

COLUMBIA COUNTY, FLORIDA
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended September 30, 1990



Powell & Jones
Certified Public Accountants

COLUMBIA COUNTY, FLORIDA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 1990

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INTRODUCTORY SECTION

COLUMBIA COUNTY, FLORIDA
LIST OF PRINCIPAL OFFICIALS
September 30, 1990

Board of County Commissioners

District I	Ronald Williams
District II	Joel S. Niblack
District III	Ludie Shipp
District IV	Kenneth E. Witt
District V	James Montgomery

County Attorney	Marlin M. Feagle
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Clerk of Courts	P. DeWitt Cason
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Property Appraiser	J. Doyle Crews
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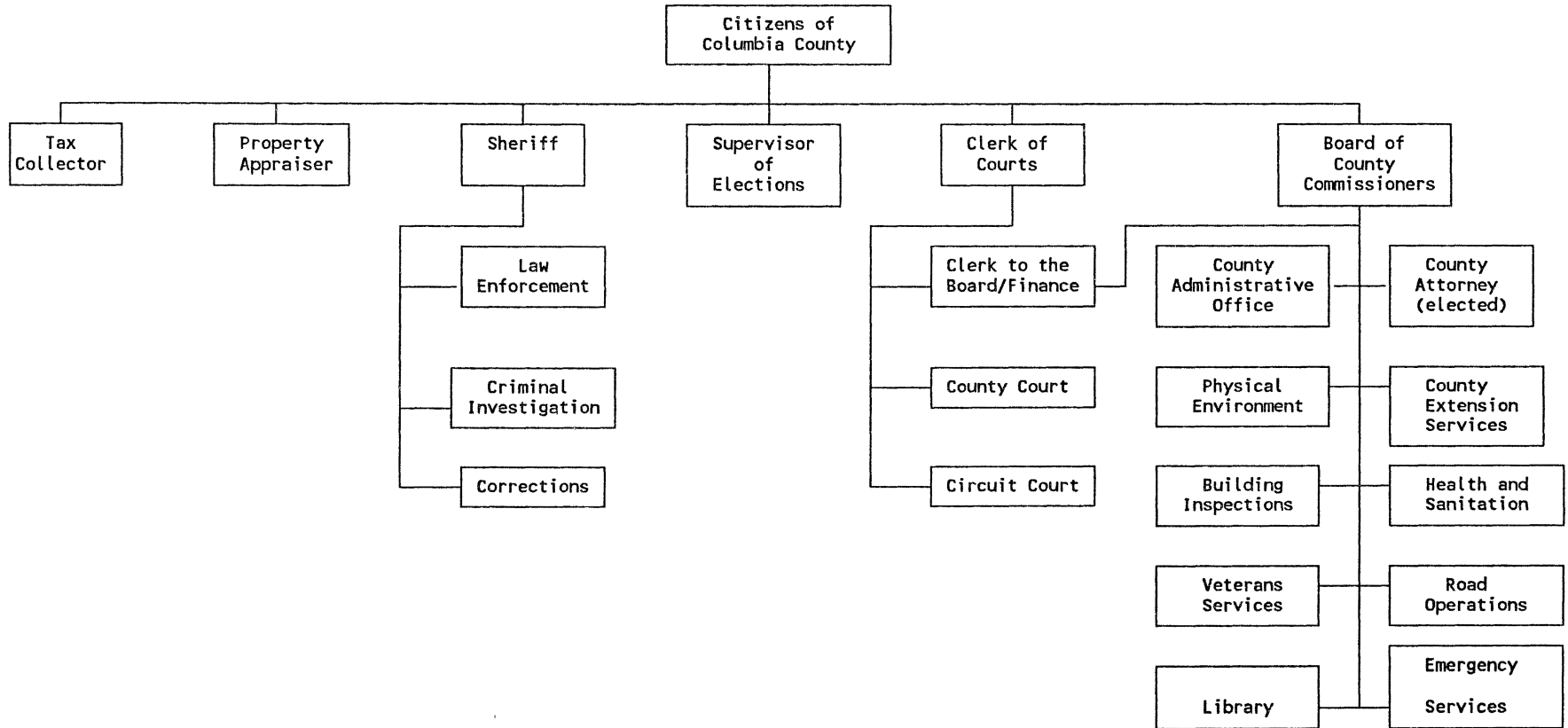
Sheriff	Thomas S. Tramel, III
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Supervisor of Elections	Carolyn D. Kirby
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Tax Collector	H. Ray Walker
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COLUMBIA COUNTY, FLORIDA
ORGANIZATION CHART

September 30, 1990



FINANCIAL SECTION

GENERAL PURPOSE FINANCIAL STATEMENTS



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA

Marian Jones Powell, CPA

INDEPENDENT AUDITORS' REPORT

517 West Duval Street
Lake City, Florida 32055
904 / 755-4200

The Honorable Chairman and Commissioners
of the Board of County Commissioners
and Constitutional Officers
Columbia County, Florida

We have audited the accompanying general purpose financial statements of Columbia County, Florida, and the combining, individual fund and account group financial statements of Columbia County, Florida as of and for the year ended September 30, 1990, as listed in the table of contents. These financial statements are the responsibility of Columbia County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provision of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 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 financial statements referred to in the first paragraph present fairly, in all material respects the financial position of Columbia County, Florida, as of September 30, 1990, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements of Columbia County, Florida. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

POWELL & JONES
Certified Public Accountants
September 3, 1991

COLUMBIA COUNTY, FLORIDA

COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1990
(With Comparative Totals for September 30, 1989)

	Governmental Fund Types				Proprietary	Fiduciary	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Fund Type Enterprise	Fund Type Trust and Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only) 1990	1989
ASSETS										
Current Assets										
Cash	\$ 145,033	\$ 819,912	\$ 768,003	\$ 504,197	\$ 129,307	\$ 601,313	\$ -	\$ -	\$ 2,967,765	\$ 4,055,434
Accounts receivable	13,910	36,645	-	3,060	352,742	-	-	-	406,357	348,288
Dishonored checks receivable	-	-	-	-	-	2,185	-	-	2,185	2,097
Other receivables	-	1,374	-	-	-	-	-	-	1,374	281
Notes receivable	-	20,902	-	-	-	-	-	-	20,902	21,367
Due from other funds	804,972	1,221,317	-	88,800	36,448	150,560	-	-	2,302,097	701,521
Due from other governmental units	233,105	309,646	91,452	1	-	-	-	-	634,204	314,424
Due from individuals	-	-	-	-	-	1,342	-	-	1,342	580
Inventories	-	93,513	-	-	-	-	-	-	93,513	116,168
Investments	757,536	2,211,290	415,614	3,155,680	159,406	1,067,613	-	-	7,767,139	4,481,890
Fixed Assets										
Land	-	-	-	-	797,440	-	-	-	797,440	-
Construction in progress	-	-	-	-	255,630	-	-	-	255,630	-
Equipment	-	-	-	-	1,011,688	-	-	-	1,011,688	-
Allowance for depreciation	-	-	-	-	(358,588)	-	-	-	(358,588)	-
General Fixed Assets										
Land	-	-	-	-	-	-	1,118,188	-	1,118,188	1,041,827
Buildings	-	-	-	-	-	-	9,828,987	-	9,828,987	8,945,359
Improvements other than buildings	-	-	-	-	-	-	17,051,784	-	17,051,784	14,397,337
Equipment	-	-	-	-	-	-	9,378,988	-	9,378,988	7,773,228
Other Debits										
Amount available in debt service fund	-	-	-	-	-	-	-	1,186,876	1,186,876	5,735,203
Amount to be provided for debt service	-	-	-	-	-	-	-	8,927,578	8,927,578	920,876
Total assets	\$ 1,954,556	\$ 4,714,599	\$ 1,275,069	\$ 3,751,738	\$ 2,384,073	\$ 1,823,013	\$ 37,377,947	\$ 10,114,454	\$ 63,395,449	\$ 48,855,880

(continued)

COLUMBIA COUNTY, FLORIDA

COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1990
(With Comparative Totals for September 30, 1989)

	Governmental Fund Types				Proprietary	Fiduciary	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Fund Type Enterprise	Fund Type Trust and Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only) 1990 1989	
LIABILITIES AND FUND EQUITY										
Liabilities										
Current Liabilities										
Accounts payable	\$ 301,356	\$ 560,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 861,674	\$ 494,772
Cash bonds liability	-	-	-	-	-	59,355	-	-	59,355	55,397
Court fees payable	-	-	-	-	-	84,778	-	-	84,778	38,887
Due to other funds	263,298	724,695	88,800	50,550	44,815	1,129,938	-	-	2,302,096	701,521
Due to other governmental units	23,956	64,006	-	-	-	313,155	-	-	401,117	333,915
Installment payments payable	-	-	-	-	-	-	-	-	-	92,412
Due to individuals	-	-	-	-	-	51,104	-	-	51,104	-
Escrow funds payable	-	-	-	-	-	9,310	-	-	9,310	-
Interest payable	-	-	-	-	15,871	11,074	-	-	26,945	-
Accrued payroll deductions and matching	2,054	-	-	-	-	-	-	-	2,054	29,823
Accrued compensated absences	-	-	-	-	10,663	-	-	-	10,663	-
Deposits	3,720	-	-	-	-	144,441	-	-	148,161	39,199
Other current liabilities	-	165	-	3,402	-	19,858	-	-	23,425	48,126
Notes payable, short-term	-	-	-	-	837,267	-	-	-	837,267	-
Capital lease payable, short-term	-	-	-	-	16,936	-	-	-	16,936	-
Deferred revenue	-	-	-	-	-	-	-	-	-	4,000
Revenues collected in advance	-	-	-	-	-	-	-	-	-	-
Long-Term Liabilities										
Accrued compensated absences	-	-	-	-	-	-	-	269,513	269,513	324,626
Capital lease payable	-	-	-	-	71,055	-	-	730,198	801,253	596,250
Serial bonds payable	-	-	-	-	-	-	-	6,975,944	6,975,944	3,652,950
Notes payable	-	-	-	-	137,618	-	-	2,138,799	2,276,417	2,082,253
Total liabilities	<u>594,384</u>	<u>1,349,184</u>	<u>88,800</u>	<u>53,952</u>	<u>1,134,225</u>	<u>1,823,013</u>	<u>-</u>	<u>10,114,454</u>	<u>15,158,012</u>	<u>8,494,131</u>
FUND EQUITY										
Reserved for debt service	-	-	474,827	-	-	-	-	-	474,827	985,675
All other reserves	39,777	21,367	-	-	-	-	-	-	61,144	1,344,233
Contributions from other funds	-	-	-	-	313,334	-	-	-	313,334	-
Unreserved	1,320,395	3,344,048	711,442	3,697,786	-	-	-	-	9,073,671	5,874,090
Retained earnings	-	-	-	-	936,514	-	-	-	936,514	-
Investment in general fixed assets	-	-	-	-	-	-	37,377,947	-	37,377,947	32,157,751
Total fund equity	<u>1,360,172</u>	<u>3,365,415</u>	<u>1,186,269</u>	<u>3,697,786</u>	<u>1,249,848</u>	<u>-</u>	<u>37,377,947</u>	<u>-</u>	<u>48,237,437</u>	<u>40,361,749</u>
Total liabilities and fund equity	<u>\$ 1,954,556</u>	<u>\$ 4,714,599</u>	<u>\$ 1,275,069</u>	<u>\$ 3,751,738</u>	<u>\$ 2,384,073</u>	<u>\$ 1,823,013</u>	<u>\$ 37,377,947</u>	<u>\$ 10,114,454</u>	<u>\$ 63,395,449</u>	<u>\$ 48,855,880</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES**

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	
					1990	1989
REVENUES						
Taxes	\$ 4,766,202	\$ 1,137,430	\$ 1,218,457	\$ 151,999	\$ 7,274,088	\$ 6,878,547
Licenses and permits	-	164,026	-	-	164,026	104,822
Intergovernmental	1,570,344	2,588,623	-	604,352	4,763,319	3,983,999
Charges for services	175,412	1,086,946	-	-	1,262,358	1,932,517
Fines and forfeitures	51,329	546,171	-	-	597,500	503,316
Miscellaneous	416,126	2,586,288	68,162	387,909	3,458,485	2,130,167
Total revenues	<u>6,979,413</u>	<u>8,109,484</u>	<u>1,286,619</u>	<u>1,144,260</u>	<u>17,519,776</u>	<u>15,533,368</u>
EXPENDITURES						
Current Expenditures						
General government	1,608,951	1,721,412	-	5,257	3,335,620	2,464,831
Public safety	374,167	4,865,097	-	11,600	5,250,864	4,498,418
Physical environment	258,525	778,554	-	-	1,037,079	931,478
Transportation	-	1,986,313	-	272,788	2,259,101	1,868,009
Economic environment	59,293	412,413	-	7,750	479,456	319,917
Human services	632,888	32,925	-	-	665,813	644,397
Culture / recreation	353,902	12,269	-	-	366,171	333,407
Capital Outlay						
General government	179,797	216,781	-	-	396,578	485,682
Public safety	3,344	845,362	-	386,576	1,235,282	703,841
Physical environment	2,856	36,724	-	-	39,580	20,861
Transportation	-	292,592	-	1,423,308	1,715,900	1,601,603
Economic environment	390,299	1,215,460	-	-	1,605,759	956,993
Human services	-	33,951	-	-	33,951	-
Culture / recreation	91,915	-	-	263,098	355,013	96,026
Debt service						
General government	-	2,864	-	-	2,864	17,210
Public safety	450,000	169,542	-	-	619,542	501,965
Physical environment	-	-	-	-	-	49,430
Transportation	-	90,669	1,020,090	101,702	1,212,461	629,651
Economic environment	36,000	136,708	-	145,754	318,462	147,274
Total expenditures	<u>4,441,937</u>	<u>12,849,636</u>	<u>1,020,090</u>	<u>2,617,833</u>	<u>20,929,496</u>	<u>16,270,993</u>

(continued)

COLUMBIA COUNTY, FLORIDA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES**

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u> (Memorandum Only)	
					1990	1989
Excess (deficiency) of revenues over expenditures	\$ 2,537,476	\$(4,740,152)	\$ 266,529	\$(1,473,573)	\$ (3,409,720)	\$ (737,625)
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	4,902,396	-	-	4,902,396	4,474,945
Debt proceeds	390,000	650,822	415,614	3,603,086	5,059,522	1,464,579
Interfund transfers out	(4,690,815)	(854,602)	-	398,743	(5,146,674)	(4,474,945)
Total other financing sources (uses)	<u>(4,300,815)</u>	<u>4,698,616</u>	<u>415,614</u>	<u>4,001,829</u>	<u>4,815,244</u>	<u>1,464,579</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,763,339)	(41,536)	682,143	2,528,256	1,405,524	726,954
Fund balances at beginning of year	<u>3,123,511</u>	<u>3,406,951</u>	<u>504,126</u>	<u>1,169,530</u>	<u>8,204,118</u>	<u>7,477,164</u>
Fund balances at end of year	<u>\$ 1,360,172</u>	<u>\$ 3,365,415</u>	<u>\$ 1,186,269</u>	<u>\$ 3,697,786</u>	<u>\$ 9,609,642</u>	<u>\$ 8,204,118</u>

See notes to financial statements and accountant's report.

COLUMBIA COUNTY, FLORIDA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	General Fund			Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES												
Taxes	\$ 4,861,195	\$ 4,766,202	\$ (94,993)	\$ 1,111,100	\$ 1,137,430	\$ 26,330	\$ 1,153,007	\$ 1,218,457	\$ 65,450	\$ 630,000	\$ 151,999	\$ (478,001)
Licenses and permits	-	-	-	137,655	164,026	26,371	-	-	-	-	-	-
Intergovernmental revenue	1,599,781	1,570,344	(29,437)	2,539,071	2,588,623	49,552	-	-	-	250,000	604,352	354,352
Charges for services	178,291	175,412	(2,879)	1,129,568	1,086,946	(42,622)	-	-	-	-	-	-
Fines and forfeitures	13,600	51,329	37,729	477,714	546,171	68,457	-	-	-	-	-	-
Miscellaneous	224,900	416,126	191,226	1,673,198	2,586,288	913,090	57,970	68,162	10,192	130,144	387,909	257,765
Total revenues	<u>6,877,767</u>	<u>6,979,413</u>	<u>101,646</u>	<u>7,068,306</u>	<u>8,109,484</u>	<u>1,041,178</u>	<u>1,210,977</u>	<u>1,286,619</u>	<u>75,642</u>	<u>1,010,144</u>	<u>1,144,260</u>	<u>134,116</u>
EXPENDITURES												
Current Expenditures												
General government	1,612,768	1,608,951	3,817	1,731,042	1,721,412	9,630	-	-	-	5,257	5,257	-
Public safety	326,134	374,167	(48,033)	5,182,723	4,865,097	317,626	-	-	-	-	11,600	(11,600)
Physical environment	258,668	258,525	143	778,559	778,554	5	-	-	-	-	-	-
Transportation	-	-	-	1,963,509	1,986,313	(22,804)	-	-	-	515,142	272,788	242,354
Economic environment	59,294	59,293	1	405,158	412,413	(7,255)	-	-	-	-	7,750	(7,750)
Human services	608,931	632,888	(23,957)	31,366	32,925	(1,559)	-	-	-	-	-	-
Culture / recreation	355,978	353,902	2,076	32,044	12,269	19,775	-	-	-	-	-	-
Capital Outlay												
General government	180,764	179,797	967	128,446	216,781	(88,335)	-	-	-	-	-	-
Public safety	3,344	3,344	-	888,137	845,362	42,775	-	-	-	334,530	386,576	(52,046)
Physical environment	2,856	2,856	-	36,725	36,724	1	-	-	-	-	-	-
Transportation	-	-	-	149,368	292,592	(143,224)	-	-	-	1,423,309	1,423,308	1
Economic environment	299	390,299	(390,000)	671,921	1,215,460	(543,539)	-	-	-	-	-	-
Human services	-	-	-	43,739	33,951	9,788	-	-	-	-	-	-
Culture / recreation	70,288	91,915	(21,627)	-	-	-	-	-	-	177,000	263,098	(86,098)
Debt Service												
General Government	-	-	-	2,864	2,864	-	-	-	-	-	-	-
Public safety	450,000	450,000	-	169,543	169,542	1	-	-	-	-	-	-
Transportation	-	-	-	90,670	90,669	1	1,387,777	1,020,090	367,687	526,368	101,702	424,666
Economic environment	-	36,000	(36,000)	130,900	136,708	(5,808)	-	-	-	110,000	145,754	(35,754)
Total expenditures	<u>3,929,324</u>	<u>4,441,937</u>	<u>(512,613)</u>	<u>12,436,714</u>	<u>12,849,636</u>	<u>(412,922)</u>	<u>1,387,777</u>	<u>1,020,090</u>	<u>367,687</u>	<u>3,091,606</u>	<u>2,617,833</u>	<u>473,773</u>
Excess (deficiency) of revenues over expenditures	<u>2,948,443</u>	<u>2,537,476</u>	<u>(410,967)</u>	<u>(5,368,408)</u>	<u>(4,740,152)</u>	<u>628,256</u>	<u>(176,800)</u>	<u>266,529</u>	<u>443,329</u>	<u>(2,081,462)</u>	<u>(1,473,573)</u>	<u>607,889</u>

(continued)

