

COLUMBIA COUNTY, FLORIDA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 1991

COLUMBIA COUNTY, FLORIDA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Page No.</u>
INTRODUCTORY SECTION	
List of Principal Officials Columbia County Organization Chart	1
FINANCIAL SECTION	
Independent Auditor's Report	2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups	3 - 6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue, Debt Service, and Capital Projects Fund Types	8 - 9
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	10 - 11
Combined Statement of Cash Flows - All Proprietary Fund Types	12 - 13
Notes to Financial Statements	14 - 31
COMBINING AND INDIVIDUAL FUND STATEMENTS	
General Fund:	
Comparative Balance Sheet	32
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	33 - 38

	<u>Page No.</u>
Special Revenue Funds:	
Combining Balance Sheet - All Special Revenue Funds	39
Combining Balance Sheet - Constitutional Officers - Special Revenue Funds	40 - 41
Combining Balance Sheet - Board of County Commissioners	42 - 43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Constitutional Officers Special Revenue Funds	45 - 46
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Board of County Commissioners Special Revenue Funds	47 - 48
Individual Fund Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual:	
Community Development Block Grant Fund	49
County Transportation Trust Fund	50 - 52
Fines and Forfeiture Fund	53 - 54
Industrial Development Authority Fund	55
Law Enforcement Special Fund	56
Law Library Fund	57
Mosquito Control Fund	58
Municipal Services Benefit Unit Fund	59 - 61
Municipal Services Special District Fund	62 - 63
Special Projects Fund	64
Tourist Development Tax Fund	65

	<u>Page No.</u>
Clerk of Circuit Court Operating Fund	66 - 67
Property Appraiser Operating Fund	68
Sheriff Operating Fund	69 - 70
Supervisor of Elections Operating Fund	71
Tax Collector Operating Fund	72 - 73
Public Records Modernization Trust Fund	74
Minimum Standards School Fund	75
Debt Service Funds:	
Combining Balance Sheet	76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	77
Individual Fund Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	
1990 Debt Service Fund	78
1989 Debt Service Fund	79
Capital Projects Funds:	
Combining Balance Sheet	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	81
Individual Fund Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	
Capital Projects Fund	82
Fifth and Sixth Cent Fuel Tax Trust Fund	83
Road Improvement Fund	84
Industrial Park Trust Fund	85
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	86 - 89

	<u>Page No.</u>
SINGLE AUDIT AND COMPLIANCE SECTION	
Schedule of Federal Financial Assistance	90
Single Audit Combined Report on Internal Control Structure	91 - 93
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	94
Independent Auditor's Report on Compliance with Specific Requirements Applicable to NonMajor Federal Financial Assistance Program Transactions	95
Independent Auditor's Report on Compliance With the General Requirements Applicable to NonMajor Federal Financial Assistance Programs	96
Management Letter	97 - 101

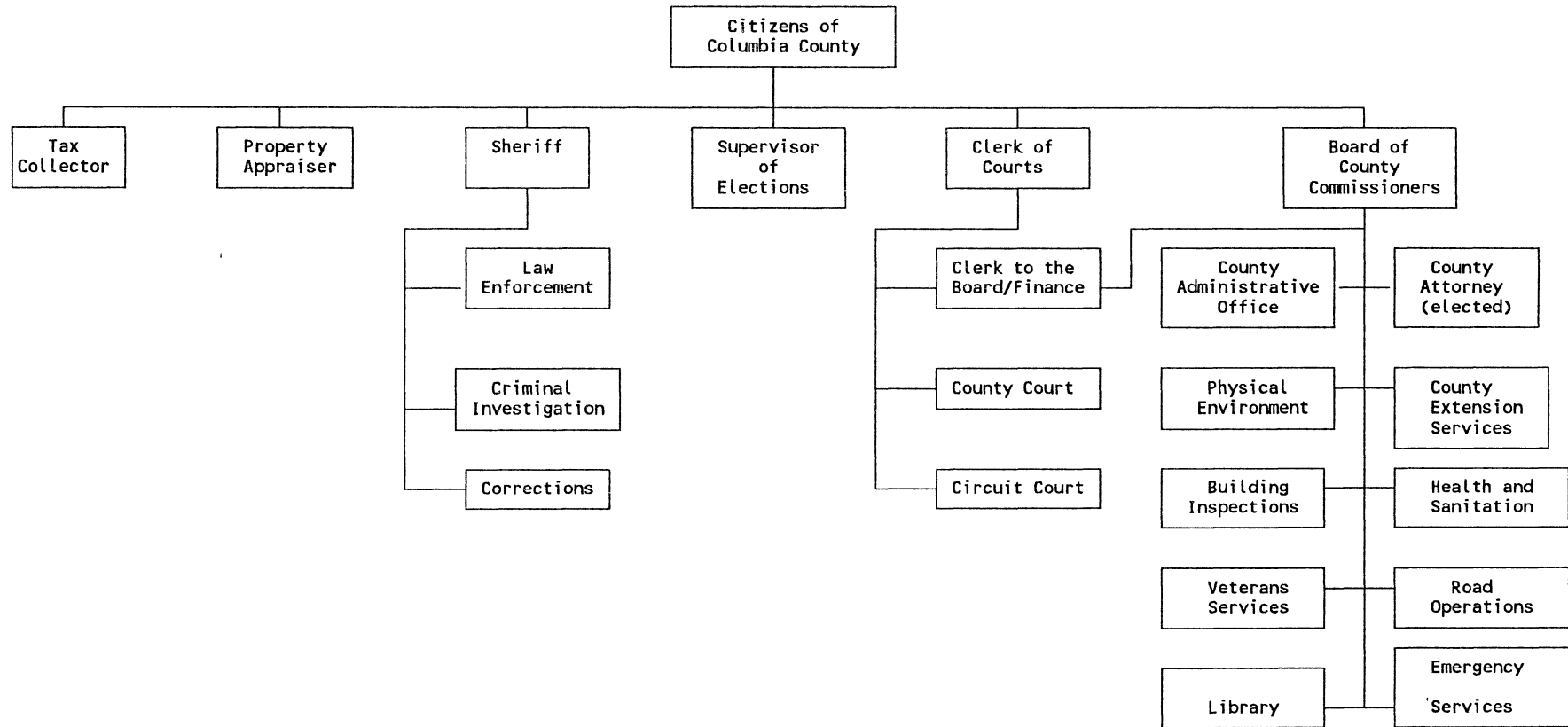
INTRODUCTORY SECTION

COLUMBIA COUNTY, FLORIDA
LIST OF PRINCIPAL OFFICIALS
September 30, 1991

<u>Title</u>	<u>Name</u>
Board of County Commissioners	
District I	Ronald Williams
District II	Finley J. Little
District III	Ludie Shipp
District IV	James W. Knox
District V	James Montgomery
County Attorney	Marlin M. Feagle
Clerk of Circuit Court	P. DeWitt Cason
Property Appraiser	J. Doyle Crews
Sheriff	Thomas S. Tramel, III
Supervisor of Elections	Carolyn D. Kirby
Tax Collector	H. Ray Walker

COLUMBIA COUNTY, FLORIDA
ORGANIZATION CHART

September 30, 1991



FINANCIAL SECTION



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA

Marian Jones Powell, CPA

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

INDEPENDENT AUDITORS' REPORT

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, and individual fund financial statements of Columbia County, Florida as of and for the year ended September 30, 1991, 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 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. 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, 1991, 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, and individual fund 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, and individual fund 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 taken as a whole.

