

LAKE COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2015

	Primary Government	
	Governmental Activities	Total
ASSETS:		
Cash and Cash Equivalents	5,134,162.90	5,134,162.90
Investments		0.00
Restricted Assets:		
Cash and cash equivalents	306,447.64	306,447.64
Investments		0.00
TOTAL ASSETS	5,440,610.54	5,440,610.54
NET POSITION:		
Restricted for: (See Note ___)		
Road and Bridge Purposes	0.00	0.00
Courthouse Bldg Debt Service Purposes	226,700.73	226,700.73
TID#1 Debt Service Purposes	79,746.91	79,746.91
Other Purposes	143,324.05	143,324.05
Unrestricted (Deficit)	4,990,838.85	4,990,838.85
TOTAL NET POSITION	5,440,610.54	5,440,610.54

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

ANNUAL REPORT FOR LAKE COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	4,329,125.47	548,324.78	434,236.00	\$ 5,311,686.25
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,513,361.42		306,273.67	\$ 3,819,635.09
Delinquent Property Taxes	27,820.20		921.75	\$ 28,741.95
Penalties and Interest	11,019.92		358.16	\$ 11,378.08
Telephone Tax (Outside)	1,619.56			\$ 1,619.56
Mobile Home Tax	2,830.16		120.25	\$ 2,950.41
Wheel Tax		337,026.43		\$ 337,026.43
Tax Deed Revenue	1,640.30		71.06	\$ 1,711.36
Other Taxes				\$ -
Licenses and Permits	46,604.00		2,250.00	\$ 48,854.00
Intergovernmental Revenue:				
Federal Grants	124,348.87		88,382.26	\$ 212,731.13
Federal Shared Revenue	9,548.03		416.19	\$ 9,964.22
Federal Payments in Lieu of Taxes				\$ -
State Grants	22,705.98	332,947.50	7,503.16	\$ 363,156.64
State Shared Revenue:	101,096.78	1,321,247.26	128,571.40	\$ 1,550,915.44
State Payments in Lieu of Taxes				\$ -
Other Payments in Lieu of Taxes	2,764.06		119.75	\$ 2,883.81
Other Intergovernmental Revenue			146,236.29	\$ 146,236.29
Charges for Goods and Services:				
General Government	195,658.90	31,417.08	16,742.32	\$ 243,818.30
Public Safety	196,055.91		45,856.60	\$ 241,912.51
Public Works	100.00			\$ 100.00
Health and Welfare	11,742.10			\$ 11,742.10
Culture and Recreation				\$ -
Urban and Economic Development				\$ -
Conservation of Natural Resources				\$ -
Other Charges				\$ -
Fines and Forfeits:				
Fines	22.75			\$ 22.75
Costs	14,250.53			\$ 14,250.53
Forfeits	3,430.00			\$ 3,430.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	16,436.98	3,846.80	823.97	\$ 21,107.75
Rentals	24,986.00			\$ 24,986.00
Special Assessments				\$ -
Contributions and Donations	500.00		90,765.73	\$ 91,265.73
Refund of Prior Year's Expenditures				\$ -
Other Miscellaneous Revenue	9,139.20	3,528.74		\$ 12,667.94
General Long Term Debt Issued		312,351.84		\$ 312,351.84
Insurance Proceeds		68,500.00		\$ 68,500.00
Sale of County Property	6.75	150.40		\$ 157.15
Total Revenue and Other Sources	4,337,688.40	2,411,016.05	835,412.56	\$ 7,584,117.01
Expenditures and Other Uses (subfunction level):				
Legislative	114,646.65			\$ 114,646.65
Elections	12,172.44			\$ 12,172.44
Judicial System	157,492.00			\$ 157,492.00
Financial Administration	351,684.93			\$ 351,684.93
Legal Services	210,062.29			\$ 210,062.29
Other Administration	627,729.28		55,636.20	\$ 683,365.48
Law Enforcement	930,584.17		19,324.55	\$ 949,908.72
Protective and Emergency Services	28,996.38		517,133.00	\$ 546,129.38
Highways and Bridges		3,066,683.38		\$ 3,066,683.38
Sanitation				\$ -
Transportation				\$ -
Water System				\$ -
Other Public Works				\$ -
Economic Assistance	31,150.19			\$ 31,150.19
Health Assistance	86,605.15			\$ 86,605.15
Social Services	22,000.00		3,070.00	\$ 25,070.00
Mental Health Services	39,889.51			\$ 39,889.51
Culture	18,000.00			\$ 18,000.00
Recreation	57,508.22			\$ 57,508.22
Soil Conservation	181,465.02			\$ 181,465.02
Water Conservation	52,727.39			\$ 52,727.39
Urban Development	80,902.40			\$ 80,902.40
Economic Development	28,000.00		283.55	\$ 28,283.55
Intergovernmental Expenditures		33,702.64		\$ 33,702.64
Debt Service	5,398.13	430,080.00	292,265.25	\$ 727,743.38
Payments to Local Education Agencies				\$ -
Capital Outlay				\$ -
Discount on Bonds Issued				\$ -
Payments to Refunded Debt				\$ -
Escrow Agent				\$ -
Total Expenditures and Other Uses	3,037,014.15	3,530,466.02	887,712.55	\$ 7,455,192.72
Transfers In (Out)	(1,261,030.00)	1,085,376.00	175,654.00	\$ -
Special Items (specify)				\$ -
Extraordinary Items (specify)				\$ -
Increase/Decrease in Fund Balance	39,644.25	(34,073.97)	123,354.01	\$ 128,924.29
Ending Fund Balance (Exh III):				
Nonspendable				\$ -
Restricted			449,771.69	\$ 449,771.69
Committed				\$ -
Assigned	2,847,591.90	514,250.81	107,818.32	\$ 3,469,661.03
Unassigned	1,521,177.82			\$ 1,521,177.82
Governmental Long-term Debt				\$ 1,914,330.51

Roberta Janke, Lake County Auditor

Published at the total approximate cost of \$