

**COUNTY OF IMPERIAL
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

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Office of the Controller
State of California

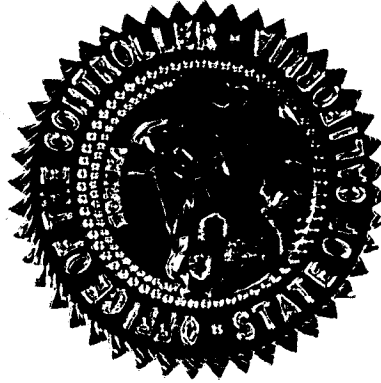
**AWARD FOR ACHIEVING EXCELLENCE
IN FINANCIAL REPORTING**

Presented to

COUNTY OF IMPERIAL

*...For its Year-End Financial Reports
For the Fiscal Year Ended June 30, 2000*

This Award for Achieving Excellence in Financial Reporting is
presented by the California State Controller to your County
for achieving the highest quality in California
government accounting and financial reporting.



A handwritten signature in dark ink, reading "Kathleen Connell". The signature is fluid and cursive, with the first name "Kathleen" being more prominent than the last name "Connell".

KATHLEEN CONNELL, California State Controller
Dated at Sacramento, California, this 23rd day of October 2001

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, 2001, 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 2000-2001, the amounts and increases and decreases in relation to the prior year.

	2000-2001	Increase (Decrease)	% Change
Revenues:			
Taxes	\$ 19,078,844	\$ 1,560,735	8.9
Licenses and Permits	970,116	(153,473)	13.7
Fines, Forfeitures and Penalties	3,150,390	366,205	13.2
Use of Money and Property	2,226,420	260,515	13.3
Aid from Governmental Agencies	87,289,895	7,864,670	9.9
Charges for Current Services	7,636,312	1,832,555	31.6
Other Revenues	<u>5,592,335</u>	<u>1,837,122</u>	<u>48.9</u>
 Total Revenues	 <u>\$125,944,312</u>	 <u>\$13,568,329</u>	 <u>12.1</u>

General Fund revenues for 2000-2001 totaled \$125,944,312, a 12.1% (\$13.6 million) increase over the prior year. The most significant changes resulted from the following:

- An increase in sales and use taxes of approximately \$1.1 million reflecting increased sales in the Imperial Valley, a reflection of the favorable economy in the state.

- A moderate decrease in the collection of building inspection fees of \$100 thousand, which is a result of a slowdown in local construction.
- An increase of \$0.2 million in the use of money (interest income) due to an increased level of investment balances.
- An increase of \$7.8 million in governmental aid due to a Federal increase of \$5.7 million, and an increase in State aid of \$2.1 million primarily in the public assistance areas which reflects increased funding by the State of California
- An increase in charges for current services due to substantial changes in impounded revenue for Behavioral Health and Health Services.
- An increase in other revenues of approximately \$1.4 million attributable to reimbursements from non-general fund departments.

The following schedule summarizes General Fund expenditures for 2000-2001, the amounts and increases and decreases from the prior year.

Expenditures:	2000-2001	Increase (Decrease)	% Change
General Government	\$ 12,716,557	\$ 1,089,241	9.4
Public Protection	38,447,743	5,167,709	15.5
Health and Sanitation	17,361,561	1,970,423	12.8
Public Assistance	51,081,954	4,184,581	8.9
Education	<u>281,954</u>	<u>14,951</u>	<u>5.6</u>
 Total Expenditures	 <u>\$ 119,889,769</u>	 <u>\$ 12,426,905</u>	 <u>11.6</u>

Total General Fund expenditures for 2000-2001 totaled \$119,889,769, a 11.6% (\$12.4 million) increase over the prior year. The most significant changes resulted from the following:

- The increase of \$1.1 million in general government reflects increased costs resulting from the overall increase in general county operations, as well as, the impact of a countywide salary study and adjustment during the year.

- The increase of \$5.2 million in public protection resulted primarily from increases in salary and benefits resulting from negotiated settlements with employees.
- Health and Sanitation increased \$2.0 million due to the expansion of program services and the countywide salary adjustment. The costs were offset by increased revenue from State and Federal grants.
- Public Assistance increased by \$4.2 million due to expanded funding of programs and the countywide salary adjustment. The increase was offset by a corresponding increase in governmental revenue over the same period.

Fund Balance-The unreserved, undesignated fund balance of the General Fund increased from the prior year balance by \$6,072,399 leaving a balance of \$12,514,979. The increase is due to the increased revenue during the year, as well as, expenditures increasing at a slightly 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, 2001, cash and investments totaled approximately \$242.6 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 2001 fiscal year Imperial County began implementation of a new integrated financial accounting system. This was necessary to bring the county up to current technology standards and providing reporting as required by Government Accounting Standards Board issuance #34.

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.

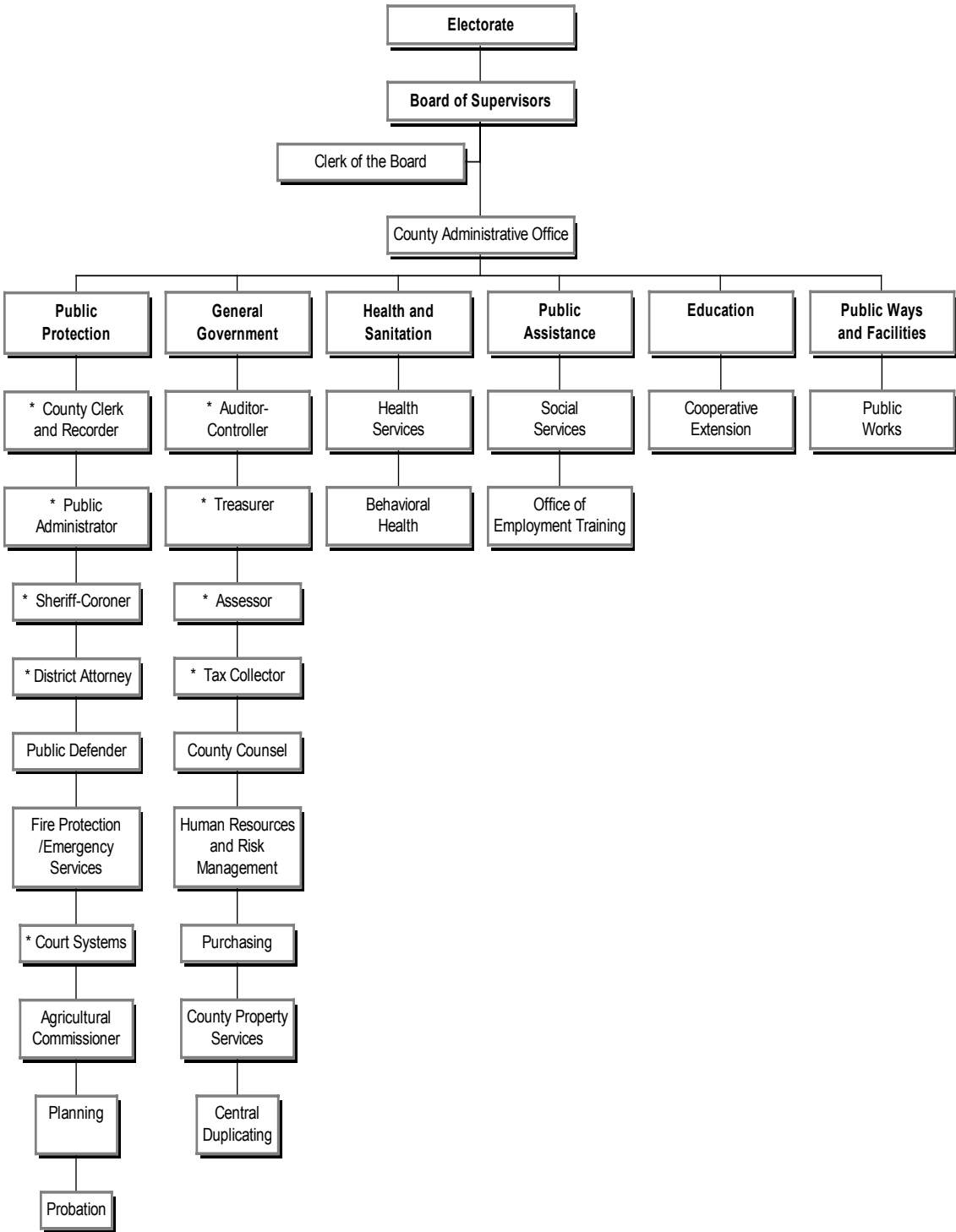
Respectfully submitted,

A handwritten signature in cursive script that reads "Douglas Newland".

Douglas R. Newland CPA
Auditor-Controller

Imperial County Organization Chart

* Elected Officials



Directory of Public Officials

(as of 3/15/02)

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	James Harmon	
Judge, Superior Court Dept. 2	Christopher Yeager	
Judge, Superior Court Dept. 3	Raymond Cota	
Judge, Superior Court Dept. 5	Juan Ulloa	
Judge, Superior Court Dept. 7	Jeffery Jones	
Judge, Superior Court Dept. 8	Visiting Judge	
Judge, Superior Court Dept. 9	Matias Contreras	
Judge, Superior Court Brawley	Joseph W. Zimmerman	
Judge, Superior Court Calexico	Donal Donnelly	
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



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, 2001, 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 auditing standards generally accepted in the United States of America 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, 2001, 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 accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2002 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, 2002

COUNTY OF IMPERIAL
GENERAL PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2001

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

Combined Balance Sheet – All Fund Types and Account Groups

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

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

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

Combined Statement of Cash Flows – All Proprietary Fund Types

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

COUNTY OF IMPERIAL
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

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)	14,329,520	14,668,202	2,747,328	4,577,436	22,539,146	183,727,313
Imprest Cash	30,450	425	-	-	16,000	500
Cash with Fiscal Agent	4,232,974	-	-	-	-	-
Accounts Receivable-Net	2,871,406	1,690,755	-	204,252	1,340	2,089,539
Taxes Receivable-Net	409,115	91,597	-	-	-	-
Interest Receivable (Note 8)	1,501,848	190,022	37,906	57,577	260,103	1,769,051
Loan Receivable	-	1,905,316	-	-	-	-
Prepaid Expenses	29,376	(3,628)	-	-	15,207	-
Due from Other Funds (Note 8)	6,920,491	1,010,574	1,829,617	83,942	324,085	4,646,860
Inv.-Mat'l's & Supplies (Note 1)	343,099	203,230	-	-	37,699	-
Fixed Assets-Net (Note 4)	-	-	-	6,805,724	2,510,770	-
Deposit with Others	-	98,564	-	-	253,709	3,380,979
Amt. Provided for L.T. Obligations	-	-	-	-	-	-
TOTAL ASSETS	30,668,279	19,855,057	4,614,851	11,728,931	25,958,059	195,614,242
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Claims Payable	-	-	-	-	13,835,806	-
Accounts Payable	1,339,171	390,793	1,496,935	6,718	397,690	28,239,680
Interest Payable (Note 8)	923,134	18,833	5,464	-	-	2,869,076
Pension Bond Obligation	-	-	-	-	-	-
1999 Certificates of Participations	-	-	-	-	-	-
Accrued Payroll	3,307,339	739,528	-	10,321	39,386	-
Due to Other Funds (Note 8)	3,085,485	1,353,406	495,908	16,315	152,463	9,711,992
Agency Fund Obligations	-	-	-	-	-	154,793,494
Grant Funds Payable	-	-	-	-	-	-
Empty Comp. Absences (Note 6)	-	-	-	16,853	57,106	-
Landfill Closure/Postclosure (Note 7)	-	-	-	6,988,111	-	-
Capital Lease Obligation	-	-	-	-	-	-
Total Liabilities	8,655,129	2,502,560	1,998,307	7,038,318	14,482,451	195,614,242
FUND EQUITY:						
Investments in Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	6,805,724	2,510,770	-
Retained Earnings-Reserved	-	-	-	(2,793,839)	-	-
Retained Earnings-Unreserved	-	-	-	678,728	8,711,129	-
Fund Balances:						
General Reserves	647,781	-	-	-	-	-
Reserve for Encumbrances	3,448,643	2,686,670	234,950	-	-	-
Res. for Deposits/Loans	-	551,429	-	-	253,709	-
Reserve for Inventories of Materials & Supplies	343,099	203,230	-	-	-	-
Reserve - Loan Receivable	-	1,439,947	-	-	-	-
Reserve for Imprest Cash	30,450	425	-	-	-	-
Reserve for Capital Outlay	5,028,198	-	-	-	-	-
Unreserved	12,514,979	12,470,796	2,381,594	-	-	-
Total Fund Equity	22,013,150	17,352,497	2,616,544	4,690,613	11,475,608	-
TOTAL LIABILITIES AND FUND EQUITY	30,668,279	19,855,057	4,614,851	11,728,931	25,958,059	195,614,242

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, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

EXHIBIT A
(Continued)

	Account Group		Totals (Memorandum Only)	
	General Fixed	Long Term	2001	2000
	Assets	Debt		
<u>ASSETS</u>				
Cash and Investments (Note 2)	-	-	242,588,945	186,352,054
Imprest Cash	-	-	47,375	45,900
Cash with Fiscal Agent	-	-	4,232,974	5,192,451
Accounts Receivable-Net	-	-	6,857,292	6,506,690
Taxes Receivable-Net	-	-	500,712	487,600
Interest Receivable (Note 8)	-	-	3,816,507	3,244,554
Loan Receivable	-	-	1,905,316	1,711,916
Prepaid Expenses	-	-	40,955	30,857
Due from Other Funds (Note 8)	-	-	14,815,569	10,349,693
Inv.-Mat'ls & Supplies (Note 1)	-	-	584,028	517,837
Fixed Assets-Net (Note 4)	71,976,709	-	81,293,203	78,135,931
Deposit with Others	-	-	3,733,252	3,113,239
Amt. Provided for L.T. Obligations	-	53,975,162	53,975,162	54,286,711
TOTAL ASSETS	<u>71,976,709</u>	<u>53,975,162</u>	<u>414,391,290</u>	<u>349,975,433</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES:				
Claims Payable	-	-	13,835,806	8,475,009
Accounts Payable	-	-	31,870,987	24,712,375
Interest Payable (Note 8)	-	-	3,816,507	3,244,554
Pension Bond Obligation	-	34,950,000	34,950,000	35,175,000
1999 Certificates of Participations	-	10,430,000	10,430,000	11,135,000
Accrued Payroll	-	-	4,096,574	3,123,174
Due to Other Funds (Note 8)	-	-	14,815,569	10,349,693
Agency Fund Obligations	-	-	154,793,494	118,536,975
Grant Funds Payable	-	-	-	1,065,088
Empty Comp. Absences (Note 6)	-	7,081,542	7,155,501	6,366,042
Landfill Closure/Postclosure (Note 7)	-	-	6,988,111	6,736,110
Capital Lease Obligation	-	1,513,620	1,513,620	1,678,365
Total Liabilities	<u>-</u>	<u>53,975,162</u>	<u>284,266,169</u>	<u>230,597,385</u>
FUND EQUITY:				
Investments in Fixed Assets	71,976,709	-	71,976,709	68,446,962
Contributed Capital	-	-	9,316,494	9,688,969
Retained Earnings-Reserved	-	-	(2,793,839)	(2,980,901)
Retained Earnings-Unreserved	-	-	9,389,857	11,598,288
Fund Balances:			-	-
General Reserves	-	-	647,781	647,781
Reserve for Encumbrances	-	-	6,370,263	8,143,350
Res. for Deposits/Loans	-	-	805,138	427,748
Reserve for Inventories				
of Materials & Supplies	-	-	546,329	472,630
Reserve - Loan Receivable	-	-	1,439,947	1,711,916
Reserve for Imprest Cash	-	-	30,875	29,425
Reserve for Capital Outlay	-	-	5,028,198	6,544,068
Unreserved	-	-	27,367,369	14,647,812
Total Fund Equity	<u>71,976,709</u>	<u>-</u>	<u>130,125,121</u>	<u>119,378,048</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>71,976,709</u>	<u>53,975,162</u>	<u>414,391,290</u>	<u>349,975,433</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
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

EXHIBIT B

	Governmental Fund Types			Totals	
				(Memorandum Only)	
	General	Special Revenue	Capital Projects	2001	2000
REVENUES:					
Taxes	19,078,844	2,539,163	-	21,618,007	19,902,700
Licenses & Permits	970,116	-	-	970,116	1,123,589
Fines, Forfeitures & Penalties	3,150,390	1,643,115	167,699	4,961,204	4,360,942
Use of Money and Property	2,226,420	662,804	143,884	3,033,108	2,544,178
Aid From Other Governmental Agencies-State	60,250,013	14,871,966	148,473	75,270,452	68,479,109
Aid From Other Governmental Agencies-Federal	27,039,882	5,346,269	787,331	33,173,482	27,115,555
Charges For Current Services	7,636,312	4,268,875	-	11,905,187	9,229,745
Other Revenue	5,589,463	4,726,772	2,824,598	13,140,833	10,210,405
Sale of Fixed Assets	2,872	-	-	2,872	10,782
Total Revenues	<u>125,944,312</u>	<u>34,058,964</u>	<u>4,071,985</u>	<u>164,075,261</u>	<u>142,977,005</u>
EXPENDITURES:					
Current:					
General Government	12,716,557	101,357	-	12,817,914	11,627,316
Public Protection	38,447,743	6,554,016	-	45,001,759	38,575,717
Public Ways & Facilities	-	8,429,641	-	8,429,641	8,389,048
Health & Sanitation	17,361,561	5,757,360	-	23,118,921	20,036,228
Public Assistance	51,081,954	7,552,114	-	58,634,068	51,384,656
Education	281,954	516,632	-	798,586	760,389
Capital Outlay	-	811,005	4,034,026	4,845,031	5,628,454
Total Expenditures	<u>119,889,769</u>	<u>29,722,125</u>	<u>4,034,026</u>	<u>153,645,920</u>	<u>136,401,808</u>
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	<u>6,054,543</u>	<u>4,336,839</u>	<u>37,959</u>	<u>10,429,341</u>	<u>6,575,197</u>
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In(Out)	<u>(1,503,271)</u>	<u>(259,617)</u>	<u>(55,432)</u>	<u>(1,818,320)</u>	<u>(583,118)</u>
Total Other Financing Sources/(Uses)	<u>(1,503,271)</u>	<u>(259,617)</u>	<u>(55,432)</u>	<u>(1,818,320)</u>	<u>(583,118)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>4,551,272</u>	<u>4,077,222</u>	<u>(17,473)</u>	<u>8,611,021</u>	<u>5,992,079</u>
FUND BALANCE - July 1	<u>17,461,878</u>	<u>13,275,275</u>	<u>2,634,017</u>	<u>33,371,170</u>	<u>27,379,091</u>
FUND BALANCE - June 30	<u>22,013,150</u>	<u>17,352,497</u>	<u>2,616,544</u>	<u>41,982,191</u>	<u>33,371,170</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, 2001