POWELL & JONES
Certified Public Accountants
July 15, 1992

GENERAL PURPOSE FINANCIAL STATEMENTS

COLUMBIA COUNTY, FLORIDA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1991
(With Comparative Totals for September 30, 1990)

Proprietary Fund Fund Type	Fiduciary Fund Types Trust and Agency Funds	Account Groups		Totals	
		General Fixed Asset Group	General Long-term Debt Group	(Memorandum Only)	
Enterprise Fund				1991	1990
\$ 687,504	\$ 760,294	\$ -	\$ -	\$ 4,106,143	\$ 2,967,763
69,460	-	-	-	92,203	406,357
-	6,232	-	-	6,232	3,559
-	-	-	-	1,399	-
-	-	-	-	19,560	20,902
75,115	32,033	-	-	1,289,336	2,302,097
-	-	-	-	843,765	634,204
-	817	-	-	817	1,342
11,323	-	-	-	12,987	-
-	6,000	-	-	99,513	93,513
171,180	182,029	-	-	6,558,363	7,767,139
-	-	-	-	32,328	-
-	-	-	-	3,138	-
5,098,923	-	-	-	5,098,923	-
797,440	-	-	-	797,440	797,440
584,174	-	-	-	584,174	255,630
1,228,333	-	-	-	1,228,333	1,011,688
(475,470)	-	-	-	(475,470)	(358,588)
-	-	1,219,918	-	1,219,918	1,118,188
-	-	10,256,436	-	10,256,436	9,828,987
-	-	20,426,201	-	20,426,201	17,051,784
-	-	10,380,418	-	10,380,418	9,378,988
-	-	-	-	13,112	-
232,207	-	-	-	232,207	-
-	-	-	1,794,382	1,794,382	1,186,876
-	-	-	9,664,810	9,664,810	8,927,578
<u>\$ 8,480,189</u>	<u>\$ 987,405</u>	<u>\$ 42,282,973</u>	<u>\$ 11,459,192</u>	<u>\$ 74,286,668</u>	<u>\$ 63,395,447</u>

\$ 24,583	\$ -	\$ -	\$ -	\$ 415,564	\$ 862,380
-	23,366	-	-	23,366	59,355
-	62,066	-	-	62,066	84,778
92,085	226,038	-	-	1,289,336	2,302,097
-	234,332	-	-	240,568	401,117
-	889	-	-	889	51,104
-	4,768	-	-	4,768	9,310
105,044	16,120	-	-	236,905	27,643
-	-	-	-	1,823	-
-	-	-	-	1,729	2,054
14,980	-	-	-	14,980	10,663
-	289,813	-	-	289,813	148,161
-	-	-	-	320,000	-
-	130,013	-	-	130,188	22,019
40,006	-	-	-	40,006	837,267
18,342	-	-	-	18,342	16,936
170,000	-	-	-	170,000	-

(Continued)

COLUMBIA COUNTY, FLORIDA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1991
 (With Comparative Totals for September 30, 1990)

Proprietary Fund Fund Type	Fiduciary Fund Type	Account Groups		Totals	
		General Fixed Asset Group	General Long-term Debt Group	(Memorandum Only)	
Enterprise Fund	Trust and Agency Funds			1991	1990
\$ -	\$ -	\$ -	\$ 289,948	\$ 289,948	\$ 269,513
140,240	-	-	854,764	995,004	801,253
6,175,000	-	-	8,129,158	14,304,158	6,975,944
97,612	-	-	2,185,322	2,282,934	2,276,417
<u>6,877,892</u>	<u>987,405</u>	<u>-</u>	<u>11,459,192</u>	<u>21,132,387</u>	<u>15,158,011</u>
-	-	-	-	1,460,860	1,156,970
-	-	-	-	19,560	61,144
313,333	-	-	-	313,333	313,334
-	-	-	-	7,788,591	8,391,526
1,288,964	-	-	-	1,288,964	936,514
-	-	42,282,973	-	42,282,973	37,377,948
<u>1,602,297</u>	<u>-</u>	<u>42,282,973</u>	<u>-</u>	<u>53,154,281</u>	<u>48,237,436</u>
<u>\$ 8,480,189</u>	<u>\$ 987,405</u>	<u>\$ 42,282,973</u>	<u>\$ 11,459,192</u>	<u>\$ 74,286,668</u>	<u>\$ 63,395,447</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUND TYPES
For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)**

	General Fund			Special Revenue	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual
REVENUES					
Taxes	\$ 5,079,631	\$ 5,136,437	\$ 56,806	\$ 1,154,494	\$ 1,460,807
Licenses and permits	-	-	-	182,876	164,021
Intergovernmental revenue	2,218,668	2,377,834	159,166	1,766,041	1,377,059
Charges for services	199,790	261,321	61,531	1,367,032	1,502,663
Fines and forfeitures	32,100	65,683	33,583	567,862	582,410
Miscellaneous	268,180	378,716	110,536	2,738,661	3,119,821
TOTAL REVENUES	<u>7,798,369</u>	<u>8,219,991</u>	<u>421,622</u>	<u>7,776,966</u>	<u>8,206,781</u>
EXPENDITURES					
Current Expenditures					
General government	1,346,658	1,741,129	(394,471)	1,976,725	1,997,280
Public safety	263,728	249,793	13,935	5,644,964	5,568,398
Physical environment	277,523	311,928	(34,405)	804,735	869,473
Transportation	35,764	46,000	(10,236)	1,992,699	2,025,909
Economic environment	76,707	76,499	208	507,182	581,064
Human services	803,125	786,164	16,961	32,310	32,310
Culture / recreation	448,563	448,758	(195)	-	3,974
Capital Outlay					
General government	10,291	16,337	(6,046)	40,999	55,394
Public safety	-	6,001	(6,001)	356,959	608,169
Physical environment	9,689	9,488	201	150,800	146,441
Transportation	-	-	-	260,532	270,595
Economic environment	11,549	19,330	(7,781)	133,056	254,599
Culture / recreation	81,876	137,070	(55,194)	-	-
Debt Service					
General government	-	-	-	-	13,381
Public safety	450,000	450,000	-	-	144,894
Transportation	-	-	-	90,169	90,777
Economic environment	53,000	48,000	5,000	90,000	168,452
TOTAL EXPENDITURES	<u>3,868,473</u>	<u>4,346,497</u>	<u>(478,024)</u>	<u>12,081,130</u>	<u>12,831,110</u>
Excess (deficiency) of revenues over expenditures	<u>3,929,896</u>	<u>3,873,494</u>	<u>(56,402)</u>	<u>(4,304,164)</u>	<u>(4,624,329)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	\$ 77,756	\$ -	\$ (77,756)	\$ 5,049,971	\$ 4,965,295
Debt proceeds	-	-	-	432,175	659,325
Interfund transfers out	-	(4,272,210)	(4,272,210)	(19,292)	(748,405)
TOTAL OTHER FINANCING SOURCES (USES)	<u>77,756</u>	<u>(4,272,210)</u>	<u>(4,349,966)</u>	<u>5,462,854</u>	<u>4,876,215</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	4,007,652	(398,716)	(4,406,368)	1,158,690	251,886
Fund balances at beginning of year	1,360,172	1,360,172	-	3,364,078	3,365,420
Fund balances at end of year	<u>\$ 5,367,824</u>	<u>\$ 961,456</u>	<u>\$(4,406,368)</u>	<u>\$ 4,522,768</u>	<u>\$ 3,617,306</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

**COMBINED STATEMENT OF REVENUES, EXPENITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUND TYPES
For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)**