COLUMBIA COUNTY, FLORIDA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	General Fund			Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)												
Interfund transfers in	-	-	-	4,864,938	4,902,396	37,458	-	-	-	\$ -	\$ -	\$ -
Debt proceeds	-	390,000	390,000	520,410	650,822	130,412	415,614	415,614	-	3,500,000	3,603,086	103,086
Interfund transfers out	(4,073,642)	(4,690,815)	(617,173)	(570,302)	(854,602)	(284,300)	-	-	-	257,000	398,743	141,743
Total other financing sources (uses)	(4,073,642)	(4,300,815)	(227,173)	4,815,046	4,698,616	(116,430)	415,614	415,614	-	3,757,000	4,001,829	244,829
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,125,199)	(1,763,339)	(638,140)	(553,362)	(41,536)	511,826	238,814	682,143	443,329	1,675,538	2,528,256	852,718
Fund balances at beginning of year	3,123,511	3,123,511	-	3,406,951	3,406,951	-	504,126	504,126	-	1,169,530	1,169,530	-
Fund balances at end of year	<u>\$ 1,998,312</u>	<u>\$ 1,360,172</u>	<u>\$ (638,140)</u>	<u>\$ 2,853,589</u>	<u>\$ 3,365,415</u>	<u>\$ 511,826</u>	<u>\$ 742,940</u>	<u>\$ 1,186,269</u>	<u>\$ 443,329</u>	<u>\$ 2,845,068</u>	<u>\$ 3,697,786</u>	<u>\$ 852,718</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended September 30, 1990

Enterprise Fund

OPERATING REVENUES

Physical Environment	
Garbage/solid waste revenue	
Landfill fees commercial	\$ 183,364
Landfill fees Columbia County	455,703
Landfill fees waste control	596,754
Miscellaneous	1,073
Total operating revenues	<u>1,236,894</u>

OPERATING EXPENSES

Landfill	
Personal services	
Regular salaries	134,955
FICA	8,950
Retirement	17,460
Life and health insurance	11,826
Operating expenses	
Depreciation	60,718
Professional services	121,105
Accounting and auditing	1,095
Other contractual services	34,860
Travel and per diem	584
Communications services	944
Utility services	3,759
Repair and maintenance	43,890
Other current charges and obligations	3,000
Office supplies	2,255
Operating supplies	536
Road materials and supplies	8,205
Gas and oil	33,955
Total landfill	<u>488,097</u>

(continued)

COLUMBIA COUNTY, FLORIDA

**COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS**

ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended September 30, 1990

	<u>Enterprise Fund</u>
Fort White Landfill	
Personal services	
Regular salaries	\$ 30,456
FICA	2,367
Retirement	4,147
Life and health insurance	2,890
Operating expenses	
Repair and maintenance	5,992
Gas and oil	1,513
Total Fort White Landfill	<u>47,365</u>
Total operating expenses	<u>535,462</u>
Operating income	<u>701,432</u>
NON-OPERATING REVENUES (EXPENSES)	
Non-operating Revenues	
Interest earnings	
Interest on investments	12,544
Interest SBA	9,406
Non-operating Expenses	
Interest expenses	<u>(31,145)</u>
Total non-operating revenues (expenses)	<u>(9,195)</u>
Income before operating transfers	<u>692,237</u>
Operating Transfers In	<u>244,277</u>
Net income	936,514
Retained earnings, beginning of year	<u>-</u>
Retained earnings, end of year	<u>\$ 936,514</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended September 30, 1990

	<u>Enterprise Fund</u>
Cash Flows From Operating Activities	
Cash flows from customers	\$ 845,933
Miscellaneous revenue	1,073
Cash paid to employees	(124,292)
Cash paid for employee benefits	(47,641)
Cash paid to vendors	(292,148)
Net cash provided by operating activities	<u>382,925</u>
Cash Flows From Non-Capital Financing Activities	
Operating loans from other funds	44,815
Operating transfers in from other funds	244,277
Net cash provided by non-capital financing activities	<u>289,092</u>
Cash Flows From Capital and Related Financing Activities	
Proceeds from capital debt	1,097,671
Payments to acquire or construct capital assets	(1,453,554)
Principal paid on capital debt	(34,795)
Interest paid on capital debt	(14,576)
Net cash used for capital and related financing activities	<u>(405,254)</u>
Cash Flows From Investing Activities	
Interest received	21,950
Purchase of investments	(159,406)
Net cash used in investing activities	<u>(137,456)</u>
Net increase in cash	129,307
Cash at beginning of year	<u>0</u>
Cash at end of year	<u>\$ 129,307</u>

(continued)

COLUMBIA COUNTY, FLORIDA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended September 30, 1990

Enterprise Fund

RECONCILIATION OF OPERATING INCOME TO NET CASH
PROVIDED BY OPERATING ACTIVITIES

Operating income	<u>\$ 701,432</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	60,718
(Increase) Decrease in assets:	
Accounts receivable	(353,440)
Due from other funds	(36,448)
Increase (Decrease) in liabilities	
Accrued compensated absences	<u>10,663</u>
Total adjustments	<u>(318,507)</u>
Net cash provided by operating activities	<u><u>\$ 382,925</u></u>

Noncash investing, capital, and financing activities:

Fixed assets transferred from the General Fixed Assets Account Group to the Enterprise Fund amounted to \$611,204. Accumulated depreciation on these assets was \$297,870.

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

September 30, 1990

Note 1. Summary of Significant Accounting Policies

The financial statements of Columbia County, Florida have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity:

Included within the reporting entity:

Columbia County Clerk of Courts, Property Appraiser, Tax Collector, Sheriff, Supervisor of Elections.

In accordance with the Florida Constitution, these elected constitutional officers perform specified functions of the County government independently of the Board of County Commissioners. These officers perform county functions solely within the county and are funded substantially from; and are subject to oversight review by the Board of County Commissioners.

A. Reporting Entity (continued)

Columbia County Industrial Development Authority

This dependent special district was established under Chapter 159, Florida Statutes, for the fostering of economic development within the county. The governing board is appointed by the Board of County Commissioners, which also establishes the Authority's annual budget.

Columbia County Law Library

The members of this county dependent special district are appointed by the Board of County Commissioners.

Excluded from the reporting entity:

Lake Shore Hospital Authority

This independent special district was established by a special act of the Florida Legislature. Members are appointed by the Governor of Florida. The Authority levies a special ad valorem tax to support its operations which cannot be controlled by the Board of County Commissioners.

Columbia County Housing Authority

This independent special district was established under Chapter 421, Florida Statutes. Authority members are appointed by the State Governor. The Authority receives no local county revenue and its budget is not subject to approval by the Board of County Commissioners.

Columbia County School Board

Under the Florida Constitution this entity is made clearly separate from and independent of the Board of County Commissioners. The County has no role in funding or operating the public schools within the County.

B. Fund Accounting

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

County funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

B. Fund Accounting (continued)

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. Terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds, nonexpendable trust funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in the net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers most revenues as available if

C. Basis of Accounting (continued)

they are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, most intergovernmental revenues, special assessments, interest revenue and charges for services. Fines, licenses and permits, and certain intergovernmental and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports deferred revenue, if applicable, on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all County funds. All annual appropriations lapse at fiscal year end. Project-length financial plans are also adopted for capital projects funds.

E. Cash and Investments

Cash includes amounts in demand deposits as well as short-term money market investment accounts.

Investments, consisting of certificates of deposit and investments in the Florida Local Government Surplus Funds Trust Fund, are stated at cost which approximates market value. All such investments are secured as required by state law.

F. Short-term Interfund Receivable/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

G. Inventories

Inventories associated with Road operations are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of other governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

H. Prepaid Items

Significant payments made to vendors for goods or services that will benefit periods beyond September 30, 1990, are recorded as prepaid items.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Board-administered Special Revenue Funds, Capital Projects Funds, and Enterprise Fund. Material encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

J. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related fixed assets, as applicable.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized, in the same manner as other fixed assets.

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund type is computed using the straight-line method.

As applicable, interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

K. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is

K. Compensated Absences (continued)

reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

L. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

M. Fund Equity

Reserved fund balances represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. 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 are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Legal Compliance--Budgets

The County uses the following procedures in establishing the budgetary data reflected in the financial statements.

Note 2. Legal Compliance--Budgets (continued)

1. Prior to July 15, the Clerk of Courts, serving as Budget Officer, submits to the Board of County Commissioners a tentative budget for the fiscal year commencing October 1.
2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.
4. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund; or appropriate for the special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year.
5. Formal budgetary integration is employed as a management control device in all governmental funds.
6. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 1990, are shown on this basis of accounting. Therefore, the actual and budget data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis.
7. Legal control of the budget is exercised at the object levels of personal services, operating expenses, capital outlay and debt service by constitutional officers and major department heads. The operating budgets of the Clerk of Courts, Sheriff, and Supervisor of Elections are approved by the Board of the County Commissioners in the course of the above budgetary process. The Board must also approve all amendments within object categories for all officers except the Property Appraiser and Tax Collector. The budgets for those officers are approved and regulated by the Florida Department of Revenue.

Note 3. Property Taxes

All real and tangible personal property taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified by the Property Appraiser. The Tax Collector mails to each property owner on the assessment roll a notice of taxes levied by the various governmental entities in the county. Taxes may be paid upon receipt of such notice with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount. All unpaid taxes on real and tangible personal property become delinquent on April 1 of the year following the year in which taxes were assessed. Procedures for collecting delinquent taxes, including applicable tax certificate sales,

Note 3. Property Taxes (continued)

tax deed sales and tangible personal property seizure and sales are provided for by the laws of Florida. Collections of county, municipal and independent taxing district taxes and remittances are accounted for in the Tax Collector's office. No material amounts or unpaid taxes were due at year end.

Note 4. Deposits and Investments

Deposits. The bank balances of County deposits were fully insured by federal depository insurance or pledged collateral as required by state law.

Investments. Under state law the County is allowed to invest surplus funds in guaranteed obligations of the U.S. government, interest bearing accounts of financial institutions which are legally secured, and the Local Government Surplus Funds Trust Fund. At year end all investments consisted of bank certificates of deposits and participation in the Local Government Surplus Funds Trust Fund, which were fully insured and in compliance with law.

Note 5. Receivables

Receivables at September 30, 1990 consist of the following:

<u>Fund Type</u>	<u>Billed Accounts</u>	<u>Expense Reimbursements</u>	<u>Returned Checks</u>	<u>Governmental Unit Payments</u>	<u>Total</u>
General	\$	\$ 13,910	\$	\$ 233,105	\$ 247,015
Special Revenue	1,374	36,645		309,646	347,665
Debt Service				91,452	91,452
Capital Projects		3,060			3,060
Enterprise	352,742				352,742
Agency	1,342		2,185		3,527
	<u>\$355,458</u>	<u>\$ 53,615</u>	<u>\$ 2,185</u>	<u>\$ 634,203</u>	<u>\$1,045,461</u>

The County considers all of these receivables to be collectible and no allowance for uncollectibility has been provided in the financial statements.

In addition to these receivables reflected on the balance sheet, the County has the following receivables that did not meet the criteria for revenue recognition at September 30, 1990:

Ambulance fees. In April, 1990 the County assumed operation of the county-wide rescue/ambulance service, including the patient billing operation. At year end, approximately \$223,000 in fees had been billed, but not yet collected by the County. Although the County intends to actively attempt to collect these accounts, it is estimated that a substantial amount will not be collected.

Note 5. Receivables (continued)

Special assessments. In accordance with Florida law, the County levies special assessments to support rural garbage collection in the Municipal Services Benefit Unit (MSBU) Fund, and emergency medical services and rural fire control in the Municipal Special Services District (MSSD) Fund. Prior to 1991, delinquent assessments are enforceable through the filing of liens on the assessed property. For the year ended September 30, 1990 approximately \$421,980, or 17% of total assessments were uncollected. The County expects to substantially collect these assessments through the lien filing process and normal collection procedures.

In subsequent years, special assessments will be administered and collected in substantially the same manner as ad valorem taxes as described in Note 3.

Note 6. Changes in Fixed Assets

A summary of changes in the general fixed assets follows:

	Balance October 1, 1989	Additions	Retirements	Balance September 30, 1990
Land	\$ 1,041,827	\$ 435,511	\$ 359,150	\$ 1,118,188
Buildings	8,945,359	883,628		9,828,987
Improvements other than buildings	14,397,337	2,654,447		17,051,784
Equipment	<u>7,773,228</u>	<u>1,605,760</u>		<u>9,378,988</u>
Total general fixed assets	<u>\$32,157,751</u>	<u>\$5,579,346</u>	<u>\$ 359,150</u>	<u>\$ 37,377,947</u>

Note 7. Revenue Bonds Administered by the State of Florida

The State of Florida has issued the following Columbia County Road Bonds:

Issue Date	Final Maturity	Original Amount	09-30-90		Required Reserve
			Principal	Fund Balance	
5-01-75	5-01-95	\$2,000,000	\$ 760,000	\$ 332,694	\$185,000
4-01-82	4-01-97	2,100,000	1,660,000	492,962	200,000
		<u>\$4,100,000</u>	<u>\$2,420,000</u>	<u>\$ 825,656</u>	<u>\$385,000</u>

These bonds are administered by the State Board of Administration in accordance with Florida law. Payment of these bonds is secured by a pledge of the 80% Surplus Second Gasoline Tax allocated to Columbia County under Section 9(C), Article XII of the Constitution of the State of Florida. On the issue dated May, 1975, the full faith and credit of the State of Florida is additionally pledged.

Note 7. Revenue Bonds Administered by the State of Florida (continued)

No other local revenue nor the general credit of Columbia County is pledged on either of these bond issues. The gasoline tax used to repay these bonds is collected by the Department of Revenue, who, pursuant to Section 206.47, Florida Statutes, remits it to the State Board of Administration where the bond principal and interest payments are made. These bonds and related debt service activities have been deemed to not be liabilities of Columbia County for the before mentioned reasons.

Note 8. Capital Leases

- A. The Board has the following in installment payment agreements with Caterpillar Financial Services Corporation:
1. Purchase of four motor- graders costing \$439,388, net of trade-ins. The terms of the agreement require ten semi-annual payments of \$27,260 including interest at 7%, beginning October 15, 1988, and a balloon payment at the end of sixty months of \$300,000. At that time, the Board may also exercise its option to have the vendor repurchase the equipment for the balloon note balance.
 2. Purchase of a bulldozer costing \$169,957. The terms of the agreement require four annual payments of \$39,545, including interest at 7.75%.
 3. Purchase of a wheel tractor scraper costing \$208,000. The terms of the agreement require five annual payments of \$32,871 including interest at 7.75%. At the end of the sixty month lease term, the County may purchase the equipment for \$87,500.
- B. The Board also has an installment payment agreement with Industrial Tractor Company, Inc. for the purchase of three motor- graders costing \$155,574. The note payable is being paid in semi-annual payments of \$18,074.58 including interest at 7%.
- C. The Board also has an installment payment agreement with Southern Bell Telephone and Telegraph Company for the purchase of a central telephone system costing approximately \$42,400. The lease purchase agreement is being paid in sixty payments of \$895.49 each, including interest at 9.75%.
- D. The Tax Collector has an installment payment agreement with Citicorp North America for the purchase of computer software costing \$84,737. This lease purchase agreement is being paid in five annual payments of \$22,927 including interest at 10.4%.
- E. The Clerk of Circuit Court has an installment payment agreement with Bank One Leasing for the purchase of micro-filming equipment costing \$54,960. The lease purchase agreement is being paid in sixty payments of 854.80 per month, including interest at 10.29%. A down payment of \$15,000 was made on this purchase.

Note 8. Capital Leases (continued)

The following is a schedule of the future minimum lease payments under these capital leases and the present value of the net minimum lease payments at September 30, 1990.

	Southern Bell	Caterpillar Financial Services	Industrial Tractor	Citicorp	Bank One	Total
1991	\$ 10,748	\$ 126,936	\$ 36,149	\$ 22,927	\$ 10,258	\$ 207,018
1992	10,748	126,936	36,149	22,927	10,258	207,018
1993	10,748	426,935	0	22,927	10,258	470,868
1994	10,748	159,916	0	22,927	10,258	203,849
1995	2,687	0	0	0	3,419	6,106
Total minimum lease payments	45,679	840,723	72,298	91,708	44,451	1,094,859
Less: amount representing interest	(8,404)	(145,512)	(5,916)	(20,624)	(8,714)	(189,170)
Present value of future minimum lease payments	<u>\$ 37,275</u>	<u>\$ 695,211</u>	<u>\$ 66,382</u>	<u>\$ 71,084</u>	<u>\$ 35,737</u>	<u>\$ 905,689</u>

Note 9. Long-term Debt

NOTES PAYABLE

- A. The Board of County Commissioners has a promissory note payable to the Barnett Bank of North Central Florida for the construction of the County detention facility. This note carried an interest rate of 8.5% for the first three years, ending September 4, 1987. For the second three years, the interest rate is computed at 70% of the Barnett prime rate as adjusted during the three year period. At year end the rate was 7.070%. This note is subject to being called due or renegotiated at the end of the initial six years. This note is payable in quarterly installments of \$112,500, and is secured by \$450,000 annually of the Board's proceeds of the State Half-Cent Sales Tax revenue.

The following applied to this note at year end:

Fund	Original Amount	Balance 9-30-90	Estimated Payments For Next Year
General Fund	<u>\$3,518,750</u>	<u>\$1,235,233</u>	<u>\$ 450,000</u>

Note 9. Long-term Debt (continued)

- B. The Board also has a note payable to Barnett Bank of North Central Florida for the purchase of a compactor and bulldozer costing \$242,200. The note carries an interest rate of 7.75% and is payable in quarterly installments of interest and an annual payment of principal, all totaling \$50,000 per year. The note balloons in May, 1993 with a balance at \$54,677. The principal balance of \$174,935 was owed at year end. This note is being paid from the Landfill Enterprise Fund.

- C. The Board has a note payable to Community National Bank for the purchase of an office building rented to an insurance company. This original note of \$390,000 is payable in monthly installments of \$4,000 including interest at 10%. The interest rate is fixed until December, 1994, when it will be changed to prime, as it fluctuates, for the duration of the loan. The principal balance of this loan was \$383,156 at year end.

- D. The Board has a note payable to Columbia County Bank for the purchase of rescue services equipment costing \$228,400. This note is payable in four annual installments of \$68,052 including interest at 7.4%. Payment is secured by a pledge of non-ad valorem revenue received by the County's Municipal Special Services District (MSSD) Fund.

- E. The Board also has a note with Columbia County Bank for the consolidation of prior fire apparatus loans and the purchase of two additional fire trucks. This note is payable in seven annual installments of \$50,000, with a final payment of \$46,586; all including interest at 7.4%. The original loan amount of \$292,000 was owed at September 30, 1990. This loan is also secured by a pledge of the non-ad valorem revenue in the County's MSSD Fund.

- F. The board also has a short-term loan with Columbia County Bank in the amount of \$799,950 which was used for the purchase of land for the new county landfill. This loan, which carries an interest rate of 7.4%, is payable on demand with interest paid quarterly. The County intends to fully pay this loan from the proceeds of a bond issue for the construction of the landfill. This bond issue is anticipated to be closed in July, 1991.

Note 9. Long-term Debt (continued)

Annual debt service requirements to maturity for notes payable including interest of \$810,510 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Enterprise Fund</u>	<u>Long-Term Debt Account Group</u>	<u>Total</u>
1991	\$ 909,200	\$ 616,052	\$ 1,525,252
1992	50,000	616,052	666,052
1993	104,677	616,052	720,729
1994	0	236,052	236,052
1995	0	98,000	98,000
Thereafter	0	678,108	678,108
	<u>\$ 1,063,877</u>	<u>\$ 2,860,316</u>	<u>\$ 3,924,193</u>

Revenue Bonds

A. The Board of County Commissioners has issued a Road Improvement Revenue Bond held by NCNB National Bank in the amount of \$3,348,500. The proceeds of this bond issue were utilized for various road improvements in the county. This bond currently carries an interest rate of 7.88802% through August 15, 1991. This bond is payable in forty quarterly payments of \$83,713 plus accrued interest, and is secured by the County's proceeds of the ninth cent fuel tax and third cent of the County's local option gas tax. Debt service for this bond is accounted for in the Road Improvement Debt Service Fund. Bonds outstanding at year end were \$2,009,100.