EXHIBIT C

	General Fund		
	Budget	Actual	Variance
REVENUES:			
Taxes	17,755,400	19,078,844	1,323,444
Licenses and Permits	1,085,850	970,116	(115,734)
Fines, Forfeitures & Penalties	2,775,000	3,150,390	375,390
Use of Money & Property	1,549,192	2,226,420	677,228
Aid from Other Governmental Agencies - State	63,343,308	60,250,013	(3,093,295)
Aid from Other Governmental Agencies - Federal	26,627,674	27,039,882	412,208
Charges for Current Services	9,908,020	7,636,312	(2,271,708)
Other Revenue	6,151,457	5,589,463	(561,994)
Sale of Fixed Assets	4,000	2,872	(1,128)
Total Revenue	<u>129,199,901</u>	<u>125,944,312</u>	<u>(3,255,589)</u>
EXPENDITURES:			
Current:			
General Government	18,045,879	13,132,318	(4,913,561)
Public Protection	39,577,688	38,636,813	(940,875)
Public Ways & Facilities	-	-	-
Health & Sanitation	22,197,442	18,263,084	(3,934,358)
Public Assistance	55,292,832	51,236,611	(4,056,221)
Education	361,750	318,503	(43,247)
Capital Outlay	-	-	-
Total Budgetary Expenditures	<u>135,475,591</u>	<u>121,587,329</u>	<u>(13,888,262)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances		1,751,084	
Deduct: Ending Encumbrances		<u>(3,448,644)</u>	
Total Actual Expenditures		<u>119,889,769</u>	
Excess of Revenues Over (Under) Expenditures		<u>6,054,543</u>	
OTHER FINANCING SOURCES/(USES)			
Operating Transfers In (Out)		<u>(1,503,271)</u>	
Total Other Financing Sources/(Uses)		<u>(1,503,271)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>4,551,272</u>	
FUND BALANCE - July 1		<u>17,461,878</u>	
FUND BALANCE - June 30		<u>22,013,150</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, 2001

EXHIBIT C
(Continued)

		Special Revenue Funds		
		Budget	Actual	Variance
REVENUES:				
Taxes		2,538,950	2,539,163	213
Licenses and Permits		-	-	-
Fines, Forfeitures & Penalties		1,444,485	1,643,115	198,630
Use of Money & Property		237,065	662,804	425,739
Aid from Other Governmental Agencies - State		17,786,364	14,871,966	(2,914,398)
Aid from Other Governmental Agencies - Federal		4,042,142	5,346,269	1,304,127
Charges for Current Services		4,377,682	4,268,875	(108,807)
Other Revenue		4,538,383	4,726,772	188,389
Sale of Fixed Assets		20,000	-	(20,000)
Total Revenue		<u>34,985,071</u>	<u>34,058,964</u>	<u>(926,107)</u>
EXPENDITURES:				
Current:				
General Government		517,218	365,202	(152,016)
Public Protection		7,905,016	7,208,763	(696,253)
Public Ways & Facilities		12,860,274	9,161,505	(3,698,769)
Health & Sanitation		7,148,976	5,766,109	(1,382,867)
Public Assistance		8,849,978	8,216,526	(633,452)
Education		620,524	530,313	(90,211)
Capital Outlay		-	-	-
Total Budgetary Expenditures		<u>37,901,986</u>	<u>31,248,418</u>	<u>(6,653,568)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances			1,155,503	
Deduct: Ending Encumbrances			(2,681,796)	
Total Actual Expenditures			<u>29,722,125</u>	
Excess of Revenues Over (Under) Expenditures			<u>4,336,839</u>	
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In (Out)			(259,617)	
Total Other Financing Sources/(Uses)			<u>(259,617)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			<u>4,077,222</u>	
FUND BALANCE - July 1			<u>13,275,275</u>	
FUND BALANCE - June 30			<u>17,352,497</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, 2001

EXHIBIT C
(Continued)

		Capital Projects Funds		
		Budget	Actual	Variance
REVENUES:				
Taxes		-	-	-
Licenses and Permits		-	-	-
Fines, Forfeitures & Penalties		140,000	167,699	27,699
Use of Money & Property		20,000	143,884	123,884
Aid from Other Governmental Agencies - State		-	148,473	148,473
Aid from Other Governmental Agencies - Federal		2,576,903	787,331	(1,789,572)
Charges for Current Services		-	-	-
Other Revenue		1,956,540	2,824,598	868,058
Sale of Fixed Assets		-	-	-
Total Revenue		<u>4,693,443</u>	<u>4,071,985</u>	<u>(621,458)</u>
EXPENDITURES:				
Current:				
General Government		-	-	-
Public Protection		-	-	-
Public Ways & Facilities		-	-	-
Health & Sanitation		-	-	-
Public Assistance		-	-	-
Education		-	-	-
Capital Outlay		<u>4,543,665</u>	<u>2,806,860</u>	<u>(1,736,805)</u>
Total Budgetary Expenditures		<u>4,543,665</u>	<u>2,806,860</u>	<u>(1,736,805)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances			1,462,116	
Deduct: Ending Encumbrances			<u>(234,950)</u>	
Total Actual Expenditures			<u>4,034,026</u>	
Excess of Revenues Over (Under) Expenditures			<u>37,959</u>	
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In (Out)			<u>(55,432)</u>	
Total Other Financing Sources/(Uses)			<u>(55,432)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			<u>(17,473)</u>	
FUND BALANCE - July 1			<u>2,634,017</u>	
FUND BALANCE - June 30			<u>2,616,544</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, 2001

EXHIBIT C
(Continued)

	Totals (Memorandum Only)		
	Budget	Actual	Variance
REVENUES:			
Taxes	20,294,350	21,618,007	1,323,657
Licenses and Permits	1,085,850	970,116	(115,734)
Fines, Forfeitures & Penalties	4,359,485	4,961,204	601,719
Use of Money & Property	1,806,257	3,033,108	1,226,851
Aid from Other Governmental Agencies - State	81,129,672	75,270,452	(5,859,220)
Aid from Other Governmental Agencies - Federal	33,246,719	33,173,482	(73,237)
Charges for Current Services	14,285,702	11,905,187	(2,380,515)
Other Revenue	12,646,380	13,140,833	494,453
Sale of Fixed Assets	24,000	2,872	(21,128)
Total Revenue	<u>168,878,415</u>	<u>164,075,261</u>	<u>(4,803,154)</u>
EXPENDITURES:			
Current:			
General Government	18,563,097	13,497,520	(5,065,577)
Public Protection	47,482,704	45,845,576	(1,637,128)
Public Ways & Facilities	12,860,274	9,161,505	(3,698,769)
Health & Sanitation	29,346,418	24,029,193	(5,317,225)
Public Assistance	64,142,810	59,453,137	(4,689,673)
Education	982,274	848,816	(133,458)
Capital Outlay	4,543,665	2,806,860	(1,736,805)
Total Budgetary Expenditures	<u>177,921,242</u>	<u>155,642,607</u>	<u>(22,278,635)</u>
Add: Expenditures Chargeable to Prior Year's Encumbrances		4,368,703	
Deduct: Ending Encumbrances		<u>(6,365,390)</u>	
Total Actual Expenditures		<u>153,645,920</u>	
Excess of Revenues Over (Under) Expenditures		<u>10,429,341</u>	
OTHER FINANCING SOURCES/(USES)			
Operating Transfers In (Out)		<u>(1,818,320)</u>	
Total Other Financing Sources/(Uses)		<u>(1,818,320)</u>	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>8,611,021</u>	
FUND BALANCE - July 1		<u>33,371,170</u>	
FUND BALANCE - June 30		<u>41,982,191</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, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

EXHIBIT D

	Enterprise	Internal Service	Totals (Memorandum Only)	
			2001	2000
<u>OPERATING REVENUES</u>				
Charges for Services	226,137	-	226,137	176,958
Rents and Concessions	379,567	18,949,291	19,328,858	16,176,338
Total	605,704	18,949,291	19,554,995	16,353,296
<u>OPERATING EXPENSES</u>				
Salaries and Benefits	175,251	630,834	806,085	778,380
Services and Supplies	2,072,722	20,737,104	22,809,826	14,939,925
Landfill Closure/Postclosure	-	-	-	-
Depreciation	467,588	1,018,911	1,486,499	1,362,795
Total	2,715,561	22,386,849	25,102,410	17,081,100
OPERATING INCOME(LOSS)	(2,109,857)	(3,437,558)	(5,547,415)	(727,804)
<u>NON-OPERATING REVENUE (EXPENSES)</u>				
Gain on Sale of Fixed Assets	-	146,093	146,093	158,992
Interest Income	244,934	1,106,420	1,351,354	1,072,913
Interest Expense	-	-	-	-
State Aid	1,049,731	-	1,049,731	1,162,547
Federal Aid	200,000	-	200,000	205,000
Other	339,860	-	339,860	216,901
Total	1,834,525	1,252,513	3,087,038	2,816,353
INCOME (LOSS) BEFORE TRANSFERS	(275,332)	(2,185,045)	(2,460,377)	2,088,549
RESIDUAL EQUITY TRANSFER IN (OUT)	(775)	39,250	38,475	(313,278)
NET INCOME	(276,107)	(2,145,795)	(2,421,902)	1,775,271
RETAINED EARNINGS - July 1	4,966,720	13,621,403	18,588,123	16,812,852
RETAINED EARNINGS - June 30	4,690,613	11,475,608	16,166,221	18,588,123

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, 2001

EXHIBIT E

	Enterprise	Internal Service	Total (Memorandum Only)
Operating Income (Loss)	(2,109,857)	(3,437,558)	(5,547,415)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	467,588	1,018,911	1,486,499
Changes in assets and liabilities:			
(Increase) Decrease in accounts receivable	3,481	(1,340)	2,141
(Increase) Decrease in interest receivable	(3,150)	(23,763)	(26,913)
(Increase) Decrease in prepaid expenses	-	15,650	15,650
(Increase) Decrease in due from other funds	(69,940)	259,805	189,865
Increase (Decrease) in accounts payable	(13,420)	311,582	298,162
Increase (Decrease) in accrued liabilities	1,540	9,664	11,204
Increase (Decrease) in due to other funds	7,900	(53,222)	(45,322)
Increase (Decrease) in insurance loss expense	-	5,360,797	5,360,797
Increase (Decrease) in postclosure costs liability	252,001	-	252,001
Increase (Decrease) in compensated absences	3,159	3,104	6,263
Total adjustments	649,159	6,901,188	7,550,347
Net cash provided (used) by operating activities	(1,460,698)	3,463,630	2,002,932
Cash flows from non-capital financing activities:			
Interest Income	244,934	1,106,420	1,351,354
State Aid	1,049,731	-	1,049,731
Federal Aid	200,000	-	200,000
Other	339,860	-	339,860
Net cash provided by non-capital financing activities:	1,834,525	1,106,420	2,940,945
Capital flows from capital and related financing activities:			
Residual equity transfers in (out)	-	(169,256)	(169,256)
Acquisition of fixed assets	(46,259)	(824,468)	(870,727)
Proceeds from sale of equipment	-	146,093	146,093
Reduction of capital lease obligation	-	-	-
Net cash provided (used) by capital and related financing activities:	(46,259)	(847,631)	(893,890)
Net increase (decrease) in cash and cash equivalents	327,568	3,722,419	4,049,987
Cash and cash equivalents at July 1, 2000	4,249,868	18,816,727	23,066,595
Cash and cash equivalents at June 30, 2001	4,577,436	22,539,146	27,116,582

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

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

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, 2001

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, 2001

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, 2001

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, 2001

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, 2001

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, 2001 follows:

Cash and checks on hand at year-end	\$ 170,649
Outstanding warrants at year-end	(998,070)
Deposits maintained in treasurer's pool	43,636,721
Investments maintained in treasurer's pool	<u>199,779,645</u>
	<u><u>\$242,588,945</u></u>

Deposits

At June 30, 2001, the carrying amount of Imperial County's deposits was \$47,361,239 and bank balance for deposits maintained in various financial institutions amounted to \$34,143,314. Of the bank balance, \$10,501,576 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
JUNE 30, 2001

2. Pooled Cash and Investments - Continued

County deposits by category as of June 30, 2001 are as follows:

	<u>Categories</u>			
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Total</u>
Demand Deposit	\$ 399,438	\$ -	\$22,947,876	\$23,347,314
Certificates of Deposit	<u>10,796,000</u>	<u>-</u>	<u>-</u>	<u>10,796,000</u>
	<u>\$11,195,438</u>	<u>\$ -</u>	<u>\$22,947,876</u>	<u>\$34,143,314</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, 2001

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.	\$124,710,147	\$123,809,417	4.839 – 7.150	07/09/01-05/30/06
State Pool (LAIF)	29,500,000	29,500,000	5.320	N/A
Mutual Funds	40,000,000	40,000,000	4.113	N/A
Mortgage Backed	<u>6,601,229</u>	<u>6,470,233</u>	7.000 – 16.000	06/01/05-04/15/12
	<u>\$200,811,376</u>	<u>\$199,779,650</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	\$ 4,663	\$ -	\$ -	\$ 4,663	\$ 5,238
FHLMC	21,464,101	-	-	21,464,101	21,617,404
FFCB	9,988,600	-	-	9,988,600	10,079,687
FCDisc	14,756,050	-	-	14,756,050	14,761,289
FHLB	41,775,546	-	-	41,775,546	42,125,706
FNMA	19,341,250	-	-	19,341,250	19,526,937
FMAE	<u>22,949,440</u>	<u>-</u>	<u>-</u>	<u>22,949,440</u>	<u>23,195,115</u>
	<u>\$130,279,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$130,279,650</u>	<u>\$131,311,376</u>
Mutl Fund*				40,000,000	40,000,000
State Pool					
(LAIF)*				<u>29,500,000</u>	<u>29,500,000</u>
				<u>\$199,779,650</u>	<u>\$200,811,376</u>

* Not subject to categorization

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

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, 2001 the County held \$78,220,294 of such receipts in trust for distribution to the various taxing agencies after that date. In addition, taxes receivable at June 30, 2001, amounted to approximately \$7,151,603 of which approximately \$1,199,883 as applicable to the General Fund. The County has reserved (by reduction of the related receivable) approximately \$790,767 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, 2001

4. Fixed Assets

Fixed Assets consist of the following at June 30, 2001:

	<u>General Fixed Assets Account Group</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Land	\$ 2,029,300	\$ 685,102	\$ 22,760
Structures and Improvements	44,797,105	10,590,900	162,280
Capital Leases Structures and Improvements	2,289,213	-	560
Capital Leases-Equip.	268,273	-	-
Construction WIP	396,024	-	-
Equipment	<u>22,196,794</u>	<u>83,424</u>	<u>6,230,036</u>
	\$ 71,976,709	\$ 11,359,426	\$ 6,415,636
Less: Accumulated Depreciation	<u>-</u>	<u>(4,553,702)</u>	<u>(3,904,866)</u>
Total	<u>\$ 71,976,709</u>	<u>\$ 6,805,724</u>	<u>\$ 2,510,770</u>

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

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, 2001 had assets under capital leases totaling \$2,557,486. 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, 2001.

Year ending <u>June 30</u>	General Long-Term Debt <u>Account Group</u>
2002	\$ 354,160
2003	354,160
2004	306,673
2005	285,458
2006	285,458
Thereafter	<u>285,458</u>
Total Minimum Lease Payments	\$ 1,871,367
Less: Interest	<u>(357,747)</u>
P.V. Minimum Lease Payments	<u>\$ 1,513,620</u>

Interest expense on the outstanding obligations under capital lease was \$111,599 year ended June 30, 2001.

The County leases buildings and office facilities and other equipment under non-cancelable leases. Total costs for such leases were \$29,571 for the year ended June 30, 2001. The future minimum lease payments for these leases are as follows:

Year Ending <u>June 30,</u>	<u>Total</u>
2002	\$ 29,571
2003	13,693
2004	7,200
2005	7,200
2006	<u>600</u>
Total	<u>\$ 58,264</u>

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

5. Leases – Continued

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2001.

