year.

Expenditures:	1999-2000	Increase (Decrease)	% Change
General Government	\$ 11,627,316	\$ 703,604	6.4
Public Protection	33,280,034	(1,265,961)	(3.7)
Health and Sanitation	15,391,138	1,994,470	14.9
Public Assistance	46,897,373	122,938	0.3
Education	<u>267,003</u>	<u>11,992</u>	<u>4.7</u>
 Total Expenditures	 <u>\$ 107,462,864</u>	 <u>\$ 1,567,043</u>	 <u>1.5</u>

General Fund Expenditures by Function



Total General Fund expenditures for 1999-2000 totaled \$107,462,864, a 1.5% (\$1.6 million) increase over 1998-99. The most significant changes resulted from the following:

- The increase of \$0.7 million in general government primarily reflects the first of a series of payments of \$250,000 to reimburse the dental insurance fund and the next to last of the County's maintenance of effort payments for court costs of \$236,820. This payment was handled differently in the past and thus did not show up as an expenditure. The variance also reflects costs of remodeling that were begun on the County Administration Building. For 2000, those costs were \$246,178.
- The decrease of \$1.3 million in public protection resulted primarily from a decrease in the County's trial court funding contribution of \$1.9 million due to a change in the calculation method that determines the County cost. Additionally the Sheriff-Coroner and Probation had a combined net increase of approximately \$0.5 million.
- Health and Sanitation increased \$1.9 million mainly due to a contribution to the Emergency Health System of \$310,000, an increase in salaries of approximately \$777,524 and the recording of county overhead costs of \$375,808 as an expenditure to give a more accurate picture of health costs.

Fund Balance-The unreserved, undesignated fund balance of the General Fund increased from the prior year balance by \$6,077,806 leaving a balance of \$6,670,387. The increase is due to the increased revenue during the year, as well as, expenditures increasing at a slower rate than revenues.

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 carry out 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, 2000, cash and investments totaled approximately \$186.2 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 2000 fiscal year Imperial County received its first \$1.7 million in payments under the Tobacco Settlement Agreement. These funds were set aside in a separate General Fund department in order to track their use.

INDEPENDENT AUDIT

State statutes require an annual audit by a Certified Public Accountant. The firm of Hutchinson and Bloodgood LLP has 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

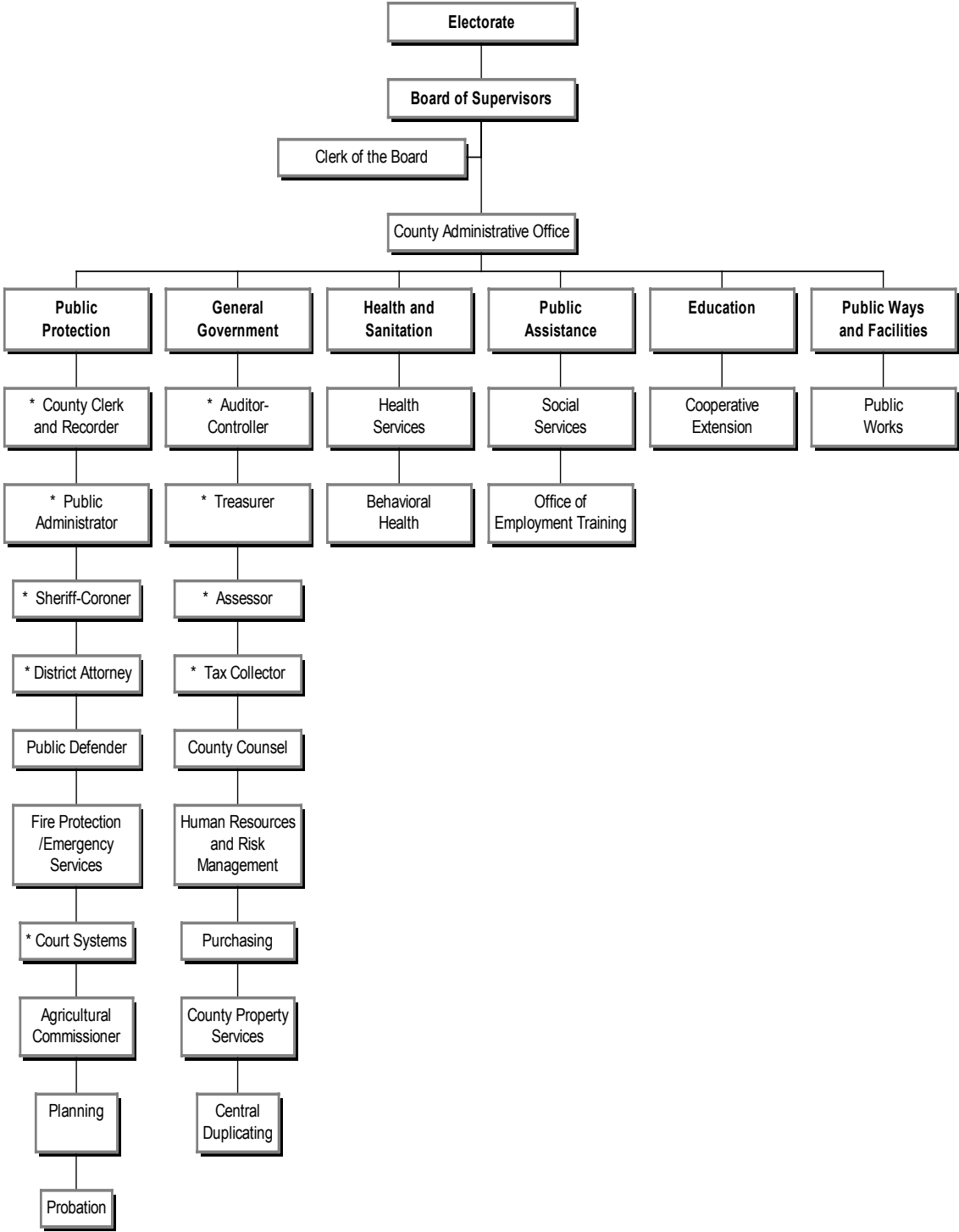
I wish to express my appreciation to the entire Auditor/Controller staff, the County departments which participated and our independent auditors, Hutchinson and Bloodgood LLP, for their assistance in the report preparation.

Respectfully submitted,

Douglas R. Newland CPA
Auditor-Controller

Imperial County Organization Chart

* Elected Officials



Directory of Public Officials

(as of 3/15/01)

Elected Officials

Supervisor 1 st District	Tony Tirado	
Supervisor 2 nd District	Hank Kuiper	
Supervisor 3 rd District	Joe Maruca	
Supervisor 4 th District	Gary Wyatt	
Supervisor 5 th 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
County Executive Officer	Ann Capela	General Government
Interim Clerk of the Board	Anna Sanchez	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

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
1221 STATE STREET / Mail: P.O. Box 518
EL CENTRO, CALIFORNIA 92244
(760) 352-1021 / FAX (760) 352-3325
Web Site www.hbllp.com / E-mail info@hbllp.com

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, 2000, 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, 2000, 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 15, 2001 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.

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 15, 2001

COUNTY OF IMPERIAL
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

EXHIBIT 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)	11,497,968	11,704,049	1,754,801	4,249,868	18,816,727	#####
Imprest Cash	29,200	225	-	-	16,000	475
Cash with Fiscal Agent	5,192,451	-	-	-	-	-
Accounts Receivable-Net	1,955,412	952,505	815,194	207,733	-	2,575,846
Taxes Receivable-Net	393,801	93,799	-	-	-	-
Interest Receivable (Note 8)	1,349,288	145,975	25,564	54,427	236,340	1,432,960
Loan Receivable	-	1,711,916	-	-	-	-
Prepaid Expenses	-	-	-	-	30,857	-
Due from Other Funds (Note 8)	5,433,955	671,116	387,969	14,002	583,890	3,258,761
Inv.-Mat'ls & Supplies (Note 1)	268,908	203,722	-	-	45,207	-
Fixed Assets-Net (Note 4)	-	-	-	7,227,828	2,461,141	-
Deposit with Others	-	145,981	-	-	281,767	2,685,491
Amt. Provided for L.T. Obligations	-	-	-	-	-	-
TOTAL ASSETS	26,120,983	15,629,288	2,983,528	11,753,858	22,471,929	#####
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Claims Payable	-	-	-	-	8,475,009	-
Accounts Payable	1,597,484	609,501	242,871	20,138	86,108	22,156,273
Interest Payable (Note 8)	862,305	8,144	7,640	-	-	2,366,465
Pension Bond Obligation	-	-	-	-	-	-
1999 Certificates of Participations	-	-	-	-	-	-
Accrued Payroll	2,513,013	571,658	-	8,781	29,722	-
Due to Other Funds (Note 8)	3,649,422	1,164,710	99,000	8,415	205,685	5,222,461
Agency Fund Obligations	-	-	-	-	-	#####
Grant Funds Payable (Note 10)	36,881	1,028,207	-	-	-	-
Empty Comp. Absences (Note 6)	-	-	-	13,694	54,002	-
Landfill Closure/Postclosure (Note 7)	-	-	-	6,736,110	-	-
Capital Lease Obligation	-	-	-	-	-	-
Total Liabilities	8,659,105	3,382,220	349,511	6,787,138	8,850,526	#####
FUND EQUITY:						
Investments in Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	7,227,828	2,461,141	-
Retained Earnings-Reserved	-	-	-	(2,980,901)	-	-
Retained Earnings-Unreserved	-	-	-	719,793	10,878,495	-
Fund Balances:						
General Reserves	647,781	-	-	-	-	-
Reserve for Encumbrances	3,529,341	2,447,653	2,166,356	-	-	-
Res. for Deposits/Loans	-	145,981	-	-	281,767	-
Reserve for Inventories of Materials & Supplies	268,908	203,722	-	-	-	-
Reserve - Loan Receivable	-	1,711,916	-	-	-	-
Reserve for Imprest Cash	29,200	225	-	-	-	-
Reserve for Capital Outlay	6,544,068	-	-	-	-	-
Unreserved	6,442,580	7,737,571	467,661	-	-	-
Total Fund Equity	17,461,878	12,247,068	2,634,017	4,966,720	13,621,403	-
TOTAL LIABILITIES AND FUND EQUITY	26,120,983	15,629,288	2,983,528	11,753,858	22,471,929	#####

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, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

EXHIBIT A
(Continued)

	Account Group		Totals (Memorandum Only)	
	General Fixed Assets	Long Term Debt	2000	1999
ASSETS				
Cash and Investments (Note 2)	-	-	186,352,054	169,139,125
Imprest Cash	-	-	45,900	46,175
Cash with Fiscal Agent	-	-	5,192,451	5,363,358
Accounts Receivable-Net	-	-	6,506,690	5,762,343
Taxes Receivable-Net	-	-	487,600	552,674
Interest Receivable (Note 8)	-	-	3,244,554	3,255,367
Loan Receivable	-	-	1,711,916	1,352,757
Prepaid Expenses	-	-	30,857	32,405
Due from Other Funds (Note 8)	-	-	10,349,693	13,114,767
Inv.-Mat'ls & Supplies (Note 1)	-	-	517,837	467,760
Fixed Assets-Net (Note 4)	68,446,962	-	78,135,931	72,817,485
Deposit with Others	-	-	3,113,239	2,826,596
Amt. Provided for L.T. Obligations	-	54,286,711	54,286,711	55,162,745
TOTAL ASSETS	68,446,962	54,286,711	349,975,433	329,893,557
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Claims Payable	-	-	8,475,009	8,150,368
Accounts Payable	-	-	24,712,375	25,486,861
Interest Payable (Note 8)	-	-	3,244,554	3,255,367
Pension Bond Obligation	-	35,175,000	35,175,000	35,175,000
1999 Certificates of Participations	-	11,135,000	11,135,000	11,860,000
Accrued Payroll	-	-	3,123,174	2,648,293
Due to Other Funds (Note 8)	-	-	10,349,693	13,114,767
Agency Fund Obligations	-	-	118,536,975	107,516,048
Grant Funds Payable (Note 10)	-	-	1,065,088	1,065,088
Empty Comp. Absences (Note 6)	-	6,298,346	6,366,042	6,192,962
Landfill Closure/Postclosure (Note 7)	-	-	6,736,110	6,390,916
Capital Lease Obligation	-	1,678,365	1,678,365	1,991,689
Total Liabilities	-	54,286,711	230,597,385	222,847,359
FUND EQUITY:				
Investments in Fixed Assets	68,446,962	-	68,446,962	62,854,255
Contributed Capital	-	-	9,688,969	9,963,230
Retained Earnings-Reserved	-	-	(2,980,901)	(6,306,957)
Retained Earnings-Unreserved	-	-	11,598,288	13,060,494
Fund Balances:			-	-
General Reserves	-	-	647,781	647,781
Reserve for Encumbrances	-	-	8,143,350	8,728,015
Res. for Deposits/Loans	-	-	427,748	406,776
Reserve for Inventories				
of Materials & Supplies	-	-	472,630	414,066
Reserve - Loan Receivable	-	-	1,711,916	1,352,757
Reserve for Imprest Cash	-	-	29,425	29,675
Reserve for Capital Outlay	-	-	6,544,068	7,600,945
Unreserved	-	-	14,647,812	8,295,161
Total Fund Equity	68,446,962	-	119,378,048	107,046,198
TOTAL LIABILITIES AND FUND EQUITY	68,446,962	54,286,711	349,975,433	329,893,557

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
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

EXHIBIT B

	Governmental Fund Types			Totals	
				(Memorandum Only)	
	General	Special Revenue	Capital Projects	2000	1999
REVENUES:					
Taxes	17,518,109	2,384,591	-	19,902,700	18,997,691
Licenses & Permits	1,123,589	-	-	1,123,589	982,864
Fines, Forfeitures & Penalties	2,784,185	1,414,460	162,297	4,360,942	4,179,423
Use of Money and Property	1,965,905	529,896	48,377	2,544,178	2,187,497
Aid From Other Governmental Agencies-State	54,577,558	11,425,695	2,475,856	68,479,109	57,502,411
Aid From Other Governmental Agencies-Federal	24,847,667	2,267,888	-	27,115,555	33,050,105
Charges For Current Services	5,803,757	3,425,988	-	9,229,745	10,378,957
Other Revenue	3,752,846	3,468,192	2,989,367	10,210,405	6,051,272
Sale of Fixed Assets	2,367	8,415	-	10,782	85,089
Total Revenues	112,375,983	24,925,125	5,675,897	142,977,005	133,415,309
EXPENDITURES:					
Current:					
General Government	11,627,316	-	-	11,627,316	10,923,712
Public Protection	33,280,034	5,295,683	-	38,575,717	40,375,536
Public Ways & Facilities	-	8,389,048	-	8,389,048	8,696,450
Health & Sanitation	15,391,138	4,645,090	-	20,036,228	17,876,337
Public Assistance	46,897,373	4,487,283	-	51,384,656	51,078,002
Education	267,003	493,386	-	760,389	707,859
Capital Outlay	-	1,363,019	4,265,435	5,628,454	5,831,483
Total Expenditures	107,462,864	24,673,509	4,265,435	136,401,808	135,489,379
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	4,913,119	251,616	1,410,462	6,575,197	(2,074,070)
OTHER FINANCING SOURCES/(USES)					
Bond Proceeds	-	-	-	-	3,747,913
Operating Transfers In(Out)	(1,097,729)	701,073	(186,462)	(583,118)	(1,991,734)
Total Other Financing Sources/(Uses)	(1,097,729)	701,073	(186,462)	(583,118)	1,756,179
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,815,390	952,689	1,224,000	5,992,079	(317,891)
FUND BALANCE - July 1	13,646,488	12,322,586	1,410,017	27,379,091	27,696,982
FUND BALANCE - June 30	17,461,878	13,275,275	2,634,017	33,371,170	27,379,091

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, 2000

EXHIBIT C

	General Fund		
	Budget	Actual	Variance
REVENUES:			
Taxes	17,075,000	17,518,109	443,109
Licenses and Permits	960,250	1,123,589	163,339
Fines, Forfeitures & Penalties	2,931,500	2,784,185	(147,315)
Use of Money & Property	1,669,920	1,965,905	295,985
Aid from Other Governmental Agencies - State	55,522,762	54,577,558	(945,204)
Aid from Other Governmental Agencies - Federal	27,457,797	24,847,667	(2,610,130)
Charges for Current Services	8,688,936	5,803,757	(2,885,179)
Other Revenue	3,438,472	3,752,846	314,374
Sale of Fixed Assets	2,500	2,367	(133)
Total Revenue	<u>117,747,137</u>	<u>112,375,983</u>	<u>(5,371,154)</u>
EXPENDITURES:			
Current:			
General Government	11,825,203	11,825,718	515
Public Protection	34,447,216	34,512,546	65,330
Public Ways & Facilities	-	-	-
Health & Sanitation	17,545,659	16,117,270	(1,428,389)
Public Assistance	55,552,908	46,607,097	(8,945,811)
Education	276,467	267,562	(8,905)
Capital Outlay	-	-	-
Total Budgetary Expenditures	<u>119,647,453</u>	<u>109,330,193</u>	<u>(10,317,260)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances		1,662,007	
Deduct: Ending Encumbrances		<u>(3,529,336)</u>	
Total Actual Expenditures		<u>107,462,864</u>	
Excess of Revenues Over (Under) Expenditures		<u>4,913,119</u>	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds		-	
Operating Transfers In (Out)		<u>(1,097,729)</u>	
Total Other Financing Sources/(Uses)		<u>(1,097,729)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>3,815,390</u>	
FUND BALANCE - July 1		<u>13,646,488</u>	
FUND BALANCE - June 30		<u>17,461,878</u>	