Estimated bond debt service requirements to maturity including interest of \$618,310 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
1991	\$ 489,923
1992	463,510
1993	437,097
1994	410,684
1995	384,271
Thereafter	441,925
	<u>\$ 2,627,410</u>

In December, 1990, this debt was fully paid from a revenue bond issue in the amount of \$3,765,000 issued by the County as described in Note 14.

Note 9. Long-term Debt (continued)

B. The Board of County Commissioners has also issued a Tourist Development Tax Revenue Note - Series 1988 held by NCNB National Bank in the amount of \$1,309,000. The proceeds of this bond issue were utilized to construct facilities for the Florida Sports Hall of Fame and adjacent Tourist Information Welcome Center. The bond carries a current interest rate of 7.29% which is fixed through November 22, 1994. The interest rate is recomputed then and on November 22, 1999 based upon the equivalent exempt rate of the NCNB "five year cost of funds" plus 1.75%, adjusted to a tax exempt rate. Principal and interest payments are to be made in 192 monthly installments. The balance of the issue at September 30, 1990 was \$1,266,844.

Estimated debt service requirements to maturity, including interest of \$758,026 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
1991	\$ 144,646
1992	144,646
1993	144,646
1994	144,646
1995	144,646
Thereafter	1,301,640
	<u>\$ 2,024,870</u>

C. The Board has issued Local Option Gas Tax Revenue Bonds - Series 1989 in the amount of \$4,000,000. The proceeds of this bond issue are being utilized for various road improvements in the County. This bond is payable semi-annually over ten years with interest rates ranging from 5.95% to 6.45%. This debt is secured by two cents of the county's six cent local option gas tax levy. Debt service is accounted for in the applicable debt service fund.

Estimated debt service requirements to maturity, including interest of \$1,264,210 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
1991	\$ 551,482
1992	552,282
1993	551,712
1994	549,752
1995	551,192
Thereafter	2,207,790
	<u>\$ 4,964,210</u>

Note 9. Long-term Debt (continued)

Changes in Long-term Liabilities

During the year ended September 30, 1990, the following occurred in liabilities reported in the general long-term debt account group:

	Balance October 1, 1989	Additions	Retirements	Balance September 30, 1990
Compensated absences	\$ 324,626	\$ 0	\$ 55,113	269,513
Capital leases	596,250	212,772	78,824	730,198
Notes payable	2,082,253	910,410	853,864	2,138,799
Revenue bonds payable	3,652,950	4,000,000	677,006	6,975,944
	<u>\$6,656,079</u>	<u>\$5,123,182</u>	<u>\$1,664,807</u>	<u>\$10,114,454</u>

Note 10. Interfund Receivables and Payables

Balances at September 30, 1990 were:

	Interfund Receivables	Interfund Payables
General	<u>\$ 804,973</u>	<u>\$ 263,298</u>
Special revenue		
Board of County Commissioners:		
Community development block grant	0	10
County transportation trust	148,527	138,397
Fines and forfeitures	64,969	0
Industrial Development Authority	205	0
Law library	295	0
Municipal services benefit unit	760,262	207,405
Municipal services special district	221,647	105,053
Tourist development tax	0	128,000
Constitutional Officers:		
Clerk of Courts operating	19,256	100,297
Public records modernization trust	1,015	0
Property Appraiser operating	0	8,354
Minimum standards school fund	1,360	0
Supervisor of Elections operating	0	8,677
Tax Collector operating	3,781	28,503
Total special revenue	<u>1,221,317</u>	<u>724,696</u>
Capital Projects		
Capital projects	0	50
Road improvement	88,800	0
Industrial park trust	0	50,500
Total capital projects	<u>88,800</u>	<u>50,550</u>
Debt Service		
1989 Debt Service	<u>0</u>	<u>88,800</u>

Note 10. Interfund Receivables and Payables (continued)

Landfill Enterprise	<u>36,448</u>	<u>44,815</u>
Trust and Agency		
Clerk of Courts trust	0	115,685
Clerk of Courts domestic	0	4,368
Public Defender Occupancy Trust	0	8
Sheriff trust	0	7,264
Supervisor trust	0	2,018
Tax Collector delinquent tax	149,128	60,505
Tax Collector abandoned property	34	95
Tax Collector ad valorem	954	939,631
Tax Collector tag agency	444	365
Total trust and agency	<u>150,560</u>	<u>1,129,939</u>
Totals	<u>\$ 2,302,098</u>	<u>\$ 2,302,098</u>

Note 11. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is defendant in various pending or threatened litigation. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 12. Employee Retirement System

The County participates in the Florida Retirement System (FRS), a multiple-employer, defined benefit plan administered by the Florida State Retirement Director. The plan covers substantially all of the County's full time employees. The payroll for employees covered by the FRS for the year ended September 30, 1990 was \$5,371,514, which was the total County payroll; approximately 280 active employees were included in the plan at year end as regular, special risk members, or elected official members.

Regular members may retire after ten or more years of service and age 62, or thirty years of service at any age. Special risk members may retire after ten years of service and age 55; twenty-five years of service at age 52, if continuous; or thirty years at any age. The retirement benefit is based upon 1.6% - 3.0% of average final compensation per year of service, depending upon the specific plan and age at retirement. There are provisions for disability and survivor benefits based upon specific circumstances at the time of disability or death.

Note 12. Employee Retirement System (continued)

Description of Funding Policy:

The FRS is employee non-contributory. Under state law the County makes contributions of 15.14 percent of the salary of regular members and 20.38 percent of the salary of special risk (law enforcement) members. Contributions for the fiscal year ended September 30, 1990 were \$867,431.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to assist users to assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The FRS does not conduct separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1987 for the FRS as a whole, determined through an actuarial valuation performed as of that date, was \$30.97 billion. The FRS net assets available for benefits on that date (valued at market) were \$20.0 billion, resulting in an unfunded pension benefit obligation of \$10.6 million. The County's contribution represented less than one percent of total contributions required of all participating employers.

Trend Information

Six-year historical trend information presenting the FRS progress in accumulating sufficient assets to pay benefits when due is presented in the FRS June 30, 1990 component unit financial report.

Note 13. Notes Receivable and Reserve

The notes receivable balance of \$20,902 in the Community Development Block Grant Fund consists of the total of the principal value of rehabilitation loans granted to recipients through the HUD Community Development Block Grant Program. These notes have been equally offset by a fund balance reserve account because they do not represent available spendable resources. Included in the balance is a note receivable of \$8,925 upon which no payments have been made since its inception in December, 1979. The collectability of these notes has not been determined by the County, but the Board has directed the County Attorney to pursue collection of the delinquent loans.

Note 14. Rental Commitment

The Clerk of Circuit Court is committed until July, 1992 on a rental agreement for a copier costing \$9,312 per year.

Note 15. Subsequent Events

In December, 1990 the Board of County Commissioners issued Gas Tax Revenue Bonds, Series 1990 totaling \$3,765,000. The proceeds of this bond issue were used to pay off the NCNB Road Improvement Revenue Bond described in Note 9; and to provide funds for resurfacing freeze damaged roads. The bond issue will be repaid over ten years at interest rates ranging from 5.75% - 6.15%. These revenue bonds are payable from proceeds of the County's one cent Voted Gas Tax and up to two cents Local Option Gas Tax.

COLUMBIA COUNTY, FLORIDA
GENERAL FUND
COMPARATIVE BALANCE SHEET
September 30, 1990 and 1989

	1990	1989
ASSETS		
Cash	\$ 145,033	\$ 625,770
Accounts receivable	13,910	208,540
Due from other funds	804,972	579,473
Due from other governmental units	233,105	190,317
Investments	757,536	1,837,525
Total assets	\$ 1,954,556	\$ 3,441,625
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 301,356	\$ 195,502
Due to other funds	263,298	70,352
Due to other governmental units	23,956	46,216
Accrued payroll deductions and matching	2,054	1,937
Deposits	3,720	3,720
Other current liabilities	-	393
Total liabilities	594,384	318,120
 FUND BALANCE		
Reserved	39,777	876,681
Unreserved	1,320,395	2,246,824
Total fund balance	1,360,172	3,123,505
Total liabilities and fund balance	\$ 1,954,556	\$ 3,441,625

See notes to financial statements.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Ad Valorem Taxes				
Current ad valorem taxes	\$ 4,841,195	\$ 4,524,191	\$ (317,004)	\$ 4,307,962
Delinquent ad valorem taxes	20,000	242,011	222,011	62,261
Real property fees	-	-	-	244
Total taxes	<u>4,861,195</u>	<u>4,766,202</u>	<u>(94,993)</u>	<u>4,370,467</u>
Intergovernmental Revenue				
Federal Grants				
Public Safety				
Civil defense	-	-	-	7,532
Other public safety	-	-	-	4,676
State Grants				
General Government				
Judicial-court appointed attorney	10,000	-	(10,000)	11,377
Witness reimbursement	12,000	22,737	10,737	16,586
State attorney and public defender	30,000	67,570	37,570	56,969
Public Safety	12,000	2,500	(9,500)	15,075
Physical environment				
Other physical environment	99,383	-	(99,383)	99,383
Economic Environment				
Florida community services act	2,057	2,057	-	-
Human Services				
Child support enforcement program	3,500	5,106	1,606	224
Culture/Recreation				
Aid to libraries	39,681	39,681	-	23,156
Library systems development	30,000	30,000	-	36,193
Library disadvantaged	7,915	7,915	-	-
Interlibrary cooperative	5,700	5,700	-	-
State Shared Revenues				
General Government				
State revenue sharing	80,494	111,855	31,361	289,269
Insurance agents county licenses	4,000	3,311	(689)	3,813
Alcoholic beverage licenses	12,000	9,267	(2,733)	10,381
Racing tax	223,250	223,250	-	223,250
Local government half-cent sales tax	1,027,801	1,039,395	11,594	877,336
Total intergovernmental revenue	<u>1,599,781</u>	<u>1,570,344</u>	<u>(29,437)</u>	<u>1,675,220</u>
Charges for Services				
General Government				
Election lists	1,000	2,177	1,177	1,495
Recording of legal instruments	-	-	-	95,364
Sale of maps and publications	50	53	3	3,257
Certification, copying and record search	-	779	779	11,462
County Officers Fees				
Sheriff	81,681	43,206	(38,475)	42,743
Clerk of Circuit Court	-	-	-	89,150
Clerk of County Court	58,680	74,404	15,724	69,407
Property Appraiser	-	-	-	735
Tax Collector	-	26,957	26,957	-

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990			1989 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Public Safety				
Room and board for prisoners	\$ -	\$ -	\$ -	\$ 497,280
Work release payment	-	-	-	50
Physical Environment				
Garbage/solid waste revenue				
Landfill fees	-	-	-	559,037
Mosquito control	-	-	-	3,172
Culture and Recreation				
Libraries				
Library Columbia County	-	-	-	13,281
Library fees Lake City	1,700	4,878	3,178	2,342
Library fees Ft. White	10,380	2,246	(8,134)	10,680
Other charges for services				
Montgomery building	8,000	6,180	(1,820)	4,649
Telephone services	16,800	14,532	(2,268)	14,972
Total charges for services	<u>178,291</u>	<u>175,412</u>	<u>(2,879)</u>	<u>1,419,076</u>
Fines and Forfeitures				
Court Cases				
Recovery court attorney	1,500	24,788	23,288	3,792
Recovery medical fee	-	-	-	10
Court costs public defender	-	12,375	12,375	455
Library Fines				
Lake City	12,000	14,071	2,071	12,705
Ft. White	100	95	(5)	106
Total fines and forfeitures	<u>13,600</u>	<u>51,329</u>	<u>37,729</u>	<u>17,068</u>
Miscellaneous				
Interest Earnings				
Interest on investments	50,000	32,157	(17,843)	52,948
Interest SBA	110,000	147,592	37,592	148,785
Interest county officers	16,500	21,676	5,176	31,383
Rents and Royalties				
Rents	1,500	1,293	(207)	1,573
Leases	-	1,000	1,000	1,000
Jefferson Pilot rent	-	34,079	34,079	-
Sale of Fixed Assets				
Equipment	-	-	-	1,500
Contributions and Donations				
Friends of library	46,500	46,500	-	1,858
Friends of Ft. White	400	400	-	549
Other contributions	-	-	-	1,459
Other miscellaneous				
Tax deed surplus	-	-	-	1,474
Other miscellaneous	-	131,429	131,429	14,146
Total miscellaneous	<u>224,900</u>	<u>416,126</u>	<u>191,226</u>	<u>256,675</u>
Total revenues	<u>6,877,767</u>	<u>6,979,413</u>	<u>101,646</u>	<u>7,738,506</u>
EXPENDITURES				
General Government				
Legislative				
Personal services	250,586	250,584	2	220,421
Operating expenses	47,800	47,803	(3)	24,548
Capital outlay	26,032	26,032	-	-
Total legislative	<u>324,418</u>	<u>324,419</u>	<u>(1)</u>	<u>244,969</u>

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Property Appraisal Adjustment Board				
Operating expenses	\$ 384	\$ 384	\$ -	\$ 110
Auditing/ Accounting				
Operating expenses	55,029	55,029	-	59,388
Data Processing				
Operating expenses	49,080	49,079	1	19,796
Capital outlay	3,837	3,838	(1)	129,278
Total data processing	52,917	52,917	-	149,074
Legal Counsel				
Personal services	3,063	3,065	(2)	2,503
Operating expenses	96,408	96,408	-	50,000
Total legal counsel	99,471	99,473	(2)	52,503
Clerk of Circuit Court				
Operating expenses	181,296	177,467	3,829	-
Capital outlay	-	-	-	6,175
Total clerk of circuit court	181,296	177,467	3,829	6,175
Circuit Court				
Personal services	21,013	21,014	(1)	17,502
Operating expenses	155,755	155,759	(4)	121,851
Capital outlay	1,474	1,475	(1)	-
Total circuit court	178,242	178,248	(6)	139,353
County Court				
Personal services	18,525	18,525	-	18,256
Operating expenses	8,544	8,545	(1)	6,474
Capital outlay	5,979	5,978	1	2,901
Total county court	33,048	33,048	-	27,631
State Attorney				
Operating expenses	27,886	27,888	(2)	26,072
Public Defender				
Operating expenses	20,501	20,501	-	14,554
Court Support Services				
Operating expenses	11,275	11,275	-	2,767
Court Reporting				
Operating expenses	-	-	-	7,100
Transcribing				
Operating expenses	83,067	83,068	(1)	51,729

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Non-Departmental				
Personal services	\$ 20,900	\$ 20,901	\$ (1)	\$ 24,453
Operating expenses	355,380	355,381	(1)	220,410
Capital outlay	23,479	23,480	(1)	1,616
Total non-departmental	<u>399,759</u>	<u>399,762</u>	<u>(3)</u>	<u>246,479</u>
Courthouse Maintenance				
Personal services	91,972	91,973	(1)	65,777
Operating expenses	55,637	55,638	(1)	45,689
Capital outlay	28,273	28,273	-	46,197
Total courthouse maintenance	<u>175,882</u>	<u>175,884</u>	<u>(2)</u>	<u>157,663</u>
Courthouse Annex Maintenance				
Operating expenses	37,873	37,873	-	26,133
Capital outlay	20,139	20,139	-	128,936
Total courthouse annex maintenance	<u>58,012</u>	<u>58,012</u>	<u>-</u>	<u>155,069</u>
Montgomery Building				
Operating expenses	17,292	17,293	(1)	13,751
Capital outlay	7,389	7,390	(1)	-
Total montgomery building	<u>24,681</u>	<u>24,683</u>	<u>(2)</u>	<u>13,751</u>
Jail Maintenance				
Operating expenses	1,878	1,878	-	665
Capital outlay	62,284	61,313	971	30,215
Total jail maintenance	<u>64,162</u>	<u>63,191</u>	<u>971</u>	<u>30,880</u>
Criminal Investigations				
Operating expenses	663	663	-	2,051
Capital outlay	-	-	-	2,204
Total criminal investigations	<u>663</u>	<u>663</u>	<u>-</u>	<u>4,255</u>
Elections Office				
Operating expenses	2,839	2,839	-	4,362
Total general government	<u>1,793,532</u>	<u>1,788,751</u>	<u>4,781</u>	<u>1,393,884</u>
Public Safety				
Law Enforcement				
Personal services	-	53,127	(53,127)	22,775
Sheriff Service of Process				
Operating expenses	6,948	1,848	5,100	6,599
Detention Center Facilities				
Personal services	31,808	31,810	(2)	27,397
Operating expenses	256,732	256,733	(1)	233,713
Capital outlay	2,439	2,439	-	-
Debt service	450,000	450,000	-	450,000
Total detention center facilities	<u>740,979</u>	<u>740,982</u>	<u>(3)</u>	<u>711,110</u>
Emergency and Disaster Relief				
Personal services	26,899	26,902	(3)	20,465
Operating expenses	3,747	3,747	-	10,728
Capital outlay	905	905	-	249
Total emergency and disaster relief	<u>31,551</u>	<u>31,554</u>	<u>(3)</u>	<u>31,442</u>

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Ambulance and Rescue Services				
Capital outlay	-	-	-	36,052
Total public safety	<u>779,478</u>	<u>827,511</u>	<u>(48,033)</u>	<u>807,978</u>
Physical Environment				
Garbage and Solid Waste Services				
Personal services	-	-	-	105,436
Operating expenses	102,982	102,835	147	155,310
Capital outlay	-	-	-	4,245
Debt service	-	-	-	49,430
Total garbage and solid waste services	<u>102,982</u>	<u>102,835</u>	<u>147</u>	<u>314,421</u>
County Agent				
Personal services	100,837	100,837	-	90,156
Operating expenses	45,699	45,702	(3)	17,564
Capital outlay	2,856	2,856	-	5,091
Total county agent	<u>149,392</u>	<u>149,395</u>	<u>(3)</u>	<u>112,811</u>
Canning Center				
Operating expenses	<u>360</u>	<u>360</u>	<u>-</u>	<u>183</u>
Sante Fe Soil				
Grants and aids	<u>5,790</u>	<u>5,790</u>	<u>-</u>	<u>4,790</u>
Florida Forest Management				
Grants and aids	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Aquatic Weed				
Operating expenses	-	-	-	287
Total physical environment	<u>261,524</u>	<u>261,380</u>	<u>144</u>	<u>435,492</u>
Economic Environment				
Industry Development				
Operating expenses	2,000	2,000	-	220
Capital outlay	-	390,000	(390,000)	-
Debt service	-	36,000	(36,000)	-
Total industry development	<u>2,000</u>	<u>428,000</u>	<u>(426,000)</u>	<u>220</u>
Veterans Services				
Personal services	55,694	55,693	1	49,108
Operating expenses	1,600	1,600	-	1,652
Capital outlay	299	299	-	-
Total veterans services	<u>57,593</u>	<u>57,592</u>	<u>1</u>	<u>50,760</u>
Total economic environment	<u>59,593</u>	<u>485,592</u>	<u>(425,999)</u>	<u>50,980</u>
Human Services				
Hospitals				
Grants and aids	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>
Mosquito Control				
Personal services	34,656	34,655	1	22,348
Operating expenses	16,027	16,027	-	16,387
Total mosquito control	<u>50,683</u>	<u>50,682</u>	<u>1</u>	<u>38,735</u>

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Health				
Grants and aids	\$ 405,293	\$ 429,251	\$ (23,958)	\$ 421,562
Mental Health				
Operating expenses	8,389	8,389	-	-
Grants and aids	47,761	47,761	-	43,420
Total mental health	56,150	56,150	-	43,420
Welfare				
Grants and aids	25,305	25,304	1	13,167
Retardation				
Grants and aids	17,500	17,500	-	8,750
Other Human Services				
Grants and aids	14,000	14,000	-	14,000
Total human services	608,931	632,887	(23,956)	539,634
Culture / Recreation				
Columbia County Library				
Personal services	184,021	184,019	2	130,908
Operating expenses	31,293	31,294	(1)	32,912
Capital outlay	36,495	48,962	(12,467)	54,175
Total Columbia County Library	251,809	264,275	(12,466)	217,995
Ft. White Library				
Personal services	10,143	10,143	-	11,816
Operating expenses	11,203	6,944	4,259	5,410
Capital outlay	2,994	12,151	(9,157)	4,241
Total Ft. White Library	24,340	29,238	(4,898)	21,467
Detention Center Library				
Personal services	10,720	11,319	(599)	11,448
Operating expenses	1,918	1,919	(1)	1,997
Capital outlay	3,471	3,471	-	4,088
Total detention center library	16,109	16,709	(600)	17,533
Information and Referral				
Personal services	10,199	11,781	(1,582)	19,535
Operating expenses	1,859	1,861	(2)	1,798
Capital outlay	27,328	27,330	(2)	33,523
Total information and referral	39,386	40,972	(1,586)	54,856
Parks and Recreation				
Operating expenses	4,569	4,569	-	4,098
Grants and aids	87,053	87,053	-	54,384
Total parks and recreation	91,622	91,622	-	58,482
Special Events				
Grants and aids	3,000	3,000	-	2,500
Total culture / recreation	426,266	445,816	(19,550)	372,833
Total expenditures	3,929,324	4,441,937	(512,613)	3,600,801
Excess (deficiency) of revenues over expenditures	2,948,443	2,537,476	(410,967)	4,137,705

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	\$ -	\$ -	\$ -	\$ 5,000
Debt proceeds	-	390,000	390,000	-
Interfund transfers out	(4,073,642)	(4,690,815)	(617,173)	(3,515,637)
Total other financing sources (uses)	<u>(4,073,642)</u>	<u>(4,300,815)</u>	<u>(227,173)</u>	<u>(3,510,637)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,125,199)	(1,763,339)	(638,140)	627,068
Fund balances at beginning of year	<u>3,123,511</u>	<u>3,123,511</u>	-	<u>2,496,443</u>
Fund balance at end of year	<u>\$ 1,988,312</u>	<u>\$ 1,360,172</u>	<u>\$ (638,140)</u>	<u>\$ 3,123,511</u>

See notes to financial statements.