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Project Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 306,313	\$ 948,000	\$ 1,403,966	\$ 455,966	\$ 160,612	\$ 160,612	\$ -
(18,855)	-	-	-	-	-	-
(388,982)	-	-	-	500,000	555,721	55,721
135,631	-	-	-	-	-	-
14,548	-	-	-	-	-	-
381,160	45,000	76,038	31,038	234,330	269,786	35,456
429,815	993,000	1,480,004	487,004	894,942	986,119	91,177
(20,555)	-	-	-	22,486	22,486	-
76,566	-	-	-	3,549	6,609	(3,060)
(64,738)	-	-	-	-	-	-
(33,210)	-	-	-	608,336	615,819	(7,483)
(73,882)	-	-	-	-	-	-
-	-	-	-	-	-	-
(3,974)	-	-	-	-	-	-
(14,395)	-	-	-	-	-	-
(251,210)	-	-	-	242,228	242,228	-
4,359	-	-	-	-	-	-
(10,063)	-	-	-	2,560,353	2,560,353	-
(121,543)	-	-	-	-	-	-
-	-	-	-	-	-	-
(13,381)	-	-	-	-	-	-
(144,894)	-	-	-	-	-	-
(608)	116,000	3,034,106	(2,918,106)	2,103	2,103	-
(78,452)	-	-	-	-	-	-
(749,980)	116,000	3,034,106	(2,918,106)	3,439,055	3,449,598	(10,543)
(320,165)	877,000	(1,554,102)	(2,431,102)	(2,544,113)	(2,463,479)	80,634
(84,676)	117,000	117,000	-	117,000	(61,680)	(178,680)
227,150	-	1,711,692	1,711,692	2,053,308	2,053,308	-
(729,113)	-	-	-	-	-	-
(586,639)	117,000	1,828,692	1,711,692	2,170,308	1,991,628	(178,680)
(906,804)	994,000	274,590	(719,410)	(373,805)	(471,851)	(98,046)
1,342	488,208	1,186,269	698,061	3,701,238	3,701,238	-
\$ (905,462)	\$ 1,482,208	\$ 1,460,859	\$ (21,349)	\$ 3,327,433	\$ 3,229,387	\$ (98,046)

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	<u>Landfill Enterprise</u>	
	<u>1991</u>	<u>1990</u>
OPERATING REVENUES		
Garbage/solid waste revenue		
Landfill fees commercial	\$ 191,850	\$ 183,364
Landfill fees Columbia County	531,175	455,703
Landfill fees Waste Control	493,779	596,754
Miscellaneous	1,374	1,073
Total operating revenues	<u>1,218,178</u>	<u>1,236,894</u>
OPERATING EXPENSES		
Landfill		
Personal services		
Regular salaries	155,069	134,955
Other salaries and wages	4,316	-
FICA	11,904	8,950
Retirement	23,932	17,460
Life and health insurance	14,471	11,826
Worker's compensation	17,270	-
Operating expenses		
Depreciation	116,882	60,718
Professional services	294,965	121,105
Accounting and auditing	12,126	1,095
Other contractual services	247	34,860
Travel and per diem	624	584
Communications services	986	944
Utility services	4,869	3,759
Rentals and leases	57,362	-
Insurance	30,000	-
Repair and maintenance	80,592	43,890
Other current charges and obligations	5,819	3,000
Office supplies	569	2,255
Operating supplies	5,291	536
Road materials and supplies	21,992	8,205
Gas and oil	47,639	33,955
Total Landfill	<u>906,925</u>	<u>488,097</u>
Landfill - Fort White		
Personal services		
Regular salaries	-	30,456
FICA	-	2,367
Retirement	-	4,147
Life and health insurance	-	2,890

(continued)

	<u>Landfill Enterprise</u>	
	<u>1991</u>	<u>1990</u>
Operating expenses		
Repair and maintenance	\$ -	\$ 5,992
Gas and oil	-	1,513
Total Fort White Landfill	-	47,365
Total operating expenses	<u>906,925</u>	<u>535,462</u>
 Operating income	 <u>311,253</u>	 <u>701,432</u>
 NONOPERATING REVENUES (EXPENSES)		
Interest earnings	115,620	21,955
Interest expense	<u>(174,101)</u>	<u>(31,145)</u>
Total Nonoperating revenues (expenses)	<u>(58,481)</u>	<u>(9,190)</u>
 Income before operating transfers	 252,772	 692,242
 OPERATING TRANSFERS		
Interfund transfers in	<u>-</u>	<u>244,272</u>
 Net income	 252,772	 936,514
 Retained earnings, beginning of year	 936,514	 -
Prior period adjustment (Note 16)	99,678	-
Retained earnings, end of year	<u>\$ 1,288,964</u>	<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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	Enterprise Fund	
	1991	1990
Cash Flows From Operating Activities		
Cash flows from customers	\$ 1,461,419	\$ 845,933
Miscellaneous revenue	1,374	1,073
Cash paid to employees	(155,068)	(124,292)
Cash paid to employee benefits	(67,577)	(47,641)
Cash paid to vendors	(538,498)	(292,148)
Net cash provided by operating activities	701,650	382,925
Cash Flows From Non-Capital Financing Activities		
Operating loans from other funds	47,270	44,815
Operating transfers in from other funds	-	244,277
Net cash provided by non-capital financing activities	47,270	289,092
Cash Flows From Capital and Related Financing Activities		
Proceeds from capital debt	6,345,000	1,097,671
Payments to acquire or construct capital assets	(545,189)	(1,453,554)
Principal paid on capital debt	(854,203)	(34,795)
Interest paid on capital debt	(129,931)	(14,576)
Net cash used for capital and related financing activities	4,815,677	(405,254)
Cash Flows From Investing Activities		
Interest received	104,297	21,950
Purchase of investments	(5,110,697)	(159,406)
Net cash used in investing activities	(5,006,400)	(137,456)
Net increase in cash	558,197	129,307
Cash at beginning of year	129,307	-
Cash at end of year	\$ 687,504	\$ 129,307

(Continued)

COLUMBIA COUNTY, FLORIDA

**COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES**

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	Enterprise Fund	
	1991	1990
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating income	<u>\$ 311,253</u>	<u>\$ 701,432</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	116,882	60,718
(Increase) Decrease in assets:		
Accounts receivable	283,282	(353,440)
Due from other funds	(38,667)	(36,448)
Increase (decrease) in liabilities:		
Accounts payable	24,583	-
Accrued compensated absences	4,317	10,663
Total adjustments	<u>390,397</u>	<u>(318,507)</u>
Net cash provided by operating activities	<u>\$ 701,650</u>	<u>\$ 382,925</u>

Noncash investing, capital, and financing activities:

For the fiscal year ended September 30, 1990 fixed assets transferred from the General Fixed Assets Account Group to the Enterprise Fund amounted to \$611,204. Accumulated depreciation on these assets was \$297,280.

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 1991

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

Columbia County, Florida (the "County") is a political subdivision of the State of Florida created under Section 1, Article VIII of the State Constitution. It is governed by an elected Board of County Commissioners (the "Board") which is governed by State statutes and regulations, and ordinances adopted by the Board. In addition, there are five Constitutional Officers who are separately elected, which include the Clerk of Circuit Court, Sheriff, Tax Collector, Property Appraiser and the Supervisor of Elections. Pursuant to Florida Statutes, the Clerk of the Circuit Court for the County serves as clerk and accountant of the Board of County Commissioners. The Board currently has budgetary control, but not administrative control, over the activities for the other Constitutional Officers, some whom have the authority and responsibility for collecting revenues within their areas of jurisdiction and remitting such collections to the Board.

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 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 Circuit Court, 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.

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, which is an authorized County purpose. The governing board is appointed by the Board of County Commissioners, which also established 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".

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 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, United States Treasury securities, 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 Department 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, 1991, 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 the 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 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.

1. Prior to July 15, the Clerk of Circuit Court, 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, 1991, are shown on this basis of accounting. Therefore, the actual and budgetary 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, 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 these types of investments.

NOTE 5. RECEIVABLES

Receivables at September 30, 1991 consist of the following:

<u>Fund Type</u>	<u>Billed Accounts</u>	<u>Expense Reimbursements</u>	<u>Governmental Unit Payments</u>	<u>Total</u>
General	\$ 1,329	\$	\$ 345,097	\$ 346,426
Special Revenue	21,414	1,399	242,425	265,238
Debt Service			176,243	176,243
Capital Projects			80,000	80,000
Enterprise	<u>69,460</u>	<u></u>	<u></u>	<u>69,460</u>
	<u>\$ 92,203</u>	<u>\$ 1,399</u>	<u>\$ 843,765</u>	<u>\$ 937,367</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, 1991:

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 \$318,000 in fees had been billed, but not yet collected by the County. Although the County is actively attempting to collect these accounts, it is estimated that a substantial amount will not be collected.