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, 2000

EXHIBIT C
(Continued)

	Special Revenue Funds		
	Budget	Actual	Variance
REVENUES:			
Taxes	2,539,000	2,384,591	(154,409)
Licenses and Permits	-	-	-
Fines, Forfeitures & Penalties	1,170,546	1,414,460	243,914
Use of Money & Property	199,806	529,896	330,090
Aid from Other Governmental Agencies - State	14,742,167	11,425,695	(3,316,472)
Aid from Other Governmental Agencies - Federal	3,260,768	2,267,888	(992,880)
Charges for Current Services	4,576,595	3,425,988	(1,150,607)
Other Revenue	3,261,212	3,468,192	206,980
Sale of Fixed Assets	11,500	8,415	(3,085)
Total Revenue	<u>29,761,594</u>	<u>24,925,125</u>	<u>(4,836,469)</u>
EXPENDITURES:			
Current:			
General Government	163,701	86,803	(76,898)
Public Protection	6,607,652	6,289,099	(318,553)
Public Ways & Facilities	12,125,689	9,163,710	(2,961,979)
Health & Sanitation	7,631,062	5,210,923	(2,420,139)
Public Assistance	7,909,958	4,752,513	(3,157,445)
Education	680,050	539,308	(140,742)
Capital Outlay	-	-	-
Total Budgetary Expenditures	<u>35,118,112</u>	<u>26,042,356</u>	<u>(9,075,756)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances		1,081,220	
Deduct: Ending Encumbrances		<u>(2,450,067)</u>	
Total Actual Expenditures		<u>24,673,509</u>	
Excess of Revenues Over (Under) Expenditures		<u>251,616</u>	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds		-	
Operating Transfers In (Out)		<u>701,073</u>	
Total Other Financing Sources/(Uses)		<u>701,073</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>952,689</u>	
FUND BALANCE - July 1		<u>12,322,586</u>	
FUND BALANCE - June 30		<u>13,275,275</u>	

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, 2000

EXHIBIT C
(Continued)

	Capital Projects Funds		
	Budget	Actual	Variance
REVENUES:			
Taxes	-	-	-
Licenses and Permits	-	-	-
Fines, Forfeitures & Penalties	130,000	162,297	32,297
Use of Money & Property	20,000	48,377	28,377
Aid from Other Governmental Agencies - State	2,332,050	2,475,856	143,806
Aid from Other Governmental Agencies - Federal	-	-	-
Charges for Current Services	-	-	-
Other Revenue	6,755,366	2,989,367	(3,765,999)
Sale of Fixed Assets	-	-	-
Total Revenue	<u>9,237,416</u>	<u>5,675,897</u>	<u>(3,561,519)</u>
EXPENDITURES:			
Current:			
General Government	-	-	-
Public Protection	-	-	-
Public Ways & Facilities	-	-	-
Health & Sanitation	-	-	-
Public Assistance	-	-	-
Education	-	-	-
Capital Outlay	9,438,732	5,779,861	(3,658,871)
Total Budgetary Expenditures	<u>9,438,732</u>	<u>5,779,861</u>	<u>(3,658,871)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances		6,582	
Deduct: Ending Encumbrances		(1,521,008)	
Total Actual Expenditures		<u>4,265,435</u>	
Excess of Revenues Over (Under) Expenditures		<u>1,410,462</u>	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds		-	
Operating Transfers In (Out)		(18,462)	
Total Other Financing Sources/(Uses)		<u>(18,462)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>1,392,000</u>	
FUND BALANCE - July 1		<u>1,410,017</u>	
FUND BALANCE - June 30		<u>2,802,017</u>	

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, 2000

EXHIBIT C
(Continued)

	Totals (Memorandum Only)		
	Budget	Actual	Variance
REVENUES:			
Taxes	19,614,000	19,902,700	288,700
Licenses and Permits	960,250	1,123,589	163,339
Fines, Forfeitures & Penalties	4,232,046	4,360,942	128,896
Use of Money & Property	1,889,726	2,544,178	654,452
Aid from Other Governmental Agencies - State	72,596,979	68,479,109	(4,117,870)
Aid from Other Governmental Agencies - Federal	30,718,565	27,115,555	(3,603,010)
Charges for Current Services	13,265,531	9,229,745	(4,035,786)
Other Revenue	13,455,050	10,210,405	(3,244,645)
Sale of Fixed Assets	14,000	10,782	(3,218)
Total Revenue	<u>156,746,147</u>	<u>142,977,005</u>	<u>(13,769,142)</u>
EXPENDITURES:			
Current:			
General Government	11,988,904	11,912,521	(76,383)
Public Protection	41,054,868	40,801,645	(253,223)
Public Ways & Facilities	12,125,689	9,163,710	(2,961,979)
Health & Sanitation	25,176,721	21,328,193	(3,848,528)
Public Assistance	63,462,866	51,359,610	(12,103,256)
Education	956,517	806,870	(149,647)
Capital Outlay	9,438,732	5,779,861	(3,658,871)
Total Budgetary Expenditures	<u>164,204,297</u>	<u>141,152,410</u>	<u>(23,051,887)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances		2,749,809	
Deduct: Ending Encumbrances		<u>(7,500,411)</u>	
Total Actual Expenditures		<u>136,401,808</u>	
Excess of Revenues Over (Under) Expenditures		<u>6,575,197</u>	
OTHER FINANCING SOURCES/(USES)			
Bond Proceeds		-	
Operating Transfers In (Out)		<u>(415,118)</u>	
Total Other Financing Sources/(Uses)		<u>(415,118)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>6,160,079</u>	
FUND BALANCE - July 1		<u>27,379,091</u>	
FUND BALANCE - June 30		<u>33,539,170</u>	

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

COUNTY OF IMPERIAL
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN RETAINED EARNINGS-ALL PROPRIETARY FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

EXHIBIT D

	Enterprise	Internal Service	Totals (Memorandum Only)	
			2000	1999
<u>OPERATING REVENUES</u>				
Charges for Services	176,958	-	176,958	409,504
Rents and Concessions	397,714	15,778,624	16,176,338	14,804,709
Total	574,672	15,778,624	16,353,296	15,214,213
<u>OPERATING EXPENSES</u>				
Salaries and Benefits	169,032	609,348	778,380	652,330
Services and Supplies	1,997,344	12,942,581	14,939,925	15,476,142
Landfill Closure/Postclosure	-	-	-	83,959
Depreciation	469,480	893,315	1,362,795	1,257,861
Total	2,635,856	14,445,244	17,081,100	17,470,292
OPERATING INCOME(LOSS)	(2,061,184)	1,333,380	(727,804)	(2,256,079)
<u>NON-OPERATING REVENUE (EXPENSES)</u>				
Gain on Sale of Fixed Assets	-	158,992	158,992	99,365
Interest Income	217,961	854,952	1,072,913	973,875
Interest Expense	-	-	-	-
State Aid	1,162,547	-	1,162,547	1,066,467
Federal Aid	205,000	-	205,000	86,871
Other	216,901	-	216,901	215,000
Total	1,802,409	1,013,944	2,816,353	2,441,578
INCOME (LOSS) BEFORE TRANSFERS	(258,775)	2,347,324	2,088,549	185,499
RESIDUAL EQUITY TRANSFER IN (OUT)	(3,563)	(309,715)	(313,278)	780,444
NET INCOME	(262,338)	2,037,609	1,775,271	965,943
RETAINED EARNINGS - July 1	5,229,058	11,583,794	16,812,852	15,846,909
RETAINED EARNINGS - June 30	4,966,720	13,621,403	18,588,123	16,812,852

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

COUNTY OF IMPERIAL
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

EXHIBIT E

	Enterprise	Internal Service	Total (Memorandum Only)
Operating Income (Loss)	(2,061,184)	1,333,380	(727,804)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	469,480	893,315	1,362,795
Changes in assets and liabilities:			
(Increase) Decrease in accounts receivable	(207,733)	50	(207,683)
(Increase) Decrease in interest receivable	(3,038)	(13,083)	(16,121)
(Increase) Decrease in prepaid expenses	-	1,548	1,548
(Increase) Decrease in due from other funds	137,526	(394,048)	(256,522)
Increase (Decrease) in accounts payable	(99,931)	(193,933)	(293,864)
Increase (Decrease) in accrued liabilities	1,789	6,674	8,463
Increase (Decrease) in due to other funds	177	106,522	106,699
Increase (Decrease) in insurance loss expense	-	25,909	25,909
Increase (Decrease) in postclosure costs liability	345,194	-	345,194
Increase (Decrease) in compensated absences	3,344	7,446	10,790
Total adjustments	646,808	440,400	1,087,208
Net cash provided (used) by operating activities	(1,414,376)	1,773,780	359,404
Cash flows from non-capital financing activities:			
Interest Income	217,961	854,952	1,072,913
State Aid	1,162,547	-	1,162,547
Federal Aid	205,000	-	205,000
Other	216,901	-	216,901
Net cash provided by non-capital financing activities:	1,802,409	854,952	2,657,361
Capital flows from capital and related financing activities:			
Residual equity transfers in (out)	(3,563)	(616,209)	(619,772)
Acquisition of fixed assets	-	(659,400)	(659,400)
Proceeds from sale of equipment	-	158,992	158,992
Reduction of capital lease obligation	-	-	-
Net cash provided (used) by capital and related financing activities:	(3,563)	(1,116,617)	(1,120,180)
Net increase (decrease) in cash and cash equivalents	384,470	1,512,115	1,896,585
Cash and cash equivalents at July 1, 1999	3,865,398	17,304,612	21,170,010
Cash and cash equivalents at June 30, 2000	4,249,868	18,816,727	23,066,595

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

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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.

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

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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. Summary of Significant Accounting Policies - Continued

Excluded from the reporting entity:

The County conducts certain activities (joint powers) in concert with other independent government 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 the basis of funds and account groups. A fund is defined as an independent 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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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 Types

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 and services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

Fiduciary Fund Types

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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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 Projects 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.

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, of 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. 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 expenditures within the same department or between departments within any fund must be approved by the Board.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. Summary of Significant Accounting 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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. Summary of Significant Accounting Policies – Continued

I. 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, 2000 follows:

Cash and checks on hand at year-end	\$ 271,112
Outstanding warrants at year-end	(520,375)
Deposits maintained in treasurer's pool	33,829,896
Investments maintained in treasurer's pool	<u>152,771,421</u>
	<u><u>\$186,352,054</u></u>

Deposits

At June 30, 2000, the carrying amount of Imperial County's deposits was \$36,943,135 and bank balance for deposits maintained in various financial institutions amounted to \$33,472,270. Of the bank balance, \$11,219,190 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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
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2. Pooled Cash and Investments - Continued

County deposits by category as of June 30, 2000 are as follows:

	<u>Categories</u>			
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Total</u>
Demand Deposit	\$ 426,190	\$ -	\$22,253,080	\$22,679,270
Certificates of Deposit	<u>10,793,000</u>	<u>-</u>	<u>-</u>	<u>10,793,000</u>
	<u>\$11,219,190</u>	<u>\$ -</u>	<u>\$22,253,080</u>	<u>\$33,472,270</u>

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 Section 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 Reporting 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 the 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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

2. Pooled Cash and Investments – Continued

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

<u>Investment</u>	<u>Fair Value</u>	<u>Interest Rate Principal</u>	<u>Interest Rate % Range</u>	<u>Maturity Date</u>
U.S. Agency Secur.	\$104,689,951	\$104,572,286	5.755 – 6.969	08/14/00-06/19/03
State Pool (LAIF)	24,500,000	24,500,000	5.415	N/A
Mutual Funds	15,000,000	15,000,000	6.411	N/A
Mortgage Backed	<u>8,613,424</u>	<u>8,699,134</u>	7.305 – 13.823	06/01/05-04/15/12
	<u>\$152,803,375</u>	<u>\$152,771,420</u>		

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:

	<u>Categories</u>			<u>Carrying Amount</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
GNMA	\$ 4,969	\$ -	\$ -	\$ 4,969	\$ 5,454
FHLMC	8,694,165	-	-	8,694,165	8,607,970
FFCB	4,988,600	-	-	4,988,600	4,996,875
FCDisc	9,732,589	-	-	9,732,589	9,728,533
FHLB	42,825,192	-	-	42,825,192	42,844,360
FNMA	34,344,194	-	-	34,344,194	34,447,925
FMAE	<u>12,681,711</u>	<u>-</u>	<u>-</u>	<u>12,681,711</u>	<u>12,672,258</u>
	<u>\$113,271,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$113,271,420</u>	<u>\$113,303,375</u>
Mutl Fund*				15,000,000	15,000,000
State Pool					
(LAIF)*				<u>24,500,000</u>	<u>24,500,000</u>
				<u>\$152,771,420</u>	<u>\$152,803,375</u>

* Not subject to categorization

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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. A lien is placed on real property when, in the opinion of the County Assessor, the lien is necessary 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 ½% attaches to them on the first day of each month until paid.

Unapportioned Tax Collections Fund

The County is responsible for the collection of property taxes for certain governmental entities within its boundaries. At June 30, 2000, the County held \$69,940,896 of such receipts in trust for distribution to the various taxing agencies after that date. In addition, taxes receivable at June 30, 2000, amounted to approximately \$8,528,667 of which approximately \$1,524,392 was applicable to the General Fund. The County has reserved (by reduction of the related receivable) approximately \$1,130,590 of its taxes receivable due to uncertainty as to timing or the amount ultimately collectible.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

4. Fixed Assets

Fixed Assets consist of the following at June 30, 2000:

	<u>General Fixed Assets Account Group</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Land	\$ 2,024,300	\$ 685,102	\$ 22,760
Structures and Improvements	36,364,160	10,590,900	162,840
Capital Leases Structures and Improvements	2,289,213	-	-
Capital Leases-Equip.	211,671	-	-
Construction WIP	3,276,692	-	-
Equipment	<u>24,280,926</u>	<u>47,885</u>	<u>5,921,139</u>
	\$ 68,446,962	\$ 11,323,887	\$ 6,106,739
Less: Accumulated Depreciation	<u>-</u>	<u>(4,096,059)</u>	<u>(3,645,598)</u>
Total	<u>\$ 68,446,962</u>	<u>\$ 7,227,828</u>	<u>\$ 2,461,141</u>

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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, 2000, had assets under capital leases totaling \$2,500,884. 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, 2000.

Year ending <u>June 30</u>	General Long-Term Debt <u>Account Group</u>
2001	\$ 332,945
2002	332,945
2003	332,945
2004	285,457
2005	285,457
Thereafter	<u>570,914</u>
Total Minimum Lease Payments	\$ 2,140,663
Less: Interest	<u>(462,304)</u>
P.V. Minimum Lease Payments	<u><u>\$ 1,678,359</u></u>

Interest expense on the outstanding obligations under capital lease was \$130,816 year ended June 30, 2000.