SPECIAL REVENUE FUNDS
(Continued)

Mosquito Control Fund

Established to account for the receipt and expenditure of State I and II mosquito control funds, administered by the Florida Department of Health and Rehabilitative Services pursuant to Chapter 388, Florida Statutes.

Municipal Services Benefits Unit Fund (MSBU)

Established by the Board to provide certain services in the unincorporated area of the County from special assessments and other funds derived from that area, pursuant to Section 125.01 (1) (q), Florida Statutes.

Municipal Services Special District Fund (MSSD)

Established by the Board to fund countywide emergency services and fire services in the unincorporated area from special assessments and other earmarked revenues.

Special Projects Fund

Used to account for intergovernmental grants and other revenues and expenditures which require segregation from the General Funds.

Tourist Development Fund

Established by the Board to account for the receipt of local option tourist development taxes, and the expenditure of these funds for County tourism promotion pursuant to Section 125.0104, Florida Statutes.

Constitutional Officer Operating Funds

To account for the operating revenues and expenditures of the following constitutional offices: Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

Minimum Standards School Fund

Established to account for revenues collected and expenditures made for the continuing education of the County law enforcement personnel.

Public Records Modernization Trust Fund

Established by the Clerk of Circuit Court pursuant to Section 28.24 (15) (d), Florida Statutes, for the purpose of accounting for recording surcharges collected for the purpose of modernizing the official records system of the office.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Community Development Block Grant Fund

Established by the Board to administer the Community Development Block Grant Program awarded the Board by the Department of Community Affairs.

County Transportation Trust Fund

To account for the receipt of funds and expenditures relating to the construction and maintenance of the County transportation system under Chapter 129, Florida Statutes.

Fines and Forfeitures Fund

Established by the Board to account for the receipt of fines and forfeitures and expenditures from these funds.

Industrial Development Authority

To account for activities of the Columbia County Industrial Development Authority, a dependent special district of Florida, established under Chapter 159, Florida Statutes for the purpose of promoting industrial development in the County.

Law Enforcement Special Fund

Established by the Board to account for proceeds from the seizure of contraband under Section 943.41, Florida Statutes and the subsequent expenditures of these funds on law enforcement activities.

Law Library Fund

To account for the activities the Columbia County Law Library, a dependent special district of Florida, established under Chapter 61-1045, Laws of Florida, enacted on April 26, 1961.

COLUMBIA COUNTY, FLORIDA

COMBINING BALANCE SHEET -- ALL SPECIAL REVENUE FUNDS

September 30, 1990
(With Comparative Totals for September 30, 1989)

	Board of County Commissioners	Constitutional Officers	Totals	
			1990	1989
ASSETS				
Cash	\$ 474,627	\$ 345,285	\$ 819,912	\$2,191,101
Accounts receivable	9,562	27,083	36,645	133,914
Due from employees	-	1,374	1,374	-
Notes receivable	20,902	-	20,902	21,367
Due from other funds	1,195,905	25,412	1,221,317	121,586
Due from other governmental units	309,646	-	309,646	36,209
Inventories	93,513	-	93,513	116,168
Investments	2,211,290	-	2,211,290	1,821,044
Total assets	<u>\$4,315,445</u>	<u>\$ 399,154</u>	<u>\$4,714,599</u>	<u>\$4,441,389</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 325,214	\$ 235,104	\$ 560,318	\$ 299,022
Due to other funds	578,865	145,830	724,695	525,526
Due to other governmental units	62,077	1,929	64,006	178,004
Accrued payroll deductions and matching	-	-	-	27,886
Revenues collected in advance	-	-	-	4,000
Other current liabilities	-	165	165	-
Total liabilities	<u>966,156</u>	<u>383,028</u>	<u>1,349,184</u>	<u>1,034,438</u>
Fund Equity				
Fund balances				
Reserved	21,367	-	21,367	269,464
Unreserved	3,327,922	16,126	3,344,048	3,137,487
Total fund equity	<u>3,349,289</u>	<u>16,126</u>	<u>3,365,415</u>	<u>3,406,951</u>
Total liabilities and fund equity	<u>\$4,315,445</u>	<u>\$ 399,154</u>	<u>\$4,714,599</u>	<u>\$4,441,389</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CONSTITUTIONAL OFFICERS

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

September 30, 1990
(With Comparative Totals for September 30, 1989)

	Clerk of Courts Operating	Property Appraiser Operating	Sheriff Operating	Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
								1990	1989
ASSETS									
Cash	\$ 174,024	\$ 9,106	\$ 114,138	\$ 7,302	\$ 26,964	\$ 8,987	\$ 4,764	\$ 345,285	\$ 155,955
Accounts receivable	27,083	-	-	-	-	-	-	27,083	-
Due from employees	-	-	-	1,374	-	-	-	1,374	-
Due from other funds	19,256	-	-	-	3,781	1,015	1,360	25,412	14,958
Total assets	<u>\$ 220,363</u>	<u>\$ 9,106</u>	<u>\$ 114,138</u>	<u>\$ 8,676</u>	<u>\$ 30,745</u>	<u>\$ 10,002</u>	<u>\$ 6,124</u>	<u>\$ 399,154</u>	<u>\$ 170,913</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 119,901	\$ 1	\$ 114,138	\$ -	\$ 1,064	\$ -	\$ -	\$ 235,104	\$ 16,234
Due to other funds	100,297	8,354	-	8,676	28,503	-	-	145,830	82,066
Due to other governmental units	-	751	-	-	1,178	-	-	1,929	1,804
Accrued payroll deductions and matching	-	-	-	-	-	-	-	-	27,887
Revenues collected in advance	-	-	-	-	-	-	-	-	4,000
Other current liabilities	165	-	-	-	-	-	-	165	-
Total liabilities	<u>220,363</u>	<u>9,106</u>	<u>114,138</u>	<u>8,676</u>	<u>30,745</u>	<u>-</u>	<u>-</u>	<u>383,028</u>	<u>131,991</u>
FUND BALANCES									
Unreserved fund balances	-	-	-	-	-	10,002	6,124	16,126	38,922
Total fund balances	-	-	-	-	-	10,002	6,124	16,126	38,922
Total liabilities and fund balances	<u>\$ 220,363</u>	<u>\$ 9,106</u>	<u>\$ 114,138</u>	<u>\$ 8,676</u>	<u>\$ 30,745</u>	<u>\$ 10,002</u>	<u>\$ 6,124</u>	<u>\$ 399,154</u>	<u>\$ 170,913</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 1990
(With Comparative Totals for September 30, 1989)

	Community Development Block Grant	County Transportation Trust	Fines and Forfeitures	Industrial Development Authority	Law Enforcement Special	Law Library	Mosquito Control	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals		
												1990	1989	
ASSETS														
Cash	\$ 43,254	\$ 40,207	\$ 99,240	\$ 38,816	\$ 8,683	\$ 1,480	\$ 16,885	\$ 5,607	\$ 127,477	\$ 10,445	\$ 82,533	\$ 474,627	\$2,035,146	
Accounts receivable	-	-	-	-	-	-	-	-	9,562	-	-	9,562	133,914	
Notes receivable	20,902	-	-	-	-	-	-	-	-	-	-	20,902	21,367	
Due from other funds	-	148,527	64,969	205	-	295	-	760,262	221,647	-	-	1,195,905	106,628	
Due from other governmental units	83,950	203,299	-	10,112	-	-	-	-	-	-	12,285	309,646	36,209	
Inventories	-	93,513	-	-	-	-	-	-	-	-	-	93,513	116,168	
Investments	-	653,750	83,406	-	-	-	-	592,088	661,536	-	220,510	2,211,290	1,821,044	
Total assets	<u>\$ 148,106</u>	<u>\$ 1,139,296</u>	<u>\$ 247,615</u>	<u>\$ 49,133</u>	<u>\$ 8,683</u>	<u>\$ 1,775</u>	<u>\$ 16,885</u>	<u>\$ 1,357,957</u>	<u>\$ 1,020,222</u>	<u>\$ 10,445</u>	<u>\$ 315,328</u>	<u>\$4,315,445</u>	<u>\$4,270,476</u>	
LIABILITIES AND FUND BALANCES														
Liabilities														
Accounts payable	\$ 83,950	\$ 71,588	-	2,604	-	-	-	10,210	56,900	-	99,962	325,214	282,787	
Due to other funds	10	138,397	-	-	-	-	-	207,405	105,053	-	128,000	578,865	443,460	
Due to other governmental units	-	-	-	-	-	-	-	-	62,077	-	-	62,077	176,200	
Total liabilities	<u>83,960</u>	<u>209,985</u>	<u>-</u>	<u>2,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,615</u>	<u>224,030</u>	<u>-</u>	<u>227,962</u>	<u>966,156</u>	<u>902,447</u>	
FUND BALANCES														
Reserved	21,367	-	-	-	-	-	-	-	-	-	-	21,367	269,464	
Unreserved	42,779	929,311	247,615	46,529	8,683	1,775	16,885	1,140,342	796,192	10,445	87,366	3,327,922	3,098,565	
Total fund balances	<u>64,146</u>	<u>929,311</u>	<u>247,615</u>	<u>46,529</u>	<u>8,683</u>	<u>1,775</u>	<u>16,885</u>	<u>1,140,342</u>	<u>796,192</u>	<u>10,445</u>	<u>87,366</u>	<u>3,349,289</u>	<u>3,368,029</u>	
Total liabilities and fund balances	<u>\$ 148,106</u>	<u>\$ 1,139,296</u>	<u>\$ 247,615</u>	<u>\$ 49,133</u>	<u>\$ 8,683</u>	<u>\$ 1,775</u>	<u>\$ 16,885</u>	<u>\$ 1,357,957</u>	<u>\$ 1,020,222</u>	<u>\$ 10,445</u>	<u>\$ 315,328</u>	<u>\$4,315,445</u>	<u>\$4,270,476</u>	

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	Board of	Constitutional	Totals	
	County Commissioners		Officers	1990
REVENUES				
Taxes	\$ 1,137,430	\$ -	\$ 1,137,430	\$ 1,148,580
Licenses and permits	164,026	-	164,026	104,822
Intergovernmental revenue	2,575,623	13,000	2,588,623	1,991,995
Charges for services	288,066	798,880	1,086,946	513,442
Fines and forfeitures	531,746	14,425	546,171	486,248
Miscellaneous	2,561,614	24,674	2,586,288	1,700,819
Total revenues	<u>7,258,505</u>	<u>850,979</u>	<u>8,109,484</u>	<u>5,945,906</u>
EXPENDITURES				
Current Expenditures				
General government	64,932	1,656,480	1,721,412	1,418,761
Public safety	1,254,966	3,610,131	4,865,097	4,168,159
Physical environment	778,554	-	778,554	554,752
Transportation	1,986,313	-	1,986,313	1,525,183
Economic environment	412,413	-	412,413	265,709
Human services	32,925	-	32,925	104,763
Culture/Recreation	12,269	-	12,269	56,603
Capital Outlay				
General government	7,500	209,281	216,781	137,495
Public Safety	599,947	245,415	845,362	250,739
Physical environment	36,724	-	36,724	11,526
Transportation	292,592	-	292,592	87,716
Economic environment	1,215,460	-	1,215,460	817,352
Human services	33,951	-	33,951	-
Debt Service				
General government	-	2,864	2,864	17,210
Public safety	169,542	-	169,542	51,965
Transportation	90,669	-	90,669	90,669
Economic environment	136,708	-	136,708	-
Total expenditures	<u>7,125,465</u>	<u>5,724,171</u>	<u>12,849,636</u>	<u>9,558,602</u>
Excess (deficiency) of revenues over expenditures	<u>133,040</u>	<u>(4,873,192)</u>	<u>(4,740,152)</u>	<u>(3,612,696)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	52,000	4,850,396	4,902,396	4,169,946
Debt proceeds	650,822	-	650,822	1,464,578
Interfund transfers out	(854,602)	-	(854,602)	(959,308)
Total other financing sources (uses)	<u>(151,780)</u>	<u>(4,850,396)</u>	<u>4,698,616</u>	<u>4,675,216</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(18,740)</u>	<u>(22,796)</u>	<u>(41,536)</u>	<u>1,062,520</u>
Fund balances at beginning of year	3,368,029	38,922	3,406,951	2,344,431
Fund balances at end of year	<u>\$ 3,349,289</u>	<u>\$ 16,126</u>	<u>\$ 3,365,415</u>	<u>\$ 3,406,951</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CONSTITUTIONAL OFFICERS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	Clerk of Courts Operating	Property Appraiser Operating	Sheriff Operating	Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
								1990	1989
REVENUES									
Intergovernmental revenue	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 15,419
Charges for services	413,616	45,957	-	-	324,402	14,905	-	798,880	390,716
Fines and forfeitures	-	-	-	-	-	-	14,425	14,425	14,208
Miscellaneous	15,840	-	-	-	7,456	1,010	368	24,674	26,541
Total revenues	<u>442,456</u>	<u>45,957</u>	<u>-</u>	<u>-</u>	<u>331,858</u>	<u>15,915</u>	<u>14,793</u>	<u>850,979</u>	<u>446,884</u>
EXPENDITURES									
Current Expenditures									
General government	581,019	377,561	-	167,278	520,507	10,115	-	1,656,480	1,359,595
Public safety	-	-	3,593,046	-	-	-	17,085	3,610,131	3,055,475
Capital Outlay									
General government	147,337	21,532	-	2,101	12,007	26,304	-	209,281	137,495
Public safety	-	-	245,415	-	-	-	-	245,415	118,240
Debt Service									
General government	-	2,864	-	-	-	-	-	2,864	17,210
Total expenditures	<u>728,356</u>	<u>401,957</u>	<u>3,838,461</u>	<u>169,379</u>	<u>532,514</u>	<u>36,419</u>	<u>17,085</u>	<u>5,724,171</u>	<u>4,688,015</u>
Excess (deficiency) of revenues over expenditures	<u>(285,900)</u>	<u>(356,000)</u>	<u>(3,838,461)</u>	<u>(169,379)</u>	<u>(200,656)</u>	<u>(20,504)</u>	<u>(2,292)</u>	<u>(4,873,192)</u>	<u>(4,241,131)</u>
OTHER FINANCING SOURCES									
Interfund transfers in	285,900	356,000	3,838,461	169,379	200,656	-	-	4,850,396	4,169,946
Debt proceeds	-	-	-	-	-	-	-	-	84,737
Total other financing sources	<u>285,900</u>	<u>356,000</u>	<u>3,838,461</u>	<u>169,379</u>	<u>200,656</u>	<u>-</u>	<u>-</u>	<u>4,850,396</u>	<u>4,254,683</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-	-	(20,504)	(2,292)	(22,796)	13,552
Fund balances at beginning of year	-	-	-	-	-	30,506	8,416	38,922	25,370
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,002</u>	<u>\$ 6,124</u>	<u>\$ 16,126</u>	<u>\$ 38,922</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	Community Development Block Grant	County Transportation Trust	Fines and Forfeitures	Industrial Development Authority	Law Enforcement Special	Law Library	Mosquito Control	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals		
												1990	1989	
REVENUES														
Taxes	\$ -	\$ 814,510	\$ -	\$ 109,584	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -	\$ 212,018	\$ 1,137,430	\$ 1,148,580	
Licenses and permits	-	-	-	-	-	-	-	164,026	-	-	-	164,026	104,822	
Intergovernmental revenue	425,355	1,102,675	-	-	-	-	35,119	566,773	445,701	-	-	2,575,623	1,976,576	
Charges for services	-	3,085	14,277	-	-	4,600	-	63,725	202,379	-	-	288,066	122,726	
Fines and forfeitures	-	-	516,106	-	15,640	-	-	-	-	-	-	531,746	472,040	
Miscellaneous	1,797	139,759	65,368	16,992	801	-	2,039	1,113,958	1,159,689	559	60,652	2,561,614	1,674,278	
Total revenues	<u>427,152</u>	<u>2,060,029</u>	<u>595,751</u>	<u>126,576</u>	<u>16,441</u>	<u>4,600</u>	<u>37,158</u>	<u>1,909,800</u>	<u>1,807,769</u>	<u>559</u>	<u>272,670</u>	<u>7,258,505</u>	<u>5,499,022</u>	
EXPENDITURES														
Current Expenditures														
General government	-	-	-	-	-	3,531	-	24,960	36,441	-	-	64,932	59,166	
Public safety	-	-	-	-	7,385	-	-	163,038	1,084,543	-	-	1,254,966	1,112,684	
Physical environment	-	-	-	-	-	-	-	778,554	-	-	-	778,554	554,752	
Transportation	-	1,985,494	-	-	-	-	-	819	-	-	-	1,986,313	1,525,183	
Economic environment	28,786	-	-	122,069	-	-	-	-	-	-	261,558	412,413	265,709	
Human services	-	-	-	-	-	-	32,925	-	-	-	-	32,925	104,763	
Culture / recreation	-	-	-	-	-	-	-	12,269	-	-	-	12,269	56,603	
Capital Outlay														
General government	-	-	-	-	-	-	-	7,500	-	-	-	7,500	-	
Public safety	-	-	8,498	-	7,260	-	-	10,988	573,201	-	-	599,947	132,499	
Physical environment	-	-	-	-	-	-	-	36,724	-	-	-	36,724	11,526	
Transportation	-	292,592	-	-	-	-	-	-	-	-	-	292,592	87,716	
Economic environment	403,080	-	-	-	-	-	-	-	-	-	812,380	1,215,460	817,352	
Human services	-	-	-	-	-	-	33,951	-	-	-	-	33,951	-	
Debt Service														
Public safety	-	-	-	-	-	-	-	-	169,542	-	-	169,542	51,965	
Transportation	-	90,669	-	-	-	-	-	-	-	-	-	90,669	90,669	
Economic environment	-	-	-	-	-	-	-	-	-	-	136,708	136,708	-	
Total expenditures	<u>431,866</u>	<u>2,368,755</u>	<u>8,498</u>	<u>122,069</u>	<u>14,645</u>	<u>3,531</u>	<u>66,876</u>	<u>1,034,852</u>	<u>1,863,727</u>	<u>-</u>	<u>1,210,646</u>	<u>7,125,465</u>	<u>4,870,587</u>	
Excess (deficiency) of revenues over expenditures	<u>(4,714)</u>	<u>(308,726)</u>	<u>587,253</u>	<u>4,507</u>	<u>1,796</u>	<u>1,069</u>	<u>(29,718)</u>	<u>874,948</u>	<u>(55,958)</u>	<u>559</u>	<u>(937,976)</u>	<u>133,040</u>	<u>628,435</u>	
OTHER FINANCING SOURCES (USES)														
Interfund transfers in	-	-	-	-	-	-	-	-	52,000	-	-	52,000	-	
Debt proceeds	-	130,412	-	-	-	-	-	-	520,410	-	-	650,822	1,379,841	
Interfund transfers out	-	-	(570,302)	-	-	-	-	(284,300)	-	-	-	(854,602)	(959,308)	
Total other financing sources (uses)	<u>-</u>	<u>130,412</u>	<u>(570,302)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(284,300)</u>	<u>572,410</u>	<u>-</u>	<u>-</u>	<u>(151,780)</u>	<u>420,533</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(4,714)</u>	<u>(178,314)</u>	<u>16,951</u>	<u>4,507</u>	<u>1,796</u>	<u>1,069</u>	<u>(29,718)</u>	<u>590,648</u>	<u>516,452</u>	<u>559</u>	<u>(937,976)</u>	<u>(18,740)</u>	<u>1,048,968</u>	
Fund balances at beginning of year	68,860	1,107,625	230,664	42,022	6,887	706	46,603	549,694	279,740	9,886	1,025,342	3,368,029	2,319,061	
Fund balances at end of year	<u>\$ 64,146</u>	<u>\$ 929,311</u>	<u>\$ 247,615</u>	<u>\$ 46,529</u>	<u>\$ 8,683</u>	<u>\$ 1,775</u>	<u>\$ 16,885</u>	<u>\$ 1,140,342</u>	<u>\$ 796,192</u>	<u>\$ 10,445</u>	<u>\$ 87,366</u>	<u>\$ 3,349,289</u>	<u>\$ 3,368,029</u>	