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, 1991 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, 1990	Net Additions	Balance September 30, 1991
Land	\$ 1,118,188	\$ 101,730	\$ 1,219,918
Buildings	9,828,987	427,449	10,256,436
Improvements other than buildings	17,051,784	3,374,417	20,426,201
Equipment	9,378,988	1,001,430	10,380,418
Total general fixed assets	<u>\$37,377,947</u>	<u>\$ 4,905,026</u>	<u>\$ 42,282,973</u>

The following is a summary of changes in fixed assets during the year for the enterprise fund:

	Balance October 1, 1990	Net Additions	Balance September 30, 1991
Land	\$ 797,440	\$ -	\$ 797,440
Equipment	1,011,688	216,645	1,228,333
Landfill construction in progress	255,630	328,544	584,174
	<u>2,064,758</u>	<u>545,189</u>	<u>2,609,947</u>
Less: accumulated depreciation	(358,588)	(116,882)	(475,470)
Net fixed assets	<u>\$ 1,706,170</u>	<u>\$ 428,307</u>	<u>\$ 2,134,477</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	09-30-91		Required Reserve
			Principal	Fund Balance	
5-01-75	5-01-95	\$2,000,000	\$ 625,000	\$ 327,476	\$ 185,000
4-01-82	4-01-97	2,100,000	1,475,000	500,986	200,000
		<u>\$4,100,000</u>	<u>\$2,100,000</u>	<u>\$ 828,462</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.

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 for the purchase of a central telephone system costing \$42,400. The note payable is being paid in annual installments of \$10,746 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 Banc 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.
- F. The Clerk of Circuit Court also has an installment payment agreement with Liberty National Bank and Trust Company of Louisville for the purchase of computer equipment costing \$132,442. The lease purchase agreement is being paid in sixty monthly payments of \$2,695 including interest at 8.05%.

G. The Sheriff has the following installment payment agreements with Ford Motor Credit for the purchase of vehicles:

1. Original cost of \$24,180, payable in thirty-six monthly installments of \$752 beginning December 29, 1990, including interest at 7.5%.
2. Original cost of \$83,568, payable in thirty-six monthly installments of \$2,598, beginning January 8, 1991, including interest at 7.5%.

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, 1991:

September 30.,	Governmental	Enterprise	Clerk	Sheriff	Tax Collector	Total
1992	\$ 140,960	\$ 32,871	\$42,587	\$40,193	\$ 22,927	\$ 279,538
1993	404,811	32,871	42,587	40,193	22,927	543,389
1994	50,291	117,871	42,587	8,546	22,927	242,222
1995	42,242	-	35,808	-	-	78,050
1996	-	-	29,645	-	-	29,645
Total minimum lease payments	638,304	183,613	193,214	88,932	68,781	1,172,844
Less: amount representing interest	<u>(82,116)</u>	<u>(25,031)</u>	<u>(33,410)</u>	<u>(7,591)</u>	<u>(11,350)</u>	<u>(159,498)</u>
Present value of future minimum lease payments	<u>\$ 556,188</u>	<u>\$158,582</u>	<u>\$159,804</u>	<u>\$81,341</u>	<u>\$ 57,431</u>	<u>\$1,013,346</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 period thereafter, the interest rate is computed at 70% of the Barnett prime rate as it fluctuates. At year end the rate was 5.95%. 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:

<u>Payment From</u> General Fund	<u>Original</u> <u>Amount</u>	<u>Balance</u> <u>9-30-91</u>	<u>Estimated</u> <u>Payments</u> <u>For</u> <u>Next Year</u>
	<u>\$3,518,750</u>	<u>\$ 857,356</u>	<u>\$ 450,000</u>

- 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 \$137,618 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 \$373,008 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. The principal balance of \$175,917 was owed at year end.
- 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, all totaling \$292,000. 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 principal balance of \$261,891 was owed at September 30, 1991. 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 two notes with Barnett Bank, funds from which were utilized to purchase equipment and provide working capital for the County owned Florida Sports Hall of Fame and Tourist Information Center complex. These loans are payable in level quarterly installments over a three year period from revenue associated with the Tourist Development Fund. Details of these loans follow:

	<u>Note A</u>	<u>Note B</u>
Original amount	\$ 201,675	\$ 233,325
Interest rate	9.0%	6.93%
Quarterly payment	\$ 19,364	\$ 21,702
Balance at 09-30-91	201,675	233,325
Date of note	04-01-91	04-01-91

- G. The Board also has a promissory note with Inn of Lake City, Inc. associated with the County's purchase of land adjoining the Florida Sports Hall of Fame/Tourist Information Center complex. This note dated January 31, 1991 in amount of \$67,167 specifies two annual principal payments of \$33,583 plus accrued interest at 10%.
- H. The Board also has a promissory note with Barnett Bank in amount of \$20,000 utilized for the purchase of television equipment at the Florida Sports Hall of Fame. The note is being paid in monthly payments of \$655 including interest at 10.5% over a three year period. The principal balance of this loan at September 30, 1991 was \$14,983.

Annual debt service requirements to maturity for notes payable including interest of \$505,542 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Enterprise Fund</u>	<u>Long-Term Debt Account Group</u>	<u>Total</u>
1992	\$ 50,000	\$ 828,476	\$ 878,476
1993	104,677	825,117	929,794
1994	0	331,626	331,626
1995	0	98,000	98,000
1996	0	98,000	98,000
Thereafter	0	492,586	492,586
	<u>\$ 154,677</u>	<u>\$ 2,673,805</u>	<u>\$ 2,828,482</u>

Revenue Bonds

- A. The Board of County Commissioners has 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 rate of the NCNB "five year cost of funds" plus 1.75%, adjusted to a tax exempt rate. This debt is payable from one cent of the County's Tourist Development Tax. Principal and interest payments are to be made in 192 monthly installments. The balance of the issue at September 30, 1991 was \$1,214,158.

Estimated debt service requirements to maturity, including interest of \$666,066 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
1992	\$ 144,646
1993	144,646
1994	144,646
1995	144,646
1996	144,646
Thereafter	1,156,994
	<u>\$ 1,880,224</u>

- B. 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 were utilized for various road improvements in the County. These bonds are 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.

Debt service requirements to maturity, including interest of \$1,032,730 are as follows:

Fiscal Year Ending September 30,	Amount
1992	\$ 552,282
1993	551,712
1994	549,752
1995	551,192
1996	538,536
Thereafter	1,669,256
	<u>\$ 4,412,730</u>

- C. The Board has also issued Gas Tax Revenue Bonds - Series 1990 in the amount of \$3,765,000. The proceeds of this bond issue are being utilized to resurface various freeze-damaged roads in the County. These bonds are payable semi-annually over ten years with interest rates ranging from 5.75% to 6.55%. This debt is secured by the one cent Voted Gas Tax and one cent of the County's Local Option gas tax levy. Debt service is accounted for in the applicable debt service fund.

Debt service requirements to maturity, including interest of \$924,795 are as follows:

Fiscal Year Ending September 30,	Amount
1992	\$ 680,400
1993	677,728
1994	677,949
1995	675,860
1996	501,248
Thereafter	1,246,610
	<u>\$ 4,459,795</u>

- D. On July 1, 1991 the Board issued Solid Waste Disposal Revenue Bonds - Series 1991 in the amount of \$6,345,000. The proceeds of this bond issue are being utilized to construct a solid waste disposal facility for the County. These bonds are payable annually over twenty years with interest rates ranging from 4.80% to 6.65%. This debt is payable from net revenues of the solid waste disposal facility. Debt service is accounted for in the Landfill Enterprise Fund.