<u>Year Ending June 30,</u>	<u>Total</u>
2002	\$ 338,956
2003	343,162
2004	340,425
2005	337,500
2006	338,250
Thereafter	<u>1,421,950</u>
Total minimum payments required	<u><u>\$3,120,243</u></u>

6. Long-Term Debt

The following schedule represents changes in the General Long-Term Debt Account Group for the year ended June 30, 2001:

	<u>Balance July 1, 2000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2001</u>
Employee Compensated Absences	\$ 6,298,346	\$ 783,196	\$ -	\$ 7,081,542
Capital Lease Obligation	1,678,365	-	164,745	1,513,620
Pension Funding Bonds	35,175,000	-	225,000	34,950,000
1999 Cert. Of Participation	<u>11,135,000</u>	<u>-</u>	<u>705,000</u>	<u>10,430,000</u>
Total General Long-Term Debt	<u><u>\$54,286,711</u></u>	<u><u>\$ 783,196</u></u>	<u><u>\$ 1,094,745</u></u>	<u><u>\$ 53,975,162</u></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, 2001

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</u> <u>June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
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
2006	1,130,000	2,044,700	3,174,700
Thereafter	<u>29,950,000</u>	<u>17,681,314</u>	<u>47,631,314</u>
Total	<u>\$34,950,000</u>	<u>\$ 28,556,689</u>	<u>\$ 63,506,689</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</u> <u>June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
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
2006	845,000	334,916	1,179,916
Thereafter	<u>6,500,000</u>	<u>1,705,964</u>	<u>8,205,964</u>
Total	<u>\$ 10,430,000</u>	<u>\$ 3,678,590</u>	<u>\$ 14,108,590</u>

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

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 \$6,988,111 as of June 30, 2001 which is based on an average of 18.37% usage (filled) of the ten landfills operated by the county. It is estimated that an additional \$4,369,916 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 (\$10,184,164) 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, 2001. 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, 2001, \$4,144,475 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, 2001 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 6,920,491	\$ 3,085,485
Special Revenue Funds:		
Library	448	5,878
Fire Protection	166,825	2,125
Public Works-Roads	100,147	31,171
Federal Jail Improvement	-	29,140
WIA Funds	-	16,123

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

8. Interfund Transactions - Continued

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Special Revenue Funds - Continued		
Substance Abuse/Perinatal	181,729	129,058
Substance Abuse	364,079	233,074
Service Authority Freeway Emerg.	-	37
P.W. Solid Waste Disposal	9,283	47,956
Mosquito Abatement	-	107,513
VIDA Funds	14,163	164,637
Other Special Revenue Funds	173,900	586,694
Capital Projects Funds:		
Human Resources Cap. Impr.	-	1,262
EDA Gateway	-	104,959
Clerk/Recorder Cap. Impr.	-	130,519
Family Support Remodel	213,384	131,515
Heber Public Utilities	-	761
CSA Cap. Impr.	1,564,968	123,892
Family Support New Construction	1,265	-
Minimum Security CAO	50,000	-
Sheriff Min. Sec. Fencing	-	3,000
Enterprise Funds:		
Airport-Imperial	83,051	14,886
County Trans. Adm. Prog.	891	1,429
Internal Service Funds:		
Garage Operating Fund	10,266	(182,898)
Central Duplicating	23,863	70
Centralized Mail System	-	65,122
Communication Services	8,031	36
Loss Reserve – Health Plan	270,133	-
Loss Reserve – Dental/Vision Plan	11,792	270,133

COUNTY OF IMPERIAL
NOTES FO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

8. Interfund Transactions – Continued

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Agency Funds:		
Departmental	94,837	1,700,736
Special Purpose	1,897,286	3,074,583
Miscellaneous	2,460,404	4,926,185
State, County, & City	189	4,000
Schools	172,828	189
Special Districts	4,810	577
Clearing	14,006	2,190
Employees' Retirement Sys.	<u>2,500</u>	<u>3,532</u>
 TOTAL	 <u>\$ 14,815,569</u>	 <u>\$ 14,815,569</u>

Interest Receivable/Payable at June 30, 2001 are as follows:

	<u>Interest Receivable</u>	<u>Interest Payable</u>
General	\$ 1,501,848	\$ 923,134

Special Revenue Funds:

P.W. - Roads	79,539	-
WIA Funds	1,628	-
Substance Abuse/Perinatal	1,354	-
Substance Abuse	-	2,044
Federal Jail Improvement Fund	26,560	-
Criminal Justice Facility	9,089	-
Serv. Authority Freeway Emerg.	8,057	-
P.W. Solid Waste	20,164	-
Mosquito Abatement	6,543	-
VIDA Funds	4,692	1,613
Other Special Revenue Funds	32,396	15,176

Capital Project Funds:

Airport Runway Rehab. Mrk.	20	-
Ag. Comm. Cap. Impr.	8,924	-
Brawley Admin Center Cap. Impr.	5,265	-
Calexico Courthouse Cap. Impr.	-	2,250

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

8. Interfund Transactions – Continued

	<u>Interest Receivable</u>	<u>Interest Payable</u>
Capital Projects Funds (cont):		
Env. Health/Planning Cap. Impr.	-	16
Clerk OTB/BOS Cap. Impr.	6	-
E.C. Courthouse Cap. Impr.	-	491
Family Support Remodel	-	50
Behavioral Health Cap. Impr.	-	23
Debt Service Cap. Impr.	-	34
CSA Cap. Impr.	-	1,328
EDA Gateway Infrastructure	-	401
Family Support New Construction	2	-
Furnishings Cap. Impr.	-	242
Wiest Lake Const. Loan	-	267
Airport Imp. Prj. 301601091	-	2
Minimum Security CAO Funds	-	14
Court Construction	14,452	-
Sheriff Min. Sec.	8	-
Holtville Library Expansion	17	-
Child Shelter Project	-	3
AP Master Plan 3016010911	171	-
Treasurer Dept. Capital Impr.	4	-
Human Resources Capital Impr.	-	329
Health Dept. Capital Impr.	2,701	-
Heber Public Utilities Cap. Impr.	6,335	-
Airport Light System Phase III	1	-
Juvenile Hall Remodel Cap. Impr.	-	14
Enterprise Funds:		
Imperial Airport	2,042	-
Holtville Airport	2	-
State Transit Program Asst.	5,524	-
Spec. Aviation Fund Holtville	212	-
Closure/Postclosure	49,797	-
Internal Service Funds:		
Garage Operating	19,706	-
Central Duplicating	1,363	-
Flood Control	2,192	-
Loss Reserve – Liability Ins.	47,428	-

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

8. Interfund Transactions – Continued

	<u>Interest Receivable</u>	<u>Interest Payable</u>
Internal Service Funds (Cont):		
Loss Reserve – Worker’s Comp.	95,747	-
Loss Reserve – Unemp. Insurance	3,597	-
Loss Reserve – Health Plan	51,635	-
Loss Reserve – Dental/Vision	21,707	-
Loss Reserve – Medical Malpractice	7,003	-
Loss Reserve - Auto	9,725	-
Agency Funds:		
Departmental	4,023	-
Special Purpose	114,060	-
Miscellaneous	394,196	235
Bonded Debt	3,887	-
Clearing	26,960	-
Unapportioned Int/Taxes	10	2,868,841
Employees’ Retirement System	28,895	-
Schools	1,131,407	-
Special Districts	<u>65,613</u>	<u>-</u>
TOTAL	<u>\$ 3,816,507</u>	<u>\$ 3,816,507</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, 2001

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.

A. 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, 2001 was \$50,122,922. The total County payroll for the year was \$56,020,011. The total contribution to the Retirement System for 2000 of \$9,374,268 was made in accordance with actuarial determined requirements computed through a actuarial valuation performed as of June 30, 1999. The County's contribution was \$6,541,267. Employee contributions were \$2,833,001. 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, 2001

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>
6/30/01	6,541,267	100%	0
6/30/00	4,333,674	100%	0
6/30/99	4,127,604	100%	0

10. Contingent Liabilities

A. Litigation

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

The County recognizes, as revenue grant monies received, 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, 2001

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	\$ 8,475,009
Incurred claims (including IBNRs)	9,604,293
Claim payments	<u>(4,243,496)</u>
Unpaid claims, end of fiscal year	<u>\$13,835,806</u>

B. 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, 2001 was \$1,905,316.

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 30,2001

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	\$ 119,889,769	\$ (1,751,084)	\$ 3,448,644	\$ 121,587,329
Sp.Rev. Funds	29,722,125	(1,155,503)	2,681,796	31,248,418
Capital Proj. Funds	<u>4,034,026</u>	<u>(1,462,116)</u>	<u>234,950</u>	<u>2,806,860</u>
Total Expenditures	<u>\$ 153,645,920</u>	<u>\$ (4,368,703)</u>	<u>\$ 6,365,390</u>	<u>\$ 155,642,607</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, 2001:

Special Revenue Funds:

VIDA Funds	\$ 82,311
Other Special Revenue Funds	1,112,900

Capital Project Funds:

County Admin. Office Cap. Impr.	1
Calexico Courthouse Remodel	220,840
Clerk/Recorder Cap. Impr.	130,519
Env. Health/Planning Cap. Impr.	16
Debt Serv. Cap. Impr.	7,664
Airport Imp. Proj. 301601091	2
Furnishings Cap. Impr.	55,502
Airport Lite Sys PHS II	18
Sheriff Min. Sec. Fencing	2,407
Mental Health Cap. Impr.	23
Imperial Airport Project	16
Child Shelter Project	214
Juvenile Hall Remodel Cap. Imp.	1,156

COUNTY OF IMPERIAL
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2001

12. Accumulated Deficits and Deficit Fund Balances – Continued

Capital Project Funds (cont):

Human Resources Cap. Impr.	\$ 29,795
EDA Gateway Infrastructure	147,141
Wiest Lake Construction Loan	21,793

Enterprise Funds:

Closure/Postclosure	2,793,839
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Internal Service Funds:

Centralized Mail System	2,414
Loss Reserve – Liability Insurance	3,704,303

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, 2000 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 5.25% and were paid in full June 30, 2001.

Subsequent to June 30, 2001, on July 1, 2001, the County issued \$4,880,000 in tax anticipation notes. The notes bear an interest rate of 5.10% and were underwritten by the U.S. Trust Company of California.

14. New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basis Financial Statements and Management's Discussions and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The County is required to implement this standard for the fiscal year ending June 30, 2002. The County has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.



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
BALANCE SHEET
GENERAL FUND
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 1

<u>ASSETS</u>	<u>2001</u>	<u>2000</u>	Increase (Decrease)
Cash with Treasurer	14,329,520	11,497,968	2,831,552
Imprest Cash	30,450	29,200	1,250
Cash with Fiscal Agent	4,232,974	5,192,451	(959,477)
Accounts Receivable-Net of Allowance*	2,871,406	1,955,412	915,994
Taxes Receivable-Net of Allowance**	409,115	393,801	15,314
Interest Receivable	1,501,848	1,349,288	152,560
Due from Other Funds	6,920,491	5,433,955	1,486,536
Inventory-Materials and Supplies	343,099	268,908	74,191
Prepaid Expenses	29,376	-	29,376
 TOTAL ASSETS	 <u>30,668,279</u>	 <u>26,120,983</u>	 <u>4,547,296</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts Payable	1,339,171	1,597,484	(258,313)
Interest Payable	923,134	862,305	60,829
Grant Funds Payable	-	36,881	(36,881)
Accrued Payroll	3,307,339	2,513,013	794,326
Due to Other Funds	3,085,485	3,649,422	(563,937)
 Total Liabilities	 <u>8,655,129</u>	 <u>8,659,105</u>	 <u>(3,976)</u>
FUND EQUITY:			
Fund Balances:			
General Reserves	647,781	647,781	-
Reserve for Encumbrances	3,448,643	3,529,341	(80,698)
Reserve for Inventories of Materials & Supplies	343,099	268,908	74,191
Reserve for Imprest Cash	30,450	29,200	1,250
Reserve for Capital Outlay	5,028,198	6,544,068	(1,515,870)
Unreserved	12,514,979	6,442,580	6,072,399
 Total Fund Equity	 <u>22,013,150</u>	 <u>17,461,878</u>	 <u>4,551,272</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>30,668,279</u>	 <u>26,120,983</u>	 <u>4,547,296</u>
 * Accounts Receivable			
Less Allowance	-	-	
Accounts Receivable-Net	<u>2,871,406</u>	<u>1,955,412</u>	
 ** Taxes Receivable			
Less Allowance	(790,767)	(1,130,590)	
Taxes Receivable-Net	<u>409,115</u>	<u>393,801</u>	

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-A

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>PROPERTY TAXES</u>				
Current Year-Secured	7,398,400	7,867,152	468,752	7,278,672
Current Year-Unsecured	800,000	558,286	(241,714)	752,683
Prior Year-Secured	-	(8,759)	(8,759)	(27,236)
Prior Year-Unsecured	-	(17,202)	(17,202)	(2,986)
Chapter 7-8 Tax Deeded Land Sales	-	-	-	300
Supplemental Assessments	105,000	108,896	3,896	18,888
Penalties and Cost on Delinquent Taxes	900,000	858,284	(41,716)	991,675
Total	9,203,400	9,366,657	163,257	9,011,996
<u>OTHER TAXES</u>				
Sales and Use Taxes	7,975,000	8,866,184	891,184	7,923,058
Franchises	290,000	530,392	240,392	295,182
Aircraft	25,000	26,036	1,036	25,041
Transient Occupancy	77,000	75,145	(1,855)	78,183
Deed Transfer	185,000	214,430	29,430	184,649
Total	8,552,000	9,712,187	1,160,187	8,506,113
Total Taxes	17,755,400	19,078,844	1,323,444	17,518,109
<u>LICENSES AND PERMITS</u>				
Animal Licenses	20,000	12,082	(7,918)	13,465
Business Licenses	20,400	25,044	4,644	23,155
Building Inspection Fees	654,037	499,085	(154,952)	600,322
Zoning Permits	8,000	7,000	(1,000)	3,450
Other Licenses and Permits	23,413	114,359	90,946	118,431
SB 2557 Fees	360,000	312,546	(47,454)	364,766
Total	1,085,850	970,116	(115,734)	1,123,589
<u>FINES, FORFEITURES & PENALTIES</u>				
Vehicle Code Fines	185,000	189,818	4,818	178,936
Co. Share-Parking Fines	40,000	51,287	11,287	42,178
Forfeitures & Penalties	50,000	19,083	(30,917)	25,030
Criminal Fines	6,000	17,846	11,846	8,691
Toxic Waste Fees	650,000	829,926	179,926	551,779
Trial Court Funding Fees	210,000	213,695	3,695	225,074
County Share-City Fines	9,000	11,306	2,306	13,968
Total	1,150,000	1,332,961	182,961	1,045,656
<u>SPECIAL DISTRICT REVENUES</u>				
Alcohol Testing Fines	70,000	42,450	(27,550)	38,214
Cty Share PC 1464 Penalty	355,000	381,355	26,355	381,518
Fine & Forf. Appl. GC 77205	1,180,000	1,373,939	193,939	1,237,096
Other Special District Revenues	20,000	19,685	(315)	81,701
Total	1,625,000	1,817,429	192,429	1,738,529

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-A
(Continued)

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>USE OF MONEY & PROPERTY</u>				
Interest - Pooled Monies	1,200,780	1,833,964	633,184	1,601,866
Rents & Concessions-Land & Buildings	335,723	379,993	44,270	350,755
Rents & Concessions-L&B Gen R.	8,000	9,855	1,855	10,790
Rents & Concessions-Other	4,689	2,608	(2,081)	2,494
Total	1,549,192	2,226,420	677,228	1,965,905
<u>REVENUE FROM OTHER AGENCIES</u>				
<u>STATE OF CALIFORNIA</u>				
Transportation Fund SB 325	11,000	13,000	2,000	11,000
Motor Vehicle in Lieu	8,900,000	9,372,431	472,431	8,560,343
Vehicle License Fees-Health	3,118,854	2,801,077	(317,777)	3,026,723
Vehicle License Fees-Mental Health	1,098,174	1,564,818	466,644	1,397,347
Vehicle License Fees-Social Services	-	99,120	99,120	87,124
Public Assistance Admin.	9,452,075	5,668,734	(3,783,341)	7,145,720
Public Assistance Programs	16,862,000	15,477,228	(1,384,772)	13,701,517
Crippled Children	249,202	220,614	(28,588)	524,931
Case Management	600,000	210,055	(389,945)	169,176
Mental Health	1,151,496	999,582	(151,914)	62,851
T.B. Control	145,600	127,627	(17,973)	128,961
Other Health Dental	225,453	241,839	16,386	219,770
Aid Incentive	601,886	808,752	206,866	610,486
Federal Medical	3,697,040	3,059,154	(637,886)	3,625,618
Pesticide Enforcement	283,113	274,828	(8,285)	241,520
Agriculture	1,183,334	974,907	(208,427)	1,241,543
Veterans Affairs	15,000	21,203	6,203	24,100
Homeowners Property Tax Relief	169,000	165,675	(3,325)	162,813
Other State Aid	1,209,118	1,376,123	167,005	1,259,149
DBAW	275,000	359,092	84,092	145,020
State Budget Assistance	250,000	338,094	88,094	224,028
Immunizations	411,806	156,465	(255,341)	206,331
State Aid - Realign P.A.	3,949,232	6,441,793	2,492,561	4,097,474
State Aid - Realign Mental	3,824,402	3,176,218	(648,184)	2,872,253
State Aid - Realign Health	1,752,686	2,370,365	617,679	1,755,340
Other Aid for Health	812,775	829,155	16,380	240,838
CHDP Medical Payments	300,500	266,872	(33,628)	249,850
State Aid	190,354	163,884	(26,470)	178,742
CHDP Administration	155,000	34,149	(120,851)	-
Materials & Child Health	196,500	169,903	(26,597)	88,147
Senior Citizens Grant	11,000	12,000	1,000	18,552
Health Subvention	3,000	-	(3,000)	1,051
High Risk Infants	11,667	3,508	(8,159)	12,833
Manadated Costs	325,226	898,175	572,949	295,459
Revenue Stablization	323,000	323,000	-	323,000
Adolescent Family Life	194,459	277,420	82,961	254,432
Family Support Admin.	38,000	135,873	97,873	43,001
State Reimburse. Medical	240,000	65,433	(174,567)	193,758
State Aid - SB933	50,000	29,520	(20,480)	17,179

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-A
(Continued)

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Temp Aid-Needy Families	500,000	583,967	83,967	455,637
State Aid - Edowments	456,356	138,360	(317,996)	367,272
Health Border Health	100,000	-	(100,000)	141,669
High Risk 1st Time Offenders	-	-	-	172,200
State Prison Mitigation	-	-	-	22,800
Total	63,343,308	60,250,013	(3,093,295)	54,577,558

FEDERAL AID

Public Assistance Admin.	9,665,715	11,227,267	1,561,552	9,479,046
Public Assistance Programs	11,782,500	10,139,871	(1,642,629)	10,123,382
Health Administration	5,150	2,557	(2,593)	34,049
Family Support Admin.	2,147,707	2,512,475	364,768	2,459,852
Incentive-Child Support	493,000	365,609	(127,391)	458,187
Emerg. Med. Serv. Authority	273,517	113,797	(159,720)	50,933
Other In Lieu Tax	771,000	933,694	162,694	710,544
Other Gov't Agencies	1,331,085	1,369,884	38,799	1,482,915
EDA Planning Grant	58,000	31,454	(26,546)	48,759
Fed - "COPS" Program	100,000	-	(100,000)	-
Fed - SW Border Assistance	-	343,274	343,274	-
Total	26,627,674	27,039,882	412,208	24,847,667

CHARGES FOR CURRENT SERVICES

Dive Team Recovery	1,000	2,500	1,500	850
Unsecured Admin. Cost	20,000	16,500	(3,500)	-
LAFCO Fees	15,000	1,198	(13,802)	33,460
Adm. Sup'l Cost Reimbursement	109,618	42,354	(67,264)	37,008
Ag.-Stand. Inspection Fees	610,000	489,839	(120,161)	500,117
Assessment & Tax Collection Fees	75,000	81,183	6,183	67,265
Auditing & Accounting Fees	18,000	17,323	(677)	18,281
Fees on Redemption	65,000	118,612	53,612	142,493
Election Services	125,000	90,315	(34,685)	160,237
Advertising Cost Recovery	44,000	63,100	19,100	92,945
Data Reimb. - Assessor	15,000	13,800	(1,200)	9,465
Probation Service Fees	100,000	83,258	(16,742)	101,259
Returned Check Fees	2,000	2,627	627	2,260
Legal Services	15,000	10,917	(4,083)	5,200
Document Charges	8,000	7,219	(781)	7,134
Planning & Engineering Services	50,900	28,515	(22,385)	31,606
Ag. Stand. Border Inspection Fee	125,000	106,569	(18,431)	106,716
Ag. - Service Inspection Fees	300,450	280,070	(20,380)	320,748
Ag. - Service Certified Seed	6,000	6,000	-	6,000
Civil Process Service	60,000	60,935	935	75,981
Municipal Court & Fees & Costs	50,000	23,378	(26,622)	35,983
Estate Fees	110,348	105,405	(4,943)	96,228
Humane Services	6,500	8,701	2,201	8,460
Law Enforcement Services	25,000	89,707	64,707	36,563