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Intergovernmental revenue				
Federal Grants				
Economic Environment				
CDBG	\$ 410,095	\$ 425,355	\$ 15,260	\$ 15,853
Miscellaneous				
Interest Earnings				
Interest on investments	2,000	1,731	(269)	2,658
Interest on notes receivable	1,000	67	(933)	238
Total miscellaneous	3,000	1,798	(1,202)	2,896
Total revenues	413,095	427,153	14,058	18,749
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Housing and Urban Development				
Operating expenses	43,358	28,786	14,572	15,853
Capital outlay	295,921	403,080	(107,159)	-
Total expenditures	339,279	431,866	(92,587)	15,853
Excess (deficiency) of revenues over expenditures	73,816	(4,713)	(78,529)	2,896
Fund balance at beginning of year	68,860	68,860	-	65,964
Fund balance at end of year	\$ 142,676	\$ 64,147	\$ (78,529)	\$ 68,860

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

COUNTY TRANSPORTATION TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Ad Valorem Taxes				
Delinquent ad valorem taxes	\$ -	\$ -	\$ -	\$ 10
Sales and use taxes				
Local option gas tax/ alternative fuel	800,000	814,510	14,510	825,830
Total taxes	<u>800,000</u>	<u>814,510</u>	<u>14,510</u>	<u>825,840</u>
Intergovernmental Revenue				
Federal Shared Revenues				
Federal Forestry	100,000	91,895	(8,105)	160,434
State Grants				
Physical Environment				
Used oil recycling grant	-	-	-	7,500
State Shared Revenues				
General Government				
State revenue sharing	270,000	299,677	29,677	183,288
Transportation				
Motor fuel tax rebate	10,000	9,597	(403)	17,897
Constitutional gas tax	190,000	258,506	68,506	194,444
County gas tax	430,000	430,333	333	422,416
State alternative fuel decal user fee	-	12,667	12,667	4,667
Other transportation	-	-	-	9,877
Total intergovernmental revenue	<u>1,000,000</u>	<u>1,102,675</u>	<u>102,675</u>	<u>1,000,523</u>
Charges for Services				
Transportation				
Other transportation receipts				
Culvert & waiver fee	2,000	3,085	1,085	2,075
Sale of sign fee	-	-	-	104
Total charges for services	<u>2,000</u>	<u>3,085</u>	<u>1,085</u>	<u>2,179</u>
Miscellaneous				
Interest Earnings				
Interest on investments	30,000	4,812	(25,188)	20,435
Interest SBA	80,000	59,384	(20,616)	86,993
Other miscellaneous	35,884	75,563	39,679	28,807
Total miscellaneous	<u>145,884</u>	<u>139,759</u>	<u>(6,125)</u>	<u>136,235</u>
Total revenues	<u>1,947,884</u>	<u>2,060,029</u>	<u>112,145</u>	<u>1,964,777</u>
EXPENDITURES				
Transportation				
Contracted Mowing				
Operating expenses	54,850	54,850	-	61,469
Graded Roads				
Personal services	220,061	220,059	2	169,583
Operating expenses	114	114	-	-
Capital outlay	32,742	32,742	-	-
Debt service	90,670	90,669	1	90,669
Total graded roads	<u>343,587</u>	<u>343,584</u>	<u>3</u>	<u>260,252</u>

(continued)

COLUMBIA COUNTY, FLORIDA

COUNTY TRANSPORTATION TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Drainage, Heavy Equipment				
Personal services	\$ 447,072	\$ 447,071	\$ 1	\$ 342,652
Operating expenses	59,584	59,567	17	43,081
Capital outlay	85,893	216,394	(130,501)	73,212
Total drainage, heavy equipment	<u>592,549</u>	<u>723,032</u>	<u>(130,483)</u>	<u>458,945</u>
Sign Shop				
Personal services	42,839	43,838	(999)	37,899
Operating expenses	87,488	87,485	3	99,804
Total sign shop	<u>130,327</u>	<u>131,323</u>	<u>(996)</u>	<u>137,703</u>
Repair Shop				
Personal services	197,279	197,280	(1)	159,556
Operating expenses	178,480	178,479	1	157,839
Capital outlay	44,209	44,208	1	17,514
Total repair shop	<u>419,968</u>	<u>419,967</u>	<u>1</u>	<u>334,909</u>
Stock Room				
Personal services	19,055	19,034	21	17,847
Operating expenses	179,620	202,275	(22,655)	85,181
Total stock room	<u>198,675</u>	<u>221,309</u>	<u>(22,634)</u>	<u>103,028</u>
Administration				
Personal services	144,220	144,217	3	133,276
Operating expenses	165,928	165,923	5	119,077
Capital outlay	30,733	43,456	(12,723)	1,171
Total administration	<u>340,881</u>	<u>353,596</u>	<u>(12,715)</u>	<u>253,524</u>
Secondary Maintenance Crew				
Personal services	63,433	63,430	3	43,519
Operating expenses	4,237	4,236	1	6,999
Capital outlay	-	-	-	11,388
Total secondary maintenance crew	<u>67,670</u>	<u>67,666</u>	<u>4</u>	<u>61,906</u>
Data Processing				
Operating expenses	250	250	-	1,224
Capital outlay	-	-	-	1,945
Total data processing	<u>250</u>	<u>250</u>	<u>-</u>	<u>3,169</u>
Public Transit System				
Grants and aids	53,971	53,179	792	28,665
Total expenditures	<u>2,202,728</u>	<u>2,368,756</u>	<u>(166,028)</u>	<u>1,703,570</u>
Excess (deficiency) of revenues over expenditures	<u>(254,844)</u>	<u>(308,727)</u>	<u>(53,883)</u>	<u>261,207</u>

(continued)

COLUMBIA COUNTY, FLORIDA

COUNTY TRANSPORTATION TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
OTHER FINANCING SOURCES (USES)				
Debt proceeds	\$ -	\$ 130,412	\$ 130,412	\$ -
Interfund transfers out	-	-	-	(300,000)
Total other financing sources (uses)	-	130,412	130,412	(300,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(254,844)	(178,315)	76,529	(38,793)
Fund balance at beginning of year	1,107,625	1,107,625	-	1,146,418
Fund balance at end of year	\$ 852,781	\$ 929,310	\$ 76,529	\$1,107,625

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

FINES AND FORFEITURES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Charges for Services				
Public Safety				
Police services	\$ -	\$ 14,277	\$ 14,277	\$ -
Fines and Forfeitures				
Court Cases				
Court fines				
Felonies	-	24,315	24,315	7,222
Misdemeanors	31,488	18,925	(12,563)	27,766
Traffic	342,365	331,427	(10,938)	317,815
Court costs - Columbia County	84,436	123,181	38,745	86,336
Court costs - Lake City	4,000	16,866	12,866	9,702
Court costs - Ft. White	-	175	175	-
Service charge criminal fund	1,000	1,217	217	1,371
Other fines and forfeitures	-	-	-	13,050
Bond forfeitures	-	-	-	-
Total fines and forfeitures	<u>463,289</u>	<u>516,106</u>	<u>52,817</u>	<u>463,262</u>
Miscellaneous				
Interest Earnings				
Interest on investments	10,500	10,439	(61)	15,421
Interest SBA	-	9,406	9,406	-
Interest County Officers	-	6,006	6,006	-
Other miscellaneous	-	39,516	39,516	-
Total miscellaneous	<u>10,500</u>	<u>65,367</u>	<u>54,867</u>	<u>15,421</u>
Total revenues	<u>473,789</u>	<u>595,750</u>	<u>121,961</u>	<u>478,683</u>
EXPENDITURES				
Public Safety				
Law Enforcement				
Capital outlay	<u>8,498</u>	<u>8,498</u>	<u>-</u>	<u>16,120</u>
Excess (deficiency) of revenues over expenditures	<u>465,291</u>	<u>587,252</u>	<u>121,961</u>	<u>462,563</u>
OTHER FINANCING USES				
Interfund transfers out	<u>(570,302)</u>	<u>(570,302)</u>	<u>-</u>	<u>(422,008)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>(105,011)</u>	<u>16,950</u>	<u>121,961</u>	<u>40,555</u>
Fund balance at beginning of year	230,664	230,664	-	190,109
Fund balance at end of year	<u>\$ 125,653</u>	<u>\$ 247,614</u>	<u>\$ 121,961</u>	<u>\$ 230,664</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

INDUSTRIAL DEVELOPMENT AUTHORITY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Ad Valorem Taxes				
Current ad valorem taxes	\$ 111,100	\$ 108,605	\$ (2,495)	\$ 100,535
Delinquent ad valorem taxes	-	979	979	-
Total taxes	<u>111,100</u>	<u>109,584</u>	<u>(1,516)</u>	<u>100,535</u>
Miscellaneous				
Interest Earnings				
Interest on investments	-	3,145	3,145	3,836
Other miscellaneous	-	13,847	13,847	13,927
Total miscellaneous	<u>-</u>	<u>16,992</u>	<u>16,992</u>	<u>17,763</u>
Total revenues	<u>111,100</u>	<u>126,576</u>	<u>15,476</u>	<u>118,298</u>
EXPENDITURES				
Economic Environment				
Industry Development				
Personal services	61,400	64,237	(2,837)	62,224
Operating expenses	49,700	57,832	(8,132)	58,324
Capital outlay	-	-	-	5,000
Total expenditures	<u>111,100</u>	<u>122,069</u>	<u>(10,969)</u>	<u>125,548</u>
Excess (deficiency) of revenues over expenditures	-	4,507	4,507	(7,250)
Fund balance at beginning of year	42,022	42,022	-	49,272
Fund balance at end of year	<u>\$ 42,022</u>	<u>\$ 46,529</u>	<u>\$ 4,507</u>	<u>\$ 42,022</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

LAW ENFORCEMENT SPECIAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Fines and Forfeitures				
Court Cases				
Confiscated property	\$ -	\$ 15,640	\$ 15,640	\$ 8,779
Miscellaneous				
Interest Earnings				
Interest on investments	-	801	801	594
Total revenues	-	16,441	16,441	9,373
EXPENDITURES				
Public Safety				
Law Enforcement				
Operating expenses	7,385	7,385	-	3,457
Capital outlay	7,260	7,260	-	-
Total expenditures	14,645	14,645	-	3,457
Excess (deficiency) of revenues over expenditures	(14,645)	1,796	16,441	5,916
Fund balance at beginning of year	6,887	6,887	-	971
Fund balance at end of year	\$ (7,758)	\$ 8,683	\$ 16,441	\$ 6,887

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

LAW LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Charges for Services				
General Government				
County Court fees				
Law Library fees	\$ 4,600	\$ 4,600	\$ -	\$ 4,675
EXPENDITURES				
General Government				
Judicial				
Operating expenses	3,531	3,531	-	4,879
Excess (deficiency) of revenues over expenditures	1,069	1,069	-	(204)
Fund balance at beginning of year	706	706	-	910
Fund balance at end of year	<u>\$ 1,775</u>	<u>\$ 1,775</u>	<u>\$ -</u>	<u>\$ 706</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

MOSQUITO CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Intergovernmental Revenue				
State Grants				
Human Services				
Mosquito Control-1	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Mosquito Control-2	17,500	20,119	2,619	19,465
Total intergovernmental revenue	<u>32,500</u>	<u>35,119</u>	<u>2,619</u>	<u>34,465</u>
Miscellaneous				
Interest Earnings				
Interest on investments	2,000	2,039	39	2,109
Total revenues	<u>34,500</u>	<u>37,158</u>	<u>2,658</u>	<u>36,574</u>
EXPENDITURES				
Human services				
State Mosquito Control I				
Operating expenses	18,560	16,559	2,001	17,112
Capital outlay	9,788	9,788	-	-
Total State Mosquito Control I	<u>28,348</u>	<u>26,347</u>	<u>2,001</u>	<u>17,112</u>
State Mosquito Control II				
Operating expenses	12,806	16,366	(3,560)	6,976
Capital outlay	33,951	24,163	9,788	-
Total State Mosquito Control II	<u>46,757</u>	<u>40,529</u>	<u>6,228</u>	<u>6,976</u>
Total expenditures	<u>75,105</u>	<u>66,876</u>	<u>8,229</u>	<u>24,088</u>
Excess (deficiency) of revenues over expenditures	(40,605)	(29,718)	10,887	12,486
Fund balance at beginning of year	46,603	46,603	-	34,117
Fund balance at end of year	<u>\$ 5,998</u>	<u>\$ 16,885</u>	<u>\$ 10,887</u>	<u>\$ 46,603</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

MUNICIPAL SERVICES BENEFIT UNIT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Ad Valorem Taxes				
Current Ad Valorem taxes	\$ -	\$ 18	\$ 18	\$ 82
Delinquent Ad Valorem taxes	-	1,300	1,300	919
Total taxes	-	1,318	1,318	1,001
Licenses and Permits				
Professional and Occupational	14,155	34,352	20,197	11,535
Building Permits	100,000	112,943	12,943	82,992
Other Licenses and Permits				
Permits (regulations)	6,500	5,377	(1,123)	2,845
Permits (land use)	17,000	11,355	(5,645)	7,450
Total licenses and permits	137,655	164,027	26,372	104,822
Intergovernmental Revenue				
State Grants				
General Government				
Comprehensive planning	-	-	-	13,745
State Shared Revenues				
General Government				
State revenue sharing	150,000	150,000	-	150,000
Mobile home licenses	28,000	33,489	5,489	31,373
Local government half-cent sales tax	510,000	383,285	(126,715)	512,688
Total intergovernmental revenue	688,000	566,774	(121,226)	707,806
Charges for Services				
General Government				
Zoning fees	-	18,910	18,910	15,830
Physical Environment				
Garbage/solid waste revenue				
Columbia County School Board	60,000	44,815	(15,185)	13,115
State Park garbage fees	67,000	-	(67,000)	948
Total charges for services	127,000	63,725	(63,275)	29,893
Miscellaneous				
Interest Earnings				
Interest on investments	10,000	13,370	3,370	21,221
Interest SBA	12,000	54,648	42,648	21,905
Interest County Officers				
Tax Collector	-	-	-	874
Special Assessments/Impact Fee				
Special Assessments				
Spring Hollow lighting	-	1,485	1,485	-
Public safety	-	-	-	2
Physical environment	450,000	951,660	501,660	436,441
Delinquent fees	-	14,477	14,477	5,831
Other miscellaneous	-	78,318	78,318	1,392
Total miscellaneous	472,000	1,113,958	641,958	487,666
Total revenues	1,424,655	1,909,802	485,147	1,331,188

(continued)

COLUMBIA COUNTY, FLORIDA

MUNICIPAL SERVICES BENEFIT UNIT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	\$ 335	\$ 334	\$ 1	\$ 109
Financial and Administrative				
Operating expenses	24,627	24,626	1	9,307
Capital outlay	7,500	7,500	-	-
Total financial and administrative	32,127	32,126	1	9,307
Total general government	32,462	32,460	2	9,416
Public Safety				
Law Enforcement				
Personal services	232,300	-	232,300	-
Protective Inspections				
Personal services	138,390	138,388	2	116,844
Operating expenses	24,653	24,649	4	38,863
Capital outlay	10,988	10,988	-	-
Total protective inspections	174,031	174,025	6	155,707
Total public safety	406,331	174,025	232,306	155,707
Physical environment				
Landfill				
Operating expenses	-	-	-	271,936
Container Service				
Personal services	172,751	172,749	2	173,240
Operating expenses	605,808	605,805	3	91,887
Capital outlay	36,725	36,724	1	11,526
Total container service	815,284	815,278	6	276,653
Ft. White Landfill				
Personal services	-	-	-	14,452
Operating expenses	-	-	-	3,237
Total Ft. White landfill	-	-	-	17,689
Total physical environment	815,284	815,278	6	566,278
Transportation				
Roads and Streets				
Operating expenses	819	819	-	-
Human Services				
Mosquito Control				
Operating expenses	-	-	-	80,674
Culture / Recreation				
Libraries				
Operating expenses	-	-	-	13,281

(continued)

COLUMBIA COUNTY, FLORIDA

MUNICIPAL SERVICES BENEFIT UNIT FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990			1989
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Parks and Recreation				
Operating expenses	\$ 4,152	\$ 4,151	\$ 1	\$ 7,263
Grants and aids	27,892	8,118	19,774	36,059
Total parks and recreation	32,044	12,269	19,775	43,322
Total culture / recreation	32,044	12,269	19,775	56,603
Total expenditures	1,286,940	1,034,851	252,089	868,678
Excess (deficiency) of revenues over expenditures	137,715	874,951	737,236	462,510
OTHER FINANCING USES				
Interfund transfers out	-	(284,300)	(284,300)	(237,300)
Excess (deficiency) of revenues over expenditures and other financing uses	137,715	590,651	452,936	225,210
Fund balance at beginning of year	549,694	549,694	-	324,484
Fund balance at end of year	\$ 687,409	\$1,140,345	\$ 452,936	\$ 549,694