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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

5. Leases – Continued

The County leases buildings and office facilities and other equipment under non-cancelable leases. Total costs for such leases were \$29,524 for the year ended June 30, 2000. The future minimum lease payments for these leases are as follows:

Year Ending <u>June 30,</u>	<u>Amounts</u>
2001	\$ 29,524
2002	25,198
2003	10,200
2004	7,200
2005	<u>7,200</u>
Total	<u>\$ 79,322</u>

6. Long-Term Debt

The following schedule represents changes in the General Long-Term Debt Account Group for the year ended June 30, 2000:

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2000</u>
Employee Compensated Absences	\$ 6,136,056	\$ 162,290	\$ -	\$ 6,298,346
Capital Lease Obligation	1,991,689	-	313,324	1,678,365
Pension Funding Bonds	35,175,000	-	-	35,175,000
1999 Cert. Of Participation	<u>11,860,000</u>	<u>-</u>	<u>725,000</u>	<u>11,135,000</u>
Total General Long-Term Debt	<u>\$55,162,745</u>	<u>\$ 162,290</u>	<u>\$ 1,038,324</u>	<u>\$ 54,286,711</u>

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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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 as follows:

<u>Year Ending June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
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
2005	1,060,000	2,114,515	3,174,515
Thereafter	<u>31,080,000</u>	<u>19,726,014</u>	<u>50,806,014</u>
Total	<u>\$35,175,000</u>	<u>\$ 30,887,404</u>	<u>\$ 66,062,404</u>

1999 Certificates of Participation

On March 1, 1999, the County issued its \$11,860,000 Certificates of Participation (1999 Capital 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 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:

<u>Year Ending June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Amount</u>
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
2005	815,000	366,700	1,181,700
Thereafter	<u>7,345,000</u>	<u>2,040,880</u>	<u>9,385,880</u>
Total	<u>\$ 11,135,000</u>	<u>\$ 4,153,280</u>	<u>\$ 15,288,280</u>

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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 \$6,736,110 as of June 30, 2000, which is based on an average of 18.84% usage (filled) of the ten landfills operated by the county. It is estimated that an additional \$4,481,750 will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date that last landfill is expected to be filled to capacity (2109). The estimated total current cost of the landfill closure and postclosure care (\$9,974,697) 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, 2000. 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, 2000, \$3,709,689 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, 2000 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 5,433,955	\$ 3,649,422
Special Revenue Funds:		
Library	-	674
Fire Protection	153,581	4,654
Public Works-Roads	221,395	7,456
State/Federal Jail Improvement	-	2,770
Criminal Justice Facilities	-	1,800

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

8. Interfund Transactions - Continued

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Special Revenue Funds - Continued		
Service Authority Freeway Emerg.	-	63
P.W. Solid Waste Disposal	1,213	73,681
Mosquito Abatement	-	170,651
VIDA Funds	10,708	76,432
Other Special Revenue Funds	284,219	826,529
Capital Projects Funds:		
Ag. Commissioner Cap. Impr.	-	19
Clerk OTB/BOS Cap. Impr.	345	24
Clerk/Recorder Cap. Impr.	64	58
Family Support Remodel	101	10
Behavioral Health Cap. Impr.	82,000	337
Training & Conf. Fac. Cap. Impr.	24,751	154
Debt Serv. Cap. Impr.	5,388	-
CSA Cap. Impr.	147,044	95,194
Family Support New Construction	125,876	197
Furnishings Cap. Impr.	2,400	-
Juvenile Hall Expansion	-	7
Sheriff Min. Sec. Fencing	-	3,000
Enterprise Funds:		
Airport-Imperial	-	4,412
County Trans. Adm. Prog.	14,002	4,003
Internal Service Funds:		
Garage Operating Fund	172,772	9,727
Central Duplicating	21,441	542
Centralized Mail System	-	65,129
Communication Services	7,892	38
Loss Reserve - Liability	-	2,913
Loss Reserve - Workers Comp.	-	2,900
Loss Reserve - Health Plan	381,785	-
Loss Reserve - Dental/Vision Plan	-	124,436

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

8. Interfund Transactions – Continued

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Agency Funds:		
Departmental	92,303	3,400
Special Purpose	2,837,604	3,444,016
Miscellaneous	327,919	1,722,565
Clearing	935	51,865
Employees' Retirement Sys.	<u>-</u>	<u>615</u>
TOTAL	<u>\$ 10,349,693</u>	<u>\$ 10,349,693</u>

Interest Receivable/Payable at June 30, 2000 are as follows:

	<u>Interest Receivable</u>	<u>Interest Payable</u>
General	\$ 1,349,288	\$ 862,305

Special Revenue Funds:

P.W. - Roads	39,649	-
State/Federal Jail Improvement Fund	29,517	-
Criminal Justice Facility	9,181	-
Serv. Authority Freeway Emerg.	7,455	-
P.W. Solid Waste	24,994	
Mosquito Abatement	6,961	-
VIDA Funds	4,375	882
Other Special Revenue Funds	23,843	7,262

Capital Project Funds:

Airport Runway Rehab. Mrk.	20	-
IVC Desert Museum	20	-
Brawley Admin Center Cap. Impr.	5,199	-
Calexico Courthouse Cap. Impr.	-	3

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

8. Interfund Transactions – Continued

	<u>Interest Receivable</u>	<u>Interest Payable</u>
Capital Projects Funds (cont):		
Clerk OTB/BOS Cap. Impr.	341	-
Clerk/Recorder Cap. Impr.	1	-
Family Support Remodel	152	-
Behavioral Health Cap. Impr.	4,016	-
Debt Service Cap. Impr.	-	5
CSA Cap. Impr.	-	187
EDA Gateway Infrastructure	275	-
Family Support New Construction	25	-
Furnishings Cap. Impro.	-	544
Wiest Lake Const. Loan	13	-
Juvenile Hall Expansion	-	6,886
Minimum Security CAO Funds	13	-
Court Construction	15,481	-
Sheriff Min. Sec.	7	-
Holtville Library Expansion	-	1
Airport Light System Phase III	1	-
Juvenile Hall Remodel Cap. Impr.	-	14
Enterprise Funds:		
Imperial Airport	1,831	-
Holtville Airport	2	-
State Transit Program Asst.	6,962	-
Spec. Aviation Fund Holtville	112	-
Closure/Postclosure	45,520	-
Internal Service Funds:		
Garage Operating	21,773	-
Motor Pool	9	-
Central Duplicating	950	-
Flood Control	2,155	-
Loss Reserve – Liability Ins.	45,673	-

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

8. Interfund Transactions – Continued

	<u>Interest Receivable</u>	<u>Interest Payable</u>
Internal Service Funds (Cont):		
Loss Reserve – Worker's Comp.	94,248	-
Loss Reserve – Unemp. Insurance	2,920	-
Loss Reserve – Health Plan	37,551	-
Loss Reserve – Dental/Vision	17,893	-
Loss Reserve – Medical Malpractice	6,551	-
Loss Reserve - Auto	6,617	-
Agency Funds:		
Departmental	4,479	-
Special Purpose	114,073	-
Miscellaneous	292,858	53
Bonded Debt	3,820	-
Clearing	16,207	-
Unapportioned Int/Taxes	10	2,365,713
Employees' Retirement System	28,083	-
Schools	907,725	699
Special Districts	<u>65,705</u>	<u>-</u>
TOTAL	<u>\$ 3,244,554</u>	<u>\$ 3,244,554</u>

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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

9. Employee Benefits – Continued

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 1/12 th 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 an 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.

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, 2000, was \$46,397,577. The total County payroll for the year was \$51,986,171. The total contribution to the Retirement System for 2000 of \$7,317,061 was made in accordance with actuarial determined requirements computed through a actuarial valuation performed as of June 30, 1999. The County's contribution was \$4,333,674. Employee contributions were \$2,983,387. The amortization period of the unfunded actuarial liability is based on an initial amortization period of 30 years.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

9. Employee Benefits – Continued

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 costs 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 proceeding years is as follows:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/00	4,333,674	100%	0
6/30/99	4,127,604	100%	0
6/30/98	5,062,206	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, 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.

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

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

10. Contingent Liabilities – Continued

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 claims 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 an 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	\$ 8,150,368
Incurred claims (including IBNRs)	3,909,903
Claim payments	<u>(3,585,262)</u>
Unpaid claims, end of fiscal year	<u>\$ 8,475,009</u>

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, 2000 was \$1,711,916.

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 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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

10. Contingent Liabilities – Continued

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 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 ongoing costs of the repairs are reflected in the financial statements as expenditures in the appropriate funds.

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.

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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

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

	<u>Adjusted Actual</u>	<u>Expenditures Related To Prior Years Encumbrances</u>	<u>Encumbrances</u>	<u>Actual on Budgetary Basis</u>
General Fund	\$ 107,462,864	\$ (1,662,007)	\$ 3,529,336	\$ 109,330,193
Sp.Rev. Funds	24,673,509	(1,081,220)	2,450,067	26,042,356
Capital Proj. Funds	<u>4,265,435</u>	<u>(6,582)</u>	<u>1,521,008</u>	<u>5,779,861</u>
Total Expenditures	<u>\$ 136,401,808</u>	<u>\$ (2,749,809)</u>	<u>\$ 7,500,411</u>	<u>\$ 141,152,410</u>

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, 2000:

Special Revenue Funds:

VIDA Funds	\$ 854,760
Other Special Revenue Funds	702,630

Capital Project Funds:

Ag. Commissioner Cap. Impr.	19
Calexico Courthouse Remodel	239
E.C. Courthouse Remodel	15
Env. Health/Planning Cap. Impr.	19
Debt Serv. Cap. Impr.	34
CSA Cap. Impr.	21,408
Furnishings Cap. Impr.	779
Airport Lite Sys PHS II	17
Sheriff Min. Sec. Fencing	2,439
Holtville Library Expansion	43
Imperial Airport Project	15
Child Shelter Project	203
Juvenile Hall Remodel Cap. Imp.	1,095

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

12. Accumulated Deficits and Deficit Fund Balances – Continued

Enterprise Funds:

Closure/Postclosure	\$ 2,980,901
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Internal Service Funds:

Loss Reserve – Liability Insurance	185,302
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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, 1999, 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 4.00% and were paid in full June 30, 2000.

Subsequent to June 30, 2000, on July 1, 2000, the County issued \$5,000,000 in tax anticipation notes. The notes bear an interest rate of 5.25% and were underwritten by the U.S. Trust Company of California.

GENERAL FUNDS

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

STATEMENT 1

BALANCE SHEET

GENERAL FUND

JUNE 30, 2000

(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>	<u>Increase (Decrease)</u>
Cash with Treasurer	11,497,968	4,723,154	6,774,814
Imprest Cash	29,200	29,450	(250)
Cash with Fiscal Agent	5,192,451	5,363,358	(170,907)
Accounts Receivable-Net of Allowance*	1,955,412	2,242,874	(287,462)
Taxes Receivable-Net of Allowance**	393,801	447,567	(53,766)
Interest Receivable	1,349,288	1,349,737	(449)
Due from Other Funds	5,433,955	8,489,409	(3,055,454)
Inventory-Materials and Supplies	268,908	203,592	65,316
TOTAL ASSETS	<u>26,120,983</u>	<u>22,849,141</u>	<u>3,271,842</u>
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts Payable	1,597,484	3,161,629	(1,564,145)
Interest Payable	862,305	869,419	(7,114)
Grant Funds Payable	36,881	36,881	-
Accrued Payroll	2,513,013	2,181,671	331,342
Due to Other Funds	<u>3,649,422</u>	<u>2,953,053</u>	<u>696,369</u>
Total Liabilities	<u>8,659,105</u>	<u>9,202,653</u>	<u>(543,548)</u>
FUND EQUITY:			
Fund Balances:			
General Reserves	647,781	647,781	-
Reserve for Encumbrances	3,529,341	4,609,020	(1,079,679)
Reserve for Inventories of Materials & Supplies	268,908	203,592	65,316
Reserve for Imprest Cash	29,200	29,450	(250)
Reserve for Capital Outlay	6,544,068	7,600,945	(1,056,877)
Unreserved	<u>6,442,580</u>	<u>555,700</u>	<u>5,886,880</u>
Total Fund Equity	<u>17,461,878</u>	<u>13,646,488</u>	<u>3,815,390</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>26,120,983</u>	<u>22,849,141</u>	<u>3,271,842</u>
* Accounts Receivable	1,955,412	2,242,874	
Less Allowance	-	-	
Accounts Receivable-Net	<u>1,955,412</u>	<u>2,242,874</u>	
** Taxes Receivable	1,524,391	1,580,520	
Less Allowance	<u>(1,130,590)</u>	<u>(1,132,953)</u>	
Taxes Receivable-Net	<u>393,801</u>	<u>447,567</u>	

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND

STATEMENT 1-A

FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

	2000		Variance	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>PROPERTY TAXES</u>				
Current Year-Secured	7,525,000	7,278,672	(246,328)	7,269,798
Current Year-Unsecured	745,000	752,683	7,683	662,207
Prior Year-Secured	-	(27,236)	(27,236)	(26,573)
Prior Year-Unsecured	-	(2,986)	(2,986)	(6,111)
Chapter 7-8 Tax Deeded Land Sales	25,000	300	(24,700)	45,800
Supplemental Assessments	155,000	18,888	(136,112)	160,095
Penalties and Cost on Delinquent Taxes	1,050,000	991,675	(58,325)	1,081,249
Total	9,500,000	9,011,996	(488,004)	9,186,465
<u>OTHER TAXES</u>				
Sales and Use Taxes	7,150,000	7,923,058	773,058	6,898,425
Franchises	160,000	295,182	135,182	168,943
Aircraft	30,000	25,041	(4,959)	30,497
Transient Occupancy	75,000	78,183	3,183	67,810
Deed Transfer	160,000	184,649	24,649	182,458
Total	7,575,000	8,506,113	931,113	7,348,133
Total Taxes	17,075,000	17,518,109	443,109	16,534,598
<u>LICENSES AND PERMITS</u>				
Animal Licenses	13,500	13,465	(35)	14,116
Business Licenses	23,700	23,155	(545)	23,547
Building Inspection Fees	540,000	600,322	60,322	549,031
Zoning Permits	8,000	3,450	(4,550)	12,150
Other Licenses and Permits	25,050	118,431	93,381	29,717
SB 2557 Fees	350,000	364,766	14,766	354,303
Total	960,250	1,123,589	163,339	982,864
<u>FINES, FORFEITURES & PENALTIES</u>				
Vehicle Code Fines	185,000	178,936	(6,064)	170,279
Co. Share-Parking Fines	30,000	42,178	12,178	42,034
Forfeitures & Penalties	50,000	25,030	(24,970)	35,820
Criminal Fines	12,000	8,691	(3,309)	20,294
Toxic Waste Fees	900,000	551,779	(348,221)	829,099
Trial Court Funding Fees	205,000	225,074	20,074	182,195
County Share-City Fines	7,000	13,968	6,968	9,147
Total	1,389,000	1,045,656	(343,344)	1,288,868
<u>SPECIAL DISTRICT REVENUES</u>				
Alcohol Testing Fines	70,000	38,214	(31,786)	43,354
Cty Share PC 1464 Penalty	354,500	381,518	27,018	354,461
Fine & Forf. Appl. GC 77205	1,100,000	1,237,096	137,096	1,059,693
Other Special District Revenues	18,000	81,701	63,701	39,629
Total	1,542,500	1,738,529	196,029	1,497,137
<u>USE OF MONEY & PROPERTY</u>				
Interest - Pooled Monies	1,200,000	1,601,866	401,866	1,368,912
Rents & Concessions-Land & Buildings	466,720	350,755	(115,965)	234,960

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND

STATEMENT 1-A

FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Rents & Concessions-L&B Gen R.	-	10,790	10,790	12,922
Rents & Concessions-Other	3,200	2,494	(706)	2,806
Total	1,669,920	1,965,905	295,985	1,619,600

REVENUE FROM OTHER AGENCIES

STATE OF CALIFORNIA

Transportation Fund SB 325	11,000	11,000	-	11,000
Motor Vehicle in Lieu	7,600,000	8,560,343	960,343	7,636,303
Vehicle License Fees-Health	2,225,308	3,026,723	801,415	2,381,467
Vehicle License Fees-Mental Health	365,360	1,397,347	1,031,987	1,052,699
Vehicle License Fees-Social Services	-	87,124	87,124	58,545
Public Assistance Admin.	10,867,375	7,145,720	(3,721,655)	6,625,115
Public Assistance Programs	15,241,500	13,701,517	(1,539,983)	6,553,910
Crippled Children	200,206	524,931	324,725	304,157
Case Management	779,440	169,176	(610,264)	87,728
Mental Health	857,000	62,851	(794,149)	906,056
T.B. Control	150,000	128,961	(21,039)	260,367
Other Health Dental	170,000	219,770	49,770	250,192
Aid Incentive	732,953	610,486	(122,467)	826,877
Federal Medical	2,356,469	3,625,618	1,269,149	2,694,451
Pesticide Enforcement	249,640	241,520	(8,120)	252,565
Agriculture	1,263,210	1,241,543	(21,667)	1,173,756
Veterans Affairs	15,000	24,100	9,100	21,278
Homeowners Property Tax Relief	169,000	162,813	(6,187)	165,703
Other State Aid	969,329	1,259,149	289,820	954,885
DBAW	280,000	145,020	(134,980)	342,068
State Budget Assistance	275,000	224,028	(50,972)	-
Immunizations	285,500	206,331	(79,169)	549,540
State Aid - Realign P.A.	2,443,242	4,097,474	1,654,232	3,082,045
State Aid - Realign Mental	2,859,929	2,872,253	12,324	2,717,756
State Aid - Realign Health	2,102,375	1,755,340	(347,035)	1,535,737
Other Aid for Health	482,127	240,838	(241,289)	325,877
CHDP Medical Payments	240,000	249,850	9,850	232,840
State Aid	107,125	178,742	71,617	266,632
CHDP Administration	251,431	-	(251,431)	953
Materials & Child Health	168,599	88,147	(80,452)	285,928
Senior Citizens Grant	13,000	18,552	5,552	7,994
Health Subvention	15,000	1,051	(13,949)	3,159
High Risk Infants	14,000	12,833	(1,167)	11,667
Manadated Costs	64,360	295,459	231,099	111,183
Revenue Stablization	323,000	323,000	-	323,000
Adolescent Family Life	140,000	254,432	114,432	193,189
Family Support Admin.	40,000	43,001	3,001	32,488
State Reimburse. Medical	85,000	193,758	108,758	147,077
State Aid - SB933	-	17,179	17,179	-
Temp Aid-Needy Families	581,872	455,637	(126,235)	477,438
State Aid - Edowments	424,412	367,272	(57,140)	166,503
Prison Reimb Non 810 Cost	-	-	-	154,609
Health Border Health	104,000	141,669	37,669	-
High Risk 1st Time Offenders	50	172,200	172,200	-

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 1-A

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
State Prison Mitigation	-	22,800	22,800	10,000
Total	55,522,762	54,577,558	(945,204)	43,194,737

FEDERAL AID

Public Assistance Admin.	6,128,910	9,479,046	3,350,136	6,536,055
Public Assistance Programs	16,582,500	10,123,382	(6,459,118)	20,561,248
Health Administration	121,888	34,049	(87,839)	5,148
Family Support Admin.	1,748,000	2,459,852	711,852	1,606,269
Incentive-Child Support	454,148	458,187	4,039	551,732
Emerg. Med. Serv. Authority	345,528	50,933	(294,595)	170,200
Other In Lieu Tax	750,000	710,544	(39,456)	579,056
Other Gov't Agencies	1,226,823	1,482,915	256,092	459,927
EDA Planning Grant	-	48,759	48,759	-
Fed - "COPS" Program	100,000	-	(100,000)	-
Total	27,457,797	24,847,667	(2,610,130)	30,469,635