Debt service requirements to maturity including interest of \$5,459,353 are as follows:

Fiscal Year Ending September 30,	Amount
1992	\$ 590,175
1993	592,015
1994	587,565
1995	592,390
1996	590,990
Thereafter	8,851,218
	<u>\$11,804,353</u>

Changes in Long-term Liabilities

During the year ended September 30, 1991, the followings occurred in liabilities reported in the general long-term debt account group:

General Long-term Debt

	Balance October 1, 1990	Additions	Retirements	Balance September 30, 1991
Compensated absences	\$ 269,513	\$ 20,435	\$	\$ 289,948
Capital leases	729,284	240,190	114,710	854,764
Notes payable	2,138,799	522,167	475,644	2,185,322
Revenue bonds payable	6,975,944	3,765,000	2,611,786	8,129,158
	<u>\$10,113,540</u>	<u>\$4,547,792</u>	<u>\$3,202,140</u>	<u>\$11,459,192</u>

Proprietary Debt

	Balance October 1, 1990	Additions	Retirements	Balance September 30, 1991
Compensated absences	\$ 0	\$ 14,980	\$ 0	\$ 14,980
Capital leases	175,518	0	16,936	158,582
Notes payable	974,885	0	837,267	137,618
Revenue bonds payable	0	6,345,000	0	6,345,000
	<u>\$ 1,150,403</u>	<u>\$6,359,980</u>	<u>\$ 854,203</u>	<u>\$ 6,656,180</u>

NOTE 10. INTERFUND RECEIVABLES AND PAYABLES

Balances at September 30, 1991 were:

	Interfund Receivables	Interfund Payables
General	<u>\$ 786,126</u>	<u>\$ 97,299</u>
Special Revenue		
Board of County Commissioners:		
Community Development Block Grant	-	49,776
County Transportation Trust	-	138,933
Fines and forfeitures	69,357	-
Industrial Development Authority	1,051	-
Law library	570	-
Municipal Services Benefit Unit	28,410	150,254
Municipal Services Special District	54,997	146,718
Constitutional Officers:		
Clerk of Courts operating	41,110	32,383
Public records modernization trust	1,863	-
Property Appraiser operating	-	7,151
Minimum Standards School	1,874	-
Sheriff operating	-	34,741
Supervisor of Elections operating	-	5,653
Tax Collector operating	24,137	46,978
Total special revenue	<u>223,369</u>	<u>612,587</u>

Capital Projects		
Capital projects	\$ -	\$ 89,375
Road improvement	138,567	-
Industrial Park Trust	1,474	50,500
Total capital projects	<u>140,041</u>	<u>139,875</u>
Debt Service		
1989 Debt Service	-	121,452
1990 Debt Service	32,652	-
	<u>32,652</u>	<u>121,452</u>
Landfill Enterprise	<u>75,115</u>	<u>92,085</u>
Trust and Agency		
Clerk of Courts trust	30,630	127,808
Clerk of Courts domestic	-	10,713
Sheriff trust	-	3,149
Tax Collector delinquent tax	232	-
Tax Collector abandoned property	34	95
Tax Collector ad valorem	1,026	83,947
Tax Collector tag agency	111	326
Total trust and agency	<u>32,033</u>	<u>226,038</u>
TOTALS	<u>\$ 1,289,336</u>	<u>\$ 1,289,336</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, 1991 was \$6,120,996, which was the total County payroll. Approximately 290 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.

Description of Funding Policy:

The FRS is employee non-contributory. Under state law the County makes contributions of 15.72 percent of the salary of regular members and 25.52 percent of the salary of special risk (law enforcement) members. Contributions for the fiscal year ended September 30, 1991 were \$1,110,183.

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, 1990 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 \$10.97 billion. 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, 1991 component unit financial report.

NOTE 13. NOTES RECEIVABLE AND RESERVE

The notes receivable balance of \$19,560 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 collectibility of these notes has not been determined by the County.

NOTE 14. RENTAL COMMITMENTS

The County is committed under rental agreements for facilities and equipment as follows:

- A. The Clerk of Circuit Court is committed until July, 1992 on a rental agreement for a copier costing \$9,312 annually.
- B. The Board of County Commissioners is committed until September, 1994 under a lease for office space costing \$37,600 per year.
- C. The Board is also committed until April, 1993 under a lease for library facilities costing \$4,464 per year.

NOTE 15. SUBSEQUENT EVENTS

On April 23, 1992 the Board of County Commissioners issued a total of \$1,955,000 in four Tourist Development Revenue Notes - Series 1992. The purpose of the notes was to refinance the notes payable totaling \$435,000; and the Revenue Note of \$1,214,158 described in Note 9; and to provide \$255,000 for the construction of an electronic message center at the Florida Sports Hall of Fame/Tourist Welcome Center complex. Two of the loans totaling \$1,700,000 are payable over twenty years at \$149,508 per year and the remaining two loans are payable at \$93,648 per year for three years, all including interest. The loans are being paid from the proceeds of the County's three cents Tourist Development Tax.

NOTE 16. PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 1990, the full value of an item of equipment acquired in the Enterprise Fund with lease-purchase financing was not recorded. The correction of this understatement resulted in an increase in net fixed assets and beginning retained earnings of \$99,678 respectively in that fund.

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**

COMPARATIVE BALANCE SHEET

September 30, 1991 and 1990

	1991	1990
ASSETS		
Cash	\$ 500	\$ 145,033
Accounts receivable	1,329	13,910
Due from other funds	786,126	804,972
Due from other governmental units	345,097	233,105
Investments	30,234	757,536
Prepaid expenses	32,328	-
Other current assets	3,138	-
TOTAL ASSETS	\$ 1,198,752	\$ 1,954,556
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 139,991	\$ 301,356
Due to other funds	97,299	263,298
Due to other governmental units	-	23,956
Accrued payroll deductions and matching	-	2,054
Deposits	-	3,720
Total liabilities	237,290	594,384
 FUND BALANCE		
All other reserves	-	39,777
Undesignated fund balance	961,462	1,320,395
Total fund balance	961,462	1,360,172
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,198,752	\$ 1,954,556

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
REVENUES				
TAXES				
Ad Valorem taxes				
Current ad valorem taxes	\$ 5,059,431	\$ 4,762,856	\$ (296,575)	\$ 4,524,191
Delinquent ad valorem taxes	20,000	373,313	353,313	242,011
Real property fees	200	269	69	-
Total taxes	<u>5,079,631</u>	<u>5,136,438</u>	<u>56,807</u>	<u>4,766,202</u>
INTERGOVERNMENTAL REVENUE				
State grants				
General government				
Witness reimbursement	12,000	4,983	(7,017)	22,737
State attorney and public defender	35,000	82,062	47,062	67,570
Public safety	10,000	2,500	(7,500)	2,500
Physical environment				
Tank inspector	46,489	38,264	(8,225)	-
Waste tire grant	13,421	12,760	(661)	-
Other physical environment	76,500	81,730	5,230	-
Transportation				
Beautification	35,765	35,765	-	-
Economic environment				
Florida Community Services Act	-	-	-	2,057
Human services				
Child support enforcement program	6,000	5,178	(822)	5,106
Culture/recreation				
Aid to Libraries	39,681	43,155	3,474	39,681
Library Literacy Grant	14,564	14,564	-	-
Library system development	34,400	34,400	-	30,000
Library disadvantaged	-	-	-	7,915
Interlibrary coop	-	-	-	5,700
State shared revenues				
General government				
State revenue sharing	288,235	411,955	123,720	111,855
Insurance agents county licenses	4,000	4,066	66	3,311
Alcoholic beverage licenses	11,000	14,840	3,840	9,267
Racing tax	223,250	223,250	-	223,250
Local government half-cent sales tax	1,368,363	1,368,363	-	1,039,395
Total intergovernmental revenue	<u>2,218,668</u>	<u>2,377,835</u>	<u>159,167</u>	<u>1,570,344</u>
CHARGES FOR SERVICES				
General government				
Election lists	1,000	-	(1,000)	2,177
Recording of legal instruments	-	156	156	-
Sale of maps and publications	500	1,683	1,183	53
Certification, copying, record search	-	2,023	2,023	779
County officers' fees				
Sheriff	50,000	43,793	(6,207)	43,206
Clerk of Circuit Court	7,500	7,037	(463)	22,206
Clerk of County Court	73,000	59,706	(13,294)	52,198
Property Appraiser	500	-	(500)	-
Tax Collector	10,000	26,958	16,958	26,957
Administrative charges	-	77,756	77,756	-
Public safety				
Police services	24,000	-	(24,000)	-