COUNTY OF IMPERIAL
STATEMENT OF REVENUE-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-A
(Continued)

	2001			2000
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Recording Fees	367,200	436,353	69,153	385,637
Environmental Impact Fees	2,500	1,552	(948)	3,928
Psych. Testing - Courts	10,252	68,266	58,014	47,183
Health Fees	250,095	200,615	(49,480)	298,803
Mental Health Services	212,162	113,953	(98,209)	191,210
CHDP - Private Payment	5,000	1,794	(3,206)	3,674
Adoption Fees	1,000	2,725	1,725	1,425
Crippled Children Service	250	19	(231)	200
Institutional Care & Services	6,665,000	5,372,243	(1,292,757)	6,307,869
Impound Rev. Transfer-MH	-	(908,098)	(908,098)	(2,579,398)
Install Plan Fees - Tax Coll.	7,000	4,062	(2,938)	7,800
Advertising Fees - Tax Coll.	3,500	3,450	(50)	3,084
Educational Services	94,975	134,518	39,543	101,962
Abstract Maint. Tax Collector	20,000	14,795	(5,205)	-
Dental Program Fees	4,800	4,336	(464)	11,795
Parks & Recreation Fees	81,998	83,844	1,846	75,986
Personnel Contract Fee - Tax Collector	700	850	150	800
Civil Process Service	47,700	53,158	5,458	55,972
Impound Rev. Transfer-FSD	-	-	-	(1,189,635)
Sheriff Dispatcher Serv	-	104,723	104,723	-
Other Fees	177,072	193,129	16,057	179,203
Total	9,908,020	7,636,312	(2,271,708)	5,803,757
OTHER REVENUE				
Sale of Fixed Assets	4,000	2,872	(1,128)	2,367
Rev-Appl to Other Years	-	10,283	10,283	-
Other Sales - Consumable Surplus	12,800	12,941	141	12,516
Other Refunds & Reimbursements	559,250	316,974	(242,276)	161,976
Statutory Cancellations	7,000	9,961	2,961	26,320
Service Charges	53,600	57,665	4,065	52,141
Contribution From Other Agency	-	53,900	53,900	-
Contribution for SAFE Futures Grant	125,000	152,833	27,833	150,297
Contribution for San Pasqual Grant	38,000	23,858	(14,142)	28,823
Contribution for Castle Grant	58,000	-	(58,000)	31,000
1999 COPS Issue	-	-	-	39
Tobacco Settlement	1,179,000	1,266,557	87,557	1,718,628
Reimb From Other Funds	2,050,361	1,611,211	(439,150)	161,144
Overhead Reimbursement	2,068,446	2,073,280	4,834	1,409,962
Total	6,155,457	5,592,335	(563,122)	3,755,213
TOTAL GENERAL FUND	129,199,901	125,944,312	(3,255,589)	112,375,983

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-B

	<u>2001</u>	<u>2000</u>
GENERAL GOVERNMENT		
Legislative and Administrative		
Board of Supervisors	564,583	736,862
Administrative Office	1,519,031	1,040,167
Clerk of the Board	<u>151,656</u>	<u>136,272</u>
Total	<u>2,235,270</u>	<u>1,913,301</u>
Finance		
Auditor-Controller	1,305,479	1,293,721
Treasurer	424,630	83,272
Assessor	1,162,071	1,101,172
Tax Collector	475,379	423,240
Purchasing	<u>260,512</u>	<u>189,476</u>
Total	<u>3,628,071</u>	<u>3,090,881</u>
Counsel		
County Counsel	<u>972,255</u>	<u>1,028,976</u>
Human Resources		
Human Resources	602,325	588,802
Equal Employment Opportunity	<u>82,210</u>	<u>119,626</u>
Total	<u>684,535</u>	<u>708,428</u>
Elections		
Registrar of Voters - Elections	<u>334,218</u>	<u>458,580</u>
Property Managers		
County Property Services	<u>4,163,918</u>	<u>3,511,299</u>
Plant Acquisition		
Major Alterations	<u>74,226</u>	<u>424,794</u>
Other General Government		
Surveyor	244,911	172,245
Information Systems	<u>379,153</u>	<u>318,812</u>
Total	<u>624,064</u>	<u>491,057</u>
TOTAL GENERAL GOVERNMENT	<u>12,716,557</u>	<u>11,627,316</u>

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-B
(Continued)

	<u>2001</u>	<u>2000</u>
PUBLIC PROTECTION		
Judicial		
District Attorney	1,805,272	1,684,545
Public Defender	1,101,856	940,051
Family Support	3,075,158	2,756,549
Grand Jury	13,681	11,808
Courts Non Rule 810	1,226,369	1,097,697
TCF-County Contribution	1,397,648	1,305,039
Total	<u>8,619,984</u>	<u>7,795,689</u>
Police Protection		
Sheriff-Coroner	<u>9,361,792</u>	<u>7,261,552</u>
Detention and Correction		
Jail	8,577,273	8,322,037
Juvenile Hall	1,709,100	1,190,565
Receiving Home Los Ninos	333,042	420,017
Probation	3,490,979	3,226,911
Total	<u>14,110,394</u>	<u>13,159,530</u>
Protective Inspection		
Agricultural Commissioner	3,079,007	2,014,841
Ag. African Bee Abatement	(248)	(607)
Ag. Comm. - Standardization	471,070	510,443
Building Inspection	652,162	603,111
Total	<u>4,201,991</u>	<u>3,127,788</u>
Other Protection		
Contrib. - Civil Defense	82,767	82,811
Animal Control	260,762	217,249
Pesticide Enforcement	271,604	263,561
Public Works-Groundwater	99	2,475
Recorder/County Clerk	415,526	415,807
Public Administrator	389,180	300,669
Planning Commission	46,970	42,404
Planning Department	656,026	587,235
LAFCO	21,387	14,419
Airport Land Use Comm.	9,261	8,845
Total	<u>2,153,582</u>	<u>1,935,475</u>
TOTAL PUBLIC PROTECTION	<u>38,447,743</u>	<u>33,280,034</u>

COUNTY OF IMPERIAL
STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-B
(Continued)

	<u>2001</u>	<u>2000</u>
HEALTH & SANITATION		
Health Services	7,186,438	6,095,283
Health - CMSP Fee	291,480	1,012,970
Behavioral Health	9,400,298	7,788,299
California Children Services	<u>483,345</u>	<u>494,586</u>
TOTAL HEALTH & SANITATION	<u>17,361,561</u>	<u>15,391,138</u>
PUBLIC ASSISTANCE		
Administration		
Welfare Administration	19,427,919	17,270,533
Auditor-Welfare Division	<u>89,554</u>	<u>81,820</u>
Total	<u>19,517,473</u>	<u>17,352,353</u>
Categorical Aid		
Categorical Aids	<u>31,119,982</u>	<u>29,165,509</u>
General Assistance		
Aid to Indigents	10,507	31,517
Indigents Burials	<u>39,089</u>	<u>22,284</u>
Total	<u>49,596</u>	<u>53,801</u>
Other Public Assistance		
VIDA	303,240	247,899
Veterans Service	<u>91,663</u>	<u>77,811</u>
Total	<u>394,903</u>	<u>325,710</u>
TOTAL PUBLIC ASSISTANCE	<u>51,081,954</u>	<u>46,897,373</u>
EDUCATION		
Agricultural		
Agricultural Extension	<u>281,954</u>	<u>267,003</u>
TOTAL EDUCATION	<u>281,954</u>	<u>267,003</u>
 TOTAL GENERAL FUND	 <u><u>119,889,769</u></u>	 <u><u>107,462,864</u></u>

COUNTY OF IMPERIAL
STATEMENT OF CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 1-C

	<u>2001</u>	<u>2000</u>
REVENUES	125,944,312	112,375,983
EXPENDITURES	<u>119,889,769</u>	<u>107,462,864</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>6,054,543</u>	<u>4,913,119</u>
OTHER FINANCING SOURCES (USES)		
Bond Proceeds	-	-
Operating Transfers In(Out)	<u>(1,503,271)</u>	<u>(1,097,729)</u>
Total Other Financing Sources (Uses)	<u>(1,503,271)</u>	<u>(1,097,729)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>4,551,272</u>	<u>3,815,390</u>
FUND BALANCE - July 1	<u>17,461,878</u>	<u>13,646,488</u>
FUND BALANCE - June 30	<u><u>22,013,150</u></u>	<u><u>17,461,878</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.

WIA FUNDS

This budget unit was established to replace the former JTPA budget unit. Imperial County has been designed as a Workforce Investment Area under the Workforce Investment Act at the request of the Imperial County Board of Supervisors and local Workforce Investment Board.

The office of Employment Training serves as the fiscal agent, administers funds and, as a consortium, operates the Imperial County One Stop System. The funds are provided to Imperial County by the Workforce Investment Act. This County department works in partnership with the Local Workforce Investment Board to implement, operate and oversee local workforce investment activities.

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.

FEDERAL JAIL IMPROVEMENT FUNDS

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

SPECIAL REVENUE FUNDS DESCRIPTIONS – Continued

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION FUND

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

SUBSTANCE ABUSE PERINATAL

This budget unit is established for the provision of perinatal day care habilitative and contracted perinatal residential services and is under the direction of the Behavioral Health Director. Drug prevention, treatment and education services previously provided within this budget unit are reflected in the Substance Abuse Budget Unit.

SUBSTANCE ABUSE

This budget unit was established for the prevention of alcohol and drug abuse and is under the direction of the Behavioral Health Director. The substance abuse program provides individual and group counseling, prevention, information and referral, education, and consultation. The program is augmented by additional services for alcohol and drug prevention, residential recovery, medical director support, and driving under the influence services.

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.

SPECIAL REVENUE FUNDS DESCRIPTIONS – Continued

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 Waste Water, Empowerment Zone App. Dev., Gossner Foods, USDA RLF, VIDA Housing Rehab., Job Creation Implementation, USDA Rural Business Enter., Census 2000 Comply Cnty Co., Heber Housing Rehab. 2000, Ocotillo Housing Rehab., USDA POE Water Svc. Lines, Colonia Technical Asst. Prog., 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.

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including 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, New River Task Force, Partner Public Health, Youth Opp. Grant-SOS, SOS Grant Probation, Local Law Enforcement Block Grant, Drug Court, 1999 LLEBG Probation, Glamis Dune Grant, Sugar Cane Prj. Ag. Ext., Assessor PTA Program, Fiber Optic Network, CNG Facility, Federal Asset Forfeiture, State Asset Forfeiture, Prior Fed. Asset Forfeiture, CA Witness Prot. Prog., Substance & Crime Prev. 2000, Fish & Game, Stat. Rape Vertical Prosecution Unit, Emergency Service, State Jail Improvement, Geothermal Administration, 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, AB75 Health, Internet Access, Whitefly Mgmt. Committee, Integrated Waste Mgmt., 1980 Park Bond Act, Desert Agri. Inst., 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, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2

	<u>Library</u>	<u>Fire Protection</u>	<u>WIA Funds</u>	<u>Public Works Roads</u>	<u>Federal Jail Impr.</u>	<u>Criminal Justice Facilities</u>	<u>Sub. Abuse/ Perinatal</u>	<u>Sub. Abuse</u>
<u>ASSETS</u>								
Cash with Treasurer	907,368	259,484	164,976	6,301,110	2,136,767	821,529	130,130	(169,819)
Imprest Cash	-	-	-	100	-	-	-	25
Accounts Receivable	-	725	199,280	73	25,140	-	87,684	398,836
Notes Receivable	-	-	-	-	-	-	-	-
Interest Receivable	-	-	1,628	79,539	26,560	9,089	1,354	-
Loan Receivable	-	-	-	-	-	-	-	-
Taxes Receivable-Net of Allowance*	15,459	76,138	-	-	-	-	-	-
Due from Other Funds	448	166,825	-	100,147	-	-	181,729	364,079
Inventory-Materials and Supplies	-	-	-	203,230	-	-	-	-
Deposit with Others	-	-	-	-	-	-	-	-
Prepaid Insurance	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>923,275</u>	<u>503,172</u>	<u>365,884</u>	<u>6,684,199</u>	<u>2,188,467</u>	<u>830,618</u>	<u>400,897</u>	<u>593,121</u>
<u>LIABILITIES AND FUND EQUITY</u>								
LIABILITIES:								
Accounts Payable	1,061	7,924	32,015	91,980	1,992	-	208	4,996
Grant Funds Payable	-	-	-	-	-	-	-	-
Interest Payable	-	-	-	-	-	-	-	2,044
Accrued Payroll	11,643	75,083	73,948	257,885	-	-	17,942	67,396
Due to Other Funds	5,878	2,125	16,123	31,171	29,140	-	129,058	233,074
Total Liabilities	<u>18,582</u>	<u>85,132</u>	<u>122,086</u>	<u>381,036</u>	<u>31,132</u>	<u>-</u>	<u>147,208</u>	<u>307,510</u>
FUND EQUITY:								
Fund Balances:								
Reserve for Encumbrances	8,127	302,450	29,726	482,143	181,422	24,965	2,248	98,623
Reserve for Deposits with Others	-	-	-	-	-	-	-	-
Reserve for Inventories of Materials & Supplies	-	-	-	203,230	-	-	-	-
Reserve - Loan Receivable	-	-	-	-	-	-	-	-
Reserve for Imprest Cash	-	-	-	100	-	-	-	25
Unreserved	896,566	115,590	214,072	5,617,690	1,975,913	805,653	251,441	186,963
Total Fund Equity	<u>904,693</u>	<u>418,040</u>	<u>243,798</u>	<u>6,303,163</u>	<u>2,157,335</u>	<u>830,618</u>	<u>253,689</u>	<u>285,611</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>923,275</u>	<u>503,172</u>	<u>365,884</u>	<u>6,684,199</u>	<u>2,188,467</u>	<u>830,618</u>	<u>400,897</u>	<u>593,121</u>
** Taxes Receivable								
	45,601	224,594						
Less Allowance	<u>(30,142)</u>	<u>(148,456)</u>						
Taxes Receivable-Net	<u>15,459</u>	<u>76,138</u>						

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2
(Continued)

	Serv. Authority Freeway Emerg.	P.W. Solid Waste Disposal	Mosquito Abate	VIDA Funds	Other Special Revenue Funds	Totals	
						2001	2000
<u>ASSETS</u>							
Cash with Treasurer	655,431	1,480,654	516,671	217,047	1,246,854	14,668,202	11,704,049
Imprest Cash	-	-	-	200	100	425	225
Accounts Receivable	-	1,233	-	-	977,784	1,690,755	952,505
Notes Receivable	-	-	-	-	-	-	-
Interest Receivable	8,057	20,164	6,543	4,692	32,396	190,022	145,975
Loan Receivable	-	-	-	1,905,316	-	1,905,316	1,711,916
Taxes Receivable-Net of Allowance*	-	-	-	-	-	91,597	93,799
Due from Other Funds	-	9,283	-	14,163	173,900	1,010,574	671,116
Inventory-Materials and Supplies	-	-	-	-	-	203,230	203,722
Deposit with Others	-	-	-	86,307	12,257	98,564	145,981
Prepaid Insurance	-	-	-	-	(3,628)	(3,628)	-
TOTAL ASSETS	663,488	1,511,334	523,214	2,227,725	2,439,663	19,855,057	15,629,288
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	19,284	44	2,754	228,535	390,793	609,501
Grant Funds Payable	-	-	-	-	-	-	1,028,207
Interest Payable	-	-	-	1,613	15,176	18,833	8,144
Accrued Payroll	-	36,058	17,560	-	182,013	739,528	571,658
Due to Other Funds	37	47,956	107,513	164,637	586,694	1,353,406	1,164,710
Total Liabilities	37	103,298	125,117	169,004	1,012,418	2,502,560	3,382,220
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	3,700	140,917	1,247	67,931	1,343,171	2,686,670	2,447,653
Reserve for Deposits with Others	-	-	-	551,676	(247)	551,429	145,981
Reserve for Inventories of Materials & Supplies	-	-	-	-	-	203,230	203,722
Reserve - Loan Receivable	-	-	-	1,439,947	-	1,439,947	1,711,916
Reserve for Imprest Cash	-	-	-	200	100	425	225
Unreserved	659,751	1,267,119	396,850	(1,033)	84,221	12,470,796	7,737,571
Total Fund Equity	663,451	1,408,036	398,097	2,058,721	1,427,245	17,352,497	12,247,068
TOTAL LIABILITIES AND FUND EQUITY	663,488	1,511,334	523,214	2,227,725	2,439,663	19,855,057	15,629,288
** Taxes Receivable							
Less Allowance						270,195	366,751
Taxes Receivable-Net						(178,598)	(272,952)
						91,597	93,799

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-A

	Library	Fire Protection	WIA Funds	Public Works Roads	Federal Jail Improv.	Criminal Justice Facilities
TAXES						
Budget	428,650	2,110,300	-	-	-	-
Actual	430,471	2,108,692	-	-	-	-
Variance	1,821	(1,608)	-	-	-	-
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	-	60,000	-	480,000
Actual	-	-	-	78,922	-	600,486
Variance	-	-	-	18,922	-	120,486
USE OF MONEY						
Budget	-	-	-	100,000	50,000	10,000
Actual	-	-	2,700	286,877	113,340	39,745
Variance	-	-	2,700	186,877	63,340	29,745
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	92,100	50,500	1,805,295	7,462,000	-	-
Actual	91,526	47,484	2,144,201	7,902,723	-	-
Variance	(574)	(3,016)	338,906	440,723	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	250,000	-
Actual	-	-	-	-	549,565	-
Variance	-	-	-	-	299,565	-
CHARGES FOR CURRENT SERVICES						
Budget	-	-	-	50,000	-	-
Actual	-	-	-	18,622	-	-
Variance	-	-	-	(31,378)	-	-
OTHER REVENUE						
Budget	14,000	92,550	-	3,110,000	-	-
Actual	27,128	130,475	118,958	3,415,706	-	-
Variance	13,128	37,925	118,958	305,706	-	-
SALE OF FIXED ASSETS						
Budget	-	10,000	-	10,000	-	-
Actual	-	-	-	-	-	-
Variance	-	(10,000)	-	(10,000)	-	-
TOTAL						
Budget	534,750	2,263,350	1,805,295	10,792,000	300,000	490,000
Actual	549,125	2,286,651	2,265,859	11,702,850	662,905	640,231
Variance	14,375	23,301	460,564	910,850	362,905	150,231