CHARGES FOR CURRENT SERVICES

Dive Team Recovery	1,000	850	(150)	768
Unsecured Admin. Cost	20,000	-	(20,000)	-
LAFCO Fees	15,000	33,460	18,460	808
Adm. Sup'l Cost Reimbursement	65,500	37,008	(28,492)	81,165
Ag.-Stand. Inspection Fees	561,080	500,117	(60,963)	560,828
Assessment & Tax Collection Fees	75,000	67,265	(7,735)	72,618
Auditing & Accounting Fees	19,000	18,281	(719)	16,391
Fees on Redemption	44,000	142,493	98,493	82,815
Election Services	150,530	160,237	9,707	221,129
Advertising Cost Recovery	36,000	92,945	56,945	35,767
Data Reimb. - Assessor	10,000	9,465	(535)	17,824
Probation Service Fees	75,000	101,259	26,259	75,220
Returned Check Fees	2,500	2,260	(240)	2,363
Legal Services	15,000	5,200	(9,800)	3,100
Document Charges	8,775	7,134	(1,641)	10,076
Planning & Engineering Services	61,400	31,606	(29,794)	19,444
Ag. Stand. Border Inspection Fee	139,489	106,716	(32,773)	107,948
Ag. - Service Inspection Fees	301,300	320,748	19,448	259,061
Ag. - Service Certified Seed	6,000	6,000	-	6,000
Civil Process Service	45,000	75,981	30,981	51,073
Municipal Court & Fees & Costs	50,000	35,983	(14,017)	44,883
Estate Fees	140,000	96,228	(43,772)	69,147
Humane Services	6,500	8,460	1,960	7,092
Law Enforcement Services	23,000	36,563	13,563	22,047
Recording Fees	357,000	385,637	28,637	399,152
Environmental Impact Fees	2,500	3,928	1,428	3,020
Psych. Testing - Courts	9,500	47,183	37,683	34,075
Health Fees	167,000	298,803	131,803	188,680
Mental Health Services	255,054	191,210	(63,844)	244,838
Environmental Health Fees	-	-	-	260,953
CHDP - Private Payment	2,000	3,674	1,674	4,746

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 1-A

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Adoption Fees	1,000	1,425	425	1,775
Crippled Children Service	500	200	(300)	335
Institutional Care & Services	5,570,000	6,307,869	737,869	5,399,060
Impound Rev. Transfer-MH	-	(2,579,398)	(2,579,398)	(1,543,465)
Install Plan Fees - Tax Coll.	5,000	7,800	2,800	3,380
Advertising Fees - Tax Coll.	6,000	3,084	(2,916)	9,200
Educational Services	80,858	101,962	21,104	37,958
Abstract Maint. Tax Collector	20,000	-	(20,000)	20,000
Dental Program Fees	4,000	11,795	7,795	4,648
Parks & Recreation Fees	65,000	75,986	10,986	73,068
Health Fees-Solid Waste	-	-	-	213,051
Personnel Contract Fee - Tax Collector	750	800	50	750
Civil Process Service	47,700	55,972	8,272	55,884
Impound Rev. Transfer-FSD	-	(1,189,635)	(1,189,635)	-
Other Fees	224,000	179,203	(44,797)	208,151
Total	8,688,936	5,803,757	(2,885,179)	7,386,826
<u>OTHER REVENUE</u>				
Sale of Fixed Assets	2,500	2,367	(133)	2,414
Other Sales - Consumable Surplus	4,000	12,516	8,516	14,491
Other Refunds & Reimbursements	160,981	161,976	995	154,876
Statutory Cancellations	6,000	26,320	20,320	3,320
Service Charges	38,200	52,141	13,941	72,115
Bailiff Reimbursement	-	-	-	510,724
Fee Increase	200,000	-	(200,000)	-
Contribution for SAFE Futures Grant	148,408	150,297	1,889	106,218
Contribution for San Pasqual Grant	38,431	28,823	(9,608)	52,467
Contribution for Castle Grant	31,000	31,000	-	36,000
1999 COPS Issue	-	39	39	-
Tabacco Settlement	650,000	1,718,628	1,068,628	-
Reimb From Other Funds	161,144	161,144	-	-
Overhead Reimbursement	2,000,308	1,409,962	(590,346)	1,388,657
Total	3,440,972	3,755,213	314,241	2,341,282
TOTAL GENERAL FUND	117,747,137	112,375,983	(5,371,154)	105,315,547

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 1-B

	<u>2000</u>	<u>1999</u>
GENERAL GOVERNMENT		
Legislative and Administrative		
Board of Supervisors	736,862	472,095
Administrative Office	1,040,167	1,200,827
Clerk of the Board	<u>136,272</u>	<u>124,482</u>
Total	<u>1,913,301</u>	<u>1,797,404</u>
Finance		
Auditor-Controller	1,293,721	1,113,263
Treasurer	83,272	112,486
Assessor	1,101,172	1,143,472
Tax Collector	423,240	475,134
Purchasing	<u>189,476</u>	<u>238,975</u>
Total	<u>3,090,881</u>	<u>3,083,330</u>
Counsel		
County Counsel	<u>1,028,976</u>	<u>1,154,648</u>
Human Resources		
Human Resources	588,802	314,082
Equal Employment Opportunity	<u>119,626</u>	<u>96,967</u>
Total	<u>708,428</u>	<u>411,049</u>
Elections		
Registrar of Voters - Elections	<u>458,580</u>	<u>488,115</u>
Property Managers		
County Property Services	<u>3,511,299</u>	<u>3,403,319</u>
Plant Acquisition		
Major Alterations	<u>424,794</u>	<u>(96,883)</u>
Other General Government		
Surveyor	172,245	125,260
Information Systems	<u>318,812</u>	<u>557,470</u>
Total	<u>491,057</u>	<u>682,730</u>
TOTAL GENERAL GOVERNMENT	<u>11,627,316</u>	<u>10,923,712</u>

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND

STATEMENT 1-B
(Continued)

FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

	<u>2000</u>	<u>1999</u>
PUBLIC PROTECTION		
Judicial		
District Attorney	1,684,545	1,800,442
Public Defender	940,051	917,502
Family Support	2,756,549	2,586,140
Grand Jury	11,808	16,489
Criminal Grand Jury	-	29,345
Courts Non Rule 810	1,097,697	1,034,344
TCF-County Contribution	1,305,039	3,181,440
Total	<u>7,795,689</u>	<u>9,565,702</u>
Police Protection		
Sheriff-Coroner	<u>7,261,552</u>	<u>7,966,863</u>
Detention and Correction		
Jail	8,322,037	7,690,719
Juvenile Hall	1,190,565	1,107,585
Receiving Home Los Ninos	420,017	297,172
Probation	3,226,911	2,894,508
Total	<u>13,159,530</u>	<u>11,989,984</u>
Protective Inspection		
Agricultural Commissioner	2,014,841	1,857,916
Ag. African Bee Abatement	(607)	6,299
Ag. Comm. - Standardization	510,443	560,893
Building Inspection	603,111	620,992
Total	<u>3,127,788</u>	<u>3,046,100</u>
Other Protection		
Contrib. - Civil Defense	82,811	61,121
Animal Control	217,249	210,471
Pesticide Enforcement	263,561	245,878
Public Works-Groundwater	2,475	-
Recorder/County Clerk	415,807	483,599
Public Administrator	300,669	325,741
Planning Commission	42,404	41,332
Planning Department	587,235	581,708
LAFCO	14,419	21,477
Airport Land Use Comm.	8,845	6,019
Total	<u>1,935,475</u>	<u>1,977,346</u>
TOTAL PUBLIC PROTECTION	<u>33,280,034</u>	<u>34,545,995</u>

HEALTH & SANITATION

STATEMENT 1-B
(Continued)

	2000	1999
Health Services	6,095,283	5,354,004
Health - CMSP Fee	1,012,970	872,700
Mental Health	7,788,299	6,690,787
California Children Services	494,586	479,177
TOTAL HEALTH & SANITATION	15,391,138	13,396,668
PUBLIC ASSISTANCE		
Administration		
Welfare Administration	17,270,533	13,704,454
Auditor-Welfare Division	81,820	74,063
Total	17,352,353	13,778,517
Categorical Aid		
Categorical Aids	29,165,509	32,579,984
General Assistance		
Aid to Indigents	31,517	53,668
Indigents Burials	22,284	50,655
Total	53,801	104,323
Other Public Assistance		
VIDA	247,899	237,365
Veterans Service	77,811	74,246
Total	325,710	311,611
TOTAL PUBLIC ASSISTANCE	46,897,373	46,774,435
EDUCATION		
Agricultural		
Agricultural Extension	267,003	255,011
TOTAL EDUCATION	267,003	255,011
TOTAL GENERAL FUND	107,462,864	105,895,821

COUNTY OF IMPERIAL
STATEMENT OF CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 1-C

	<u>2000</u>	<u>1999</u>
REVENUES	112,375,983	105,315,547
EXPENDITURES	<u>107,462,864</u>	<u>105,895,821</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>4,913,119</u>	<u>(580,274)</u>
OTHER FINANCING SOURCES (USES)		
Bond Proceeds	-	-
Operating Transfers In(Out)	<u>(1,097,729)</u>	<u>(1,453,435)</u>
Total Other Financing Sources (Uses)	<u>(1,097,729)</u>	<u>(1,453,435)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>3,815,390</u>	<u>(2,033,709)</u>
FUND BALANCE - July 1	<u>13,646,488</u>	<u>15,680,197</u>
FUND BALANCE - July 1 RESTATED	<u>13,646,488</u>	<u>15,680,197</u>
FUND BALANCE - June 30	<u><u>17,461,878</u></u>	<u><u>13,646,488</u></u>

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 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.

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/ FEDERAL JAIL IMPROVEMENT FUNDS

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

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

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.

SPECIAL REVENUE FUNDS DESCRIPTIONS – Continued

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.

MOSQUITO ABATEMENT

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

VIDA FUNDS

The VIDA funds account for revenues and expenditures for various activities and programs including USDA Small Business RLF, POE Colonia Waterline, USDA Micro Tech Asst., New Port Final Stage, VIDA Special Expense, Coyote/Ocotillo Water, Home Biz Micro Training Prog., VIDA Micro Lending Prog., USDA POE Colonia Server, Empowerment Zone App. Dev., Gossner Foods, USDA RLF, VIDA Housing Rehab., Job Creation Implementation, USDA Rural Business Enter., Census 2000 Comply Cnty Co., Colonia Technical Asst. Program, USDA Foreign Trade Zone, CDBG Micro-Enterprise, Library Automation, CDBG Revolving Loan Fund, CDBG Plan & Tech Assist., CDBG General (1984), CDBG 1984 Jobs Bill, CDBG State, CDBG 1985, Heber Housing Rehab., Mesquite Lake CDBG P/TA M, Rural Development Asst., Geographic Info. Sys., Womanhaven Rehab. Program, Colonia II Planning Grant, CDBG, Micro Planning/TA, Scattered Sites Housing, Crisis Res./Housing Rehab., Colonia III & IV Grant, and Enterprise Community.

SPECIAL REVENUE FUNDS DESCRIPTIONS – Continued

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including CCD Alt. Pymt., CCD Block Grant, Public Health Environmental Serv., Violence Against Women Pros. Unit, Gateway CSA, IV Food Bank, High Risk Youth TR Student, Major Narco Vert. Pros., HIDTA District Attorney, Juvenile Crime Enforce. & ACG II, School to Work, Youth Opp. Grant-SOS, Fish & Game, Stat. Rape Vertical Prosecution Unit, Emergency Service, Geothermal Administration, Substance Abuse/Perinatal, Probation Training, Sheriff Standard Training, City of Imperial Fire Serv., Special Consumer Fraud-D.A., HIDTA Grant Sheriff, Child Abuse (AB 1733), E.C. Training Center CYA, Victim-Witness Asst., IVAG, Park Bond Act Pioneer Park, Substance Abuse, AB75 Health, Internet Access, Whitefly Mgmt. Committee, Air Pollution Monitoring Grant, Integrated Waste Mgmt., 1980 Park Bond Act, Desert Agri. Inst., Air Pollution Hazardous Material, Air Pollution Control-Special, Park Bond Act Sunbeam, Park Bond Act Red Hill, I.C. Film Commission, Park Bond Act Heber Dunes, Special Prosecutions Unit, Area Agency on Aging, Tobacco Education, Park Bond Act 1988, ARID, Chambers, JTPA Current Funds, Volunteer Program, Source Reduction Recy. Elm.

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2

	<u>Library</u>	<u>Fire Protection</u>	<u>Public Works Roads</u>	<u>State/ Federal Jail Impr.</u>	<u>Criminal Justice Facilities</u>	<u>Serv. Authority Freeway Emerg.</u>
<u>ASSETS</u>						
Cash with Treasurer	692,861	233,963	3,243,433	2,178,962	794,692	593,912
Imprest Cash	-	-	100	-	-	-
Accounts Receivable	-	-	402	3,729	48,314	-
Notes Receivable	-	-	-	-	-	-
Interest Receivable	-	-	39,649	29,517	9,181	7,455
Loan Receivable	-	-	-	-	-	-
Taxes Receivable-Net of Allowance*	15,839	77,960	-	-	-	-
Due from Other Funds	-	153,581	221,395	-	-	-
Inventory-Materials and Supplies	-	-	203,722	-	-	-
Deposit with Others	-	-	-	-	-	-
TOTAL ASSETS	<u>708,700</u>	<u>465,504</u>	<u>3,708,701</u>	<u>2,212,208</u>	<u>852,187</u>	<u>601,367</u>
<u>LIABILITIES AND FUND EQUITY</u>						
LIABILITIES:						
Accounts Payable	7,721	88,524	212,392	23,822	-	966
Grant Funds Payable	-	-	-	-	-	-
Interest Payable	-	-	-	-	-	-
Accrued Payroll	7,006	70,415	202,154	-	-	-
Due to Other Funds	674	4,654	7,456	2,770	1,800	63
Total Liabilities	<u>15,401</u>	<u>163,593</u>	<u>422,002</u>	<u>26,592</u>	<u>1,800</u>	<u>1,029</u>
FUND EQUITY:						
Fund Balances:						
Reserve for Encumbrances	4,721	286,215	233,534	382,919	34,965	-
Reserve for Deposits with Others	-	-	-	-	-	-
Reserve for Inventories of Materials & Supplies	-	-	203,722	-	-	-
Reserve - Loan Receivable	-	-	-	-	-	-
Reserve for Imprest Cash	-	-	100	-	-	-
Unreserved	688,578	15,696	2,849,343	1,802,697	815,422	600,338
Total Fund Equity	<u>693,299</u>	<u>301,911</u>	<u>3,286,699</u>	<u>2,185,616</u>	<u>850,387</u>	<u>600,338</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>708,700</u>	<u>465,504</u>	<u>3,708,701</u>	<u>2,212,208</u>	<u>852,187</u>	<u>601,367</u>
** Taxes Receivable						
	61,929	304,822				
Less Allowance	<u>(46,090)</u>	<u>(226,862)</u>				
Taxes Receivable-Net	<u>15,839</u>	<u>77,960</u>				

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2
(Continued)

	P.W. Solid Waste Disposal	Mosquito Abatement	VIDA Funds	Other Spec. Revenue Funds	Totals	
					2000	1999
<u>ASSETS</u>						
Cash with Treasurer	1,781,175	528,719	305,893	1,350,439	11,704,049	11,720,451
Imprest Cash	-	-	-	125	225	225
Accounts Receivable	513	-	-	899,547	952,505	1,031,531
Notes Receivable	-	-	-	-	-	-
Interest Receivable	24,994	6,961	4,375	23,843	145,975	161,877
Loan Receivable	-	-	1,711,916	-	1,711,916	1,352,757
Taxes Receivable-Net of Allowance*	-	-	-	-	93,799	105,107
Due from Other Funds	1,213	-	10,708	284,219	671,116	706,954
Inventory-Materials and Supplies	-	-	-	-	203,722	210,474
Deposit with Others	-	-	145,981	-	145,981	310,691
TOTAL ASSETS	1,807,895	535,680	2,178,873	2,558,173	15,629,288	15,600,067
<u>LIABILITIES AND FUND EQUITY</u>						
LIABILITIES:						
Accounts Payable	41,603	8,128	2,142	224,203	609,501	522,577
Grant Funds Payable	-	-	1,028,207	-	1,028,207	1,028,207
Interest Payable	-	-	882	7,262	8,144	1,831
Accrued Payroll	25,629	11,949	-	254,505	571,658	436,582
Due to Other Funds	73,681	170,651	76,432	826,529	1,164,710	1,288,284
Total Liabilities	140,913	190,728	1,107,663	1,312,499	3,382,220	3,277,481
FUND EQUITY:						
Fund Balances:						
Reserve for Encumbrances	482,524	9,330	68,073	945,372	2,447,653	2,412,317
Reserve for Deposits with Others	-	-	145,981	-	145,981	310,691
Reserve for Inventories of Materials & Supplies	-	-	-	-	203,722	210,474
Reserve - Loan Receivable	-	-	1,711,916	-	1,711,916	1,352,757
Reserve for Imprest Cash	-	-	-	125	225	225
Unreserved	1,184,458	335,622	(854,760)	300,177	7,737,571	8,036,122
Total Fund Equity	1,666,982	344,952	1,071,210	1,245,674	12,247,068	12,322,586
TOTAL LIABILITIES AND FUND EQUITY	1,807,895	535,680	2,178,873	2,558,173	15,629,288	15,600,067
** Taxes Receivable						
Less Allowance					366,751	374,531
Taxes Receivable-Net					(272,952)	(269,424)
					93,799	105,107