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

MUNICIPAL SERVICES SPECIAL DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Intergovernmental Revenue				
Federal Grants				
Public Safety				
Title IV Fire Grant	\$ -	\$ 1,225	\$ 1,225	\$ -
State Grants				
Public Safety	88,476	124,476	36,000	17,929
State Shared Revenues				
General Government				
State revenue sharing	320,000	320,000	-	200,000
Total intergovernmental revenue	<u>408,476</u>	<u>445,701</u>	<u>37,225</u>	<u>217,929</u>
Charges for Services				
Public Safety				
Police services	83,000	99,910	16,910	85,979
Ambulance fees	139,106	102,469	(36,637)	-
Total charges for services	<u>222,106</u>	<u>202,379</u>	<u>(19,727)</u>	<u>85,979</u>
Miscellaneous				
Interest Earnings				
Interest on investments	6,000	19,326	13,326	12,504
Interest SBA	1,000	39,540	38,540	12,452
Interest County Officers	-	3,349	3,349	1,856
Special Assessments/Impact Fee				
Special Assessments				
EMS	315,000	337,103	22,103	310,225
Fire Control	600,000	736,832	136,832	577,482
Other miscellaneous	-	23,540	23,540	6,535
Total miscellaneous	<u>922,000</u>	<u>1,159,690</u>	<u>237,690</u>	<u>921,054</u>
Total revenues	<u>1,552,582</u>	<u>1,807,770</u>	<u>255,188</u>	<u>1,224,962</u>
EXPENDITURES				
General Government				
Legislative				
Operating expenses	8,385	8,385	-	3,546
Financial and Administrative				
Operating expenses	37,871	28,056	9,815	41,324
Total general government	<u>46,256</u>	<u>36,441</u>	<u>9,815</u>	<u>44,870</u>
Public Safety				
Fire Control				
Operating expenses	100,319	100,316	3	101,826
Capital outlay	322,858	312,466	10,392	115,072
Debt service	169,543	169,542	1	51,965
Grants and aids	502,993	462,502	40,491	410,198
Total fire control	<u>1,095,713</u>	<u>1,044,826</u>	<u>50,887</u>	<u>679,061</u>
Emergency and Disaster Relief				
Personal services	148,535	148,410	125	122,973
Operating expenses	67,874	67,867	7	53,970
Capital outlay	406	405	1	1,308
Total emergency and disaster relief	<u>216,815</u>	<u>216,682</u>	<u>133</u>	<u>178,251</u>

(continued)

COLUMBIA COUNTY, FLORIDA

MUNICIPAL SERVICES SPECIAL DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Ambulance and Rescue Services				
Personal services	\$ 182,732	\$ 182,730	2	-
Operating expenses	197,221	122,718	74,503	234,000
Capital outlay	296,886	260,330	36,556	-
Total ambulance and rescue services	<u>676,839</u>	<u>565,778</u>	<u>111,061</u>	<u>234,000</u>
Other Public Safety				
Personal services	-	-	-	23,663
Operating expenses	-	-	-	6,890
Total other public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,553</u>
Total public safety	<u>1,989,367</u>	<u>1,827,286</u>	<u>162,081</u>	<u>1,121,865</u>
Total expenditures	<u>2,035,623</u>	<u>1,863,727</u>	<u>171,896</u>	<u>1,166,735</u>
Excess (deficiency) of revenues over expenditures	<u>(483,041)</u>	<u>(55,957)</u>	<u>427,084</u>	<u>58,227</u>
OTHER FINANCING SOURCES				
Interfund transfers in	-	52,000	52,000	-
Debt proceeds	520,410	520,410	-	70,841
Total other financing sources	<u>520,410</u>	<u>572,410</u>	<u>52,000</u>	<u>70,841</u>
Excess (deficiency) of revenues and other financing sources over expenditures	37,369	516,453	479,084	129,068
Fund balance at beginning of year	279,740	279,740	-	150,672
Fund balance at end of year	<u>\$ 317,109</u>	<u>\$ 796,193</u>	<u>\$ 479,084</u>	<u>\$ 279,740</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

SPECIAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	<u>1990</u>		Variance Favorable (Unfavorable)	<u>1989 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Miscellaneous				
Interest Earnings				
Interest on investments	\$ -	\$ 559	\$ 559	\$ 526
Excess (deficiency) of revenues over expenditures	-	559	559	526
Fund balance at beginning of year	9,886	9,886	-	9,360
Fund balance at end of year	<u>\$ 9,886</u>	<u>\$ 10,445</u>	<u>\$ 559</u>	<u>\$ 9,886</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

TOURIST DEVELOPMENT TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Sales and Use Taxes				
Local Option Resort Tourist	\$ 200,000	\$ 212,018	\$ 12,018	\$ 221,204
Charges for Services				
Culture and Recreation				
Parks and recreation				
Admissions Stars Hall of Fame	40,000	-	(40,000)	-
Gift shop Stars Hall of Fame	10,000	-	(10,000)	-
Total charges for services	50,000	-	(50,000)	-
Miscellaneous				
Interest Earnings				
Interest on investments	10,000	30,396	20,396	72,298
Interest SBA	18,000	12,610	(5,390)	15,416
Rents and Royalties	80,000	17,477	(62,523)	-
Other miscellaneous	-	170	170	2,300
Total miscellaneous	108,000	60,653	(47,347)	90,014
Total revenues	358,000	272,671	(85,329)	311,218
EXPENDITURES				
Economic Environment				
Industry Development				
Operating expenses	135,000	183,190	(48,190)	117,592
Capital outlay	-	-	-	5,000
Total industry development	135,000	183,190	(48,190)	122,592
Sports Hall of Fame				
Personal services	69,200	-	69,200	-
Operating expenses	46,500	78,368	(31,868)	11,716
Capital outlay	376,000	812,380	(436,380)	807,352
Debt service	130,900	136,708	(5,808)	-
Total Sports Hall of Fame	622,600	1,027,456	(404,856)	819,068
Total expenditures	757,600	1,210,646	(453,046)	941,660
Excess (deficiency) of revenues over expenditures	(399,600)	(937,975)	(538,375)	(630,442)
OTHER FINANCING SOURCES				
Debt Proceeds	-	-	-	1,309,000
Excess (deficiency) of revenues and other financing sources over expenditures	(399,600)	(937,975)	(538,375)	678,558
Fund balance at beginning of year	1,025,342	1,025,342	-	346,784
Fund balance at end of year	\$ 625,742	\$ 87,367	\$ (538,375)	\$ 1,025,342

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CLERK OF COURTS OPERATING FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance	1989
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental revenue				
State grants				
General government				
Trial court information				
system grant	\$ -	\$ 13,000	\$ 13,000	\$ -
Charges for Services				
General Government				
Recording of legal instruments	91,380	117,826	26,446	-
Certification, copying				
record search	22,930	18,512	(4,418)	-
Circuit Court fees	195,274	273,071	77,797	-
Other general government charges	22,529	4,206	(18,323)	-
Total charges for services	332,113	413,615	81,502	-
Miscellaneous				
Interest on investments	-	15,841	15,841	-
Total revenues	332,113	442,456	110,343	-
EXPENDITURES				
General Government				
Financial and Administrative				
Personal services	121,183	121,182	1	87,867
Operating expenses	2,257	2,256	1	2,602
Capital outlay	2,467	2,467	-	-
Total financial and administrative	125,907	125,905	2	90,469
Judicial				
Personal services circuit court	220,939	252,274	(31,335)	223,732
Personal services county court	147,009	147,009	-	96,069
Operating expenses circuit court	55,244	45,311	9,933	15,463
Operating expenses county court	12,986	12,985	1	12,122
Capital outlay circuit court	55,930	144,870	(88,940)	5,426
Total judicial	492,108	602,449	(110,341)	352,812
Total expenditures	618,015	728,354	(110,339)	443,281
Excess (deficiency) of revenues over expenditures	(285,902)	(285,900)	2	(443,281)
OTHER FINANCING SOURCES				
Interfund transfers in	285,902	285,900	(2)	443,281
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

PROPERTY APPRAISER OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Charges for services				
General Government				
Sale of maps and publications	\$ 4,775	\$ 4,775	\$ -	\$ -
County Officers fees				
Lake Shore Hospital Authority	31,033	30,979	(54)	28,324
Columbia County Industrial Development Authority	4,027	4,007	(20)	4,325
Suwannee River Water Management District	6,227	6,196	(31)	5,665
Total charges for services	<u>46,062</u>	<u>45,957</u>	<u>(105)</u>	<u>38,314</u>
Miscellaneous				
Interest earnings	2,436	-	(2,436)	2,740
Sale of fixed assets				
Equipment	-	-	-	680
Total miscellaneous	<u>2,436</u>	<u>-</u>	<u>(2,436)</u>	<u>3,420</u>
Total revenues	<u>48,498</u>	<u>45,957</u>	<u>(2,541)</u>	<u>41,734</u>
EXPENDITURES				
General Government				
Financial and Administrative				
Personal services	325,370	323,416	1,954	284,286
Operating expenses	61,505	54,145	7,360	48,621
Capital outlay	21,986	21,532	454	20,501
Debt service	2,864	2,864	-	17,210
Total expenditures	<u>411,725</u>	<u>401,957</u>	<u>9,768</u>	<u>370,618</u>
Excess (deficiency) of revenues over expenditures	<u>(363,227)</u>	<u>(356,000)</u>	<u>7,227</u>	<u>(328,884)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	<u>363,227</u>	<u>356,000</u>	<u>(7,227)</u>	<u>328,884</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

SHERIFF OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Intergovernmental Revenue				
Federal Grants				
Public Safety				
U.S. Forestry service	\$ -	\$ -	\$ -	\$ 9,415
State Grants				
Public Safety				
HRS process service	-	-	-	6,004
Total intergovernmental revenue	-	-	-	15,419
Charges for Services				
Public Safety				
Police services	-	-	-	18,600
Total charges for services	-	-	-	18,600
Miscellaneous				
Sale of Fixed Assets				
Equipment	-	-	-	100
Other miscellaneous	-	-	-	15,188
Total miscellaneous	-	-	-	15,288
Total revenues	-	-	-	49,307
EXPENDITURES				
Public Safety				
Administration				
Personal services	269,650	269,650	-	229,735
Operating expenses	71,430	74,301	(2,871)	53,689
Capital outlay	14,090	19,404	(5,314)	9,020
Total administration	355,170	363,355	(8,185)	292,444
Road Patrol				
Personal services	765,626	760,602	5,024	685,637
Operating expenses	251,771	251,823	(52)	230,090
Capital outlay	227,151	226,011	1,140	102,371
Total road patrol	1,244,548	1,238,436	6,112	1,018,098
Criminal Investigation				
Personal services	383,907	383,817	90	240,586
Operating expenses	52,275	51,303	972	56,902
Capital outlay	-	-	-	4,447
Total criminal investigation	436,182	435,120	1,062	301,935
Judicial Process				
Personal services	91,275	91,275	-	82,290
Operating expenses	12,756	12,861	(105)	8,672
Capital outlay	-	-	-	200
Total judicial process	104,031	104,136	(105)	91,162
Process Service				
Personal services	165,455	165,455	-	144,870
Operating expenses	10,999	11,137	(138)	10,126
Total process service	176,454	176,592	(138)	154,996

(continued)

COLUMBIA COUNTY, FLORIDA

SHERIFF OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Communications				
Personal services	\$ 147,587	\$ 147,587	\$ -	\$ 112,572
Operating expenses	4,769	4,770	(1)	4,267
Total communications	<u>152,356</u>	<u>152,357</u>	<u>(1)</u>	<u>116,839</u>
Detention and Correction				
Personal services	1,078,000	1,081,002	(3,002)	893,951
Operating expenses	291,906	287,463	4,443	284,727
Capital outlay	-	-	-	2,202
Total detention and correction	<u>1,369,906</u>	<u>1,368,465</u>	<u>1,441</u>	<u>1,180,880</u>
Total expenditures	<u>3,838,647</u>	<u>3,838,461</u>	<u>186</u>	<u>3,156,354</u>
Excess (deficiency) of revenues over expenditures	<u>(3,838,647)</u>	<u>(3,838,461)</u>	<u>186</u>	<u>(3,107,047)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	<u>3,838,647</u>	<u>3,838,461</u>	<u>(186)</u>	<u>3,107,047</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

SUPERVISOR OF ELECTIONS OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	<u>1989</u> Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Charges for Services				
General Government				
Other general government charges	\$ -	\$ -	\$ -	\$ 7,985
EXPENDITURES				
General Government				
Other General Government				
Personal services supervisor	119,556	114,426	5,130	111,836
Personal services elections	25,000	23,252	1,748	28,762
Operating expenses supervisor	4,700	4,716	(16)	3,458
Operating expenses elections	25,000	24,884	116	23,991
Capital outlay	2,250	2,101	149	-
Total expenditures	<u>176,506</u>	<u>169,379</u>	<u>7,127</u>	<u>168,047</u>
Excess (deficiency) of revenues over expenditures	<u>(176,506)</u>	<u>(169,379)</u>	<u>7,127</u>	<u>(160,062)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	<u>176,506</u>	<u>169,379</u>	<u>(7,127)</u>	<u>160,062</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

TAX COLLECTOR OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Charges for Services				
General Government				
County Officers Commission and Fees				
Professional and occupational	\$ 9,000	\$ 9,561	\$ 561	\$ -
Motor vehicle fees	144,480	137,540	(6,940)	167,766
Boat fees	10,865	10,865	-	11,422
Other licenses and permits	11,178	11,178	-	10,717
State commissions	3,255	3,255	-	3,628
AdValorem tax commissions	25,934	25,934	-	19,863
Delinquent tax commissions	28,739	28,739	-	21,997
Commissions special assessment	57,238	57,238	-	31,510
Advertising collections	40,093	40,093	-	44,083
Total charges for services	<u>330,782</u>	<u>324,403</u>	<u>(6,379)</u>	<u>310,986</u>
Miscellaneous				
Interest Earnings				
Interest County Officers Tax Collector	6,000	6,582	582	4,722
Other miscellaneous	-	874	874	1,239
Total miscellaneous	<u>6,000</u>	<u>7,456</u>	<u>1,456</u>	<u>5,961</u>
Total revenues	<u>336,782</u>	<u>331,859</u>	<u>(4,923)</u>	<u>316,947</u>
EXPENDITURES				
General Government				
Financial and Administrative				
Personal services	\$ 375,312	\$ 371,547	\$ 3,765	\$ 322,729
Operating expenses	150,117	148,960	1,157	98,058
Capital outlay	12,009	12,006	3	111,568
Total expenditures	<u>537,438</u>	<u>532,513</u>	<u>4,925</u>	<u>532,355</u>
Excess (deficiency) of revenues over expenditures	<u>(200,656)</u>	<u>(200,656)</u>	<u>-</u>	<u>(215,408)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	200,656	200,656	-	130,671
Debt proceeds	-	-	-	84,737
Total other financing sources	<u>200,656</u>	<u>200,656</u>	<u>-</u>	<u>215,408</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

PUBLIC RECORDS MODERNIZATION TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Charges for Services				
General Government				
Recording of legal instruments	\$ 14,905	\$ 14,905	\$ -	\$ 14,832
Miscellaneous				
Interest Earnings				
Interest County Officers				
Clerk	1,010	1,010	-	1,230
Total revenues	<u>15,915</u>	<u>15,915</u>	<u>-</u>	<u>16,062</u>
EXPENDITURES				
General Government				
Financial and Administrative				
Operating expenses	3,277	3,277	-	-
Capital outlay	26,304	26,304	-	-
Debt service	6,838	6,838	-	-
Total expenditures	<u>36,419</u>	<u>36,419</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(20,504)	(20,504)	-	16,062
Fund balance at beginning of year	30,506	30,506	-	14,444
Fund balance at end of year	<u>\$ 10,002</u>	<u>\$ 10,002</u>	<u>\$ -</u>	<u>\$ 30,506</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

MINIMUM STANDARDS SCHOOL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	<u>1989</u> Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Fines and Forfeitures				
Court Cases				
Law enforcement education	\$ 14,425	\$ 14,425	\$ -	\$ 14,208
Miscellaneous				
Interest Earnings				
Interest county officers	368	368	-	451
Other miscellaneous	-	-	-	191
Total miscellaneous	<u>368</u>	<u>368</u>	<u>-</u>	<u>642</u>
Total revenues	<u>14,793</u>	<u>14,793</u>	<u>-</u>	<u>14,850</u>
EXPENDITURES				
Public Safety				
Law Enforcement				
Operating expenses	<u>17,085</u>	<u>17,085</u>	<u>-</u>	<u>17,361</u>
Excess (deficiency) of revenues over expenditures	2,292	(2,292)	-	(2,511)
Fund balance at beginning of year	8,416	8,416	-	10,927
Fund balance at end of year	<u>\$ 6,124</u>	<u>\$ 6,124</u>	<u>\$ -</u>	<u>\$ 8,416</u>

See notes to financial statements.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of revenue bond principal and interest from governmental resources.

1986 Road Improvement Debt Service - To account for the debt service associated with the Road Improvement Revenue Bond held by NCB National Bank.

1989 Debt Service - To account for the debt service associated with the Local Option Gas Tax Revenue Bonds - Series 1989.

COLUMBIA COUNTY, FLORIDA

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1986 Road Improvement Debt Service	1989 Debt Service	<u>Totals</u>	
			<u>1990</u>	<u>1989</u>
REVENUES				
Taxes				
Sales and use taxes	\$ 675,450	\$ 543,007	\$ 1,218,457	\$ 671,890
Miscellaneous				
Interest earnings	<u>30,798</u>	<u>37,364</u>	<u>68,162</u>	<u>22,090</u>
Total revenues	<u>706,248</u>	<u>580,371</u>	<u>1,286,619</u>	<u>693,980</u>
 EXPENDITURES				
Transportation				
Roads and Streets				
Debt service	512,313	-	512,313	538,982
Construction				
Debt service	-	507,777	507,777	-
Total expenditures	<u>512,313</u>	<u>507,777</u>	<u>1,020,090</u>	<u>538,982</u>
Excess (deficiency) of revenues over expenditures	<u>193,935</u>	<u>72,594</u>	<u>266,529</u>	<u>154,998</u>
 OTHER FINANCING SOURCES				
Debt proceeds	-	415,614	415,614	-
Excess (deficiency) of revenues and other financing sources over expenditures	193,935	488,208	682,143	154,998
Fund balances at beginning of year	<u>504,126</u>	<u>-</u>	<u>504,126</u>	<u>349,128</u>
Fund balances at end of year	<u>\$ 698,061</u>	<u>\$ 488,208</u>	<u>\$ 1,186,269</u>	<u>\$ 504,126</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

September 30, 1990
(With Comparative Totals for September 30, 1989)

	1986 Road Improvement Debt Service	1989 Debt Service	Totals	
			1990	1989
ASSETS				
Cash	\$ 667,579	\$ 100,424	\$ 768,003	\$ 474,829
Due from other governmental units	30,482	60,970	91,452	29,299
Investments	-	415,614	415,614	-
Total assets	<u>\$ 698,061</u>	<u>\$ 577,008</u>	<u>\$ 1,275,069</u>	<u>\$ 504,128</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Due to other funds	<u>\$ -</u>	<u>\$ 88,800</u>	<u>\$ 88,800</u>	<u>\$ -</u>
 FUND BALANCES				
Reserved for debt service	474,827	-	474,827	349,130
Unreserved	223,234	488,208	711,442	154,998
Total fund balances	<u>698,061</u>	<u>488,208</u>	<u>1,186,269</u>	<u>504,128</u>
Total liabilities and fund balances	<u>\$ 698,061</u>	<u>\$ 577,008</u>	<u>\$ 1,275,069</u>	<u>\$ 504,128</u>

See notes to financial statements.

CAPITAL PROJECTS FUNDS

Capital projects funds are created to account for resources used for the development and/or acquisition of capital facilities by the general governmental unit.

Capital Projects Fund - To account for general capital building programs of the County government.

Fifth and Sixth Cent Fuel Tax Trust Fund - To account for the road construction program of the County, financed from the proceeds of the Fifth and Sixth Cent Fuel Tax funds.

Road Improvement Fund - To account for the road construction projects financed by the 1986 NCNB bond issue and the subsequent debt service of this bond issue.

Industrial Park Trust Fund - To account for the specially levied ad valorem tax proceeds and other funds designated for the purchase and subsequent development of the County Industrial Park.