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-A
(Continued)

	Substance Abuse/ Perinatal	Substance Abuse	Serv. Authority Freeway Emerg.	P.W. Solid Waste Disposal	Mosquito Abatement	VIDA Funds
TAXES						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
FINES, FORFEITURES AND PENALTIES						
Budget	38,122	20,000	-	-	-	-
Actual	38,122	20,000	-	-	-	-
Variance	-	-	-	-	-	-
USE OF MONEY						
Budget	1,526	2,148	15,000	30,000	8,200	6,377
Actual	5,951	(5,928)	34,918	87,328	21,547	16,043
Variance	4,425	(8,076)	19,918	57,328	13,347	9,666
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	282,648	1,269,217	108,000	-	-	2,619,945
Actual	166,190	957,549	108,807	-	-	62,829
Variance	(116,458)	(311,668)	807	-	-	(2,557,116)
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	-	1,080,020
Actual	-	-	-	-	-	152,125
Variance	-	-	-	-	-	(927,895)
CHARGES FOR CURRENT SERVICES						
Budget	162,346	671,042	-	1,721,883	556,195	-
Actual	177,751	735,812	-	1,706,503	513,337	-
Variance	15,405	64,770	-	(15,380)	(42,858)	-
OTHER REVENUE						
Budget	4,236	-	-	214,339	-	465,053
Actual	4,316	80	-	25,076	-	467,778
Variance	80	80	-	(189,263)	-	2,725
SALE OF FIXED ASSETS						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
TOTAL						
Budget	488,878	1,962,407	123,000	1,966,222	564,395	4,171,395
Actual	392,330	1,707,513	143,725	1,818,907	534,884	698,775
Variance	(96,548)	(254,894)	20,725	(147,315)	(29,511)	(3,472,620)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES-BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-A
(Continued)

	Other Special Revenue Funds	Totals	
		2001	2000
TAXES			
Budget	-	2,538,950	2,539,000
Actual	-	2,539,163	2,384,591
Variance	-	213	(154,409)
FINES, FORFEITURES AND PENALTIES			
Budget	846,363	1,444,485	1,170,546
Actual	905,585	1,643,115	1,414,460
Variance	59,222	198,630	243,914
USE OF MONEY			
Budget	13,814	237,065	199,806
Actual	60,283	662,804	529,896
Variance	46,469	425,739	330,090
AID FROM GOVERNMENTAL AGENCIES-STATE			
Budget	4,096,659	17,786,364	14,742,167
Actual	3,390,657	14,871,966	11,425,695
Variance	(706,002)	(2,914,398)	(3,316,472)
AID FROM GOVERNMENTAL AGENCIES-FED.			
Budget	2,712,122	4,042,142	3,260,768
Actual	4,644,579	5,346,269	2,267,888
Variance	1,932,457	1,304,127	(992,880)
CHARGES FOR CURRENT SERVICES			
Budget	1,216,216	4,377,682	4,576,595
Actual	1,116,850	4,268,875	3,425,988
Variance	(99,366)	(108,807)	(1,150,607)
OTHER REVENUE			
Budget	638,205	4,538,383	3,261,212
Actual	537,255	4,726,772	3,468,192
Variance	(100,950)	188,389	206,980
SALE OF FIXED ASSETS			
Budget	-	20,000	11,500
Actual	-	-	8,415
Variance	-	(20,000)	(3,085)
TOTAL			
Budget	9,523,379	34,985,071	29,761,594
Actual	10,655,209	34,058,964	24,925,125
Variance	1,131,830	(926,107)	(4,836,469)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 SPECIAL REVENUE FUNDS
 JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-B

	Library	Fire Protection	WIA Funds OET	Public Works Roads	Federal Jail Improvements	Criminal Justice Facilities	Substance Abuse/ Perinatal	Substance Abuse
Public Protection	-	2,105,057	-	-	470,380	410,000	-	-
Public Ways and Facilities	-	-	-	8,309,931	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	328,696	1,650,226
Public Assistance	-	-	1,952,433	-	-	-	-	-
Education	316,813	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-
Capital Outlay	-	65,465	69,628	375,963	(6,586)	-	-	8,600
	<u>-</u>	<u>65,465</u>	<u>69,628</u>	<u>375,963</u>	<u>(6,586)</u>	<u>-</u>	<u>-</u>	<u>8,600</u>
Total	<u>316,813</u>	<u>2,170,522</u>	<u>2,022,061</u>	<u>8,685,894</u>	<u>463,794</u>	<u>410,000</u>	<u>328,696</u>	<u>1,658,826</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 SPECIAL REVENUE FUNDS
 JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-B
 (Continued)

	Service Auth. Frwy Emrg.	P.W. Solid Waste Disposal	Mosquito Abatement	VIDA Funds	Other Special Revenue Funds	Totals	
						2001	2000
Public Protection	-	-	-	-	3,568,579	6,554,016	5,295,683
Public Ways and Facilities	80,612	-	-	-	39,098	8,429,641	8,389,048
Health and Sanitation	-	2,069,925	-	-	1,708,513	5,757,360	4,645,090
Public Assistance	-	-	476,765	827,989	4,294,927	7,552,114	4,487,283
Education	-	-	-	-	199,819	516,632	493,386
General	-	-	-	-	101,357	101,357	-
Capital Outlay	-	7,928	4,976	22,319	262,712	811,005	1,363,019
Total	80,612	2,077,853	481,741	850,308	10,175,005	29,722,125	24,673,509

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-C

	Library	Fire Protection	WIA Funds	Public Works Roads	Federal Jail Improv.	Criminal Justice Facilities	Substance Abuse/ Perinatal	Substance Abuse
REVENUES	549,125	2,286,651	2,265,859	11,702,850	662,905	640,231	392,330	1,707,513
EXPENDITURES	316,813	2,170,522	2,022,061	8,685,894	463,794	410,000	328,696	1,658,826
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	232,312	116,129	243,798	3,016,956	199,111	230,231	63,634	48,687
OTHER FINANCING SOURCES (USES)								
Transfers In (Out)	(20,918)	-	-	(492)	(7,729)	(250,000)	(1,147)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	211,394	116,129	243,798	3,016,464	191,382	(19,769)	62,487	48,687
FUND BALANCE - July 1	693,299	301,911	-	3,286,699	1,965,953	850,387	191,202	236,924
FUND BALANCE - June 30	904,693	418,040	243,798	6,303,163	2,157,335	830,618	253,689	285,611

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 2-C
 (Continued)

	Serv. Authority Freeway Emerg.	P.W. Solid Waste Disposal	Mosquito Abatement	VIDA Funds	Other Special Revenue Funds	Totals	
						2001	2000
REVENUES	143,725	1,818,907	534,884	698,775	10,655,209	34,058,964	24,925,125
EXPENDITURES	80,612	2,077,853	481,741	850,308	10,175,005	29,722,125	24,673,509
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	63,113	(258,946)	53,143	(151,533)	480,204	4,336,839	251,616
OTHER FINANCING SOURCES (USES)							
Transfers In (Out)	-	-	2	110,837	(90,170)	(259,617)	701,073
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	63,113	(258,946)	53,145	(40,696)	390,034	4,077,222	952,689
FUND BALANCE - July 1	600,338	1,666,982	344,952	2,099,417	1,037,211	13,275,275	12,322,586
FUND BALANCE - June 30	663,451	1,408,036	398,097	2,058,721	1,427,245	17,352,497	13,275,275



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, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

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.	Cnty Admin Office Cap.Impr.
<u>ASSETS</u>							
Cash with Treasurer	1,660	25	706,674	425,706	(217,990)	515	(1)
Accounts Receivable	-	-	-	-	-	-	-
Interest Receivable	20	-	8,924	5,265	-	6	-
Due from Other Funds	-	-	-	-	-	-	-
TOTAL ASSETS	1,680	25	715,598	430,971	(217,990)	521	(1)
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	-	-	-	600	-	-
Interest Payable	-	-	-	-	2,250	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	2,850	-	-
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	-	-	-	-	139	1,150	-
Unreserved	1,680	25	715,598	430,971	(220,979)	(629)	(1)
Total Fund Equity	1,680	25	715,598	430,971	(220,840)	521	(1)
TOTAL LIABILITIES AND FUND EQUITY	1,680	25	715,598	430,971	(217,990)	521	(1)

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3
(Continued)

	Clerk/ Recorder Cap. Impr.	E.C. Courthouse Cap. Impr.	Env Health Planning Cap. Impr.	Fmly Sup. Remodel Cap. Impr.	Health Dept. Cap. Impr.	Heber Pub Utilities Cap. Impr.	Mental Health Cap. Impr.
<u>ASSETS</u>							
Cash with Treasurer	-	18,166	-	400	214,831	510,155	-
Accounts Receivable	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	2,701	6,335	-
Due from Other Funds	-	-	-	213,384	-	-	-
TOTAL ASSETS	-	18,166	-	213,784	217,532	516,490	-
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	-	-	-	-	-	-
Interest Payable	-	491	16	50	-	-	23
Due to Other Funds	130,519	-	-	131,515	-	761	-
Total Liabilities	130,519	491	16	131,565	-	761	23
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	209,235	-	-	(81,233)	966	-	100,590
Unreserved	(339,754)	17,675	(16)	163,452	216,566	515,729	(100,613)
Total Fund Equity	(130,519)	17,675	(16)	82,219	217,532	515,729	(23)
TOTAL LIABILITIES AND FUND EQUITY	-	18,166	-	213,784	217,532	516,490	-

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3
(Continued)

	Human Res. Dept. Cap. Impr.	Treasurer Dept. Cap. Impr.	Debt Serv. Cap. Impr.	CSA Cap. Impr.	EDA Gateway Infrstrce	Fmly Supp. New Construct.	Furnishings Cap. Impr.
<u>ASSETS</u>							
Cash with Treasurer	(28,204)	-	(7,630)	4,269	(41,781)	495	-
Accounts Receivable	-	-	-	-	-	-	-
Interest Receivable	-	4	-	-	-	2	-
Due from Other Funds	-	-	-	1,564,968	-	1,265	-
TOTAL ASSETS	(28,204)	4	(7,630)	1,569,237	(41,781)	1,762	-
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	-	-	1,441,075	-	-	55,260
Interest Payable	329	-	34	1,328	401	-	242
Due to Other Funds	1,262	-	-	123,892	104,959	-	-
Total Liabilities	1,591	-	34	1,566,295	105,360	-	55,502
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	1,473	-	-	-	-	793	1,837
Unreserved	(31,268)	4	(7,664)	2,942	(147,141)	969	(57,339)
Total Fund Equity	(29,795)	4	(7,664)	2,942	(147,141)	1,762	(55,502)
TOTAL LIABILITIES AND FUND EQUITY	(28,204)	4	(7,630)	1,569,237	(41,781)	1,762	-

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3
(Continued)

	Wiest Lake Const.Loan	AP Mstr Plan 3016010911	Airport Imp Prj 301601091	Minimum Security CAO Funds	Airport Lite Sys PHS II	Court Const.	RADF Narcotics Storage
<u>ASSETS</u>							
Cash with Treasurer	(21,526)	13,846	-	(48,900)	(18)	1,192,382	13
Accounts Receivable	-	-	-	-	-	-	-
Interest Receivable	-	171	-	-	-	14,452	-
Due from Other Funds	-	-	-	50,000	-	-	-
TOTAL ASSETS	(21,526)	14,017	-	1,100	(18)	1,206,834	13
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts Payable	-	-	-	-	-	-	-
Interest Payable	267	-	2	14	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	267	-	2	14	-	-	-
FUND EQUITY:							
Fund Balances:							
Reserve for Encumbrances	-	-	-	-	-	-	-
Unreserved	(21,793)	14,017	(2)	1,086	(18)	1,206,834	13
Total Fund Equity	(21,793)	14,017	(2)	1,086	(18)	1,206,834	13
TOTAL LIABILITIES AND FUND EQUITY	(21,526)	14,017	-	1,100	(18)	1,206,834	13

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3
(Continued)

	Sheriff Min. Sec. Fencing	Holtville Library Expansion	Imperial Airport Project	Solid Waste Imp.	Imperial Airport Ramp Expansion	Airport Lite Sys Phs III	Child Shelter Project	Juv.Hall Remodel Cap. Improv.
<u>ASSETS</u>								
Cash with Treasurer	585	24,955	(16)	4	9	57	(211)	(1,142)
Accounts Receivable	-	-	-	-	-	-	-	-
Interest Receivable	8	17	-	-	-	1	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>593</u>	<u>24,972</u>	<u>(16)</u>	<u>4</u>	<u>9</u>	<u>58</u>	<u>(211)</u>	<u>(1,142)</u>
<u>LIABILITIES AND FUND EQUITY</u>								
LIABILITIES:								
Accounts Payable	-	-	-	-	-	-	-	-
Interest Payable	-	-	-	-	-	-	3	14
Due to Other Funds	3,000	-	-	-	-	-	-	-
Total Liabilities	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>14</u>
FUND EQUITY:								
Fund Balances:								
Reserve for Encumbrances	-	-	-	-	-	-	-	-
Unreserved	(2,407)	24,972	(16)	4	9	58	(214)	(1,156)
Total Fund Equity	<u>(2,407)</u>	<u>24,972</u>	<u>(16)</u>	<u>4</u>	<u>9</u>	<u>58</u>	<u>(214)</u>	<u>(1,156)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>593</u>	<u>24,972</u>	<u>(16)</u>	<u>4</u>	<u>9</u>	<u>58</u>	<u>(211)</u>	<u>(1,142)</u>

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3
(Continued)

	<u>Totals</u>	
	<u>2001</u>	<u>2000</u>
<u>ASSETS</u>		
Cash with Treasurer	2,747,328	1,754,801
Accounts Receivable	-	815,194
Interest Receivable	37,906	25,564
Due from Other Funds	1,829,617	387,969
 TOTAL ASSETS	 <u>4,614,851</u>	 <u>2,983,528</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts Payable	1,496,935	242,871
Interest Payable	5,464	7,640
Due to Other Funds	495,908	99,000
 Total Liabilities	 <u>1,998,307</u>	 <u>349,511</u>
FUND EQUITY:		
Fund Balances:		
Reserve for Encumbrances	234,950	2,166,356
Unreserved	2,381,594	467,661
 Total Fund Equity	 <u>2,616,544</u>	 <u>2,634,017</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>4,614,851</u>	 <u>2,983,528</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A

	Airport Runway Rehab.	IVC Desert Museum	Ag. Comm. Cap. Impr.	Brawley Admin Ctr.	Calexico Courthouse Cap. Impr.	Clerk OTB/ BOS Cap. Impr.
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
USE OF MONEY						
Budget	-	-	-	-	-	-
Actual	90	(1,661)	32,411	22,987	(3,207)	56
Variance	90	(1,661)	32,411	22,987	(3,207)	56
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	485,878	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	(485,878)	-	-	-	-	-
OTHER REVENUE						
Budget	-	-	796,779	-	-	-
Actual	-	-	796,779	-	1,196	8,623
Variance	-	-	-	-	1,196	8,623
TOTAL						
Budget	485,878	-	796,779	-	-	-
Actual	90	(1,661)	829,190	22,987	(2,011)	8,679
Variance	(485,788)	(1,661)	32,411	22,987	(2,011)	8,679

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A
 (Continued)

	Cnty Admin Office Cap. Impr.	Clerk/ Recorder Cap. Impr.	E.C. Courthouse Cap. Impr.	Env Hlth/ Planning Cap. Impr.	Fmly Supp Remodel Cap. Impr.	Health Dept. Cap. Impr.
FINES, FORFEITURES AND PENALTIES						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
USE OF MONEY						
Budget	-	-	-	-	-	-
Actual	(1)	(4)	2,944	3	(1,259)	11,247
Variance	(1)	(4)	2,944	3	(1,259)	11,247
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
OTHER REVENUE						
Budget	-	-	250,000	-	251,240	-
Actual	-	2,474	250,000	-	993,829	-
Variance	-	2,474	-	-	742,589	-
TOTAL						
Budget	-	-	250,000	-	251,240	-
Actual	(1)	2,470	252,944	3	992,570	11,247
Variance	(1)	2,470	2,944	3	741,330	11,247

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A
 (Continued)

	Heber Pub Util Cap. Impr.	Behavioral Health Cap. Impr.	Human Res. 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	18,988	1,166	(433)	(5)	-	(2,129)
Variance	18,988	1,166	(433)	(5)	-	(2,129)
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	-	-	-	-
Actual	400,000	-	-	-	-	-
Variance	400,000	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
OTHER REVENUE						
Budget	300,000	-	28,000	-	43,000	-
Actual	100,000	116,043	1,324	3,175	2,146	-
Variance	(200,000)	116,043	(26,676)	3,175	(40,854)	-
TOTAL						
Budget	300,000	-	28,000	-	43,000	-
Actual	518,988	117,209	891	3,170	2,146	(2,129)
Variance	218,988	117,209	(27,109)	3,170	(40,854)	(2,129)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A
 (Continued)

	CSA Cap. Impr.	EDA Gateway Infrastr.	Family Support New Constr.	Furnishings Cap. Impr.	Wiest Lake Construction Loan
FINES, FORFEITURES AND PENALTIES					
Budget	-	-	-	-	-
Actual	-	-	-	-	-
Variance	-	-	-	-	-
USE OF MONEY					
Budget	-	-	-	-	-
Actual	3,057	(687)	(416)	482	(724)
Variance	3,057	(687)	(416)	482	(724)
AID FROM GOVERNMENTAL AGENCIES-STATE					
Budget	-	-	-	-	-
Actual	-	-	-	-	-
Variance	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.					
Budget	-	503,735	-	-	-
Actual	-	787,331	-	-	-
Variance	-	283,596	-	-	-
OTHER REVENUE					
Budget	-	-	-	-	21,156
Actual	234,474	-	263,964	55	-
Variance	234,474	-	263,964	55	(21,156)
TOTAL					
Budget	-	503,735	-	-	21,156
Actual	237,531	786,644	263,548	537	(724)
Variance	237,531	282,909	263,548	537	(21,880)

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A
(Continued)