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2-A

	Library	Fire Protection	Public Works Roads	Stat/Federal Jail Improv.	Criminal Justice Facilities	Serv. Authority Freeway Emerg.
TAXES						
Budget	429,000	2,110,000	-	-	-	-
Actual	404,807	1,979,784	-	-	-	-
Variance	(24,193)	(130,216)	-	-	-	-
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	60,000	-	480,000	-
Actual	-	-	165,306	-	595,667	-
Variance	-	-	105,306	-	115,667	-
USE OF MONEY						
Budget	-	-	50,000	47,000	15,000	16,000
Actual	-	-	151,730	114,347	32,482	36,244
Variance	-	-	101,730	67,347	17,482	20,244
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	47,357	49,000	6,399,480	25,000	-	115,000
Actual	8,477	51,445	5,505,407	38,118	-	131,118
Variance	(38,880)	2,445	(894,073)	13,118	-	16,118
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	250,000	-	-
Actual	-	-	34,636	661,406	-	-
Variance	-	-	34,636	411,406	-	-
CHARGES FOR CURRENT SERVICES						
Budget	-	-	100,000	-	-	-
Actual	38,857	-	15,919	-	-	-
Variance	38,857	-	(84,081)	-	-	-
OTHER REVENUE						
Budget	27,200	44,000	2,401,100	-	-	-
Actual	105,624	41,096	2,536,244	-	49	-
Variance	78,424	(2,904)	135,144	-	49	-
SALE OF FIXED ASSETS						
Budget	-	1,500	10,000	-	-	-
Actual	-	-	7,650	-	-	-
Variance	-	(1,500)	(2,350)	-	-	-
TOTAL						
Budget	503,557	2,204,500	9,020,580	322,000	495,000	131,000
Actual	557,765	2,072,325	8,416,892	813,871	628,198	167,362
Variance	54,208	(132,175)	(603,688)	491,871	133,198	36,362

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2-A
(Continued)

	P.W. Solid Waste Disposal	Mosquito Abatement	VIDA Funds	Other Special Rev. Funds	Totals	
					2000	1999
TAXES						
Budget	-	-	-	-	2,539,000	2,491,000
Actual	-	-	-	-	2,384,591	2,463,093
Variance	-	-	-	-	(154,409)	(27,907)
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	-	630,546	1,170,546	1,208,923
Actual	-	-	-	653,487	1,414,460	1,238,819
Variance	-	-	-	22,941	243,914	29,896
USE OF MONEY						
Budget	40,000	-	880	30,926	199,806	244,985
Actual	80,645	20,328	12,834	81,286	529,896	511,943
Variance	40,645	20,328	11,954	50,360	330,090	266,958
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	1,694,324	6,412,006	14,742,167	17,103,271
Actual	-	-	257,713	5,433,417	11,425,695	13,320,888
Variance	-	-	(1,436,611)	(978,589)	(3,316,472)	(3,782,383)
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	1,414,174	1,596,594	3,260,768	2,659,343
Actual	-	-	188,815	1,383,031	2,267,888	2,580,470
Variance	-	-	(1,225,359)	(213,563)	(992,880)	(78,873)
CHARGES FOR CURRENT SERVICES						
Budget	1,776,883	500,000	-	2,199,712	4,576,595	3,578,974
Actual	1,764,829	507,626	-	1,098,757	3,425,988	2,992,131
Variance	(12,054)	7,626	-	(1,100,955)	(1,150,607)	(586,843)
OTHER REVENUE						
Budget	70,000	-	220,233	498,679	3,261,212	3,437,846
Actual	138,000	-	306,626	340,553	3,468,192	3,302,599
Variance	68,000	-	86,393	(158,126)	206,980	(135,247)
SALE OF FIXED ASSETS						
Budget	-	-	-	-	11,500	14,015
Actual	765	-	-	-	8,415	82,675
Variance	765	-	-	-	(3,085)	68,660
TOTAL						
Budget	1,886,883	500,000	3,329,611	11,368,463	29,761,594	30,738,357
Actual	1,984,239	527,954	765,988	8,990,531	24,925,125	26,492,618
Variance	97,356	27,954	(2,563,623)	(2,377,932)	(4,836,469)	(4,245,739)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 SPECIAL REVENUE FUNDS
 JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2-B

	<u>Library</u>	<u>Fire Protection</u>	<u>Public Works Roads</u>	<u>State/Federal Jail Improvements</u>	<u>Criminal Justice Facilities</u>	<u>Service Auth. Frwy Emrg.</u>	<u>P.W. Solid Waste Disposal</u>
Public Protection	-	1,929,202	-	50,929	401,500	-	-
Public Ways and Facilities	-	-	8,341,474	-	-	11,283	-
Health and Sanitation	-	-	-	-	-	-	1,646,405
Public Assistance	-	-	-	-	-	-	-
Education	323,003	-	-	-	-	-	-
Capital Outlay	<u>32,939</u>	<u>5,253</u>	<u>332,676</u>	<u>380,358</u>	<u>10,866</u>	<u>408,320</u>	<u>28,541</u>
Total	<u><u>355,942</u></u>	<u><u>1,934,455</u></u>	<u><u>8,674,150</u></u>	<u><u>431,287</u></u>	<u><u>412,366</u></u>	<u><u>419,603</u></u>	<u><u>1,674,946</u></u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 SPECIAL REVENUE FUNDS
 JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2-B
 (Continued)

	Mosquito	VIDA	Other	Totals	
	Abatement	Funds	Special Revenue		
			Funds	2000	1999
Public Protection	-	-	2,914,052	5,295,683	5,829,541
Public Ways and Facilities	-	-	36,291	8,389,048	8,696,450
Health and Sanitation	-	-	2,998,685	4,645,090	4,479,669
Public Assistance	530,168	735,134	3,221,981	4,487,283	4,303,567
Education	-	-	170,383	493,386	452,848
Capital Outlay	4,271	-	159,795	1,363,019	704,832
Total	<u>534,439</u>	<u>735,134</u>	<u>9,501,187</u>	<u>24,673,509</u>	<u>24,466,907</u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2-C

	Library	Fire Protection	Public Works Roads	State/Federal Jail Improvements	Criminal Justice Facilities	Serv. Authority Freeway Emerg.
REVENUES	557,765	2,072,325	8,416,892	813,871	628,198	167,362
EXPENDITURES	355,942	1,934,455	8,674,150	431,287	412,366	419,603
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	201,823	137,870	(257,258)	382,584	215,832	(252,241)
OTHER FINANCING SOURCES (USES)						
Transfers In (Out)	1	(5,342)	(6,752)	(263,510)	(10,000)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	201,824	132,528	(264,010)	119,074	205,832	(252,241)
FUND BALANCE - July 1	491,475	169,383	3,550,709	2,066,542	644,555	852,579
FUND BALANCE - June 30	693,299	301,911	3,286,699	2,185,616	850,387	600,338

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 2-C

	P.W. Solid Waste Disposal	Mosquito Abatement	VIDA Funds	Other Special Revenue Funds	Totals	
					2000	1999
REVENUES	1,984,239	527,954	711,465	9,045,054	24,925,125	26,492,618
EXPENDITURES	1,674,946	534,439	735,134	9,501,187	24,673,509	24,466,907
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	309,293	(6,485)	(23,669)	(456,133)	251,616	2,025,711
OTHER FINANCING SOURCES (USES)						
Transfers In (Out)	-	(28,014)	198,480	(211,997)	701,073	(538,048)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	309,293	(34,499)	174,811	(668,130)	952,689	1,487,663
FUND BALANCE - July 1	1,357,689	379,451	896,399	1,913,804	12,322,586	10,834,923
FUND BALANCE - June 30	1,666,982	344,952	1,071,210	1,245,674	13,275,275	12,322,586

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.

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3

	Airport Runway Rehab.Mrk.	IVC Desert Museum Cap. Impr.	Ag. Comm Cap. Impr.	Brawley Adm Ctr Cap. Impr.	Calexico Courthouse Cap. Impr.	Clerk OTB/ BOS Cap. Impr.	Clerk/ Recorder Cap. Impr.
<u>ASSETS</u>							
Cash with Treasurer	1,571	1,666	-	402,784	(236)	4,816	(5)
Accounts Receivable	-	-	-	-	-	-	-
Interest Receivable	20	20	-	5,199	-	341	1
Due from Other Funds	-	-	-	-	-	345	64
TOTAL ASSETS	<u>1,591</u>	<u>1,686</u>	<u>-</u>	<u>407,983</u>	<u>(236)</u>	<u>5,502</u>	<u>60</u>
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	-	-	-	-	15	-
Interest Payable	-	-	-	-	3	-	-
Due to Other Funds	-	-	19	-	-	24	58
Total Liabilities	<u>-</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>3</u>	<u>39</u>	<u>58</u>
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	-	-	-	-	-	7,255	210,601
Unreserved	1,591	1,686	(19)	407,983	(239)	(1,792)	(210,599)
Total Fund Equity	<u>1,591</u>	<u>1,686</u>	<u>(19)</u>	<u>407,983</u>	<u>(239)</u>	<u>5,463</u>	<u>2</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>1,591</u>	<u>1,686</u>	<u>-</u>	<u>407,983</u>	<u>(236)</u>	<u>5,502</u>	<u>60</u>

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3

	E.C. Courthouse Cap. Impr.	Env Health Planning Cap. Impr.	Fmly Sup. Remodel Cap. Impr.	Mental Health Cap. Impr.	Train & Conf. Fac. Cap. Impr.	Debt Serv. Cap. Impr.	CSA Cap. Impr.
<u>ASSETS</u>							
Cash with Treasurer	(15)	(19)	91	352,821	(2)	(2,392)	(21,245)
Accounts Receivable	-	-	-	-	-	-	-
Interest Receivable	-	-	152	4,016	-	-	-
Due from Other Funds	-	-	101	82,000	24,751	5,388	147,044
TOTAL ASSETS	<u>(15)</u>	<u>(19)</u>	<u>344</u>	<u>438,837</u>	<u>24,749</u>	<u>2,996</u>	<u>125,799</u>
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	-	258	44,574	24,595	3,025	51,826
Interest Payable	-	-	-	-	-	5	187
Due to Other Funds	-	-	10	337	154	-	95,194
Total Liabilities	<u>-</u>	<u>-</u>	<u>268</u>	<u>44,911</u>	<u>24,749</u>	<u>3,030</u>	<u>147,207</u>
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	-	-	430,921	523,474	3,151	-	-
Unreserved	(15)	(19)	(430,845)	(129,548)	(3,151)	(34)	(21,408)
Total Fund Equity	<u>(15)</u>	<u>(19)</u>	<u>76</u>	<u>393,926</u>	<u>-</u>	<u>(34)</u>	<u>(21,408)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>(15)</u>	<u>(19)</u>	<u>344</u>	<u>438,837</u>	<u>24,749</u>	<u>2,996</u>	<u>125,799</u>

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3

	EDA Gateway Infrstrce	Fmly Supp. New Construct.	Furnishings Cap. Impr.	Wiest Lake Const.Loan	Juvenile Hall Expansion	Minimum Security CAO Funds	Health Facility
<u>ASSETS</u>							
Cash with Treasurer	21,324	7,678	(2,635)	1,007	(287,314)	1,041	47,394
Accounts Receivable	-	-	-	-	804,030	-	-
Interest Receivable	275	25	-	13	-	13	-
Due from Other Funds	-	125,876	2,400	-	-	-	-
TOTAL ASSETS	<u>21,599</u>	<u>133,579</u>	<u>(235)</u>	<u>1,020</u>	<u>516,716</u>	<u>1,054</u>	<u>47,394</u>
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	118,524	-	-	51	-	-
Interest Payable	-	-	544	-	6,886	-	-
Due to Other Funds	-	197	-	-	7	-	-
Total Liabilities	<u>-</u>	<u>118,721</u>	<u>544</u>	<u>-</u>	<u>6,944</u>	<u>-</u>	<u>-</u>
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	-	193,506	-	-	797,448	-	-
Unreserved	21,599	(178,648)	(779)	1,020	(287,676)	1,054	47,394
Total Fund Equity	<u>21,599</u>	<u>14,858</u>	<u>(779)</u>	<u>1,020</u>	<u>509,772</u>	<u>1,054</u>	<u>47,394</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>21,599</u>	<u>133,579</u>	<u>(235)</u>	<u>1,020</u>	<u>516,716</u>	<u>1,054</u>	<u>47,394</u>

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3

	Airport Lite Sys PHS II	Court Const.	RADF Narcotics Storage	Sheriff Min. Sec. Fencing	Holtville Library Expansion	Imperial Airport Project	Solid Waste Imp.	Imperial Airport Ramp Expansion
<u>ASSETS</u>								
Cash with Treasurer	(17)	1,227,194	12	554	(42)	(15)	4	8
Accounts Receivable	-	11,164	-	-	-	-	-	-
Interest Receivable	-	15,481	-	7	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	(17)	1,253,839	12	561	(42)	(15)	4	8
<u>LIABILITIES AND FUND EQUITY</u>								
LIABILITIES:								
Accounts Payable	-	-	-	-	-	-	-	-
Interest Payable	-	-	-	-	1	-	-	-
Due to Other Funds	-	-	-	3,000	-	-	-	-
Total Liabilities	-	-	-	3,000	1	-	-	-
FUND EQUITY:								
Fund Balances:								
Reserve for Encumbrances	-	-	-	-	-	-	-	-
Unreserved	(17)	1,253,839	12	(2,439)	(43)	(15)	4	8
Total Fund Equity	(17)	1,253,839	12	(2,439)	(43)	(15)	4	8
TOTAL LIABILITIES AND FUND EQUITY	(17)	1,253,839	12	561	(42)	(15)	4	8

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3

	Airport Lite Sys Phs III	Child Shelter Project	Juv.Hall Remodel Cap. Improv.	Totals	
				2000	1999
<u>ASSETS</u>					
Cash with Treasurer	54	(200)	(1,081)	1,754,801	227,746
Accounts Receivable	-	-	-	815,194	832,374
Interest Receivable	1	-	-	25,564	17,964
Due from Other Funds	-	-	-	387,969	360,783
TOTAL ASSETS	<u>55</u>	<u>(200)</u>	<u>(1,081)</u>	<u>2,983,528</u>	<u>1,438,867</u>
<u>LIABILITIES AND FUND EQUITY</u>					
LIABILITIES:					
Accounts Payable	-	3	-	242,871	17,094
Interest Payable	-	-	14	7,640	7,856
Due to Other Funds	-	-	-	99,000	3,900
Total Liabilities	<u>-</u>	<u>3</u>	<u>14</u>	<u>349,511</u>	<u>28,850</u>
FUND EQUITY:					
Fund Balances:					
Reserve for Encumbrances	-	-	-	2,166,356	1,706,678
Unreserved	55	(203)	(1,095)	467,661	(296,661)
Total Fund Equity	<u>55</u>	<u>(203)</u>	<u>(1,095)</u>	<u>2,634,017</u>	<u>1,410,017</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>55</u>	<u>(200)</u>	<u>(1,081)</u>	<u>2,983,528</u>	<u>1,438,867</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-A

	Airport Runway Rehab.	IVC Desert Museum	Brawley Admin Ctr.	Calexico Courthouse Cap. Impr.	Clerk OTB/ BOS Cap. Impr.	Clerk/ Recorder Cap. Impr.	E.C. Courthouse Cap. Impr.
FINES, FORFEITURES AND PENALTIES							
Budget	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-
USE OF MONEY							
Budget	-	-	-	-	-	-	-
Actual	14	1,082	7,983	(23)	270	(19)	(1)
Variance	14	1,082	7,983	(23)	270	(19)	(1)
AID FROM GOVERNMENTAL AGENCIES-STATE							
Budget	-	-	-	-	-	-	-
Actual	-	187,204	400,000	-	-	-	-
Variance	-	187,204	400,000	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.							
Budget	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-
OTHER REVENUE							
Budget	-	-	-	-	59,000	222,116	-
Actual	-	91,000	-	-	56,969	39,935	-
Variance	-	91,000	-	-	(2,031)	(182,181)	-
TOTAL							
Budget	-	-	-	-	59,000	222,116	-
Actual	14	279,286	407,983	(23)	57,239	39,916	(1)
Variance	14	279,286	407,983	(23)	(1,761)	(182,200)	(1)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-A
 (Continued)

	Env Hlth/ Planning Cap. Impr.	Fmly Supp Remodel Cap. Impr.	Mental Health Cap. Impr.	Personnel Dept. Cap. Impr.	Train & Conf. Fac. Cap. Impr.	Treasurer Dept. Cap. Impr.	Debt Serv. Cap. Impr.
FINES, FORFEITURES AND PENALTIES							
Budget	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-
USE OF MONEY							
Budget	-	-	-	-	-	-	-
Actual	(2)	197	3,320	-	(2)	-	(33)
Variance	(2)	197	3,320	-	(2)	-	(33)
AID FROM GOVERNMENTAL AGENCIES-STATE							
Budget	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.							
Budget	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-
OTHER REVENUE							
Budget	-	320,990	1,134,997	28,000	28,000	43,000	-
Actual	-	349,633	1,445,170	-	25,004	-	-
Variance	-	28,643	310,173	(28,000)	(2,996)	(43,000)	-
TOTAL							
Budget	-	320,990	1,134,997	28,000	28,000	43,000	-
Actual	(2)	349,830	1,448,490	-	25,002	-	(33)
Variance	(2)	28,840	313,493	(28,000)	(2,998)	(43,000)	(33)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-A
 (Continued)