COLUMBIA COUNTY, FLORIDA

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

September 30, 1990
(With Comparative Totals for September 30, 1989)

	Capital	Fifth and Sixth	Road	Industrial	Totals	
	Projects Fund	Cent Fuel Tax Trust Fund	Improvement Fund	Park Trust Fund	1990	1989
ASSETS						
Cash	\$ 3,903	\$ 446,043	\$ 73	\$ 54,178	\$ 504,197	\$ 368,744
Accounts receivable	3,060	-	-	-	3,060	5,834
Due from other funds	-	-	88,800	-	88,800	-
Due from other governmental units	-	-	1	-	1	58,599
Investments	1,883	309,626	2,844,171	-	3,155,680	736,528
Total assets	<u>\$ 8,846</u>	<u>\$ 755,669</u>	<u>\$ 2,933,045</u>	<u>\$ 54,178</u>	<u>\$ 3,751,738</u>	<u>\$ 1,169,705</u>
 LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125
Due to other funds	50	-	-	50,500	50,550	50
Other current liabilities	-	3,402	-	-	3,402	-
Total liabilities	<u>50</u>	<u>3,402</u>	<u>-</u>	<u>50,500</u>	<u>53,952</u>	<u>175</u>
 FUND BALANCES						
Reserved for debt service	-	-	-	-	-	1,246,504
Unreserved	8,796	752,267	2,933,045	3,678	3,697,786	(76,974)
Total fund balances	<u>8,796</u>	<u>752,267</u>	<u>2,933,045</u>	<u>3,678</u>	<u>3,697,786</u>	<u>1,169,530</u>
Total liabilities and fund balances	<u>\$ 8,846</u>	<u>\$ 755,669</u>	<u>\$ 2,933,045</u>	<u>\$ 54,178</u>	<u>\$ 3,751,738</u>	<u>\$ 1,169,705</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	Capital Projects Fund	Fifth and Sixth Cent Fuel Tax Trust Fund	Road Improvement Fund	Industrial Park Trust Fund	Totals	
					1990	1989
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 151,999	\$ 151,999	\$ 687,610
Intergovernmental revenue	-	604,352	-	-	604,352	316,785
Miscellaneous	16,846	128,564	239,347	3,152	387,909	150,583
Total revenues	<u>16,846</u>	<u>732,916</u>	<u>239,347</u>	<u>155,151</u>	<u>1,144,260</u>	<u>1,154,978</u>
EXPENDITURES						
Current Expenditures						
General Government	-	-	5,257	-	5,257	378
Public safety	11,600	-	-	-	11,600	8,582
Transportation	-	257,123	15,665	-	272,788	342,826
Economic environment	-	-	-	7,750	7,750	3,228
Capital Outlay						
Public safety	386,576	-	-	-	386,576	416,801
Transportation	-	-	1,423,308	-	1,423,308	1,513,887
Economic environment	-	-	-	-	-	139,641
Culture / recreation	263,098	-	-	-	263,098	-
Debt Service						
Transportation	-	-	101,702	-	101,702	-
Economic environment	-	-	-	145,754	145,754	147,274
Total expenditures	<u>661,274</u>	<u>257,123</u>	<u>1,545,932</u>	<u>153,504</u>	<u>2,617,833</u>	<u>2,572,617</u>
Excess (deficiency) of revenues over expenditures	<u>(644,428)</u>	<u>475,793</u>	<u>(1,306,585)</u>	<u>1,647</u>	<u>(1,473,573)</u>	<u>(1,417,639)</u>
OTHER FINANCING SOURCES						
Debt proceeds	-	-	3,603,086	-	3,603,086	-
Interfund transfers in	398,743	-	-	-	398,743	300,000
Total other financing sources	<u>398,743</u>	<u>-</u>	<u>3,603,086</u>	<u>-</u>	<u>4,001,829</u>	<u>300,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(245,685)</u>	<u>475,793</u>	<u>2,296,501</u>	<u>1,647</u>	<u>2,528,256</u>	<u>(1,117,639)</u>
Fund balances at beginning of year	254,481	276,474	636,544	2,031	1,169,530	2,287,169
Fund balances at end of year	<u>\$ 8,796</u>	<u>\$ 752,267</u>	<u>\$ 2,933,045</u>	<u>\$ 3,678</u>	<u>\$ 3,697,786</u>	<u>\$ 1,169,530</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Miscellaneous				
Interest Earnings				
Interest on investments	\$ 18,000	\$ 66	\$ (17,934)	\$ 417
Interest SBA	-	15,509	15,509	51,175
Other miscellaneous	-	1,272	1,272	-
Total revenues	<u>18,000</u>	<u>16,847</u>	<u>(1,153)</u>	<u>51,592</u>
EXPENDITURES				
Public Safety				
Detention and Correction				
Operating expenses	-	11,600	(11,600)	8,582
Capital outlay	334,530	386,576	(52,046)	416,801
Total public safety	<u>334,530</u>	<u>398,176</u>	<u>(63,646)</u>	<u>425,383</u>
Culture / Recreation				
Libraries				
Capital outlay	177,000	263,098	(86,098)	-
Total expenditures	<u>511,530</u>	<u>661,274</u>	<u>(149,744)</u>	<u>425,383</u>
Excess (deficiency) of revenues over expenditures	<u>(493,530)</u>	<u>(644,427)</u>	<u>(150,897)</u>	<u>(373,791)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	<u>257,000</u>	<u>398,743</u>	<u>141,743</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(236,530)	(245,684)	(9,154)	(373,791)
Fund balance at beginning of year	254,481	254,481	-	628,272
Fund balance at end of year	<u>\$ 17,951</u>	<u>\$ 8,797</u>	<u>\$ (9,154)</u>	<u>\$ 254,481</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

FIFTH AND SIXTH CENT FUEL TAX TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Intergovernmental revenue				
Federal Grants				
Physical Environment				
Other physical environment	\$ -	\$ 3,982	\$ 3,982	\$ 32,228
State shared revenues				
Transportation				
Constitutional gas tax	250,000	600,370	350,370	284,557
Total intergovernmental revenue	<u>250,000</u>	<u>604,352</u>	<u>354,352</u>	<u>316,785</u>
Miscellaneous				
Interest Earnings				
Interest on investments	8,000	37,387	29,387	5,885
Interest SBA	-	74,144	74,144	22,817
Other miscellaneous	74,144	17,032	(57,112)	2,576
Total miscellaneous	<u>82,144</u>	<u>128,563</u>	<u>46,419</u>	<u>31,278</u>
Total revenues	<u>332,144</u>	<u>732,915</u>	<u>400,771</u>	<u>348,063</u>
EXPENDITURES				
Transportation				
Transportation construction				
Operating expenses	<u>13,350</u>	<u>13,349</u>	<u>1</u>	<u>22,064</u>
District I				
Capital outlay	<u>73,155</u>	<u>52,703</u>	<u>20,452</u>	<u>56,830</u>
District II				
Capital outlay	<u>95,291</u>	<u>34,359</u>	<u>60,932</u>	<u>37,807</u>
District III				
Capital outlay	<u>53,741</u>	<u>52,002</u>	<u>1,739</u>	<u>115,313</u>
District IV				
Capital outlay	<u>149,951</u>	<u>53,623</u>	<u>96,328</u>	<u>27,965</u>
District V				
Capital outlay	<u>113,989</u>	<u>51,088</u>	<u>62,901</u>	<u>73,410</u>
Total expenditures	<u>499,477</u>	<u>257,124</u>	<u>242,353</u>	<u>333,389</u>
Excess (deficiency) of revenues over expenditures	(167,333)	475,791	643,124	14,674
Fund balance at beginning of year	<u>276,474</u>	<u>276,474</u>	<u>-</u>	<u>261,800</u>
Fund balance at end of year	<u>\$ 109,141</u>	<u>\$ 752,265</u>	<u>\$ 643,124</u>	<u>\$ 276,474</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

ROAD IMPROVEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Sales and use taxes				
Local option gas tax/ - alternative fuel	\$ 520,000	\$ -	\$ (520,000)	\$ 550,553
Miscellaneous				
Interest Earnings				
Interest on investments	-	8,773	8,773	42,012
Interest SBA	30,000	230,574	200,574	21,178
Total miscellaneous	30,000	239,347	209,347	63,190
Total revenues	550,000	239,347	(310,653)	613,743
EXPENDITURES				
General Government				
Financial and Administrative				
Operating expenses	5,257	5,257	-	378
Transportation				
Roads and Streets				
Operating expenses	15,665	15,665	-	9,437
Capital outlay	1,423,309	1,423,308	1	1,513,887
Debt service	526,368	101,702	424,666	-
Total transportation	1,965,342	1,540,675	424,667	1,523,324
Total expenditures	1,970,599	1,545,932	424,667	1,523,702
Excess (deficiency) of revenues over expenditures	(1,420,599)	(1,306,585)	114,014	(909,959)
OTHER FINANCING SOURCES				
Interfund transfers in	-	-	-	300,000
Debt proceeds	3,500,000	3,603,086	103,086	-
Total other financing sources	3,500,000	3,603,086	103,086	300,000
Excess (deficiency) of revenues and other financing sources over expenditures	2,079,401	2,296,501	217,100	(609,959)
Fund balance at beginning of year	636,544	636,544	-	1,246,503
Fund balance at end of year	\$ 2,715,945	\$ 2,933,045	\$ 217,100	\$ 636,544

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

INDUSTRIAL PARK TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1990
(With Comparative Totals for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989
	Budget	Actual		Actual
REVENUES				
Taxes				
Ad Valorem Taxes				
Current ad valorem taxes	\$ 110,000	\$ 142,678	\$ 32,678	\$ 135,388
Delinquent ad valorem taxes	-	9,320	9,320	1,670
Total taxes	<u>110,000</u>	<u>151,998</u>	<u>41,998</u>	<u>137,058</u>
Miscellaneous				
Interest Earnings				
Interest on investments	-	2,646	2,646	4,235
Interest County Officers Tax Collector	-	506	506	290
Total miscellaneous	<u>-</u>	<u>3,152</u>	<u>3,152</u>	<u>4,525</u>
Total revenues	<u>110,000</u>	<u>155,150</u>	<u>45,150</u>	<u>141,583</u>
EXPENDITURES				
Economic Environment				
Industry Development				
Operating expenses	-	7,750	(7,750)	3,228
Debt service	110,000	145,754	(35,754)	147,274
Total industry development	<u>110,000</u>	<u>153,504</u>	<u>(43,504)</u>	<u>150,502</u>
Veterans Services				
Capital outlay	-	-	-	139,641
Total expenditures	<u>110,000</u>	<u>153,504</u>	<u>(43,504)</u>	<u>290,143</u>
Excess (deficiency) of revenues over expenditures	-	1,646	1,646	(148,560)
Fund balance at beginning of year	2,031	2,031	-	150,591
Fund balance at end of year	<u>\$ 2,031</u>	<u>\$ 3,677</u>	<u>\$ 1,646</u>	<u>\$ 2,031</u>

See notes to financial statements.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

CLERK OF COURTS

Domestic Relations Fund - To administer the collection and distribution of court ordered domestic fees such as alimony and child support payments.

Registry of the Court - To administer the collection of monies ordered by the court to be placed in this fund, such as condemnation proceeds, pending subsequent disbursements ordered by the court.

Trust Fund - To administer the collection and distribution of various fines, fees, taxes and other charges collected by the Clerk of Courts.

Jury-Witness Fund - To administer the payment of jurors and witnesses from State funds as required by Chapter 40, Florida Statutes.

Public Defender Occupancy Trust Fund - To administer the collection of budget allocations from counties in the Third Judicial Circuit, and payment of related occupancy expenses of the Public Defender's Office.

SHERIFF

Trust Fund - To administer the collection and distribution of bonds, deposits, and other collections of the office.

SUPERVISOR OF ELECTIONS

Trust Fund - To administer the collection and distribution of qualifying fees and other collections of the office.

TAX COLLECTOR

Abandoned Property Fund - To account for unclaimed distributions to individuals from the operations of the Tax Collector's Office.

Ad Valorem Tax Fund - To administer the collection and distribution of current year ad valorem taxes and County occupational licenses for the various governmental entities within the County.

Tag Agency Fund - To administer the collection and distribution to the State of the following licenses and fees: motor vehicle licenses and titles, sales tax, boat registrations and titles, and hunting and fishing licenses.

Delinquent Tax Fund - To account for the collection and distribution, to the various County taxing units and individuals, of delinquent real property taxes and associated fees.

Escrow Fund - To account for the collection by the Tax Collector of various payments, such as taxes paid in advance, pending subsequent disbursements to other funds.

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1990

	Balance October <u>1, 1989</u>	<u>Additions</u>	<u>Deductions</u>	Balance September <u>30, 1990</u>
Clerk of Courts <u>Domestic Relations</u>				
Assets				
Cash	\$ 15,189	\$ 2,287,141	\$ 2,299,303	\$ 3,027
Due from individuals	580	4,387	3,626	1,341
Total assets	<u>\$ 15,769</u>	<u>\$ 2,291,528</u>	<u>\$ 2,302,929</u>	<u>\$ 4,368</u>
Liabilities				
Due to other funds	<u>\$ 15,769</u>	<u>\$ 54,973</u>	<u>\$ 66,374</u>	<u>\$ 4,368</u>
Clerk of Courts <u>Registry of the Court</u>				
Assets				
Cash	<u>\$ 36,331</u>	<u>\$ 195,181</u>	<u>\$ 81,247</u>	<u>\$ 150,265</u>
Liabilities				
Deposits held in escrow	\$ 35,479	\$ 189,759	\$ 80,797	\$ 144,441
Interest payable	852	5,422	450	5,824
Total liabilities	<u>\$ 36,331</u>	<u>\$ 195,181</u>	<u>\$ 81,247</u>	<u>\$ 150,265</u>
Clerk of Courts <u>Trust Fund</u>				
Assets				
Cash	\$ 208,698	\$ 2,431,037	\$ 2,313,523	\$ 326,212
Dishonored checks receivable	1,562	-	547	1,015
Total assets	<u>\$ 210,260</u>	<u>\$ 2,431,037</u>	<u>\$ 2,314,070</u>	<u>\$ 327,227</u>
Liabilities				
Circuit Court restitution collections	\$ 3,634	\$ 1,048	\$ 4,635	\$ 47
Due to other funds	63,966	888,526	836,807	115,685
Due to other governmental units	63,427	1,095,818	1,083,484	75,761
Due to individuals	641	24,362	11,724	13,279
State stamp consignments	5,616	10,415	14,035	1,996
Installment payments	25,456	7,927	9,815	23,568
Suspense	7,742	5,702	2,234	11,210
Court ordered fees	38,887	392,514	346,623	84,778
Juvenile installments	560	4,089	4,077	572
Tax deed sales	331	-	-	331
Total liabilities	<u>\$ 210,260</u>	<u>\$ 2,430,401</u>	<u>\$ 2,313,434</u>	<u>\$ 327,227</u>

(continued)

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1990

	Balance October <u>1, 1989</u>	<u>Additions</u>	<u>Deductions</u>	Balance September <u>30, 1990</u>
<u>Clerk of Courts</u>				
<u>Jury - Witness Fund</u>				
Assets				
Cash	\$ 2,932	\$ 36,136	\$ 38,871	\$ 197
Liabilities				
Due to other governmental units	\$ 2,932	\$ 29,331	\$ 32,066	\$ 197
<u>Public Defender Occupancy Trust</u>				
Assets				
Cash	\$ 4,964	\$ 67,266	\$ 68,177	\$ 4,053
Due from banks	281	-	281	-
Total assets	<u>\$ 5,245</u>	<u>\$ 67,266</u>	<u>\$ 68,458</u>	<u>\$ 4,053</u>
Liabilities				
Due to other funds	\$ 356	\$ 367	\$ 715	\$ 8
Due to Public Defender	4,889	66,618	67,462	4,045
Total liabilities	<u>\$ 5,245</u>	<u>\$ 66,985</u>	<u>\$ 68,177</u>	<u>\$ 4,053</u>
<u>Office of Sheriff</u>				
<u>Trust Fund</u>				
Assets				
Cash	\$ 78,672	\$ 218,515	\$ 228,913	\$ 68,274
Due from other funds	462	-	462	-
Total assets	<u>\$ 79,134</u>	<u>\$ 218,515</u>	<u>\$ 229,375</u>	<u>\$ 68,274</u>
Liabilities				
Cash bonds liability	\$ 55,397	\$ 156,029	\$ 152,071	\$ 59,355
Individual depositors liability	1,135	59,043	58,523	1,655
Due to other funds	22,602	3,443	18,781	7,264
Total assets	<u>\$ 79,134</u>	<u>\$ 218,515</u>	<u>\$ 229,375</u>	<u>\$ 68,274</u>
<u>Supervisor of Elections</u>				
<u>Trust Fund</u>				
Assets				
Cash	\$ -	\$ 14,637	\$ 12,619	\$ 2,018
Liabilities				
Due to other funds	\$ -	\$ 2,018	\$ -	\$ 2,018
Qualifying fees payable	-	12,619	12,619	-
Total liabilities	<u>\$ -</u>	<u>\$ 14,637</u>	<u>\$ 12,619</u>	<u>\$ 2,018</u>

(continued)

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1990

	Balance October 1, 1989	Additions	Deductions	Balance September 30, 1990
<u>Tax Collector</u>				
<u>Abandoned Property Fund</u>				
Assets				
Cash	\$ 941	\$ 53	\$ -	\$ 994
Due from other funds	-	34	-	34
Total assets	<u>\$ 941</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ 1,028</u>
Liabilities				
Due to individuals	\$ 899	\$ 34	\$ -	\$ 933
Due to other funds	42	53	-	95
Total liabilities	<u>\$ 941</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ 1,028</u>
<u>Tax Collector</u>				
<u>Ad Valorem Tax Fund</u>				
Assets				
Cash	\$ 1,193	\$11,694,811	\$11,689,640	\$ 6,364
Dishonored checks receivable	-	142	-	142
Due from other funds	-	1,029	75	954
Investments	86,795	14,385,289	13,404,470	1,067,614
Total assets	<u>\$ 87,988</u>	<u>\$26,081,271</u>	<u>\$25,094,185</u>	<u>\$1,075,074</u>
Liabilities				
Escrow funds payable	\$ -	\$ 5,957	\$ -	\$ 5,957
Due to other governmental units	66,956	181,654	124,377	124,233
Due to other funds	161	1,586,589	647,119	939,631
Taxes payable	-	24,088,360	24,088,360	-
Interest payable	1,192	52,263	48,202	5,253
Refunds payable	-	49,916	49,916	-
Advertising fees payable	-	39,433	39,433	-
Occupational licenses payable	19,679	38,481	58,160	-
Tax sale commissions	-	21,695	21,695	-
Total liabilities	<u>\$ 87,988</u>	<u>\$26,064,348</u>	<u>\$25,077,262</u>	<u>\$1,075,074</u>
<u>Tax Collector</u>				
<u>Tag Agency Fund</u>				
Assets				
Cash	\$ 39,080	\$ 2,110,185	\$ 2,106,351	\$ 42,914
Dishonored checks receivable	535	8,153	7,660	1,028
Due from other funds	-	451	7	444
Total assets	<u>\$ 39,615</u>	<u>\$ 2,118,789</u>	<u>\$ 2,114,018</u>	<u>\$ 44,386</u>

(continued)

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 For the Fiscal Year Ended September 30, 1989