	AP Mstr Plan 3016010911	Airport Imp Project 3016010912	Juvenile Hall Expansion	Minimum Security CAO Funds	Airport Lite Sys Phs II
FINES, FORFEITURES AND PENALTIES					
Budget	-	-	-	-	-
Actual	-	-	-	-	-
Variance	-	-	-	-	-
USE OF MONEY					
Budget	-	-	-	-	-
Actual	524	(2)	(8,221)	32	(1)
Variance	524	(2)	(8,221)	32	(1)
AID FROM GOVERNMENTAL AGENCIES-STATE					
Budget	-	-	-	-	-
Actual	-	-	(251,527)	-	-
Variance	-	-	(251,527)	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.					
Budget	121,440	1,465,850	-	-	-
Actual	-	-	-	-	-
Variance	(121,440)	(1,465,850)	-	-	-
OTHER REVENUE					
Budget	13,493	162,872	-	-	-
Actual	13,493	-	12,023	-	-
Variance	-	(162,872)	12,023	-	-
TOTAL					
Budget	134,933	1,628,722	-	-	-
Actual	14,017	(2)	(247,725)	32	(1)
Variance	(120,916)	(1,628,724)	(247,725)	32	(1)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A
 (Continued)

	Court Construction	RADF Narcotics Storage	Sheriff Min. Sec.	Holtville Library Expansion	Imperial Airport Project	Imperial Airport Ramp Ext.
FINES, FORFEITURES AND PENALTIES						
Budget	140,000	-	-	-	-	-
Actual	167,699	-	-	-	-	-
Variance	27,699	-	-	-	-	-
USE OF MONEY						
Budget	20,000	-	-	-	-	-
Actual	68,669	1	32	15	(1)	1
Variance	48,669	1	32	15	(1)	1
AID FROM GOVERNMENTAL AGENCIES-STATE						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
AID FROM GOVERNMENTAL AGENCIES-FED.						
Budget	-	-	-	-	-	-
Actual	-	-	-	-	-	-
Variance	-	-	-	-	-	-
OTHER REVENUE						
Budget	-	-	-	90,000	-	-
Actual	-	-	-	25,000	-	-
Variance	-	-	-	(65,000)	-	-
TOTAL						
Budget	160,000	-	-	90,000	-	-
Actual	236,368	1	32	25,015	(1)	1
Variance	76,368	1	32	(64,985)	(1)	1

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUE-BUDGET AND ACTUAL
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-A
 (Continued)

	Airport Lite Sys Phs III	Child Shelter Project	Juv. Hall Remodel Cap. Impr.	Totals	
				2001	2000
FINES, FORFEITURES AND PENALTIES					
Budget	-	-	-	140,000	130,000
Actual	-	-	-	167,699	162,297
Variance	-	-	-	27,699	32,297
USE OF MONEY					
Budget	-	-	-	20,000	20,000
Actual	3	(11)	(62)	143,884	48,377
Variance	3	(11)	(62)	123,884	28,377
AID FROM GOVERNMENTAL AGENCIES-STATE					
Budget	-	-	-	-	2,332,050
Actual	-	-	-	148,473	2,475,856
Variance	-	-	-	148,473	143,806
AID FROM GOVERNMENTAL AGENCIES-FED.					
Budget	-	-	-	2,576,903	-
Actual	-	-	-	787,331	-
Variance	-	-	-	(1,789,572)	-
OTHER REVENUE					
Budget	-	-	-	1,956,540	6,755,366
Actual	-	-	-	2,824,598	2,989,367
Variance	-	-	-	868,058	(3,765,999)
TOTAL					
Budget	-	-	-	4,693,443	9,237,416
Actual	3	(11)	(62)	4,071,985	5,675,897
Variance	3	(11)	(62)	(621,458)	(3,561,519)

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-B

	Ag. Comm. Cap. Impr.	Brawley Adm Ctr Cap. Impr.	Calexico Courthouse Cap. Impr.	Clerk OTB/ BOS Cap. Impr.	County Admin Ofc Cap. Impr.	Clerk/ Recorder Cap. Impr.	EC Courthouse Cap. Impr.
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	113,573	8,224	746,021	8,734	31	132,991	235,427
Transfers	-	(8,224)	(527,431)	-	(31)	-	(173)
TOTAL	<u>113,573</u>	<u>-</u>	<u>218,590</u>	<u>8,734</u>	<u>-</u>	<u>132,991</u>	<u>235,254</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-B
 (Continued)

	Env Health Planning Cap. Impr.	Fmly Supp Remodel Cap. Impr.	Health Dept. Cap. Impr.	Heber Pub Utilities Cap. Impr.	Behavioral Health Cap. Impr.	Human Res. Dept. Cap. Impr.	Train & Conf. Fac. Cap. Impr.
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	8,987	910,428	753,871	18,865	511,157	38,686	18
Transfers	(8,987)	-	(960,156)	(15,607)	-	(8,000)	-
TOTAL	-	910,428	(206,285)	3,258	511,157	30,686	18

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-B
 (Continued)

	Treasurer Dept. Cap. Impr.	Debt Serv. Cap. Impr.	CSA Cap. Impr.	EDA Gateway Infrastr.	Family Support New Constr.	Furnishings Cap. Impr.	Wiest Lake Construction Loan
Services and Supplies	-	1,179,685	133,204	8,090	-	-	-
Capital Outlay	2,142	-	5,744,902	947,295	276,645	82,823	22,089
Transfers	-	(1,174,184)	(5,664,925)	-	-	(27,563)	-
TOTAL	<u>2,142</u>	<u>5,501</u>	<u>213,181</u>	<u>955,385</u>	<u>276,645</u>	<u>55,260</u>	<u>22,089</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF EXPENDITURES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 3-B
 (Continued)

	Juvenile Hall Expansion	Court Construction	Totals	
			2001	2000
Services and Supplies	-	283,373	1,604,352	1,910,165
Capital Outlay	262,046	-	10,824,955	7,869,809
Transfers	-	-	(8,395,281)	(5,514,539)
TOTAL	<u>262,046</u>	<u>283,373</u>	<u>4,034,026</u>	<u>4,265,435</u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3-C

	Airport Runway Rehab. Mrk.	IVC Desert Museum	Ag. Comm. Cap. Impr.	Brawley Admin Cener	Calexico Courthouse	Clerk OTB/ BOS Cap. Impr.	Cnty Admin Office Cap. Impr.
REVENUES	90	(1,661)	829,190	22,987	(2,011)	8,679	(1)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>113,573</u>	<u>-</u>	<u>218,590</u>	<u>8,734</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	90	(1,661)	715,617	22,987	(220,601)	(55)	(1)
OTHER FIN. SOURCES (USES)							
Bond Proceeds	-	-	-	-	-	-	-
Transfers In (Out)	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(4,887)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>89</u>	<u>(1,661)</u>	<u>715,617</u>	<u>22,988</u>	<u>(220,601)</u>	<u>(4,942)</u>	<u>(1)</u>
FUND BALANCE - July 1	<u>1,591</u>	<u>1,686</u>	<u>(19)</u>	<u>407,983</u>	<u>(239)</u>	<u>5,463</u>	<u>-</u>
FUND BALANCE - June 30	<u><u>1,680</u></u>	<u><u>25</u></u>	<u><u>715,598</u></u>	<u><u>430,971</u></u>	<u><u>(220,840)</u></u>	<u><u>521</u></u>	<u><u>(1)</u></u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3-C
 (Continued)

	Clerk/ Recorder Cap. Impr.	E.C. Courthouse Cap. Impr.	Env Health/ Planning Cap. Impr.	Family Support Cap. Impr.	Health Dept. Cap. Impr.	Heber Pub. Utilities Cap. Impr.	Behavioral Health Cap. Impr.
REVENUES	2,470	252,944	3	992,570	11,247	518,988	117,209
EXPENDITURES	<u>132,991</u>	<u>235,254</u>	<u>-</u>	<u>910,428</u>	<u>(206,285)</u>	<u>3,258</u>	<u>511,157</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(130,521)	17,690	3	82,142	217,532	515,730	(393,948)
OTHER FIN. SOURCES (USES)							
Bond Proceeds	-	-	-	-	-	-	-
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(130,521)</u>	<u>17,690</u>	<u>3</u>	<u>82,143</u>	<u>217,532</u>	<u>515,729</u>	<u>(393,949)</u>
FUND BALANCE - July 1	<u>2</u>	<u>(15)</u>	<u>(19)</u>	<u>76</u>	<u>-</u>	<u>-</u>	<u>393,926</u>
FUND BALANCE - June 30	<u><u>(130,519)</u></u>	<u><u>17,675</u></u>	<u><u>(16)</u></u>	<u><u>82,219</u></u>	<u><u>217,532</u></u>	<u><u>515,729</u></u>	<u><u>(23)</u></u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3-C
 (Continued)

	Human Resources Cap. Impr.	Training & Conf. Fac. Cap. Impr.	Treasurer Dept. Cap. Impr.	Debt Serv. Cap. Impr.	CSA Cap. Impr.	EDA Gateway Infrastr.	Family Support New Constr.
REVENUES	891	3,170	2,146	(2,129)	237,531	786,644	263,548
EXPENDITURES	<u>30,686</u>	<u>18</u>	<u>2,142</u>	<u>5,501</u>	<u>213,181</u>	<u>955,385</u>	<u>276,645</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(29,795)	3,152	4	(7,630)	24,350	(168,741)	(13,097)
OTHER FIN. SOURCES (USES)							
Bond Proceeds	-	-	-	-	-	-	-
Transfers In (Out)	<u>-</u>	<u>(3,152)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(29,795)</u>	<u>-</u>	<u>4</u>	<u>(7,630)</u>	<u>24,350</u>	<u>(168,740)</u>	<u>(13,096)</u>
FUND BALANCE - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34)</u>	<u>(21,408)</u>	<u>21,599</u>	<u>14,858</u>
FUND BALANCE - June 30	<u><u>(29,795)</u></u>	<u><u>-</u></u>	<u><u>4</u></u>	<u><u>(7,664)</u></u>	<u><u>2,942</u></u>	<u><u>(147,141)</u></u>	<u><u>1,762</u></u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3-C
 (Continued)

	Furnishings Cap. Impr.	Wiest Lake Construction Loan	AP MSTR Plan 3016010911	Airport Imp Prj 301601091	Juvenile Hall Expansion	Minimum Security CAO Funds	Health Facility
REVENUES	537	(724)	14,017	(2)	(247,725)	32	-
EXPENDITURES	<u>55,260</u>	<u>22,089</u>	<u>-</u>	<u>-</u>	<u>262,046</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(54,723)	(22,813)	14,017	(2)	(509,771)	32	-
OTHER FIN. SOURCES (USES)							
Bond Proceeds	-	-	-	-	-	-	-
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>(47,394)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(54,723)</u>	<u>(22,813)</u>	<u>14,017</u>	<u>(2)</u>	<u>(509,772)</u>	<u>32</u>	<u>(47,394)</u>
FUND BALANCE - July 1	<u>(779)</u>	<u>1,020</u>	<u>-</u>	<u>-</u>	<u>509,772</u>	<u>1,054</u>	<u>47,394</u>
FUND BALANCE - June 30	<u><u>(55,502)</u></u>	<u><u>(21,793)</u></u>	<u><u>14,017</u></u>	<u><u>(2)</u></u>	<u><u>-</u></u>	<u><u>1,086</u></u>	<u><u>-</u></u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3-C
(Continued)

	Airport Lite Sys Phs II	Court Const.	RADF Narcotics Storage	Sheriff Min. Sec. Fencing	Holtville Library Exp.	Imperial Airport Project	Solid Waste Improv.	Imperial Airport Ramp Exp.
REVENUES	(1)	236,368	1	32	25,015	(1)	-	1
EXPENDITURES	-	283,373	-	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1)	(47,005)	1	32	25,015	(1)	-	1
OTHER FIN. SOURCES (USES)								
Bond Proceeds	-	-	-	-	-	-	-	-
Transfers In (Out)	-	-	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(1)	(47,005)	1	32	25,015	(1)	-	1
FUND BALANCE - July 1	(17)	1,253,839	12	(2,439)	(43)	(15)	4	8
FUND BALANCE - June 30	(18)	1,206,834	13	(2,407)	24,972	(16)	4	9

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 3-C
 (Continued)

	Airport Lite Sys Phs III	Child Shelter Project	Juv.Hall Remodel Cap. Improv.	Totals	
				2001	2000
REVENUES	3	(11)	(62)	4,071,985	1,607,144
EXPENDITURES	-	-	-	4,034,026	5,126,651
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3	(11)	(62)	37,959	(3,519,507)
OTHER FIN. SOURCES (USES)					
Bond Proceeds	-	-	-	-	3,747,913
Transfers In (Out)	-	-	1	(55,432)	(251)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	3	(11)	(61)	(17,473)	228,155
FUND BALANCE - July 1	55	(203)	(1,095)	2,634,017	1,181,862
FUND BALANCE - June 30	58	(214)	(1,156)	2,616,544	1,410,017

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, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 4

	Imperial Airport	Holtville Airport	State Transit Program Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Totals	
						2001	2000
<u>ASSETS</u>							
Current Assets:							
Cash	177,302	203	238,508	16,948	4,144,475	4,577,436	4,249,868
Accounts Receivable	4,252	-	200,000	-	-	204,252	207,733
Interest Receivable	2,042	2	5,524	212	49,797	57,577	54,427
Due from Other Funds	83,051	-	891	-	-	83,942	14,002
Total Current Assets	<u>266,647</u>	<u>205</u>	<u>444,923</u>	<u>17,160</u>	<u>4,194,272</u>	<u>4,923,207</u>	<u>4,526,030</u>
Equipment:							
Fixed Assets	11,286,897	72,529	-	-	-	11,359,426	11,323,887
Accumulated Depreciation	(4,504,096)	(49,606)	-	-	-	(4,553,702)	(4,096,059)
Total Equipment	<u>6,782,801</u>	<u>22,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,805,724</u>	<u>7,227,828</u>
TOTAL ASSETS	<u><u>7,049,448</u></u>	<u><u>23,128</u></u>	<u><u>444,923</u></u>	<u><u>17,160</u></u>	<u><u>4,194,272</u></u>	<u><u>11,728,931</u></u>	<u><u>11,753,858</u></u>
<u>LIABILITIES AND FUND EQUITY</u>							
Current Liabilities:							
Accounts Payable	6,718	-	-	-	-	6,718	20,138
Accrued Payroll	7,579	-	2,742	-	-	10,321	8,781
Employee Compensated Absences	16,853	-	-	-	-	16,853	13,694
Due to Other Funds	14,886	-	1,429	-	-	16,315	8,415
Capital Lease Obligations-							
Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	<u>46,036</u>	<u>-</u>	<u>4,171</u>	<u>-</u>	<u>-</u>	<u>50,207</u>	<u>51,028</u>
Long Term Liabilities:							
Estimated Liab. for Landfill and							
Postclosure Care Costs	-	-	-	-	6,988,111	6,988,111	6,736,110
Capital Lease Obligations-							
Net of Current Portion	-	-	-	-	-	-	-
Total Liabilities	<u>46,036</u>	<u>-</u>	<u>4,171</u>	<u>-</u>	<u>6,988,111</u>	<u>7,038,318</u>	<u>6,787,138</u>
Fund Equity:							
Contributed Capital	6,782,801	22,923	-	-	-	6,805,724	7,227,828
Retained Earnings-Reserved	-	-	-	-	(2,793,839)	(2,793,839)	(2,980,901)
Retained Earnings-Unreserved	220,611	205	440,752	17,160	-	678,728	719,793
Total Fund Equity	<u>7,003,412</u>	<u>23,128</u>	<u>440,752</u>	<u>17,160</u>	<u>(2,793,839)</u>	<u>4,690,613</u>	<u>4,966,720</u>
TOTAL LIABILITIES & FUND EQUITY	<u><u>7,049,448</u></u>	<u><u>23,128</u></u>	<u><u>444,923</u></u>	<u><u>17,160</u></u>	<u><u>4,194,272</u></u>	<u><u>11,728,931</u></u>	<u><u>11,753,858</u></u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 4-A

	Imperial Airport	Holtville Airport	State Transit Prog. Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Totals	
						2001	2000
OPERATING REVENUES							
Local Charge	-	-	-	-	226,137	226,137	176,958
Rents and Concessions	379,567	-	-	-	-	379,567	397,714
Total	379,567	-	-	-	226,137	605,704	574,672
OPERATING EXPENSES							
Salaries and Benefits	114,303	-	60,948	-	-	175,251	169,032
Services and Supplies	301,331	-	1,517,744	1,646	252,001	2,072,722	1,997,344
Landfill Closure/Postclosure	-	-	-	-	-	-	-
Depreciation	467,588	-	-	-	-	467,588	469,480
Total	883,222	-	1,578,692	1,646	252,001	2,715,561	2,635,856
OPERATING INCOME (LOSS)	(503,655)	-	(1,578,692)	(1,646)	(25,864)	(2,109,857)	(2,061,184)
NON-OPERATING REVENUES (EXPENSES)							
Interest Income	7,738	11	23,549	710	212,926	244,934	217,961
State Aid-Other	-	-	1,039,731	10,000	-	1,049,731	1,162,547
Federal Aid-Other	-	-	200,000	-	-	200,000	205,000
Other	120,511	-	219,349	-	-	339,860	216,901
Total	128,249	11	1,482,629	10,710	212,926	1,834,525	1,802,409
INCOME (LOSS) BEFORE TRANSFERS	(375,406)	11	(96,063)	9,064	187,062	(275,332)	(258,775)
RESIDUAL EQUITY TRANSFER IN (OUT)	-	-	(775)	-	-	(775)	(3,563)
NET INCOME (LOSS)	(375,406)	11	(96,838)	9,064	187,062	(276,107)	(262,338)
FUND EQUITY, July 1	7,378,818	23,117	537,590	8,096	(2,980,901)	4,966,720	5,229,058
FUND EQUITY, June 30	7,003,412	23,128	440,752	17,160	(2,793,839)	4,690,613	4,966,720