	CSA Cap. Impr.	EDA Gateway Infrastr.	Family Support New Constr.	Furnishings Cap. Impr.	Wiest Lake Construction Loan	Juvenile Hall Expansion
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
USE OF MONEY						
Budget	-	-	-	-	-	-
Actual	(1,795)	762	(236)	(779)	20	(24,099)
Variance	(1,795)	762	(236)	(779)	20	(24,099)
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	-	-	82,050	2,250,000
Actual	-	-	-	-	-	1,888,652
Variance	-	-	-	-	(82,050)	(361,348)
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
OTHER REVENUE						
Budget	2,566,470	1,350,700	1,002,093	-	-	-
Actual	-	112,200	823,879	-	12,800	32,777
Variance	(2,566,470)	(1,238,500)	(178,214)	-	12,800	32,777
TOTAL						
Budget	2,566,470	1,350,700	1,002,093	-	82,050	2,250,000
Actual	(1,795)	112,962	823,643	(779)	12,820	1,897,330
Variance	(2,568,265)	(1,237,738)	(178,450)	(779)	(69,230)	(352,670)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-A
 (Continued)

	Minimum Security CAO Funds	Airport Lite Sys Phs II	Court Construction	RADF Narcotics Storage	Sheriff Min. Sec.	Holtville Library Expansion
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	130,000	-	-	-
Actual	-	-	162,297	-	-	-
Variance	-	-	32,297	-	-	-
USE OF MONEY						
Budget	-	-	20,000	-	-	-
Actual	50	(22)	61,662	1	26	(2)
Variance	50	(22)	41,662	1	26	(2)
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
OTHER REVENUE						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
TOTAL						
Budget	-	-	150,000	-	-	-
Actual	50	(22)	223,959	1	26	(2)
Variance	50	(22)	73,959	1	26	(2)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-A
 (Continued)

	Imperial Airport Project	Imperial Airport Ramp Ext.	Airport Lite Sys Phs III	Child Shelter Project	Juv. Hall Remodel Cap. Impr.	Totals	
						2000	1999
FINES, FORFEITURES AND PENALTIES							
Budget	-	-	-	-	-	130,000	140,000
Actual	-	-	-	-	-	162,297	154,599
Variance	-	-	-	-	-	32,297	14,599
USE OF MONEY							
Budget	-	-	-	-	-	20,000	20,000
Actual	(20)	11	73	(10)	(51)	48,377	55,954
Variance	(20)	11	73	(10)	(51)	28,377	35,954
AID FROM GOVERNMENTAL AGENCIES-STATE							
Budget	-	-	-	-	-	2,332,050	2,600,450
Actual	-	-	-	-	-	2,475,856	986,786
Variance	-	-	-	-	-	143,806	(1,613,664)
AID FROM GOVERNMENTAL AGENCIES-FED.							
Budget	-	-	-	-	-	-	555,000
Actual	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	(555,000)
OTHER REVENUE							
Budget	-	-	-	-	-	6,755,366	289,605
Actual	-	-	-	-	-	2,989,367	409,805
Variance	-	-	-	-	-	(3,765,999)	120,200
TOTAL							
Budget	-	-	-	-	-	9,237,416	3,605,055
Actual	(20)	11	73	(10)	(51)	5,675,897	1,607,144
Variance	(20)	11	73	(10)	(51)	(3,561,519)	(1,997,911)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-B

	IVC Desert Museum	Ag. Comm. Cap. Impr.	Brawley Admin Ctr.	Calexico Courthouse Cap. Impr.	Clerk OTB/ BOS Cap. Impr.	Cnty Admin Ofc. Cap. Impr.	Clerk/ Recorder Cap. Impr.
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	95,551	19	7	18,698	51,776	87,650	39,736
Transfers	-	-	(7)	(18,698)	-	(87,650)	-
TOTAL	<u>95,551</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>51,776</u>	<u>-</u>	<u>39,736</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-B
 (Continued)

	Fmly Supp Remodel Cap. Impr.	Health Dept. Cap. Impr.	Mental Health Cap. Impr.	Train & Conf. Fac. Cap. Impr.	Debt Serv. Cap. Impr.	CSA Cap. Impr.	EDA Gateway Infrastr.
Services and Supplies	-	-	-	-	1,186,737	437,657	3,028
Capital Outlay	349,419	215,663	1,054,565	25,002	-	3,532,171	88,334
Transfers	-	(215,663)	-	-	(1,186,737)	(3,950,215)	-
TOTAL	<u>349,419</u>	<u>-</u>	<u>1,054,565</u>	<u>25,002</u>	<u>-</u>	<u>19,613</u>	<u>91,362</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 3-B
 (Continued)

	Family Support New Constr.	Furnishings Cap. Impr.	Wiest Lake Construction Loan	Juvenile Hall Expansion	Court Construction	Totals	
						2000	1999
Services and Supplies	-	-	-	-	282,743	1,910,165	47,387
Capital Outlay	808,784	55,569	11,800	1,435,065	-	7,869,809	5,079,264
Transfers	-	(55,569)	-	-	-	(5,514,539)	-
TOTAL	<u>808,784</u>	<u>-</u>	<u>11,800</u>	<u>1,435,065</u>	<u>282,743</u>	<u>4,265,435</u>	<u>5,126,651</u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3-C

	Airport Runway Rehab. Mrk.	IVC Desert Museum	Ag. Comm. Cap. Impr.	Brawley Admin Cener	Calexico Courthouse	Clerk OTB/ BOS Cap. Impr.	Clerk/ Recorder Cap. Impr.
REVENUES	14	279,286	-	407,983	(23)	57,239	39,916
EXPENDITURES	-	95,551	19	-	-	51,776	39,736
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14	183,735	(19)	407,983	(23)	5,463	180
OTHER FIN. SOURCES (USES)							
Bond Proceeds	-	-	-	-	-	-	-
Transfers In (Out)	2,259	(187,181)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	2,273	(3,446)	(19)	407,983	(23)	5,463	180
FUND BALANCE - July 1	(682)	5,132	-	-	(216)	-	(178)
FUND BALANCE - June 30	1,591	1,686	(19)	407,983	(239)	5,463	2

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3-C

	<u>E.C. Courthouse Cap. Impr.</u>	<u>Env Health/ Planning Cap. Impr.</u>	<u>Family Support Cap. Impr.</u>	<u>Mental Health Cap. Impr.</u>	<u>Train & Conf. Fac. Cap. Impr.</u>	<u>Debt Serv. Cap. Impr.</u>	<u>CSA Cap. Impr.</u>
REVENUES	(1)	(2)	349,830	1,448,490	25,002	(33)	(1,795)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>349,419</u>	<u>1,054,565</u>	<u>25,002</u>	<u>-</u>	<u>19,613</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1)	(2)	411	393,925	-	(33)	(21,408)
OTHER FIN. SOURCES (USES)							
Bond Proceeds	-	-	-	-	-	-	-
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>1</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(1)</u>	<u>(2)</u>	<u>409</u>	<u>393,926</u>	<u>-</u>	<u>(34)</u>	<u>(21,408)</u>
FUND BALANCE - July 1	<u>(14)</u>	<u>(17)</u>	<u>(333)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - June 30	<u>(15)</u>	<u>(19)</u>	<u>76</u>	<u>393,926</u>	<u>-</u>	<u>(34)</u>	<u>(21,408)</u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3-C

	EDA Gateway Infrastr.	Family Support New Constr.	Furnishings Cap. Impr.	Wiest Lake Construction Loan	Juvenile Hall Expansion	Minimum Security CAO Funds	Health Facility	Airport Lite Sys Phs II
REVENUES	112,962	823,643	(779)	12,820	1,897,330	50	-	(22)
EXPENDITURES	91,362	808,784	-	11,800	1,435,065	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	21,600	14,859	(779)	1,020	462,265	50	-	(22)
OTHER FIN. SOURCES (USES)								
Bond Proceeds	-	-	-	-	-	-	-	-
Transfers In (Out)	(1)	(1)	-	-	-	(1)	-	812
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	21,599	14,858	(779)	1,020	462,265	49	-	790
FUND BALANCE - July 1	-	-	-	-	47,507	1,005	47,394	(807)
FUND BALANCE - June 30	21,599	14,858	(779)	1,020	509,772	1,054	47,394	(17)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3-C

	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	Child Shelter Project
REVENUES	223,959	1	26	(2)	(20)	-	11	73	(10)
EXPENDITURES	<u>282,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(58,784)	1	26	(2)	(20)	-	11	73	(10)
OTHER FIN. SOURCES (USES)									
Bond Proceeds	-	-	-	-	-	-	-	-	-
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>724</u>	<u>1</u>	<u>(415)</u>	<u>(2,656)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(58,784)</u>	<u>1</u>	<u>26</u>	<u>(2)</u>	<u>704</u>	<u>1</u>	<u>(404)</u>	<u>(2,583)</u>	<u>(10)</u>
FUND BALANCE - July 1	<u>1,312,623</u>	<u>11</u>	<u>(2,465)</u>	<u>(41)</u>	<u>(719)</u>	<u>3</u>	<u>412</u>	<u>2,638</u>	<u>(193)</u>
FUND BALANCE - June 30	<u><u>1,253,839</u></u>	<u><u>12</u></u>	<u><u>(2,439)</u></u>	<u><u>(43)</u></u>	<u><u>(15)</u></u>	<u><u>4</u></u>	<u><u>8</u></u>	<u><u>55</u></u>	<u><u>(203)</u></u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 3-C

	Juv.Hall Remodel Cap. Improv.	<u>Totals</u>	
		<u>2000</u>	<u>1999</u>
REVENUES	(51)	5,675,897	1,607,144
EXPENDITURES	<u>-</u>	<u>4,265,435</u>	<u>5,126,651</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51)	1,410,462	(3,519,507)
OTHER FIN. SOURCES (USES)			
Bond Proceeds	-	-	3,747,913
Transfers In (Out)	<u>(1)</u>	<u>(186,462)</u>	<u>(251)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(52)</u>	<u>1,224,000</u>	<u>228,155</u>
FUND BALANCE - July 1	<u>(1,043)</u>	<u>1,410,017</u>	<u>1,181,862</u>
FUND BALANCE - June 30	<u>(1,095)</u>	<u>2,634,017</u>	<u>1,410,017</u>

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, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 4

	Imperial Airport	Holtville Airport	State Transit Program Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Totals	
						2000	1999
<u>ASSETS</u>							
Current Assets:							
Cash	208,495	192	323,508	7,984	3,709,689	4,249,868	3,865,398
Accounts Receivable	2,733	-	205,000	-	-	207,733	-
Interest Receivable	1,831	2	6,962	112	45,520	54,427	51,389
Due from Other Funds	-	-	14,002	-	-	14,002	151,528
Total Current Assets	<u>213,059</u>	<u>194</u>	<u>549,472</u>	<u>8,096</u>	<u>3,755,209</u>	<u>4,526,030</u>	<u>4,068,315</u>
Equipment:							
Fixed Assets	11,246,140	72,529	5,218	-	-	11,323,887	11,323,887
Accumulated Depreciation	(4,042,010)	(49,606)	(4,443)	-	-	(4,096,059)	(3,626,579)
Total Equipment	<u>7,204,130</u>	<u>22,923</u>	<u>775</u>	<u>-</u>	<u>-</u>	<u>7,227,828</u>	<u>7,697,308</u>
TOTAL ASSETS	<u><u>7,417,189</u></u>	<u><u>23,117</u></u>	<u><u>550,247</u></u>	<u><u>8,096</u></u>	<u><u>3,755,209</u></u>	<u><u>11,753,858</u></u>	<u><u>11,765,623</u></u>
<u>LIABILITIES AND FUND EQUITY</u>							
Current Liabilities:							
Accounts Payable	14,590	-	5,548	-	-	20,138	120,069
Accrued Payroll	5,675	-	3,106	-	-	8,781	6,992
Employee Compensated Absences	13,694	-	-	-	-	13,694	10,350
Due to Other Funds	4,412	-	4,003	-	-	8,415	8,238
Capital Lease Obligations-							
Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	<u>38,371</u>	<u>-</u>	<u>12,657</u>	<u>-</u>	<u>-</u>	<u>51,028</u>	<u>145,649</u>
Long Term Liabilities:							
Estimated Liab. for Landfill and							
Postclosure Care Costs	-	-	-	-	6,736,110	6,736,110	6,390,916
Capital Lease Obligations-							
Net of Current Portion	-	-	-	-	-	-	-
Total Liabilities	<u>38,371</u>	<u>-</u>	<u>12,657</u>	<u>-</u>	<u>6,736,110</u>	<u>6,787,138</u>	<u>6,536,565</u>
Fund Equity:							
Contributed Capital	7,204,130	22,923	775	-	-	7,227,828	7,697,308
Retained Earnings-Reserved	-	-	-	-	(2,980,901)	(2,980,901)	(6,306,957)
Retained Earnings-Unreserved	174,688	194	536,815	8,096	-	719,793	3,838,707
Total Fund Equity	<u>7,378,818</u>	<u>23,117</u>	<u>537,590</u>	<u>8,096</u>	<u>(2,980,901)</u>	<u>4,966,720</u>	<u>5,229,058</u>
TOTAL LIABILITIES & FUND EQUITY	<u><u>7,417,189</u></u>	<u><u>23,117</u></u>	<u><u>550,247</u></u>	<u><u>8,096</u></u>	<u><u>3,755,209</u></u>	<u><u>11,753,858</u></u>	<u><u>11,765,623</u></u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 4-A

	Imperial Airport	Holtville Airport	State Transit Prog. Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Totals	
						2000	1999
<u>OPERATING REVENUES</u>							
Local Charge	-	-	-	-	176,958	176,958	409,504
Rents and Concessions	397,714	-	-	-	-	397,714	444,942
Total	397,714	-	-	-	176,958	574,672	854,446
<u>OPERATING EXPENSES</u>							
Salaries and Benefits	108,333	-	60,699	-	-	169,032	162,099
Services and Supplies	255,299	-	1,354,602	4,316	383,127	1,997,344	1,534,925
Landfill Closure/Postclosure	-	-	-	-	-	-	83,959
Depreciation	467,237	1,984	259	-	-	469,480	469,479
Total	830,869	1,984	1,415,560	4,316	383,127	2,635,856	2,250,462
OPERATING INCOME (LOSS)	(433,155)	(1,984)	(1,415,560)	(4,316)	(206,169)	(2,061,184)	(1,396,016)
<u>NON-OPERATING REVENUES (EXPENSES)</u>							
Interest Income	7,294	9	28,091	349	182,218	217,961	181,121
State Aid-Other	-	-	1,152,547	10,000	-	1,162,547	1,066,467
Federal Aid-Other	-	-	205,000	-	-	205,000	86,871
Other	1,901	-	215,000	-	-	216,901	215,000
Total	9,195	9	1,600,638	10,349	182,218	1,802,409	1,549,459
INCOME (LOSS) BEFORE TRANSFERS	(423,960)	(1,975)	185,078	6,033	(23,951)	(258,775)	153,443
RESIDUAL EQUITY TRANSFER IN (OUT)	-	-	-	-	(3,563)	(3,563)	(1)
NET INCOME (LOSS)	(423,960)	(1,975)	185,078	6,033	(27,514)	(262,338)	153,442
FUND EQUITY, July 1	7,802,778	25,092	352,512	2,063	(2,953,387)	5,229,058	5,075,616
FUND EQUITY, June 30	7,378,818	23,117	537,590	8,096	(2,980,901)	4,966,720	5,229,058

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

STATEMENT 4-B

	Imperial Airport	Holtville Airport	State Transit Program Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Total
Operating Income (Loss)	(433,155)	(1,984)	(1,415,560)	(4,316)	(206,169)	(2,061,184)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	467,237	1,984	259	-	-	469,480
Changes in assets and liabilities:						
(Increase) Decrease in accounts receivable	(2,733)	-	(205,000)	-	-	(207,733)
(Increase) Decrease in interest receivable	(826)	-	303	(22)	(2,493)	(3,038)
(Increase) Decrease in due from other funds	90,323	-	26,370	-	20,833	137,526
Increase (Decrease) in accounts payable	7,355	-	(103,131)	(4,155)	-	(99,931)
Increase (Decrease) in accrued liabilities	710	-	1,079	-	-	1,789
Increase (Decrease) in due to other funds	(489)	-	666	-	-	177
Increase (Decrease) in postclosure costs liability	-	-	-	-	345,194	345,194
Increase (Decrease) in compensated absences	3,344	-	-	-	-	3,344
Total adjustments	564,921	1,984	(279,454)	(4,177)	363,534	646,808
Net cash provided (used) by operating activities	131,766	-	(1,695,014)	(8,493)	157,365	(1,414,376)
Cash flows from non-capital financing activities:						
Interest Income	7,294	9	28,091	349	182,218	217,961
State Aid	-	-	1,152,547	10,000	-	1,162,547
Federal Aid	-	-	205,000	-	-	205,000
Other	1,901	-	215,000	-	-	216,901
Net cash provided by non-capital financing activities:	9,195	9	1,600,638	10,349	182,218	1,802,409
Capital flows from capital and related financing activities:						
Residual equity transfers in (out)	-	-	-	-	(3,563)	(3,563)
Acquisition of fixed assets	-	-	-	-	-	-
Reduction of capital lease obligation	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities:	-	-	-	-	(3,563)	(3,563)
Net increase (decrease) in cash and cash equivalents	140,961	9	(94,376)	1,856	336,020	384,470
Cash and cash equivalents at July 1, 1999	67,534	183	417,884	6,128	3,373,669	3,865,398
Cash and cash equivalents at June 30, 2000	208,495	192	323,508	7,984	3,709,689	4,249,868