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
Culture and recreation				
Libraries				
Library City of Lake City	\$ 2,500	\$ -	\$ (2,500)	\$ -
Library fees Lake City	-	7,642	7,642	4,878
Library fees Fort White	9,990	14,844	4,854	2,246
Other charges for services				
Montgomery building	4,000	6,280	2,280	6,180
Telephone services	16,800	13,445	(3,355)	14,532
Total charges for services	<u>199,790</u>	<u>261,323</u>	<u>61,533</u>	<u>175,412</u>
FINES AND FORFEITURES				
Court cases				
Recovery court attorney	20,000	50,540	30,540	24,788
Court costs public defender	-	579	579	12,375
Library fines				
Lake City	12,000	14,558	2,558	14,071
Fort White	100	6	(94)	95
Total FINES AND FORFEITURES	<u>32,100</u>	<u>65,683</u>	<u>33,583</u>	<u>51,329</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	35,000	40,115	5,115	32,157
Interest SBA	140,000	25,258	(114,742)	147,592
Interest County Officers				
Clerk	-	-	-	356
Tax Collector	10,000	14,740	1,740	16,132
Sheriff	13,808	-	(13,808)	-
Property Appraiser	-	2,579	2,579	386
Supervisor of Elections	500	547	47	2,676
Restitution interest	-	-	-	2,126
Rents and royalties				
Rents	-	1,448	1,448	1,293
Leases	-	-	-	1,000
Jefferson Pilot rent	46,647	42,760	(3,887)	34,079
Sale of fixed assets				
Equipment	-	25,134	25,134	-
Contributions and donations				
Friends of Library	4,774	5,146	372	46,500
Friends of Fort White	-	-	-	400
Other miscellaneous	17,451	220,988	203,537	131,429
Total miscellaneous	<u>268,180</u>	<u>378,715</u>	<u>110,535</u>	<u>416,126</u>
TOTAL REVENUES	<u>7,798,369</u>	<u>8,219,994</u>	<u>421,625</u>	<u>6,979,413</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Personal services	299,863	283,335	16,528	250,584
Operating expenses	28,091	55,018	(26,927)	47,803
Capital outlay	-	1,400	(1,400)	26,032
Total Legislative	<u>327,954</u>	<u>339,753</u>	<u>(11,799)</u>	<u>324,419</u>
Property appraisal adjustment board				
Operating expenses	1,000	168	832	384
Tax Collector				
Operating expenses	-	90,080	(90,080)	-
Auditing-accounting				
Operating expenses	50,850	57,619	(6,769)	55,029
Data processing				
Operating expenses	26,200	35,030	(8,830)	49,079
Capital outlay	-	-	-	3,838
Total data processing	<u>26,200</u>	<u>35,030</u>	<u>(8,830)</u>	<u>52,917</u>

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
Legal counsel				
Personal services	\$ 3,220	\$ 3,366	\$ (146)	\$ 3,065
Operating expenses	54,300	65,028	(10,728)	96,408
Total legal counsel	<u>57,520</u>	<u>68,394</u>	<u>(10,874)</u>	<u>99,473</u>
Clerk of Circuit Court				
Operating expenses	-	205,391	(205,391)	177,467
Circuit Court				
Personal services	21,497	21,790	(293)	21,014
Operating expenses	124,126	161,024	(36,898)	155,759
Capital outlay	-	1,745	(1,745)	1,475
Total Circuit Court	<u>145,623</u>	<u>184,559</u>	<u>(38,936)</u>	<u>178,248</u>
County Court				
Personal services	21,101	21,448	(347)	18,525
Operating expenses	8,100	9,805	(1,705)	8,545
Capital outlay	-	-	-	5,978
Total County Court	<u>29,201</u>	<u>31,253</u>	<u>(2,052)</u>	<u>33,048</u>
State Attorney				
Operating expenses	<u>63,063</u>	<u>63,063</u>	-	27,888
Public Defender				
Operating expenses	<u>26,166</u>	<u>19,624</u>	6,542	20,501
Court support services				
Operating expenses	<u>11,275</u>	<u>11,275</u>	-	11,275
Transcribing				
Operating expenses	<u>53,800</u>	<u>64,752</u>	(10,952)	83,068
Non-departmental				
Personal services	34,095	13,497	20,598	20,901
Operating expenses	304,600	318,577	(13,977)	355,381
Capital outlay	1,736	1,735	1	23,480
Total non-departmental	<u>340,431</u>	<u>333,809</u>	<u>6,622</u>	<u>399,762</u>
Courthouse maintenance				
Personal services	99,455	101,117	(1,662)	91,973
Operating expenses	56,630	69,787	(13,157)	55,638
Capital outlay	880	546	334	28,273
Total courthouse maintenance	<u>156,965</u>	<u>171,450</u>	<u>(14,485)</u>	<u>175,884</u>
Courthouse annex maintenance				
Operating expenses	26,626	34,235	(7,609)	37,873
Capital outlay	-	-	-	20,139
Total courthouse annex maintenance	<u>26,626</u>	<u>34,235</u>	<u>(7,609)</u>	<u>58,012</u>
Montgomery building				
Operating expenses	17,700	16,558	1,142	17,293
Capital outlay	-	-	-	7,390
Total montgomery building	<u>17,700</u>	<u>16,558</u>	<u>1,142</u>	<u>24,683</u>
Jail maintenance				
Operating expenses	-	-	-	1,878
Capital outlay	7,675	-	7,675	61,313
Total jail maintenance	<u>7,675</u>	<u>-</u>	<u>7,675</u>	<u>63,191</u>

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
Old jail maintenance				
Operating expenses	\$ 11,100	\$ 15,893	\$ (4,793)	\$ 663
Capital outlay	-	10,910	(10,910)	-
Total criminal investigations	<u>11,100</u>	<u>26,803</u>	<u>(15,703)</u>	<u>663</u>
Elections office				
Operating expenses	3,800	3,649	151	2,839
Total general government	<u>1,356,949</u>	<u>1,757,465</u>	<u>(400,516)</u>	<u>1,788,751</u>
PUBLIC SAFETY				
Law enforcement				
Personal services	<u>47,500</u>	<u>49,687</u>	<u>(2,187)</u>	<u>53,127</u>
Sheriff service of process				
Operating expenses	<u>-</u>	<u>5,391</u>	<u>(5,391)</u>	<u>1,848</u>
Detention Center facilities				
Personal services	34,321	34,729	(408)	31,810
Operating expenses	145,557	124,002	21,555	256,733
Capital outlay	-	6,001	(6,001)	2,439
Debt service	450,000	450,000	-	450,000
Total detention center facilities	<u>629,878</u>	<u>614,732</u>	<u>15,146</u>	<u>740,982</u>
Emergency and disaster relief				
Personal services	30,800	32,041	(1,241)	26,902
Operating expenses	5,550	3,943	1,607	3,747
Capital outlay	-	-	-	905
Total emergency and disaster relief	<u>36,350</u>	<u>35,984</u>	<u>366</u>	<u>31,554</u>
Total public safety	<u>713,728</u>	<u>705,794</u>	<u>7,934</u>	<u>827,511</u>
PHYSICAL ENVIRONMENT				
Garbage and solid waste services				
Operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,835</u>
County agent				
Personal services	109,971	109,619	352	100,837
Operating expenses	24,693	22,149	2,544	45,702
Capital outlay	7,689	7,660	29	2,856
Total county agent	<u>142,353</u>	<u>139,428</u>	<u>2,925</u>	<u>149,395</u>
Canning Center				
Operating expenses	<u>450</u>	<u>478</u>	<u>(28)</u>	<u>360</u>
Santa Fe Soil				
Grants and aids	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,790</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	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
Tank Inspector				
Personal services	33,696	13,395	20,301	-
Operating expenses	10,792	3,388	7,404	-
Capital outlay	2,000	1,828	172	-
Total tank inspector	<u>46,488</u>	<u>18,611</u>	<u>27,877</u>	<u>-</u>

