

LAKE COUNTY
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	5,683,960.21	0.00	5,683,960.21	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
Restricted Assets:				
Cash and cash equivalents	402,482.36	0.00	402,482.36	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	6,086,442.57	0.00	6,086,442.57	0.00
NET POSITION:				
Restricted For: (See Note ___)				
Road and Bridge Purposes	273,937.36		273,937.36	
Capital Projects Purposes	0.00	0.00	0.00	
Debt Service Purposes	402,482.36	0.00	402,482.36	
Permanently Restricted Purposes:				
Expendable	0.00	0.00	0.00	
Non-Expendable	0.00		0.00	
Other Purposes	403,243.95	0.00	403,243.95	
Unrestricted (Deficit)	5,006,778.90	0.00	5,006,778.90	
TOTAL NET POSITION	6,086,442.57	0.00	6,086,442.57	0.00

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, 2018

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	Other				Total
	General Fund	Road and Bridge Fund	Govt Bldgs Fund	Governmental Funds	
Beginning Balance	4,286,314.14	230,635.03	570,615.20	385,807.80	5,473,372.17
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	3,784,912.85	0.00	187,080.67	190,536.51	4,162,530.03
Delinquent Property Taxes	28,567.69	0.00	2,288.19	0.00	30,855.88
Penalties and Interest	10,885.45	0.00	527.44	0.00	11,412.89
Telephone Tax (Outside)	1,058.57	0.00	0.00	0.00	1,058.57
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	446,609.07	0.00	0.00	446,609.07
Tax Deed Revenue	480.09	0.00	23.76	0.00	503.85
Other Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	62,199.00	0.00	0.00	2,305.00	64,504.00
Intergovernmental Revenue:					
Federal Grants	49,995.18	0.00	27,957.38	98,051.50	176,004.06
Federal Shared Revenue	8,812.30	0.00	434.47	0.00	9,246.77
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00
State Grants	19,289.90	168,458.74	0.00	0.00	187,748.64
State Shared Revenue	152,475.29	1,465,260.53	2,830.02	131,675.68	1,752,241.52
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	2,824.96	0.00	139.02	0.00	2,963.98
Other Intergovernmental Revenue	5,044.13	0.00	0.00	130,943.41	135,987.54
Charges for Goods and Services:					
General Government	282,149.88	17,722.47	0.00	13,279.48	313,151.83
Public Safety	221,860.84	0.00	0.00	55,706.75	277,567.59
Public Works	0.00	0.00	0.00	0.00	0.00
Health and Welfare	21,901.42	0.00	0.00	0.00	21,901.42
Culture and Recreation	0.00	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:					
Fines	0.00	0.00	0.00	0.00	0.00
Costs	10,312.57	0.00	0.00	0.00	10,312.57
Forfeits	1,600.00	0.00	0.00	0.00	1,600.00
Other	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	36,798.20	7,557.64	6,648.49	3,072.30	54,076.63
Rent	14,760.00	0.00	0.00	0.00	14,760.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Contributions and Donations	1,000.00	0.00	0.00	26,934.01	27,934.01
Refund of Prior Year's Expenditures	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Revenue	6,348.24	9,028.35	1,654.42	460.27	17,491.28
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	81,007.62	0.00	0.00	0.00	81,007.62
Sale of County Property	175.60	1,563.70	0.00	0.00	1,739.30
Total Revenue and Other Sources	4,804,459.78	2,116,200.50	229,583.86	652,964.91	7,803,209.05
Expenditures and Other Uses (subfunction level):					
Legislative	128,907.95	0.00	0.00	0.00	128,907.95
Elections	37,687.21	0.00	0.00	0.00	37,687.21
Judicial System	320,867.35	0.00	0.00	0.00	320,867.35
Financial Administration	357,052.83	0.00	0.00	0.00	357,052.83
Legal Services	260,180.81	0.00	0.00	0.00	260,180.81
Other Administration	626,611.67	0.00	106,369.98	11,102.78	744,084.43
Law Enforcement	1,230,767.28	0.00	0.00	71,264.00	1,302,031.28
Protective and Emergency Services	0.00	0.00	0.00	552,897.05	552,897.05
Highways and Bridges	0.00	2,509,020.61	0.00	0.00	2,509,020.61
Sanitation	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00	0.00
Water System	0.00	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00	0.00
Economic Assistance	11,518.66	0.00	0.00	0.00	11,518.66
Health Assistance	69,552.90	0.00	0.00	0.00	69,552.90
Social Services	24,845.00	0.00	0.00	2,510.00	27,355.00
Mental Health Services	60,820.20	0.00	0.00	0.00	60,820.20
Culture	22,000.00	0.00	0.00	0.00	22,000.00
Recreation	702.07	0.00	0.00	0.00	702.07
Soil Conservation	159,877.13	0.00	0.00	0.00	159,877.13
Water Conservation	0.00	0.00	0.00	0.00	0.00
Urban Development	73,013.77	0.00	0.00	0.00	73,013.77
Economic Development	23,000.00	0.00	0.00	55,849.22	78,849.22
Intergovernmental Expenditures	0.00	44,661.34	0.00	0.00	44,661.34
Debt Service	0.00	138,569.34	50,050.00	240,439.50	429,058.84
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	3,407,404.83	2,692,251.29	156,419.98	934,062.55	7,190,138.65
Transfers in (Out)	(1,399,320.00)	1,135,898.00	0.00	263,422.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(2,265.05)	559,847.21	73,163.88	(17,675.64)	613,070.40
Ending Fund Balance:					
Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	273,937.36	643,779.08	161,947.23	1,079,663.67
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	3,391,019.44	516,544.88	0.00	206,184.93	4,113,749.25
Unassigned	893,029.65	0.00	0.00	0.00	893,029.65
Governmental Long-term Debt					865,462.00