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, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 5

	Garage Operating	Motor Pool	Central Dupl.	Central. Mail System	Flood Control	Comm. Services	Liability Insurance	Workers' Comp. Benefits
<u>ASSETS</u>								
Current Assets:								
Cash	1,674,408	759	71,515	50,933	167,551	38,589	3,446,047	7,534,015
Imprest Cash	-	-	-	-	-	-	1,000	15,000
Accounts Receivable	-	-	-	-	-	-	-	-
Interest Receivable	21,773	9	950	-	2,155	-	45,673	94,248
Due from Other Funds	172,772	-	21,441	-	-	7,892	-	-
Deposits with Others	-	-	-	-	-	-	10,145	239,755
Prepaid Expenses	-	-	-	30,857	-	-	-	-
Supplies Inventory	24,164	-	21,043	-	-	-	-	-
Total Current Assets	<u>1,893,117</u>	<u>768</u>	<u>114,949</u>	<u>81,790</u>	<u>169,706</u>	<u>46,481</u>	<u>3,502,865</u>	<u>7,883,018</u>
Equipment:								
Capital Leases	-	-	-	-	-	-	-	-
Fixed Assets	5,272,935	-	116,137	61,656	-	656,011	-	-
Accumulated Depreciation	(2,897,451)	-	(116,137)	(61,656)	-	(570,354)	-	-
Total Equipment	<u>2,375,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,657</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>4,268,601</u></u>	<u><u>768</u></u>	<u><u>114,949</u></u>	<u><u>81,790</u></u>	<u><u>169,706</u></u>	<u><u>132,138</u></u>	<u><u>3,502,865</u></u>	<u><u>7,883,018</u></u>
<u>LIABILITIES AND FUND EQUITY</u>								
Current Liabilities:								
Claims Payable	-	-	-	-	-	-	3,643,203	2,850,008
Accounts Payable	40,642	-	2,196	678	-	50	42,051	218
Accrued Payroll	15,721	-	8,368	2,054	-	3,579	-	-
Employee Compensated Absences	36,380	-	8,385	3,373	-	5,864	-	-
Due to Other Funds	9,727	-	542	65,129	-	38	2,913	2,900
Capital Lease Obligations-								
Current Portion	-	-	-	-	-	-	-	-
Total Current Liabilities	<u>102,470</u>	<u>-</u>	<u>19,491</u>	<u>71,234</u>	<u>-</u>	<u>9,531</u>	<u>3,688,167</u>	<u>2,853,126</u>
Long Term Liabilities:								
Capital Lease Obligations-								
Net of Current Portion	-	-	-	-	-	-	-	-
Total Liabilities	<u>102,470</u>	<u>-</u>	<u>19,491</u>	<u>71,234</u>	<u>-</u>	<u>9,531</u>	<u>3,688,167</u>	<u>2,853,126</u>
Fund Equity:								
Reserve for Equipment	2,375,484	-	-	-	-	85,657	-	-
Reserve Deposits with Others	-	-	-	-	-	-	10,145	239,755
Retained Earnings	1,790,647	768	95,458	10,556	169,706	36,950	(195,447)	4,790,137
Total Fund Equity	<u>4,166,131</u>	<u>768</u>	<u>95,458</u>	<u>10,556</u>	<u>169,706</u>	<u>122,607</u>	<u>(185,302)</u>	<u>5,029,892</u>
TOTAL LIABILITIES & FUND EQUITY	<u><u>4,268,601</u></u>	<u><u>768</u></u>	<u><u>114,949</u></u>	<u><u>81,790</u></u>	<u><u>169,706</u></u>	<u><u>132,138</u></u>	<u><u>3,502,865</u></u>	<u><u>7,883,018</u></u>

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 5
(Continued)

	Unemp. Insurance	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Totals	
						2000	1999
<u>ASSETS</u>							
Current Assets:							
Cash	257,267	3,122,167	1,372,412	530,475	550,589	18,816,727	17,304,612
Imprest Cash	-	-	-	-	-	16,000	16,000
Accounts Receivable	-	-	-	-	-	-	50
Interest Receivable	2,920	37,551	17,893	6,551	6,617	236,340	223,257
Due from Other Funds	-	381,785	-	-	-	583,890	189,842
Deposits with Others	-	-	-	-	31,867	281,767	96,085
Prepaid Expenses	-	-	-	-	-	30,857	32,405
Supplies Inventory	-	-	-	-	-	45,207	53,694
Total Current Assets	<u>260,187</u>	<u>3,541,503</u>	<u>1,390,305</u>	<u>537,026</u>	<u>589,073</u>	<u>20,010,788</u>	<u>17,915,945</u>
Equipment:							
Capital Leases	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	6,106,739	5,115,016
Accumulated Depreciation	-	-	-	-	-	(3,645,598)	(2,849,094)
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,461,141</u>	<u>2,265,922</u>
TOTAL ASSETS	<u><u>260,187</u></u>	<u><u>3,541,503</u></u>	<u><u>1,390,305</u></u>	<u><u>537,026</u></u>	<u><u>589,073</u></u>	<u><u>22,471,929</u></u>	<u><u>20,181,867</u></u>
<u>LIABILITIES AND FUND EQUITY</u>							
Current Liabilities:							
Claims Payable	-	1,918,184	63,614	-	-	8,475,009	8,150,368
Accounts Payable	273	-	-	-	-	86,108	280,041
Accrued Payroll	-	-	-	-	-	29,722	23,048
Employee Compensated Absences	-	-	-	-	-	54,002	46,556
Due to Other Funds	-	-	124,436	-	-	205,685	98,060
Capital Lease Obligations-							
Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	<u>273</u>	<u>1,918,184</u>	<u>188,050</u>	<u>-</u>	<u>-</u>	<u>8,850,526</u>	<u>8,598,073</u>
Long Term Liabilities:							
Capital Lease Obligations-							
Net of Current Portion	-	-	-	-	-	-	-
Total Liabilities	<u>273</u>	<u>1,918,184</u>	<u>188,050</u>	<u>-</u>	<u>-</u>	<u>8,850,526</u>	<u>8,598,073</u>
Fund Equity:							
Reserve for Equipment	-	-	-	-	-	2,461,141	2,265,922
Reserve Deposits with Others	-	-	-	-	31,867	281,767	96,085
Retained Earnings	259,914	1,623,319	1,202,255	537,026	557,206	10,878,495	9,221,787
Total Fund Equity	<u>259,914</u>	<u>1,623,319</u>	<u>1,202,255</u>	<u>537,026</u>	<u>589,073</u>	<u>13,621,403</u>	<u>11,583,794</u>
TOTAL LIABILITIES & FUND EQUITY	<u><u>260,187</u></u>	<u><u>3,541,503</u></u>	<u><u>1,390,305</u></u>	<u><u>537,026</u></u>	<u><u>589,073</u></u>	<u><u>22,471,929</u></u>	<u><u>20,181,867</u></u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 5A

	Garage Operating	Motor Pool	Central Duplicating	Centralized Mail System	Flood Control	Comm. Services	Liability Insurance	Workers' Compensation Benefits
<u>OPERATING REVENUES</u>								
Charges for Services	#####	-	295,751	422,576	-	100,371	926,991	2,426,712
Total	#####	-	295,751	422,576	-	100,371	926,991	2,426,712
<u>OPERATING EXPENSES</u>								
Salaries and Benefits	331,844	-	178,499	37,158	-	61,847	-	-
Services and Supplies	807,229	-	116,638	391,510	-	1,574	1,824,070	2,050,033
Depreciation	879,780	-	-	4,018	-	9,517	-	-
Total	#####	-	295,137	432,686	-	72,938	1,824,070	2,050,033
OPERATING INCOME (LOSS)	(156,740)	-	614	(10,110)	-	27,433	(897,079)	376,679
<u>NON-OPERATING REVENUES (EXPENSES)</u>								
Gain (Loss) on Sale of Fixed Assets	158,992	-	-	-	-	-	-	-
Interest - Income	92,017	28	3,478	-	8,002	-	174,438	342,294
Interest - Expense	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	251,009	28	3,478	-	8,002	-	174,438	342,294
INCOME (LOSS) BEFORE TRANSFERS	94,269	28	4,092	(10,110)	8,002	27,433	(722,641)	718,973
RESIDUAL EQUITY TRANSFER IN (OUT)	(209,646)	-	(12,444)	-	-	95,174	(223,802)	176,030
NET INCOME (LOSS)	(115,377)	28	(8,352)	(10,110)	8,002	122,607	(946,443)	895,003
FUND EQUITY, July 1	#####	740	103,810	20,666	161,704	-	761,141	4,134,889
FUND EQUITY, June 30	#####	768	95,458	10,556	169,706	122,607	(185,302)	5,029,892

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1999)

STATEMENT 5A

	Unemployment Insurance	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Totals	
						2000	1999
<u>OPERATING REVENUES</u>							
Charges for Services	196,008	8,637,173	591,922	134,030	184,977	15,778,624	14,359,767
Total	196,008	8,637,173	591,922	134,030	184,977	15,778,624	14,359,767
<u>OPERATING EXPENSES</u>							
Salaries and Benefits	-	-	-	-	-	609,348	490,231
Services and Supplies	144,256	6,670,298	723,219	67,853	145,901	12,942,581	13,941,217
Depreciation	-	-	-	-	-	893,315	788,382
Total	144,256	6,670,298	723,219	67,853	145,901	14,445,244	15,219,830
OPERATING INCOME (LOSS)	51,752	1,966,875	(131,297)	66,177	39,076	1,333,380	(860,063)
<u>NON-OPERATING REVENUES (EXPENSES)</u>							
Gain (Loss) on Sale of Fixed Assets	-	-	-	-	-	158,992	99,365
Interest - Income	9,514	111,679	65,434	24,878	23,190	854,952	792,754
Interest - Expense	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	9,514	111,679	65,434	24,878	23,190	1,013,944	892,119
INCOME (LOSS) BEFORE TRANSFERS	61,266	2,078,554	(65,863)	91,055	62,266	2,347,324	32,056
RESIDUAL EQUITY TRANSFER IN (OUT)	-	-	-	(150,000)	14,973	(309,715)	780,445
NET INCOME (LOSS)	61,266	2,078,554	(65,863)	(58,945)	77,239	2,037,609	812,501
FUND EQUITY, July 1	198,648	(455,235)	1,268,118	595,971	511,834	11,583,794	10,771,293
FUND EQUITY, June 30	259,914	1,623,319	1,202,255	537,026	589,073	13,621,403	11,583,794

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

STATEMENT 5-B

	Garage Operating	Motor Pool	Central Duplicating	Centralized Mail System	Flood Control
Operating Income (Loss)	(156,740)	-	614	(10,110)	-
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	879,780	-	-	4,018	-
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable	-	-	-	-	-
(Increase) Decrease in interest receivable	6,020	1	(98)	-	134
(Increase) Decrease in prepaid expenses	-	-	-	1,548	-
(Increase) Decrease in due from other funds	(7,211)	-	2,756	-	-
Increase (Decrease) in accounts payable	(138,890)	-	1,406	164	-
Increase (Decrease) in accrued liabilities	1,549	-	1,268	278	-
Increase (Decrease) in due to other funds	(13,439)	-	(237)	111	(7,910)
Increase (Decrease) in insurance loss expense	-	-	-	-	-
Increase (Decrease) in compensated absences	1,462	-	(328)	448	-
Total adjustments	729,271	1	4,767	6,567	(7,776)
Net cash provided (used) by operating activities	572,531	1	5,381	(3,543)	(7,776)
Cash flows from non-capital financing activities:					
Interest Income	92,017	28	3,478	-	8,002
Net cash provided by non-capital financing activities:	92,017	28	3,478	-	8,002
Capital flows from capital and related financing activities:					
Residual equity transfers in (out)	(547,563)	-	-	-	-
Acquisition of fixed assets	(659,400)	-	-	-	-
Proceeds from sale of equipment	158,992	-	-	-	-
Reduction of capital lease obligation	-	-	-	-	-
Net cash provided (used) by capital and related financing activities:	(1,047,971)	-	-	-	-
Net increase (decrease) in cash and cash equivalents	(383,423)	29	8,859	(3,543)	226
Cash and cash equivalents at July 1, 1999	2,057,831	730	62,656	54,476	167,325
Cash and cash equivalents at June 30, 2000	1,674,408	759	71,515	50,933	167,551

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

STATEMENT 5-B
(Continued)

	Comm. Service	Liability Insurance	Workers' Compensation Benefits	Unemployment Insurance	Health Plan
Operating Income (Loss)	<u>27,433</u>	<u>(897,079)</u>	<u>376,679</u>	<u>51,752</u>	<u>1,966,875</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	9,517	-	-	-	-
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable	-	50	-	-	-
(Increase) Decrease in interest receivable	-	(46)	1,312	(868)	(18,600)
(Increase) Decrease in prepaid expenses	-	-	-	-	-
(Increase) Decrease in due from other funds	(7,892)	-	-	-	(381,701)
Increase (Decrease) in accounts payable	50	34,565	218	273	(83,826)
Increase (Decrease) in accrued liabilities	3,579	-	-	-	-
Increase (Decrease) in due to other funds	38	1,810	1,797	-	-
Increase (Decrease) in insurance loss expense	-	387,732	(405,463)	-	49,034
Increase (Decrease) in compensated absences	5,864	-	-	-	-
Total adjustments	<u>11,156</u>	<u>424,111</u>	<u>(402,136)</u>	<u>(595)</u>	<u>(435,093)</u>
Net cash provided (used) by operating activities	<u>38,589</u>	<u>(472,968)</u>	<u>(25,457)</u>	<u>51,157</u>	<u>1,531,782</u>
Cash flows from non-capital financing activities:					
Interest Income	<u>-</u>	<u>174,438</u>	<u>342,294</u>	<u>9,514</u>	<u>111,679</u>
Net cash provided by non-capital financing activities:	<u>-</u>	<u>174,438</u>	<u>342,294</u>	<u>9,514</u>	<u>111,679</u>
Capital flows from capital and related financing activities:					
Residual equity transfers in (out)	-	81,354	-	-	-
Acquisition of fixed assets	-	-	-	-	-
Proceeds from sale of equipment	-	-	-	-	-
Reduction of capital lease obligation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities:	<u>-</u>	<u>81,354</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>38,589</u>	<u>(217,176)</u>	<u>316,837</u>	<u>60,671</u>	<u>1,643,461</u>
Cash and cash equivalents at July 1, 1999	<u>-</u>	<u>3,663,223</u>	<u>7,217,178</u>	<u>196,596</u>	<u>1,478,706</u>
Cash and cash equivalents at June 30, 2000	<u>38,589</u>	<u>3,446,047</u>	<u>7,534,015</u>	<u>257,267</u>	<u>3,122,167</u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

STATEMENT 5-B
(Continued)

	Dental/ Vision Plan	Medical Malpractice	Auto	Total
Operating Income (Loss)	(131,297)	66,177	39,076	1,333,380
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	-	-	-	893,315
Changes in assets and liabilities:				
(Increase) Decrease in accounts receivable	-	-	-	50
(Increase) Decrease in interest receivable	(865)	833	(906)	(13,083)
(Increase) Decrease in prepaid expenses	-	-	-	1,548
(Increase) Decrease in due from other funds	-	-	-	(394,048)
Increase (Decrease) in accounts payable	(7,893)	-	-	(193,933)
Increase (Decrease) in accrued liabilities	-	-	-	6,674
Increase (Decrease) in due to other funds	124,436	-	(84)	106,522
Increase (Decrease) in insurance loss expense	(5,394)	-	-	25,909
Increase (Decrease) in compensated absences	-	-	-	7,446
Total adjustments	110,284	833	(990)	440,400
Net cash provided (used) by operating activities	(21,013)	67,010	38,086	1,773,780
Cash flows from non-capital financing activities:				
Interest Income	65,434	24,878	23,190	854,952
Net cash provided by non-capital financing activities:	65,434	24,878	23,190	854,952
Capital flows from capital and related financing activities:				
Residual equity transfers in (out)	-	(150,000)	-	(616,209)
Acquisition of fixed assets	-	-	-	(659,400)
Proceeds from sale of equipment	-	-	-	158,992
Reduction of capital lease obligation	-	-	-	-
Net cash provided (used) by capital and related financing activities:	-	(150,000)	-	(1,116,617)
Net increase (decrease) in cash and cash equivalents	44,421	(58,112)	61,276	1,512,115
Cash and cash equivalents at July 1, 1999	1,327,991	588,587	489,313	17,304,612
Cash and cash equivalents at June 30, 2000	1,372,412	530,475	550,589	18,816,727

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, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 6