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

STATEMENT 4-B

	Imperial Airport	Holtville Airport	State Transit Program Asst.	Special Aviation Fund Holtville	Closure/ Postclosure	Total
Operating Income (Loss)	(503,655)	-	(1,578,692)	(1,646)	(25,864)	(2,109,857)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	467,588	-	-	-	-	467,588
Changes in assets and liabilities:						
(Increase) Decrease in accounts receivable	(1,519)		5,000	-	-	3,481
(Increase) Decrease in interest receivable	(211)		1,438	(100)	(4,277)	(3,150)
(Increase) Decrease in due from other funds	(83,051)		13,111	-	-	(69,940)
Increase (Decrease) in accounts payable	(7,872)		(5,548)	-	-	(13,420)
Increase (Decrease) in accrued liabilities	1,904		(364)	-	-	1,540
Increase (Decrease) in due to other funds	10,474		(2,574)	-	-	7,900
Increase (Decrease) in postclosure costs liability	-		-	-	252,001	252,001
Increase (Decrease) in compensated absences	3,159		-	-	-	3,159
Total adjustments	390,472	-	11,063	(100)	247,724	649,159
Net cash provided (used) by operating activities	(113,183)	-	(1,567,629)	(1,746)	221,860	(1,460,698)
Cash flows from non-capital financing activities:						
Interest Income	7,738	11	23,549	710	212,926	244,934
State Aid	-	-	1,039,731	10,000	-	1,049,731
Federal Aid	-	-	200,000	-	-	200,000
Other	120,511	-	219,349	-	-	339,860
Net cash provided by non-capital financing activities:	128,249	11	1,482,629	10,710	212,926	1,834,525
Capital flows from capital and related financing activities:						
Residual equity transfers in (out)	-	-	-	-	-	-
Acquisition of fixed assets	(46,259)	-	-	-	-	(46,259)
Reduction of capital lease obligation	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities:	(46,259)	-	-	-	-	(46,259)
Net increase (decrease) in cash and cash equivalents	(31,193)	11	(85,000)	8,964	434,786	327,568
Cash and cash equivalents at July 1, 2000	208,495	192	323,508	7,984	3,709,689	4,249,868
Cash and cash equivalents at June 30, 2001	177,302	203	238,508	16,948	4,144,475	4,577,436

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, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 5

	Garage Operating	Central Dupl.	Central. Mail System	Flood Control	Comm. Services	Liability Insurance	Workers' Comp. Benefits
<u>ASSETS</u>							
Current Assets:							
Cash	1,775,860	111,287	52,107	177,078	86,396	4,235,082	8,319,269
Imprest Cash	-	-	-	-	-	1,000	15,000
Accounts Receivable	474	-	-	-	866	-	-
Interest Receivable	19,706	1,363	-	2,192	-	47,428	95,747
Due from Other Funds	10,266	23,863	-	-	8,031	-	-
Deposits with Others	-	-	-	-	-	-	253,709
Prepaid Expenses	-	-	15,207	-	-	-	-
Supplies Inventory	17,735	19,964	-	-	-	-	-
Total Current Assets	<u>1,824,041</u>	<u>156,477</u>	<u>67,314</u>	<u>179,270</u>	<u>95,293</u>	<u>4,283,510</u>	<u>8,683,725</u>
Equipment:							
Capital Leases	-	-	-	-	-	-	-
Fixed Assets	5,512,453	120,659	50,565	-	731,959	-	-
Accumulated Depreciation	(3,159,589)	(107,246)	(50,565)	-	(587,466)	-	-
Total Equipment	<u>2,352,864</u>	<u>13,413</u>	<u>-</u>	<u>-</u>	<u>144,493</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>4,176,905</u></u>	<u><u>169,890</u></u>	<u><u>67,314</u></u>	<u><u>179,270</u></u>	<u><u>239,786</u></u>	<u><u>4,283,510</u></u>	<u><u>8,683,725</u></u>
<u>LIABILITIES AND FUND EQUITY</u>							
Current Liabilities:							
Claims Payable	-	-	-	-	-	7,694,406	3,835,084
Accounts Payable	46,918	1,759	125	-	72	293,407	14,200
Accrued Payroll	21,863	10,777	2,871	-	3,875	-	-
Employee Compensated Absences	41,017	7,738	1,610	-	6,741	-	-
Due to Other Funds	(182,898)	70	65,122	-	36	-	-
Capital Lease Obligations-							
Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	<u>(73,100)</u>	<u>20,344</u>	<u>69,728</u>	<u>-</u>	<u>10,724</u>	<u>7,987,813</u>	<u>3,849,284</u>
Long Term Liabilities:							
Capital Lease Obligations-							
Net of Current Portion	-	-	-	-	-	-	-
Total Liabilities	<u>(73,100)</u>	<u>20,344</u>	<u>69,728</u>	<u>-</u>	<u>10,724</u>	<u>7,987,813</u>	<u>3,849,284</u>
Fund Equity:							
Reserve for Equipment	2,352,864	13,413	-	-	144,493	-	-
Reserve Deposits with Others	-	-	-	-	-	-	253,709
Retained Earnings	1,897,141	136,133	(2,414)	179,270	84,569	(3,704,303)	4,580,732
Total Fund Equity	<u>4,250,005</u>	<u>149,546</u>	<u>(2,414)</u>	<u>179,270</u>	<u>229,062</u>	<u>(3,704,303)</u>	<u>4,834,441</u>
TOTAL LIABILITIES & FUND EQUITY	<u><u>4,176,905</u></u>	<u><u>169,890</u></u>	<u><u>67,314</u></u>	<u><u>179,270</u></u>	<u><u>239,786</u></u>	<u><u>4,283,510</u></u>	<u><u>8,683,725</u></u>

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 5
(Continued)

	Unemp. Insurance	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Totals	
						2001	2000
<u>ASSETS</u>							
Current Assets:							
Cash	314,006	4,169,253	1,920,806	531,090	846,912	22,539,146	18,816,727
Imprest Cash	-	-	-	-	-	16,000	16,000
Accounts Receivable	-	-	-	-	-	1,340	-
Interest Receivable	3,597	51,635	21,707	7,003	9,725	260,103	236,340
Due from Other Funds	-	270,133	11,792	-	-	324,085	583,890
Deposits with Others	-	-	-	-	-	253,709	281,767
Prepaid Expenses	-	-	-	-	-	15,207	30,857
Supplies Inventory	-	-	-	-	-	37,699	45,207
Total Current Assets	317,603	4,491,021	1,954,305	538,093	856,637	23,447,289	20,010,788
Equipment:							
Capital Leases	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	6,415,636	6,106,739
Accumulated Depreciation	-	-	-	-	-	(3,904,866)	(3,645,598)
Total Equipment	-	-	-	-	-	2,510,770	2,461,141
TOTAL ASSETS	317,603	4,491,021	1,954,305	538,093	856,637	25,958,059	22,471,929
<u>LIABILITIES AND FUND EQUITY</u>							
Current Liabilities:							
Claims Payable	-	2,232,542	73,774	-	-	13,835,806	8,475,009
Accounts Payable	18,210	22,999	-	-	-	397,690	86,108
Accrued Payroll	-	-	-	-	-	39,386	29,722
Employee Compensated Absences	-	-	-	-	-	57,106	54,002
Due to Other Funds	-	-	270,133	-	-	152,463	205,685
Capital Lease Obligations-							
Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	18,210	2,255,541	343,907	-	-	14,482,451	8,850,526
Long Term Liabilities:							
Capital Lease Obligations-							
Net of Current Portion	-	-	-	-	-	-	-
Total Liabilities	18,210	2,255,541	343,907	-	-	14,482,451	8,850,526
Fund Equity:							
Reserve for Equipment	-	-	-	-	-	2,510,770	2,461,141
Reserve Deposits with Others	-	-	-	-	-	253,709	281,767
Retained Earnings	299,393	2,235,480	1,610,398	538,093	856,637	8,711,129	10,878,495
Total Fund Equity	299,393	2,235,480	1,610,398	538,093	856,637	11,475,608	13,621,403
TOTAL LIABILITIES & FUND EQUITY	317,603	4,491,021	1,954,305	538,093	856,637	25,958,059	22,471,929

COUNTY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

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	2,256,293	-	338,512	420,306	-	100,750	2,196,489	3,254,923
Total	2,256,293	-	338,512	420,306	-	100,750	2,196,489	3,254,923
<u>OPERATING EXPENSES</u>								
Salaries and Benefits	347,335	-	184,943	36,198	-	62,358	-	-
Services and Supplies	1,083,182	-	99,812	381,082	-	4,525	5,899,202	3,876,469
Depreciation	998,445	-	3,353	-	-	17,113	-	-
Total	2,428,962	-	288,108	417,280	-	83,996	5,899,202	3,876,469
OPERATING INCOME (LOSS)	(172,669)	-	50,404	3,026	-	16,754	(3,702,713)	(621,546)
<u>NON-OPERATING REVENUES (EXPENSES)</u>								
Gain (Loss) on Sale of Fixed Assets	146,093	-	-	-	-	-	-	-
Interest - Income	99,166	-	5,066	-	9,564	15,531	193,857	412,141
Interest - Expense	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	245,259	-	5,066	-	9,564	15,531	193,857	412,141
INCOME (LOSS) BEFORE TRANSFERS	72,590	-	55,470	3,026	9,564	32,285	(3,508,856)	(209,405)
RESIDUAL EQUITY TRANSFER IN (OUT)	11,284	(768)	(1,382)	(15,996)	-	74,170	(10,145)	13,954
NET INCOME (LOSS)	83,874	(768)	54,088	(12,970)	9,564	106,455	(3,519,001)	(195,451)
FUND EQUITY, July 1	4,166,131	768	95,458	10,556	169,706	122,607	(185,302)	5,029,892
FUND EQUITY, June 30	4,250,005	-	149,546	(2,414)	179,270	229,062	(3,704,303)	4,834,441

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2000)

STATEMENT 5A

	Unemployment Insurance	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Totals	
						2001	2000
<u>OPERATING REVENUES</u>							
Charges for Services	197,686	9,175,960	612,633	35,120	360,619	18,949,291	15,778,624
Total	197,686	9,175,960	612,633	35,120	360,619	18,949,291	15,778,624
<u>OPERATING EXPENSES</u>							
Salaries and Benefits	-	-	-	-	-	630,834	609,348
Services and Supplies	172,943	8,770,549	287,687	64,633	97,020	20,737,104	12,942,581
Depreciation	-	-	-	-	-	1,018,911	893,315
Total	172,943	8,770,549	287,687	64,633	97,020	22,386,849	14,445,244
OPERATING INCOME (LOSS)	24,743	405,411	324,946	(29,513)	263,599	(3,437,558)	1,333,380
<u>NON-OPERATING REVENUES (EXPENSES)</u>							
Gain (Loss) on Sale of Fixed Assets	-	-	-	-	-	146,093	158,992
Interest - Income	14,736	206,750	83,197	30,580	35,832	1,106,420	854,952
Interest - Expense	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	14,736	206,750	83,197	30,580	35,832	1,252,513	1,013,944
INCOME (LOSS) BEFORE TRANSFERS	39,479	612,161	408,143	1,067	299,431	(2,185,045)	2,347,324
RESIDUAL EQUITY TRANSFER IN (OUT)	-	-	-	-	(31,867)	39,250	(309,715)
NET INCOME (LOSS)	39,479	612,161	408,143	1,067	267,564	(2,145,795)	2,037,609
FUND EQUITY, July 1	259,914	1,623,319	1,202,255	537,026	589,073	13,621,403	11,583,794
FUND EQUITY, June 30	299,393	2,235,480	1,610,398	538,093	856,637	11,475,608	13,621,403

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

STATEMENT 5-B

	Garage Operating	Motor Pool	Central Duplicating	Centralized Mail System	Flood Control
Operating Income (Loss)	(172,669)	-	50,404	3,026	-
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	998,445	-	3,353	-	-
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable	(474)	-	-	-	-
(Increase) Decrease in interest receivable	2,067	9	(413)	-	(37)
(Increase) Decrease in prepaid expenses	-	-	-	15,650	-
(Increase) Decrease in due from other funds	162,506	-	(2,422)	-	-
Increase (Decrease) in accounts payable	6,276	-	(437)	(553)	-
Increase (Decrease) in accrued liabilities	6,142	-	2,409	817	-
Increase (Decrease) in due to other funds	(192,625)	-	(472)	(7)	-
Increase (Decrease) in insurance loss expense	-	-	-	-	-
Increase (Decrease) in compensated absences	4,637	-	(647)	(1,763)	-
Total adjustments	986,974	9	1,371	14,144	(37)
Net cash provided (used) by operating activities	814,305	9	51,775	17,170	(37)
Cash flows from non-capital financing activities:					
Interest Income	99,166	-	5,066	-	9,564
Net cash provided by non-capital financing activities:	99,166	-	5,066	-	9,564
Capital flows from capital and related financing activities:					
Residual equity transfers in (out)	(152,189)	(768)	(303)	(15,996)	-
Acquisition of fixed assets	(805,923)	-	(16,766)	-	-
Proceeds from sale of equipment	146,093	-	-	-	-
Reduction of capital lease obligation	-	-	-	-	-
Net cash provided (used) by capital and related financing activities:	(812,019)	(768)	(17,069)	(15,996)	-
Net increase (decrease) in cash and cash equivalents	101,452	(759)	39,772	1,174	9,527
Cash and cash equivalents at July 1, 2000	1,674,408	759	71,515	50,933	167,551
Cash and cash equivalents at June 30, 2001	1,775,860	-	111,287	52,107	177,078

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

STATEMENT 5-B
(Continued)

	Comm. Service	Liability Insurance	Workers' Compensation Benefits	Unemployment Insurance
Operating Income (Loss)	<u>16,754</u>	<u>(3,702,713)</u>	<u>(621,546)</u>	<u>24,743</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	17,113	-	-	-
Changes in assets and liabilities:				
(Increase) Decrease in accounts receivable	(866)	-	-	-
(Increase) Decrease in interest receivable		(1,755)	(1,499)	(677)
(Increase) Decrease in prepaid expenses		-	-	-
(Increase) Decrease in due from other funds	(139)	-	-	-
Increase (Decrease) in accounts payable	22	251,356	13,982	17,937
Increase (Decrease) in accrued liabilities	296	-	-	-
Increase (Decrease) in due to other funds	(2)	(2,913)	(2,900)	-
Increase (Decrease) in insurance loss expense	-	4,051,203	985,076	-
Increase (Decrease) in compensated absences	877	-	-	-
Total adjustments	<u>17,301</u>	<u>4,297,891</u>	<u>994,659</u>	<u>17,260</u>
Net cash provided (used) by operating activities	<u>34,055</u>	<u>595,178</u>	<u>373,113</u>	<u>42,003</u>
Cash flows from non-capital financing activities:				
Interest Income	<u>15,531</u>	<u>193,857</u>	<u>412,141</u>	<u>14,736</u>
Net cash provided by non-capital financing activities:	<u>15,531</u>	<u>193,857</u>	<u>412,141</u>	<u>14,736</u>
Capital flows from capital and related financing activities:				
Residual equity transfers in (out)	-	-	-	-
Acquisition of fixed assets	(1,779)	-	-	-
Proceeds from sale of equipment	-	-	-	-
Reduction of capital lease obligation	-	-	-	-
Net cash provided (used) by capital and related financing activities:	<u>(1,779)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>47,807</u>	<u>789,035</u>	<u>785,254</u>	<u>56,739</u>
Cash and cash equivalents at July 1, 2000	<u>38,589</u>	<u>3,446,047</u>	<u>7,534,015</u>	<u>257,267</u>
Cash and cash equivalents at June 30, 2001	<u>86,396</u>	<u>4,235,082</u>	<u>8,319,269</u>	<u>314,006</u>

COUNTY OF IMPERIAL
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

STATEMENT 5-B
(Continued)

	Health Plan	Dental/ Vision Plan	Medical Malpractice	Auto	Total
Operating Income (Loss)	405,411	324,946	(29,513)	263,599	(3,437,558)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	1,018,911
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable	-	-	-	-	(1,340)
(Increase) Decrease in interest receivable	(14,084)	(3,814)	(452)	(3,108)	(23,763)
(Increase) Decrease in prepaid expenses	-	-	-	-	15,650
(Increase) Decrease in due from other funds	111,652	(11,792)	-	-	259,805
Increase (Decrease) in accounts payable	22,999	-	-	-	311,582
Increase (Decrease) in accrued liabilities	-	-	-	-	9,664
Increase (Decrease) in due to other funds	-	145,697	-	-	(53,222)
Increase (Decrease) in insurance loss expense	314,358	10,160	-	-	5,360,797
Increase (Decrease) in compensated absences	-	-	-	-	3,104
Total adjustments	434,925	140,251	(452)	(3,108)	6,901,188
Net cash provided (used) by operating activities	840,336	465,197	(29,965)	260,491	3,463,630
Cash flows from non-capital financing activities:					
Interest Income	206,750	83,197	30,580	35,832	1,106,420
Net cash provided by non-capital financing activities:	206,750	83,197	30,580	35,832	1,106,420
Capital flows from capital and related financing activities:					
Residual equity transfers in (out)	-	-	-	-	(169,256)
Acquisition of fixed assets	-	-	-	-	(824,468)
Proceeds from sale of equipment	-	-	-	-	146,093
Reduction of capital lease obligation	-	-	-	-	-
Net cash provided (used) by capital and related financing activities:	-	-	-	-	(847,631)
Net increase (decrease) in cash and cash equivalents	1,047,086	548,394	615	296,323	3,722,419
Cash and cash equivalents at July 1, 2000	3,122,167	1,372,412	530,475	550,589	18,816,727
Cash and cash equivalents at June 30, 2001	4,169,253	1,920,806	531,090	846,912	22,539,146

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, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 6

	ASSETS				
	Cash	Due From Other Funds/ Accts. Rec.	Deposits w/ others & Imprest Cash	Totals	
				2001	2000
COUNTY					
Departmental	7,011,180	98,860	2,117,988	9,228,028	7,458,022
Special Purpose	11,284,277	3,131,248	-	14,415,525	14,773,007
Miscellaneous	(43,401,025)	3,820,545	1,262,991	(38,317,489)	(39,814,156)
Bonded Debt	313,965	3,887	-	317,852	300,893
Clearing	8,152,139	40,966	-	8,193,105	6,124,766
Unapportioned Interest/Taxes	80,195,022	10	-	80,195,032	71,014,401
Employees' Retirement System	3,236,730	31,395	-	3,268,125	1,169,725
Total	66,792,288	7,126,911	3,380,979	77,300,178	61,026,658
STATE, COUNTY AND CITY	8,949	189	-	9,138	(94,575)
SCHOOLS					
Operating	85,272,714	100,258	-	85,372,972	60,152,020
Miscellaneous	21,807,272	1,154,089	-	22,961,361	17,866,203
Bonded Debt	4,052,341	49,886	-	4,102,227	3,763,208
Total	111,132,327	1,304,233	-	112,436,560	81,781,431
SPECIAL DISTRICTS					
Operating	842,920	14,755	500	858,175	821,815
Other	1,168,068	18,544	-	1,186,612	1,428,186
Bonded Debt	3,782,761	40,818	-	3,823,579	3,318,659
Total	5,793,749	74,117	500	5,868,366	5,568,660
TOTAL - ALL AGENCY FUNDS	183,727,313	8,505,450	3,381,479	195,614,242	148,282,174
* Due From Other Funds		4,646,860			
Accounts Receivable		2,089,539			
Interest Receivable		1,769,051			
Deposits w/others			3,380,979		
Imprest Cash			500		
Due To Other Funds					
Interest Payable					
Accounts Payable					
		8,505,450	3,381,479		