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
Recycling and education				
Operating expenses	\$ 3,500	\$ 12,210	\$ (8,710)	\$ -
Grants and aids	73,000	117,354	(44,354)	-
Total recycling and education	<u>76,500</u>	<u>129,564</u>	<u>(53,064)</u>	<u>-</u>
Waste Tire Grant				
Operating expenses	13,421	24,333	(10,912)	-
Total physical environment	<u>287,212</u>	<u>321,414</u>	<u>(34,202)</u>	<u>261,380</u>
TRANSPORTATION				
Beautification Grant				
Operating expenses	<u>35,764</u>	<u>46,000</u>	<u>(10,236)</u>	<u>-</u>
ECONOMIC ENVIRONMENT				
Industry development				
Operating expenses	2,000	2,000	-	2,000
Capital outlay	-	-	-	390,000
Debt service	53,000	48,000	5,000	36,000
Grants and aids	15,000	15,000	-	-
Total Industry development	<u>70,000</u>	<u>65,000</u>	<u>5,000</u>	<u>428,000</u>
Veterans Services				
Personal services	57,638	57,641	(3)	55,693
Operating expenses	2,069	1,858	211	1,600
Capital outlay	-	-	-	299
Total Veterans services	<u>59,707</u>	<u>59,499</u>	<u>208</u>	<u>57,592</u>
Suwannee River Economic Council				
Capital outlay	11,549	19,330	(7,781)	-
Total economic environment	<u>141,256</u>	<u>143,829</u>	<u>(2,573)</u>	<u>485,592</u>
HUMAN SERVICES				
Hospitals				
Grants and aids	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>40,000</u>
Mosquito control				
Personal services	29,525	27,179	2,346	34,655
Operating expenses	42,375	24,659	17,716	16,027
Total mosquito control	<u>71,900</u>	<u>51,838</u>	<u>20,062</u>	<u>50,682</u>
Health				
Grants and aids	<u>597,757</u>	<u>619,564</u>	<u>(21,807)</u>	<u>429,251</u>
Mental health				
Operating expenses	2,400	118	2,282	8,389
Grants and aids	47,762	47,762	-	47,761
Total mental health	<u>50,162</u>	<u>47,880</u>	<u>2,282</u>	<u>56,150</u>
Welfare				
Grants and aids	<u>17,556</u>	<u>17,556</u>	<u>-</u>	<u>25,304</u>
Retardation				
Grants and aids	<u>12,250</u>	<u>12,250</u>	<u>-</u>	<u>17,500</u>
Other human services				
Grants and aids	33,500	17,076	16,424	14,000
Total human services	<u>803,125</u>	<u>786,164</u>	<u>16,961</u>	<u>632,887</u>

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
CULTURE / RECREATION				
Columbia County Library				
Personal services	\$ 241,013	\$ 231,245	\$ 9,768	\$ 184,019
Operating expenses	57,599	64,158	(6,559)	31,294
Capital outlay	35,406	89,510	(54,104)	48,962
Total Columbia County Library	<u>334,018</u>	<u>384,913</u>	<u>(50,895)</u>	<u>264,275</u>
Fort White Library				
Personal services	7,681	11,067	(3,386)	10,143
Operating expenses	5,499	5,372	127	6,944
Capital outlay	3,187	3,540	(353)	12,151
Total Fort White Library	<u>16,367</u>	<u>19,979</u>	<u>(3,612)</u>	<u>29,238</u>
Detention Center Library				
Personal services	10,776	10,519	257	11,319
Operating expenses	1,700	3,791	(2,091)	1,919
Capital outlay	3,444	1,133	2,311	3,471
Total Detention Center Library	<u>15,920</u>	<u>15,443</u>	<u>477</u>	<u>16,709</u>
Information and referral				
Personal services	15,662	15,654	8	11,781
Operating expenses	4,956	4,472	484	1,861
Capital outlay	24,070	27,481	(3,411)	27,330
Total information and referral	<u>44,688</u>	<u>47,607</u>	<u>(2,919)</u>	<u>40,972</u>
Library Literacy Grant				
Personal services	12,755	12,671	84	-
Operating expenses	273	274	(1)	-
Capital outlay	12,376	12,333	43	-
Total library literacy grant	<u>25,404</u>	<u>25,278</u>	<u>126</u>	<u>-</u>
Fort White Library Puppets				
Operating expenses	2,349	2,296	53	-
Capital outlay	3,393	3,074	319	-
Total Fort White Library puppets	<u>5,742</u>	<u>5,370</u>	<u>372</u>	<u>-</u>
Parks and recreation				
Operating expenses	300	4,438	(4,138)	4,569
Grants and aids	87,000	81,800	5,200	87,053
Total parks and recreation	<u>87,300</u>	<u>86,238</u>	<u>1,062</u>	<u>91,622</u>
Special events				
Grants and aids	1,000	1,000	-	3,000
Total culture / recreation	<u>530,439</u>	<u>585,828</u>	<u>(55,389)</u>	<u>445,816</u>
TOTAL EXPENDITURES	<u>3,868,473</u>	<u>4,346,494</u>	<u>(478,021)</u>	<u>4,441,937</u>
Excess (deficiency) of revenues over expenditures	<u>3,929,896</u>	<u>3,873,500</u>	<u>(56,396)</u>	<u>2,537,476</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	77,756	-	(77,756)	-
Debt proceeds	-	-	-	390,000
Interfund transfers out	-	(4,272,210)	(4,272,210)	(4,690,815)
TOTAL OTHER FINANCING SOURCES (USES)	<u>77,756</u>	<u>(4,272,210)</u>	<u>(4,349,966)</u>	<u>(4,300,815)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	4,007,652	(398,710)	(4,406,362)	(1,763,339)
Fund balance at beginning of year	1,360,172	1,360,172	-	3,123,511
Fund balance at end of year	<u>\$ 5,367,824</u>	<u>\$ 961,462</u>	<u>\$(4,406,362)</u>	<u>\$ 1,360,172</u>

See notes to financial statements.

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.

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 Benefit Unit Fund (MSBU) - Established by the Board to provide certain services in the unincorporated area of the County from non advalorem 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 non advalorem assessments and other earmarked revenues.

SPECIAL REVENUE FUNDS

(Continued)

Special Projects Fund - Used to account for intergovernmental grants and other revenues and expenditures which require segregation from the General Fund.

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 Circuit Court, 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.

COLUMBIA COUNTY, FLORIDA

COMBINING BALANCE SHEET -- ALL SPECIAL REVENUE FUNDS

September 30, 1991
(With Comparative Totals for September 30, 1990)

	Board of	Constitutional	Totals	
	County Commissioners		Officers	1991
ASSETS				
Cash	\$ 974,993	\$ 176,959	\$ 1,151,952	\$ 819,912
Accounts receivable	19,769	1,645	21,414	36,645
Due from employees	-	-	-	1,374
Notes receivable	19,560	-	19,560	20,902
Other receivables	-	1,399	1,399	-
Due from other funds	154,385	68,984	223,369	1,221,317
Due from other governmental units	242,425	-	242,425	309,646
Inventories	93,513	-	93,513	93,513
Investments	2,723,836	-	2,723,836	2,211,290
Total assets	<u>\$4,228,481</u>	<u>\$ 248,987</u>	<u>\$4,477,468</u>	<u>\$4,714,599</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 129,036	\$ 108,576	\$ 237,612	\$ 560,318
Due to other funds	485,681	126,906	612,587	724,695
Due to other governmental units	3,000	3,236	6,236	64,006
Accrued payroll deductions and matching	-	1,729	1,729	-
Other current liabilities	1,998	-	1,998	165
Total liabilities	<u>619,715</u>	<u>240,447</u>	<u>860,162</u>	<u>1,349,184</u>
Fund Equity				
Fund balances				
Reserved	19,560	-	19,560	21,367
Unreserved	3,589,206	8,540	3,597,746	3,344,048
Total fund equity	<u>3,608,766</u>	<u>8,540</u>	<u>3,617,306</u>	<u>3,365,415</u>
Total liabilities and fund equity	<u>\$4,228,481</u>	<u>\$ 248,987</u>	<u>\$4,477,468</u>	<u>\$4,714,599</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA
CONSTITUTIONAL OFFICERS
SPECIAL REVENUE FUNDS**