	Balance October 1, 1989	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1990
Liabilities				
Interest payable	\$ -	\$ 5,002	\$ 5,002	\$ -
Due to other funds	174	364	173	365
Due to other governmental units	39,441	2,248,831	2,244,251	44,021
Total liabilities	<u>\$ 39,615</u>	<u>\$ 2,254,197</u>	<u>\$ 2,249,426</u>	<u>\$ 44,386</u>
Tax Collector <u>Delinquent Tax Fund</u>				
Assets				
Cash	\$ 6,797	\$ 503,992	\$ 513,794	\$ (3,005)
Due to other funds	-	742,139	593,011	149,128
Total assets	<u>\$ 6,797</u>	<u>\$ 1,246,131</u>	<u>\$ 1,106,805</u>	<u>\$ 146,123</u>
Liabilities				
Delinquent taxes payable	\$ -	\$ 357,871	\$ 357,871	\$ -
Escrow funds payable	-	3,353	-	3,353
Due to other funds	2,513	60,505	2,513	60,505
Due to other governmental units	3,662	102,794	61,083	45,373
Due to individuals	622	36,891	621	36,892
Total liabilities	<u>\$ 6,797</u>	<u>\$ 561,414</u>	<u>\$ 422,088</u>	<u>\$ 146,123</u>
Tax Collector <u>Escrow Fund</u>				
Assets				
Cash	\$ 186	\$ -	\$ 186	\$ -
Liabilities				
Due to other funds	\$ 10	\$ -	\$ 10	\$ -
Due to other governmental units	176	-	176	-
Total liabilities	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ 186</u>	<u>\$ -</u>

(continued)

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 For the Fiscal Year Ended September 30, 1989

	Balance October <u>1, 1989</u>	<u>Additions</u>	<u>Deductions</u>	Balance September <u>30, 1990</u>
Total - Agency Funds				
Assets				
Cash	\$ 394,983	\$19,558,952	\$ 19,352,624	\$ 601,311
Dishonored checks receivable	2,096	8,296	8,207	2,185
Due from banks	281	-	281	-
Due from other funds	462	743,653	593,555	150,560
Due from individuals	581	4,387	3,626	1,342
Investments	86,795	14,385,289	13,404,470	1,067,614
Total assets	<u>\$ 485,198</u>	<u>\$34,700,577</u>	<u>\$ 33,362,763</u>	<u>\$1,823,012</u>
 Liabilities				
Advertising fees payable	\$ -	\$ 39,433	\$ 39,433	\$ -
Cash bonds liability	55,397	156,029	152,071	59,355
Circuit Court restitution	3,634	1,050	4,635	49
Court fees payable	38,887	392,514	346,623	84,778
Deposits held in escrow	35,479	189,759	80,797	144,441
Due to other funds	105,593	2,596,838	1,572,492	1,129,939
Due to other governmental units	202,052	3,666,353	3,555,252	313,153
Due to individuals	2,161	61,288	12,345	51,104
Due to Public Defender	4,889	66,618	67,462	4,045
Escrow funds payable	-	9,310	-	9,310
Individual depositors	1,135	59,043	58,523	1,655
Interest payable	2,043	62,685	53,654	11,074
Juvenile installments	560	4,089	4,077	572
Occupational license payable	19,679	38,481	58,160	-
Qualifying fees	-	12,619	12,619	-
Refunds payable	-	49,916	49,916	-
State stamp consignment	5,616	10,415	14,035	1,996
Suspense liability	7,742	5,702	2,234	11,210
Tax deed sales	331	-	-	331
Taxes payable	-	24,088,360	24,088,360	-
Tax sale commissions	-	21,695	21,695	-
Total liabilities	<u>\$ 485,198</u>	<u>\$31,532,197</u>	<u>\$ 30,194,383</u>	<u>\$1,823,012</u>

See notes to financial statements.

SINGLE AUDIT AND COMPLIANCE SECTION

COLUMBIA COUNTY, FLORIDA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Fiscal Year Ended September 30, 1990

<u>Program</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>Reported in Prior Years</u>	<u>Fund Balance October 1, 1989</u>	<u>Revenue Recognized</u>	<u>1990 Expenditures</u>	<u>Fund Balance September 30, 1990</u>
FEDERAL FINANCIAL ASSISTANCE								
<u>U.S. Department of H.U.D.</u>								
Community Development Block Grant - Small Cities Program	14.219	87-DB-91-03-22-01-47	\$ 650,000	\$ 83,447	\$ 0	\$ 425,355	\$ 431,866	\$ (6,511)
<u>U.S. Department of Education</u>								
Library Services								
Systems Development		DLIS-89-I-11-B	30,000	-	10,000	20,000	30,000	-
Library disadvantaged		DLIS-89-I-03-C	7,915	-	-	7,915	7,915	-
Inter-library cooperation		DLIS-90-I-02-E-04	5,700	-	-	5,700	5,700	-
<u>U.S. Department of Agriculture</u>								
Title IV Fire Grant			1,225	-	-	1,225	1,225	-
Soil Conservation								
Critical Area Treatment		69-4209-8-27	36,210	32,338	-	3,982	3,982	-
Total Federal			<u>731,050</u>	<u>115,785</u>	<u>10,000</u>	<u>464,177</u>	<u>480,688</u>	<u>(6,511)</u>
STATE GRANTS INCLUDED UNDER SINGLE AUDIT ACT BY CONTRACT								
<u>Department of Environmental Regulation:</u>								
Solid Waste Management Used Oil Recycling Grant			7,500	4,173	3,361	-	3,361	-
Solid Waste Management Recycling and Education Grant		RE-89-10	99,383	99,383	99,383	-	99,383	-
<u>Department of Health & Rehabilitative Services -</u>								
Emergency Medical Services Trust Fund								
Matching grant		LP-169	76,000	-	-	76,000	76,000	-
County grant		LP-354	20,976	-	-	20,976	20,976	-
Matching grant		MO-037	15,000	-	-	15,000	-	15,000
Matching grant		MO-038	12,500	-	-	12,500	11,145	1,355
Total State			<u>231,359</u>	<u>103,556</u>	<u>102,744</u>	<u>124,476</u>	<u>210,865</u>	<u>16,355</u>
			<u>\$ 962,409</u>	<u>\$219,341</u>	<u>\$ 112,744</u>	<u>\$ 588,653</u>	<u>\$ 691,553</u>	<u>\$ 9,844</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of County Commissioners
and Constitutional Officers
Columbia County, Florida

We have audited the financial statements of Columbia County, Florida for the year ended September 30, 1990, and have issued our report thereon dated September 3, 1991.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Columbia County, Florida for the year ended September 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Columbia County, Florida is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting: Receivables, cash receipts, purchasing and receiving, accounts payable, cash disbursements, payroll and related liabilities, property and equipment, and general ledger.

Administrative: Cash management, general and specific compliance, grantor reporting, real property acquisition, and cost allocation.

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

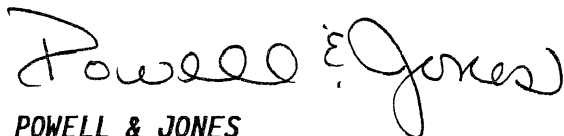
We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Due to the separate offices involved, for clarity in presentation, these conditions are described in the "Management Letter" on pages 92 - 97. Those findings are referenced "IC" in that letter.

CONCLUSION

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of County Commissioners and Constitutional Officers of Columbia County. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



POWELL & JONES
Lake City, Florida
September 3, 1991

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of
County Commissioners
Columbia County, Florida

We have audited the financial statements of Columbia County, Florida, for the year ended September 30, 1990, and have issued our report thereon dated September 3, 1991. We have also audited Columbia County, Florida's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated September 3, 1991.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, and about whether Columbia County, Florida, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended September 30, 1990, we considered the County's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the County's financial statements and its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated September 3, 1991.

The management of Columbia County, Florida, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimate and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting: Receivables, cash receipts, purchasing and receiving, accounts payable, cash disbursements, property and equipment, and general ledger.

Administrative: Cash management, general and specific compliance, grantor reporting, real property acquisition, and cost allocation.

For all the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended September 30, 1990, Columbia County, Florida, expended 62 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests on controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the County's major federal financial assistance program which is identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the County's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Columbia County, Florida, in a separate management letter dated September 3, 1991.

This report is intended for the information of the Board of County Commissioners and the Florida Department of Community Affairs. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Powell & Jones

POWELL & JONES
Lake City, Florida
September 3, 1991

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO**

To the Board of County Commissioners
and Constitutional Officers
Columbia County, Florida

We have audited the financial statements of Columbia County, Florida as of and for the year ended September 30, 1990, and have issued our report thereon dated September 3, 1991.

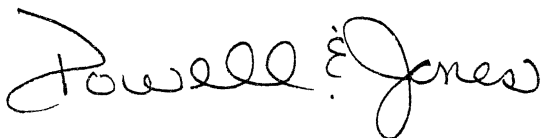
We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to Columbia County, Florida is the responsibility of Columbia County, Florida's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Columbia County, Florida's compliance with certain provisions of laws, regulations, and contracts. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, Columbia County, Florida complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Columbia County, Florida had not complied, in all material respects, with those provisions.

We noted certain immaterial instances of noncompliance that we have reported to the Board of County Commissioners of Columbia County, Florida in a separate management letter dated September 3, 1991. Those findings are referenced "C" in that letter.

This report is intended for the information of the Board of County Commissioners and Constitutional Officers of Columbia County. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



POWELL & JONES
Lake City, Florida
September 3, 1991

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC
REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

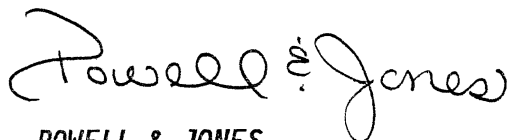
To the Board of
County Commissioners
Columbia County, Florida

We have audited Columbia County, Florida's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended September 30, 1990. The management of Columbia County, Florida is responsible for Columbia County, Florida's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Columbia County, Florida's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any noncompliance with the requirements referred to above.

In our opinion, Columbia County, Florida, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance programs for the year ended September 30, 1990.



POWELL & JONES
Lake City, Florida
September 3, 1991

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
GENERAL REQUIREMENTS APPLICABLE TO MAJOR AND NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

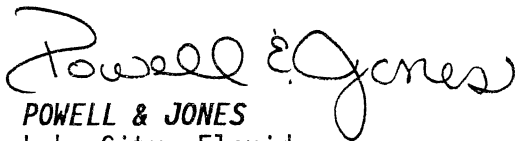
To the Board of
County Commissioners
Columbia County, Florida

We have applied procedures to test Columbia County, Florida, compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the year ended September 30, 1990: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property acquisition, federal financial reports, and allowable costs/cost principles.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Columbia County, Florida, compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Columbia County, Florida, had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of County Commissioners and the Florida Department of Community Affairs. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


POWELL & JONES
Lake City, Florida
September 3, 1991

MANAGEMENT LETTER

September 3, 1991

The Honorable Chairman and Commissioners
of the Board of County Commissioners
and Constitutional Officers
Columbia County, Florida

In planning and performing our audit of the general purpose financial statements of Columbia County, Florida for the year ended September 30, 1990, we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiencies. In addition to furnishing information required by Chapter 10.550, Rules of the Auditor General and other compliance matters, the remaining sections of this report letter discuss these findings. Certain of these findings are referenced "IC" and "C" to refer to findings applicable to the preceding reports on internal controls and compliance, respectively, required by Government Auditing Standards.

BOARD OF COUNTY COMMISSIONERS

Prior Year Findings

General Fixed Assets: In prior years, we noted several weaknesses in the general fixed assets accounting system that included the following:

1. Property records had not been updated in a timely manner to reflect acquisitions made during the year.
2. Departmental inventory reports had not been fully updated by the departmental custodian, signed, and returned to the Board of County Commissioners on a timely basis.

We recommended that the Board adopt procedures to correct these deficiencies and provide a mechanism to monitor compliance with these policies in the future. The Board subsequently adopted comprehensive policies which adequately addressed the above deficiencies. The Board also completed a detailed physical inventory of fixed assets accounting records.

The Board also elected to transfer these records to a microcomputer under the County Coordinator's control so that adjustments can be made as they occur, rather than at year end.

By the end of this year's audit, the Board completed this project and now has fixed asset records in compliance with Rules of the Auditor General.

Landfill Customer Accounts: (IC) Also in the prior year, we noted that several landfill charge customers had deposits which were considerably smaller than their average balances. We further noted several accounts which were not being paid on a current basis. In consideration of the fact that landfill fees have been increased, we recommended that the Board review its policies regarding charge customer requirements, and make necessary revisions to provide for continued effective landfill fee administration. This finding was unchanged in the current year.

Construction in Progress - Also in the prior year, we noted that certain of the manually maintained construction in progress schedules did not reconcile with the corresponding general ledger balances. We recommended that these subsidiary schedules be regularly reconciled to the general ledger on a quarterly basis. We also recommended that these subsidiary records be automated and integrated into the Board's general ledger accounting system.

In the current year, we found this deficiency to be improved, except that these records were still maintained on a manual basis.

All other findings were cleared in the current year.

Current Year Findings

Hall of Fame/Welcome Center Construction Project - (C) From our tests of the records of this construction project, we noticed instances where it was not clear that bids were obtained for certain graphics services. We also noted instances where state sales tax was billed and paid on these invoices.

Travel - (C)(IC) From our test of disbursements, we noted one instance where travel reimbursement was computed incorrectly for an employee. We recommend that all travel claims be fully reviewed for compliance with the provision of Section 112.061, Florida Statutes.

Purchase Orders - (C) (IC) From our tests of cash disbursements, we noted instances where purchase orders were apparently issued after receipt of the affected goods. For proper budgetary control and compliance with applicable Board policies, purchase orders should be utilized to pre-authorize purchases and encumber budgetary funds, rather than confirm purchases already made. Proper utilization of purchase orders will be very important in the coming year under the present tight budgetary situation.

Payment of Clerk's Fees - (IC) Effective the current year, the Clerk of Circuit Court became a fee officer as allowed by Florida Statutes. Under this system, the Clerk bills the Board and other parties for various services at fees established in Florida Statutes. As discussed in the section pertaining to the Clerk of Courts, the Board was billed for many copies at an inappropriate rate during the year. Due to the fact that the Clerk's monthly billing for the Circuit Court to the Board is on a "fee for service" basis now rather than a "budget advance" basis, we recommend that a Board employee separate from the Clerk's Office review and pre-audit the monthly billing for services. To allow time for proper pre-audit, the Board may need to advance the Clerk one month's estimated services.

Contracts Receivable Control - (IC) From our audit, we noted that there was inadequate control over the billing and receipt of amounts owed the Board under various interlocal and other service agreements. Due to this inadequacy of control, significant delinquent amounts were owed to the Board at year end. To enhance control and proper management of accounts receivable of the Board, we recommend that one employee be designated to centrally manage these accounts. This employee could either be within or apart from the Clerk to Board's staff.

P. DeWITT CASON
CLERK OF COURTS

Prior Year Findings

Agency fund balances: In the prior year, we noted that various agency fund account balances were not regularly reconciled to subsidiary records during the year. For proper accountability, we recommended such reconciliations should be performed on at least a quarterly basis. In the current year, we found this weakness to be substantially corrected.

Juvenile restitution fee: We also noted in the prior year that the office was not collecting the statutory fee of \$2 for administering restitution payments as provided in Section 28.24, Florida Statutes. This was also fully corrected during the current year.

Support Payment Fees: (C) Pursuant to Section 61.181, Florida Statutes, the Clerk's Office is authorized to set a fixed fee of \$1 - \$5 for administering court ordered alimony and child support payments, based upon the estimated reasonable costs of operations. Individual charges are subject to reduction if they exceed three percent of the payment received. From our tests of such payments, we found that the Clerk's office is generally charging a variable fee of three percent of the payment received. In the prior year, we recommended that the Clerk's Office establish a fixed fee for this service based upon the estimated cost of collection in compliance with this section of law. In the current year, we found no change in this finding.

Unclaimed Moneys: (C) Under Section 116.21, Florida Statute, the Clerk of Circuit Court is authorized to pay over to the Fine and Forfeiture Fund any funds of the office which came into the office prior to January 1 of the preceding year. An appropriate advertisement is run prior to distributing these funds to the Board.

In the prior year, we noted that the Clerk held approximately \$4,500 in his suspense account which should be advertised and distributed under this section of law. We found this also unchanged in the current year.

Current Year Findings

Clerk's Fees: (C) During the current year, the Clerk elected to operate the Clerk of Circuit Court Office as a fee office as provided in Florida Statutes. Under this system the Clerk billed the Board of County Commissioners for various services, including copies of official records in accordance with rates provided in Florida Statutes. From our tests of these billings, we noted that for a large part of the year the Clerk charged the Board for many copies at the official record rate which did not meet the criteria provided by law. Due to the fact that the Clerk refunded the Board \$100,295 in excess fees for the year, these overcharges were essentially repaid to the Board.

We also noted that the Clerk was billing the Board for copies made by certain non-county agencies. We recommend that the Clerk ascertain the proportion of such copies, if any, which should actually be billed to the individual agencies rather than the Board of County Commissioners.

Year End Accounts Payable: (C) From our tests of accounts payable, we found that \$113,000 in purchase commitments for various capital outlay items were included as current year expenditures. From our research we can find no statutory authority for a constitutional officer to encumber such funds for a subsequent year expenditure.

J. DOYLE CREWS
PROPERTY APPRAISER

Prior Year Findings

All prior year findings were cleared during the year.

Current Year Findings

No new findings were noted during the year.

THOMAS S. TRAMEL, III
SHERIFF

Prior Year Findings

Fuel accountability: (IC) In prior years, we could not verify that inventory control over gasoline was properly maintained and reconciled.

In the prior year, the office began primarily utilizing a credit card system which generates computerized usage reports. During the current year, we found that because this system was not properly utilized by all employees on a consistent basis, the monthly invoices and usage reports could not be fully relied upon to substantiate and verify the gasoline actually used by the office.

We are aware that the office began using a different fuel accountability system in the ensuing year to correct these deficiencies.

Commuting Value of Autos - (C) Also in the prior year we noted that the Sheriff's Office has not officially addressed the Internal Revenue Service requirement to charge or include as compensation the value of personal use including commuting to and from work for affected employees. We recommended that the office evaluate each employee's vehicle use in the light of current IRS regulations and take appropriate steps to comply with these regulations. In the current year, this situation was unchanged.

All other prior year findings were cleared during the current year.

Current Year Findings

Travel Expenses: In the current year we noted from our tests of travel expenses one instance where two employees separately drove personal vehicles on a long distance trip on which they each left and returned at the same times. We recommend on future travel that the Sheriff designate the most economical method of travel and that the documentation for such designations be retained for post-audit.

CAROLYN D. KIRBY

SUPERVISOR OF ELECTIONS

Prior Year Findings

Prior year findings were cleared during the current year.

Current Year Findings

Employee bonding - We could not ascertain whether employees handling cash were adequately bonded. We recommend that the Supervisor determine whether office employees are covered under policies maintained by the Board and secure appropriate insurance if they are not.

Over-time Pay - (C) From our payroll tests we noted that two employees were overpaid \$1,373.72 during the year due to improper computation of overtime pay. These employees repaid these funds upon being notified of the error.

H. RAY WALKER
TAX COLLECTOR

Prior Year Findings

All prior year findings were cleared during the year.

Current Year Findings

Agency Fund Accounting System: (IC) During the year the Office implemented a computerized accounting system for its operating and agency fund operations. With regard to the agency funds, the system did not provide yearly cumulative totals of the individual account transactions. Such totals are required to prepare agency fund financial statements in accordance with generally accepted accounting principles, and to also provide an adequate audit trail over these transactions. We recommend that the Office correct this accounting deficiency during the ensuing year.

AUDITOR GENERAL COMPLIANCE MATTERS

ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT

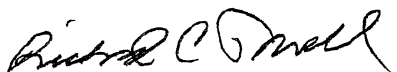
The financial report for the year ended September 30, 1989, filed with the Department of Banking and Finance pursuant to Section 218.32, Florida Statutes, is in agreement with the audited general purpose financial statements.

CONCLUSION

We have reviewed each of our specific findings with the appropriate County official or employee and have provided them with appropriate documentation as requested. We again very much enjoyed the challenges and experiences associated with this year's examination of the Board. We appreciate the progress the Board and County Officers are making on improving the prior noted weaknesses and reaffirm our desire to assist in these endeavors. We also appreciated the continued helpful assistance of all County employees in completing this year's audit.

Sincerely

POWELL & JONES



Richard C. Powell
Certified Public Accountant

bch