COUNTY OF IMPERIAL
COMBINING BALANCE SHEET - TRUST AND AGENCY FUNDS
JUNE 30, 2001
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 6
(Continued)

LIABILITIES				
	Due To Other Funds/Accts. Payable	Agency Fund Obligation	Totals	
			2001	2000
COUNTY				
Departmental	1,700,736	7,527,292	9,228,028	7,458,022
Special Purpose	3,074,583	11,340,942	14,415,525	14,773,007
Miscellaneous	5,111,702	(43,429,191)	(38,317,489)	(39,814,156)
Bonded Debt	-	317,852	317,852	300,893
Clearing	6,165,503	2,027,602	8,193,105	6,124,766
Unapportioned Interest/Taxes	2,868,841	77,326,191	80,195,032	71,014,401
Employees' Retirement System	5,088	3,263,037	3,268,125	1,169,725
Total	18,926,453	58,373,725	77,300,178	61,026,658
STATE, COUNTY AND CITY	4,000	5,138	9,138	(94,575)
SCHOOLS				
Operating	-	85,372,972	85,372,972	60,152,020
Miscellaneous	21,807,272	1,154,089	22,961,361	17,866,203
Bonded Debt	-	4,102,227	4,102,227	3,763,208
Total	21,807,272	90,629,288	112,436,560	81,781,431
SPECIAL DISTRICTS				
Operating	67,043	791,132	858,175	821,815
Other	15,980	1,170,632	1,186,612	1,428,186
Bonded Debt	-	3,823,579	3,823,579	3,318,659
Total	83,023	5,785,343	5,868,366	5,568,660
TOTAL - ALL AGENCY FUNDS	40,820,748	154,793,494	195,614,242	148,282,174
* Due From Other Funds				
Accounts Receivable				
Interest Receivable				
Deposits w/others				
Imprest Cash				
Due To Other Funds	9,711,992			
Interest Payable	2,869,076			
Accounts Payable	28,239,680			
	40,820,748			



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, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 7

	<u>2001</u>	<u>2000</u>
<u>GENERAL FIXED ASSETS</u>		
Land	2,029,300	2,024,300
Structures and Improvements	44,797,105	36,364,160
Equipment	22,196,794	24,280,926
Capital Leases-Equipment	268,273	211,671
Capital Leases- S & I	2,289,213	2,289,213
Construction Work in Progress	396,024	3,276,692
	<u>71,976,709</u>	<u>68,446,962</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS</u>		
General Fund	49,428,926	45,117,809
Capital Leases-Equipment	268,273	211,671
Capital Leases- S & I	2,289,213	2,289,213
Construction Work in Progress	396,024	3,276,692
Special Revenue Funds:		
Library	42,243	56,333
Fire Protection	2,808,235	3,027,336
Public Works - Roads	8,291,885	8,106,221
Other	<u>8,451,910</u>	<u>6,361,687</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>71,976,709</u>	<u>68,446,962</u>

COUNTY OF IMPERIAL
 COMBINING STATEMENT OF LONG-TERM DEBT
 ACCOUNT GROUP
 JUNE 30, 2001
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2000)

STATEMENT 8

	<u>2001</u>	<u>2000</u>
<u>OTHER DEBITS</u>		
Amount To Be Provided for Long-Term Obligations	<u>53,975,162</u>	<u>54,286,711</u>
<u>OTHER CREDITS</u>		
Employee Compensated Absences	7,081,542	6,298,346
Capital Lease Obligation	1,513,620	1,678,365
1999 Certificates of Participation	10,430,000	11,135,000
Pension Fund Bonds	<u>34,950,000</u>	<u>35,175,000</u>
Total Liabilities	<u>53,975,162</u>	<u>54,286,711</u>



**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, 2001, and have issued our report thereon dated March 15, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether County of Imperial, California's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 01-1 through 01-3.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of Imperial, California's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect County of Imperial, California's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 01-1 through 01-3.

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 conditions described above are not 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, 2002

**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, 2001. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to 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 items 01-1 and 01-2 in the accompanying schedule of findings and questioned costs, County of Imperial, California, did not comply with requirements regarding recordkeeping/reporting and file maintenance for the Community Development Block Grant Program. Compliance with such requirements is necessary, in our opinion, for the County of Imperial, California, to comply with requirements applicable to that program. As described in item 01-3 the Workforce Investment Act Program did not comply with requirements regarding cost sharing financial management. 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, 2001.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect County of Imperial, California's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 01-1 through 01-3.

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 conditions described above are not 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, 2001, and have issued our report thereon dated March 15, 2002. 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, 2002



COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

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	955,385
TOTAL DEPARTMENT OF COMMERCE			<u>986,839</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Housing and Community Development CDBG GRANTS			
* Financial Stage Engineering	14.228		<u>284,239</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>284,239</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through State Department of Health Services:			
Preventative Health and Health Services Block Grant 314 (d)	93.991	314(d)	<u>6,030</u>
		Subtotal 93.991	<u>6,030</u>
Immunization	93.268	00-90168	<u>31,406</u>
		Subtotal 93.268	<u>31,406</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	95117L-00-01	<u>140,108</u>
		Subtotal 93.116	<u>140,108</u>
I.C. Ryan White CARE Consortia	93.917	96-26868	<u>58,201</u>
		Subtotal 93.917	<u>58,201</u>

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Passed Through State Department of Health Services (cont):			
Maternal and Child Health Service Block Grant:			
MCH Coordinator/PH Nutritionist/Outreach	93.994	200013	<u>68,425</u>
		Subtotal 93.994	<u>68,425</u>
Medi-Cal Admin. (MAA)		00-90492	399,621
AIDS Master Grant		00-90073	20,325
Childhood Lead Posioning			6,452
Adolescent Family Life Program (AFLP)			54,296
California Children Service (CCS)			104,373
Child Health Disb. (CHDP)			<u>67,851</u>
		Subtotal	<u>652,918</u>
Border Health Initiative	93.1101L	1HIOMC00005-1	<u>90,311</u>
		Subtotal 93.1101L	<u>90,311</u>
Total State Dept. of Health			<u>1,047,399</u>
Passed Through State Department of Emergency Medical Services Authority:			
Emergency Medical Service		Various	<u>61,939</u>
Total Dept. of Emergency Medical Services			<u>61,939</u>

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Passed Through State Department of 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>301,967</u>
		Subtotal 93.958	<u>301,967</u>
Stewart B. McKinney/Homeless	93.150		<u>20,590</u>
		Subtotal 93.150	<u>20,590</u>
Club Live	93.959		3,000
Friday Night Live	93.959		3,000
Drug Abuse	93.959	SCC 13(00/01)	<u>1,068,826</u>
		Subtotal 93.959	<u>1,074,826</u>
Drug Free Schools & Comm.	84.186	SCC 13(00/01)	<u>21,290</u>
		Subtotal 84.186	<u>21,290</u>
Federal Medi-Cal	93.778	SCC 13(99/00)	<u>53,232</u>
		Subtotal 93.778	<u>53,232</u>
Total State Dept. of Alcohol & Drug Programs			<u>1,471,905</u>

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
Passed Through State Department of Social Services:			
*Child Support Enforcement	93.563		<u>3,075,158</u>
		Subtotal 93.563	<u>3,075,158</u>
*TANF Temporary Need	93.558		11,227,267
*Asst. Payments-Maint. Assist.	93.558		<u>10,139,871</u>
		Subtotal 93.558	<u>21,367,138</u>
Total State Dept. of Social Services			<u>24,442,296</u>
Passed Through State Department Office of Aging:			
Title VII-B Elder Abuse Prev.	93.041	FF 0001-24	<u>2,862</u>
		Subtotal 93.041	<u>2,862</u>
Title VII-A Ombudsman	93.042	FF 0001-24	<u>13,014</u>
		Subtotal 93.042	<u>13,014</u>
Title III F - Disease Prevention	93.043	FF 0001-24	<u>12,455</u>
		Subtotal 93.043	<u>12,455</u>
Title III B - Support Services Senior Centers	93.044	FF 0001-24	<u>153,510</u>
		Subtotal 93.044	<u>153,510</u>
Title III C-1 & C-2	93.045	FF 0001-24	<u>281,301</u>
		Subtotal 93.044	<u>281,301</u>
Total State Dept. of Aging			<u>463,142</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>27,486,681</u>

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

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 LABOR</u>			
Passed Through State Department of Employment Development:			
Youth Opportunity Grants (SOS)	17.263		<u>2,523,960</u>
		Subtotal 17.263	<u>2,523,960</u>
*Workforce Investment Act	17.255		<u>5,111,108</u>
		Subtotal 17.255	<u>5,111,108</u>
School to Work Program	17.249	U-7817-9-00-88-60	<u>255,535</u>
		Subtotal 17.249	<u>255,535</u>
TOTAL DEPARTMENT OF LABOR			<u><u>7,890,603</u></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>81,158</u>
		Subtotal 20.205	<u>81,158</u>
FTA Sec. 18-UMTA	20.509		<u>205,000</u>
		Subtotal 20.509	<u>205,000</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u><u>286,158</u></u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
USDA, Foreign Trade Zone	10.769	USDA FTZ	68,788
USDA, CC BRES	10.769	USDA CCBRES	26,449
USDA, Micro Lending	10.769	USDA Micro	2,826
USDA, POE Colonia Sewer	10.769	USDA POE Sewer	7,160

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
U.S. DEPARTMENT OF AGRICULTURE (cont):			
USDA, POE Colonia Waterline	10.769	USDA POE Waterline	257
USDA, Micro Tech Asst.	10.769	USDA-Micro Tech	878
USDA, Home Biz Micro Training Program	10.769	USDA Home Biz	9,979
USDA, POE, RUS Water Svc. Lines	10.769	USDA RUS Water Svc.	2,770
USDA, RLF	10.769	USDA, RLF	<u>43,266</u>
		subtotal 10.769	<u>162,373</u>
USDA, Enterprise Communities	10.772	DSS# C 14041	<u>53,887</u>
		subtotal 10.7772	<u>53,887</u>
USDA-Whitefly		00-8545-0306-CA	<u>29,937</u>
		Subtotal Direct Programs	<u>29,937</u>
Passed Through State Department of Social Services:			
*Food Stamps	10.551		<u>13,095,460</u>
		Subtotal 10.551	<u>13,095,460</u>
Passed Through State Department Office of Aging:			
Title III C-1 & C-2 USDA	93.045	FF 0001-24	<u>52,792</u>
		Subtotal 93.045	<u>52,792</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u><u>13,394,449</u></u>

COUNTY OF IMPERIAL, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grant/Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Pass-Through Grantor's Number	Program Expenditures
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed Through State Office of Emergency Services:			
Emergency Management Assistance	83.543		<u>22,905</u>
		Subtotal 83.543	<u>22,905</u>
TOTAL EMERGENCY MANAGEMENT AGENCY			<u><u>22,905</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>288,339</u>
		Subtotal 16.579	<u>288,339</u>
Drug Court Program	16.585	058-97	<u>79,212</u>
		Subtotal 16.585	<u>79,212</u>
OCJP VAWVP	16.588		<u>107,414</u>
		Subtotal 16.588	<u>107,414</u>
Local Law Enforcement Block Grant	16.592		<u>149,191</u>
		Subtotal 16.592	<u>149,191</u>
Southwest Border Asst. Initiative			453,260
H.I.D.T.A. Grant - Sheriff			<u>806,058</u>
		Subtotal	<u>1,259,318</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u><u>1,883,474</u></u>
TOTAL FEDERAL ASSISTANCE			<u><u>52,235,348</u></u>



COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2001

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
17.255	Workforce Investment Act
93.558	TANF Temporary Need
93.563	Child Support Enforcement

Dollar threshold used to distinguish
between Type A and Type B programs: \$1,567,060

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

COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2001

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COST</u>
Major Federal Award Programs Audit		
#01-1	Criteria – The Community Development Block Grant manual contains a list of required documentation of participant files, which must be adhered to when administering CDBG grants. Among the critical documents the files must contain are :	
PASSED		
THROUGH STATE		
DEPARTMENT OF		
HOUSING AND		
COMMUNITY		
DEVELOPMENT –		
Community		
Development		
Block Grant		
(14.228)	<ul style="list-style-type: none">• The complete and signed loan application.• Credit report.• Mortgage verification.• Income verification.• Preliminary title report or lot book report.• Appraisal.• Hazard insurance binder.• Floodplain insurance.• Deed of trust.• Promissory note.• Truth-in-lending disclosure statement.• Notice of right to rescind transaction.• Determination of age of building and appropriate action taken.• Signed lead based paint notice.• Inception forms to report deficiencies in unit.• Work write-up/itemized costs.• Sweat equity forms (record of type of dollar, time, dollar valuation).• List of all contractors notified of rehabilitation bid opportunity.• All bids submitted/evidence of review of cost reasonableness.• Signed construction contract including equal opportunity provisions, liquidated damages clause, cancellation clause for nonperformance, and payment schedule.• Notice to all bidders regarding award.• Verification of contractors license and eligibility.• Record of contractor progress payments and payment approvals signed by all parties of the contract.	

COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2001

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COST</u>
#01-1, Continued	<ul style="list-style-type: none"> • Change orders for any work or costs different from the original specifications signed by all parties to the contract. • Notice of completion. • Copy of building permit(s). • Reconstruction documents such as before and after rehabilitation appraisal, reconstruction appraisal, sale price of 3 comparable newly constructed homes, evidence that the structure has been occupied for the preceding 12 months and signed assurances for reconstruction. • Agreement between contractor and the County containing the following items: <ul style="list-style-type: none"> - Agreement that the work will be performed in accordance with federal, state and local housing and building codes, - Certification of the labor standards provision, - Compliance with the applicable equal opportunity requirements, - maintenance of at least the minimum state-required workers' compensation insurance for employees performing the work, - maintenance of unemployment insurance, disability insurance and liability insurance, if so required by law, in an amount determined by the state. 	

Condition – Testing of current fiscal year's new program participant files revealed that a majority of the participant files did not contain some or all of the required documentation listed above and that some projects were above the maximum loan limitation.

Effect – Number of files in population	4
Number of files found to be out of compliance	3
Non-compliance in program participant files could result in questioning of expenditures with regards to the grantee participant.	

COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2001

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COST</u>
#01-1, Continued	<p>Cause – Lack of oversight and program supervision on the part of the program administrators.</p> <p>Recommendation – The County needs to ensure that proper personnel are in place to provide reasonable assurance that the grant requirements are in compliance. The personal in charge of the program must be familiar with the requirements of the program and have adequate knowledge of accounting and recordkeeping to ensure that the grant requirements are met.</p> <p>Every loan/program file should include applicable reporting checklists provided by the HCD, which are located in the HCD Grant Management Manual. Additionally, the development of a checklist for grant specific requirements is encouraged. These checklists should be maintained and updated over the life of the grant to be used by management as a tool to review program activity and compliance.</p> <p>The County should develop procedures to ensure that proper personnel maintain an adequate level of training, education and experience to administer grant programs. Administration includes compliance with grant program requirements, timely and accurate reconciliation of expenditures to Auditor-Controller office's records and program records, timely and accurate grant reports, and maintenance of complete and accurate project and program files.</p> <p>Management Response – Management agrees with the finding. The program coordinator, with assistance from the State, is working on bringing the files into compliance.</p>	

COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2001

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COST</u>
#01-2 PASSED THROUGH STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – Community Development Block Grant (14.228)	<p>Criteria – Under the grant agreement program reports must be filed with the state on a timely basis.</p> <p>Condition – Testing of program requirements revealed that a program report was not filed.</p> <p>Effect – Non-compliance in regards to reporting requirements of the grant.</p> <p>Cause – Lack of oversight and program supervision on the part of the program administrators.</p> <p>Recommendation – The County needs to ensure that proper personnel are in place to provide reasonable assurance that the grant requirements are in compliance. The personnel in charge of the program must be familiar with the requirements of the program and have adequate knowledge of accounting and recordkeeping to ensure that the grant requirements are met.</p> <p>Management Response – Management agrees with the finding and has placed the program coordinator in charge of the filing of grant reports.</p>	
#01-3 PASSED THROUGH STATE DEPARTMENT OF EMPLOYMENT DEVELOPMENT - Workforce Investment Act (17.255)	<p>Criteria – Program allowable costs/cost principle requires cost sharing between programs sharing the same resources.</p> <p>Condition - Testing of allowable costs revealed that the program does not appear to be allocating their shared costs correctly. Testing also revealed that a financial agreement to share operating costs with its partners in relation to the “One-Stop Centers” has not been developed.</p> <p>Effect – The under allocation of the expenditures to their partners in the “One Stop Centers” could result in questioned costs. Because a financial agreement has not been developed the under allocation amount cannot be determined.</p>	

COUNTY OF IMPERIAL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2001

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COST</u>
#01-3, Continued	<p>Cause – The program was implemented this fiscal year replacing the JTPA program. Lack of training and an understanding of the new program’s requirements.</p> <p>Recommendation – The County needs to ensure that proper personnel are in place to provide reasonable assurance that the grant requirements are in place. The personnel in charge of the program must be familiar with the requirements of the program and have adequate knowledge of accounting and recordkeeping to ensure that the grant requirements are met.</p> <p>Management Response – Management agrees with this finding and the fiscal manager is in the process of developing an agreement to share operating costs amongst the partners in the “One-Stop Centers”.</p>	

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2001

<u>CONDITION</u>	<u>RECOMMENDATION</u>	<u>STATUS</u>
PASSED THROUGH STATE DEPARTMENT OF EMPLOYMENT TRAINING – Job Training Partnership Act, CFDA 17.250		
FINDING #00-1 and #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. As of fiscal year 00-01 the County no longer funds this subrecipient.
FINDING #98-1		
In complying with subrecipient 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. During fiscal year 00-01 there were no additional payments received. An alternative repayment plan is currently being devised.

COUNTY OF IMPERIAL

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2001**

CONDITION

RECOMMENDATION

STATUS

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

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 compliance. The County is currently working on this issue. The vast majority of the files have been brought into compliance.

Files are still being worked on for compliance in fiscal year 00-01.

COUNTY OF IMPERIAL

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2001

CONDITION

RECOMMENDATION

STATUS

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

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 #98-3

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.

COUNTY OF IMPERIAL

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2001**

CONDITION

RECOMMENDATION

STATUS

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

FINDING #98-5

The discussion for Finding #99-3 also applies to this finding.

FINDING #98-7

The discussion for Finding #99-5 also applies to this finding.

FINDING #98-10

The discussion for Finding #98-7 also applies to this finding.

FINDING #98-12

The discussion for Finding #99-5 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 #99-3 also applies to this finding.