	ASSETS				
	Cash	Due From Other Funds/ Accts. Rec.	Deposits w/ others & Imprest Cash	Totals	
				2000	1999
COUNTY					
Departmental	5,815,354	96,782	1,545,886	7,458,022	9,543,275
Special Purpose	10,880,539	3,892,468	-	14,773,007	13,540,371
Miscellaneous	(43,193,328)	2,239,567	1,139,605	(39,814,156)	4,761,928
Bonded Debt	297,073	3,820	-	300,893	286,753
Clearing	6,107,624	17,142	-	6,124,766	7,477,416
Unapportioned Interest/Taxes	71,014,391	10	-	71,014,401	13,765,962
Employees' Retirement System	1,141,642	28,083	-	1,169,725	1,954,377
Total	<u>52,063,295</u>	<u>6,277,872</u>	<u>2,685,491</u>	<u>61,026,658</u>	<u>51,330,082</u>
STATE, COUNTY AND CITY	<u>(94,575)</u>	<u>-</u>	<u>-</u>	<u>(94,575)</u>	<u>8,504</u>
SCHOOLS					
Operating	60,152,020	-	-	60,152,020	64,076,973
Miscellaneous	17,002,766	863,437	-	17,866,203	16,081,786
Bonded Debt	3,718,920	44,288	-	3,763,208	3,701,728
Total	<u>80,873,706</u>	<u>907,725</u>	<u>-</u>	<u>81,781,431</u>	<u>83,860,487</u>
SPECIAL DISTRICTS					
Operating	794,167	27,173	475	821,815	1,007,809
Other	1,410,301	17,885	-	1,428,186	1,682,378
Bonded Debt	3,281,747	36,912	-	3,318,659	2,151,732
Total	<u>5,486,215</u>	<u>81,970</u>	<u>475</u>	<u>5,568,660</u>	<u>4,841,919</u>
TOTAL - ALL AGENCY FUNDS	<u>138,328,641</u>	<u>7,267,567</u>	<u>2,685,966</u>	<u>148,282,174</u>	<u>140,040,992</u>
* Due From Other Funds		3,258,761			
Accounts Receivable		2,575,846			
Interest Receivable		1,432,960			
Deposits w/others			2,685,491		
Imprest Cash			475		
Due To Other Funds					
Interest Payable					
Accounts Payable					
		<u>7,267,567</u>	<u>2,685,966</u>		

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET - TRUST AND AGENCY FUNDS
JUNE 30, 2000
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 6
(Continued)

	LIABILITIES			
	Due To Other Funds/Accts. Payable	Agency Fund Obligation	Totals	
			2000	1999
COUNTY				
Departmental	3,400	7,454,622	7,458,022	9,543,275
Special Purpose	3,443,900	11,329,107	14,773,007	13,540,371
Miscellaneous	2,431,416	(42,245,572)	(39,814,156)	4,761,928
Bonded Debt	-	300,893	300,893	286,753
Clearing	4,487,903	1,636,863	6,124,766	7,477,416
Unapportioned Interest/Taxes	2,365,713	68,648,688	71,014,401	13,765,962
Employees' Retirement System	615	1,169,110	1,169,725	1,954,377
Total	12,732,947	48,293,711	61,026,658	51,330,082
STATE, COUNTY AND CITY	-	(94,575)	(94,575)	8,504
SCHOOLS				
Operating	-	60,152,020	60,152,020	64,076,973
Miscellaneous	17,002,766	863,437	17,866,203	16,081,786
Bonded Debt	699	3,762,509	3,763,208	3,701,728
Total	17,003,465	64,777,966	81,781,431	83,860,487
SPECIAL DISTRICTS				
Operating	8,787	813,028	821,815	1,007,809
Other	-	1,428,186	1,428,186	1,682,378
Bonded Debt	-	3,318,659	3,318,659	2,151,732
Total	8,787	5,559,873	5,568,660	4,841,919
TOTAL - ALL AGENCY FUNDS	29,745,199	118,536,975	148,282,174	140,040,992
* Due From Other Funds				
Accounts Receivable				
Interest Receivable				
Deposits w/others				
Imprest Cash				
Due To Other Funds	5,222,461			
Interest Payable	2,366,465			
Accounts Payable	22,156,273			
	29,745,199			

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, 2000
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 7

	<u>2000</u>	<u>1999</u>
<u>GENERAL FIXED ASSETS</u>		
Land	2,024,300	1,778,121
Structures and Improvements	36,364,160	32,914,662
Equipment	24,280,926	23,144,977
Capital Leases-Equipment	211,671	577,435
Capital Leases- S & I	2,289,213	2,289,213
Construction Work in Progress	3,276,692	2,149,847
	<hr/>	<hr/>
TOTAL GENERAL FIXED ASSETS	<u>68,446,962</u>	<u>62,854,255</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS</u>		
General Fund	45,117,809	48,122,984
Capital Leases-Equipment	211,671	577,435
Capital Leases- S & I	2,289,213	2,289,213
Construction Work in Progress	3,276,692	2,149,847
Special Revenue Funds:		
Library	56,333	28,935
Fire Protection	3,027,336	3,001,497
Public Works - Roads	8,106,221	772,657
Other	<u>6,361,687</u>	<u>5,911,687</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>68,446,962</u>	<u>62,854,255</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF LONG-TERM DEBT
 ACCOUNT GROUP
 JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 1999)

STATEMENT 8

	<u>2000</u>	<u>1999</u>
<u>OTHER DEBITS</u>		
Amount To Be Provided for Long-Term Obligations	<u>54,286,711</u>	<u>55,162,745</u>
<u>OTHER CREDITS</u>		
Employee Compensated Absences	6,298,346	6,136,056
Capital Lease Obligation	1,678,365	1,991,689
1999 Certificates of Participation	11,135,000	11,860,000
Pension Fund Bonds	<u>35,175,000</u>	<u>35,175,000</u>
Total Liabilities	<u>54,286,711</u>	<u>55,162,745</u>

SINGLE AUDIT SECTION





Hutchinson and Bloodgood LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

1221 STATE STREET / Mail: P.O. Box 518

EL CENTRO, CALIFORNIA 92244

(760) 352-1021 / FAX (760) 352-3325

Web Site www.hblp.com / E-mail info@hblp.com

**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, 2000, and have issued our report thereon dated March 15, 2001. 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 item 00-1.

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 item 00-1.

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, we believe the reportable condition described above is not a material weakness.

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 15, 2001



Hutchinson and Bloodgood LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
1221 STATE STREET / Mail: P.O. Box 518
EL CENTRO, CALIFORNIA 92244
(760) 352-1021 / FAX (760) 352-3325
Web Site www.hblp.com / E-mail info@hblp.com

**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, 2000. 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.

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.

As described in item 00-1 in the accompanying schedule of findings and questioned costs, County of Imperial, California, did not comply with requirements regarding subrecipient monitoring that are applicable to its Job Training Partnership Act Program. Compliance with such requirements is necessary, in our opinion, for the County of Imperial, California, to comply with requirements applicable to that program.

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, 2000.

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 item 00-1.

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, we believe that the reportable condition described above is not a material weakness.

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, 2000, and have issued our report thereon dated March 15, 2001. 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 15, 2001

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Development - Planning Asst.	11.302	07-05-15085-68	31,454
Gateway of the America - EDA	11.3	07-01-03878	88,334
Enterprise Communities		DSS # C 14041	<u>54,729</u>
TOTAL DEPARTMENT OF COMMERCE			<u><u>174,517</u></u>

U.S. DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT

Housing and Community Development CDBG GRANTS			
* Financial Stage Engineering	14.228	96-EDBG-477	<u>75,639</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u><u>75,639</u></u>

U.S. DEPARTMENT OF HEALTH AND
HUMAN SERVICES

Passed Through State Department of
Health Services:

Preventative Health and Health Services Block Grant 314 (d)	93.991	314(d)	<u>6,865</u>
		Subtotal 93.991	<u>6,865</u>
Immunization	93.268	99-85204	<u>34,535</u>
		Subtotal 93.268	<u>34,535</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	95117L-99-00	<u>56,196</u>
		Subtotal 93.116	<u>56,196</u>
I.C. Ryan White CARE Consortia	93.917	96-26868	<u>91,752</u>
		Subtotal 93.917	<u>91,752</u>

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Maternal and Child Health Service Block Grant:			
MCH Coordinator/PH Nutritionist/Outreach	93.994	199913	<u>51,567</u>
		Subtotal 93.994	<u>51,567</u>
Medi-Cal Admin. (MAA)		97-11354	2,537
AIDS Master Grant		99-85086	17,260
Childhood Lead Posioning			9,698
Child Health Disb. (CHDP)			<u>58,344</u>
		Subtotal	<u>87,839</u>
Total State Dept. of Health			<u>328,754</u>
Passed Through State Department of Emergency Medical Services Authority:			
Emergency Medical Service		Various	<u>2,659</u>
Total Dept. of Emergency Medical Services			<u>2,659</u>
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		<u>222,868</u>
		Subtotal 93.958	<u>222,868</u>
Stewart B. McKinney/Homeless	93.150		<u>10,000</u>
		Subtotal 93.150	<u>10,000</u>
Passed Through State Department of Alcohol and Drug Programs (cont):			

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Club Live	93.959		3,000
Friday Night Live	93.959		3,000
Drug Abuse	93.959	SCC 13(99/00)	<u>793,909</u>
		Subtotal 93.959	<u>799,909</u>
Drug Free Schools & Comm.	84.186	SCC 13(99/00)	<u>21,290</u>
		Subtotal 84.186	<u>21,290</u>
US/Mexico Border Substance Abuse	93.230	6HD3SP08150-01-1	<u>37,019</u>
		Subtotal 93.230	<u>37,019</u>
Federal Medi-Cal	93.778	SCC 13(99/00)	<u>83,135</u>
		Subtotal 93.778	<u>83,135</u>
Total State Dept. of Alcohol & Drug Programs			<u>1,174,221</u>
Passed Through State Department of Social Services:			
*Child Support Enforcement	93.563		<u>2,833,420</u>
		Subtotal 93.563	<u>2,833,420</u>
*AFDC State & Local Administration	93.560		9,479,046
*Asst. Payments-Maint. Assist.	93.560		<u>10,123,382</u>
		Subtotal 93.560	<u>19,602,428</u>
Total State Dept. of Social Services			<u>22,435,848</u>
Passed Through State Department Office of Aging:			
Title VII-B Elder Abuse Prev.	93.041	FF 9900-24	<u>2,624</u>
* Major Program	113		

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
		Subtotal 93.041	<u>2,624</u>
Title VII-A Ombudsman	93.042	FF 9900-24	<u>305</u>
		Subtotal 93.042	<u>305</u>
Title III F - Disease Prevention	93.043	FF 9900-24	<u>10,498</u>
		Subtotal 93.043	<u>10,498</u>
Title III B - Support Services Senior Centers	93.044	FF 9900-24	<u>131,596</u>
		Subtotal 93.044	<u>131,596</u>
Title III C-1 & C-2	93.045	FF 9900-24	<u>276,537</u>
		Subtotal 93.044	<u>276,537</u>
Title III-D - In-Home Services	93.046	FF 9900-24	<u>5,654</u>
		Subtotal 93.046	<u>5,654</u>
Total State Dept. of Aging			<u>427,214</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u><u>24,368,696</u></u>

U.S. DEPARTMENT OF LABOR

Passed Through State Department of
Employment Development:

Employment Training Assistance for
Dislocated Workers

17.246

1,455,473

* Major Program

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
		Subtotal 17.246	<u>1,455,473</u>
*Job Training Partnership Act	17.250		<u>7,201,522</u>
		Subtotal 17.250	<u>7,201,522</u>
TOTAL DEPARTMENT OF LABOR			<u>8,656,995</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed Through State Department of Transportation:			
Highway Planning & Construction:			
Resurface Various County Roads	20.205	1603	<u>225,633</u>
		Subtotal 20.205	<u>225,633</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>225,633</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
USDA, Foreign Trade Zone	10.769	USDA FTZ	36,059
USDA, CC BRES	10.769	USDA CCBRES	29,292
USDA, Micro Lending	10.769	USDA Micro	161
USDA, POE Colonia Sewer	10.769	USDA POE Sewer	658
USDA, POE Colonia Waterline	10.769	USDA POE Waterline	125
USDA, Micro Tech Asst.	10.769	USDA-Micro Tech	14,087
U.S. DEPARTMENT OF AGRICULTURE (cont):			
USDA, Library Automation	10.769	USDA Lib.Auto	12
USDA, RLF	10.769	USDA, RLF	<u>84,721</u>
		subtotal 10.769	<u>165,115</u>
* Major Program	115		

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
USDA-Whitefly		00-8541-0306-CA	<u>29,937</u>
		Subtotal Direct Programs	<u>29,937</u>
Passed Through State Department of Social Services:			
*Food Stamps	10.551		<u>14,404,510</u>
		Subtotal 10.551	<u>14,404,510</u>
Passed Through State Department Office of Aging:			
Title III C-1 & C-2 USDA	93.045	FF 9900-24	<u>69,622</u>
		Subtotal 93.045	<u>69,622</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u><u>14,669,184</u></u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed Through State Office of Emergency Services:			
Emergency Management Assistance	83.543		<u>31,057</u>
		Subtotal 83.543	<u>31,057</u>
TOTAL EMERGENCY MANAGEMENT AGENCY			<u><u>31,057</u></u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Passed Through State Office of Criminal Justice:			
Office of Criminal Justice Planning Special Prosecutions Unit	16.579	AM 87010130-00	<u>263,631</u>
		Subtotal 16.579	<u>263,631</u>
Juvenile Detention Facility	16.586	058-97	<u>2,600,086</u>
* Major Program	116		

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
		Subtotal 16.586	<u>2,600,086</u>
OCJP VAWVP	16.588		<u>63,916</u>
		Subtotal 16.588	<u>63,916</u>
H.I.D.T.A. Grant - Sheriff			<u>849,929</u>
		Subtotal	<u>849,929</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>3,777,562</u>
<u>OTHER FEDERAL ASSISTANCE</u>			
U.S. Department of the Interior-Payment In Lieu of Taxes	N/A		N/A
Federal Aid for Geothermal	N/A	3821(A)BOSCO	<u>61,289</u>
		Subtotal	<u>61,289</u>
TOTAL OTHER FEDERAL ASSISTANCE			<u>61,289</u>
TOTAL FEDERAL ASSISTANCE			<u>52,040,572</u>

COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2000

Section I – Summary of Auditors' Results

Financial Statements

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

Federal Awards

Internal Control over major programs:
Material weakness(es) identified? ____ yes X 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
Any audit findings disclosed that are required
to be reported in accordance with
Circular A-133, Section .510(a)? X yes ____ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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: \$1,561,217

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

COUNTY OF IMPERIAL

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2000**

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COST</u>
#00-1	Major Federal Award Programs Audit	
PASSED	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.	
THROUGH STATE	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. This condition was present in the 1998/99 Schedule of Findings and Questioned Costs, #99-1. The amount reported for this period represents the portion that occurred during this audit period.	
DEPARTMENT OF	Effect – The County has overpaid its subrecipient.	<u>\$ 7,432</u>
EMPLOYMENT	Cause – Inappropriate accounting by the subrecipient.	
DEVELOPMENT -	Recommendation – We recommend that the County have closer monitoring of the accounting practices of the subrecipient.	
Job Training	Management Response – Management concurs with our recommendation. The contract with this subrecipient expired June 30, 2000 and was not renewed.	
Partnership Act		
(17.250)		

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2000

CONDITION

RECOMMENDATION

STATUS

PASSED THROUGH STATE DEPARTMENT OF EMPLOYMENT TRAINING – Job Training Partnership Act, CFDA 17.250

FINDING #99-1

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, the subrecipient received reimbursement from their National group for Board members' travel to the National Conference; however, the County also reimbursed the subrecipient for those expenditures.

We recommended that the County closely monitor the accounting practices of the subrecipient.

The County adopted the recommendation and monitors the accounting practices of the subrecipient. The current period's Schedule of Findings and Questioned Costs contains findings resulting from this same incident that occurred during this audit period. See #00-1 for details.

FINDING #98-1

In complying with subreceptient 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. The subrecipient is currently making installment payments to the County to return the overclaimed funds received.

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2000

CONDITION

RECOMMENDATION

STATUS

PASSED THROUGH STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – Community Development Block Grant, CFDA 14.228

FINDING #99-2

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 was in contact with the granting agency regarding this issue. The County of Imperial become the registered owner of the mobile home and sold the unit during the year. The funds were returned to the grantor agency.

FINDING #99-3

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 compiled 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 and program file has been examined and assessed as to what needs to be done to bring it into

FINDING #99-3 (Continued)

COUNTY OF IMPERIAL

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2000**

<u>CONDITION</u>	<u>RECOMMENDATION</u>	<u>STATUS</u>
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		compliance. The County is currently working on this issue. The vast majority of the files have been brought into compliance.
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FINDING #99-4

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 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.

The County has prepared a list of expenditures by project, of questioned costs, and why these costs are questioned. 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.

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2000

<u>CONDITION</u>	<u>RECOMMENDATION</u>	<u>STATUS</u>
FINDING #99-5		
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. Also, 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. Loan and program files are being worked on with the majority of them brought into compliance.
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.

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2000

<u>CONDITION</u>	<u>RECOMMENDATION</u>	<u>STATUS</u>
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 was sold during the audit period and the funds were returned to the granting agency.
FINDING #98-4 The discussion for Finding #99-2 also applies to this finding.		
FINDING #98-5 The discussion for Finding #99-3 also applies to this finding.		
FINDING #98-6 The discussion for Finding #99-4 also applies to this finding.		
FINDING #98-7 The discussion for Finding #99-5 also applies to this finding.		
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.		

COUNTY OF IMPERIAL

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2000**

<u>CONDITION</u>	<u>RECOMMENDATION</u>	<u>STATUS</u>
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.	Per the agreement with the FAA the County has spent the required amount of the County's portion of the grant match and therefore does not have to pay back the funds.