COMBINING BALANCE SHEET

September 30, 1991
(With Comparative Totals for September 30, 1990)

Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
				1991	1990
\$ 5,653	\$ 26,950	\$ 1,510	\$ 1,806	\$ 176,959	\$ 345,285
-	-	1,487	-	1,645	27,083
-	-	-	-	-	1,374
-	-	-	-	1,399	-
-	24,137	1,863	1,874	68,984	25,412
\$ 5,653	\$ 51,087	\$ 4,860	\$ 3,680	\$ 248,987	\$ 399,154
\$ -	\$ 730	\$ -	\$ -	\$ 108,576	\$ 235,102
5,653	46,978	-	-	126,906	145,831
-	2,455	-	-	3,236	1,929
-	924	-	-	1,729	-
-	-	-	-	-	165
5,653	51,087	-	-	240,447	383,027
-	-	4,860	3,680	8,540	16,127
5,653	51,087	4,860	3,680	248,987	399,154

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

September 30, 1991
(With Comparative Totals for September 30, 1990)

Law Library	Mosquito Control	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals	
						1991	1990
\$ 1,069	\$ -	\$ 194,315	\$ 112,552	\$ 11,007	\$ 169,899	\$ 974,993	\$ 474,630
-	-	-	-	-	19,769	19,769	9,562
-	-	-	-	-	-	19,560	20,902
570	-	28,410	54,997	-	-	154,385	1,195,905
-	-	-	-	-	21,824	242,425	309,646
-	-	-	-	-	-	93,513	93,513
-	-	1,441,669	710,396	-	131,730	2,723,836	2,211,290
<u>\$ 1,639</u>	<u>\$ -</u>	<u>\$1,664,394</u>	<u>\$ 877,945</u>	<u>\$ 11,007</u>	<u>\$ 343,222</u>	<u>\$4,228,481</u>	<u>\$4,315,448</u>
\$ -	\$ -	\$ 10,786	\$ 59,605	\$ -	\$ 21,905	\$ 129,036	\$ 325,214
-	-	150,254	146,718	-	-	485,681	578,865
-	-	-	3,000	-	-	3,000	62,077
-	-	-	-	-	1,823	1,823	-
-	-	175	-	-	-	175	-
<u>-</u>	<u>-</u>	<u>161,215</u>	<u>209,323</u>	<u>-</u>	<u>23,728</u>	<u>619,715</u>	<u>966,156</u>
-	-	-	-	-	-	19,560	21,367
1,639	-	1,503,179	668,622	11,007	319,494	3,589,206	3,327,922
1,639	-	1,503,179	668,622	11,007	319,494	3,608,766	3,349,289
<u>\$ 1,639</u>	<u>\$ -</u>	<u>\$1,664,394</u>	<u>\$ 877,945</u>	<u>\$ 11,007</u>	<u>\$ 343,222</u>	<u>\$4,228,481</u>	<u>\$4,315,445</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	Board of County Commissioners	Constitutional Officers	Totals	
			1991	1990
REVENUES				
Taxes	\$ 1,460,807	\$ -	\$ 1,460,807	\$ 1,137,430
Licenses and permits	164,021	-	164,021	164,026
Intergovernmental revenue	1,371,125	5,934	1,377,059	2,588,623
Charges for services	449,476	1,053,187	1,502,663	1,086,946
Fines and forfeitures	559,961	22,449	582,410	546,171
Miscellaneous	3,068,107	51,714	3,119,821	2,586,288
Total revenues	<u>7,073,497</u>	<u>1,133,284</u>	<u>8,206,781</u>	<u>8,109,484</u>
EXPENDITURES				
Current Expenditures				
General government	111,902	1,835,378	1,997,280	1,721,412
Public safety	1,598,185	3,970,213	5,568,398	4,865,097
Physical environment	869,473	-	869,473	778,554
Transportation	2,025,909	-	2,025,909	1,986,313
Economic environment	581,064	-	581,064	412,413
Human services	32,310	-	32,310	32,925
Culture/Recreation	3,974	-	3,974	12,269
Capital Outlay				
General government	-	55,394	55,394	216,781
Public Safety	316,053	292,115	608,169	845,362
Physical environment	146,441	-	146,441	36,724
Transportation	270,595	-	270,595	292,592
Economic environment	254,599	-	254,599	1,215,460
Human services	-	-	-	33,951
Debt Service				
General government	-	13,381	13,381	2,864
Public safety	118,052	26,842	144,894	169,542
Transportation	90,777	-	90,777	90,669
Economic environment	168,452	-	168,452	136,708
Total expenditures	<u>6,587,786</u>	<u>6,243,324</u>	<u>12,831,110</u>	<u>12,849,636</u>
Excess (deficiency) of revenues over expenditures	<u>485,711</u>	<u>(5,110,040)</u>	<u>(4,624,329)</u>	<u>(4,740,152)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	4,965,295	4,965,295	4,902,396
Debt proceeds	522,167	137,157	659,324	650,822
Interfund transfers out	(748,405)	-	(748,405)	(854,602)
Total other financing sources (uses)	<u>(226,238)</u>	<u>5,102,452</u>	<u>4,876,214</u>	<u>4,698,616</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>259,473</u>	<u>(7,588)</u>	<u>251,885</u>	<u>(41,536)</u>
Fund balances at beginning of year	<u>3,349,293</u>	<u>16,128</u>	<u>3,365,421</u>	<u>3,406,957</u>
Fund balances at end of year	<u>\$ 3,608,766</u>	<u>\$ 8,540</u>	<u>\$ 3,617,306</u>	<u>\$ 3,365,421</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
				1991	1990
\$ -	\$ -	\$ -	\$ -	\$ 5,934	\$ 13,000
-	510,927	21,106	-	1,053,187	798,880
-	-	-	17,449	22,449	14,425
-	7,296	300	150	51,714	24,674
<u>-</u>	<u>518,223</u>	<u>21,406</u>	<u>17,599</u>	<u>1,133,284</u>	<u>850,979</u>
175,293	516,500	23,624	-	1,885,378	1,656,480
-	-	-	20,044	3,970,213	3,610,131
2,943	1,723	2,925	-	55,394	209,281
-	-	-	-	292,116	245,415
-	-	-	-	13,381	2,864
-	-	-	-	26,842	-
<u>178,236</u>	<u>518,223</u>	<u>26,549</u>	<u>20,044</u>	<u>6,243,324</u>	<u>5,724,171</u>
<u>(178,236)</u>	<u>-</u>	<u>(5,143)</u>	<u>(2,445)</u>	<u>(5,110,040)</u>	<u>(4,873,192)</u>
178,236	-	-	-	4,965,295	4,850,397
-	-	-	-	137,157	-
<u>178,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,102,452</u>	<u>4,850,397</u>
-	-	(5,143)	(2,445)	(7,588)	(22,795)
-	-	10,003	6,125	16,128	38,923
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,860</u>	<u>\$ 3,680</u>	<u>\$ 8,540</u>	<u>\$ 16,128</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

Law Library	Mosquito Control	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals	
						1991	1990
\$ -	\$ -	\$ 11,439	\$ -	\$ -	\$ 227,486	\$1,460,807	\$1,137,430
-	-	164,021	-	-	-	164,021	164,026
-	15,049	190,784	81,880	-	-	1,371,125	2,575,623
4,642	-	58,625	383,827	-	-	449,476	288,066
-	-	-	-	-	-	559,961	531,746
-	375	1,419,927	1,290,548	562	245,907	3,068,107	2,561,614
<u>4,642</u>	<u>15,424</u>	<u>1,844,796</u>	<u>1,756,255</u>	<u>562</u>	<u>473,393</u>	<u>7,073,497</u>	<u>7,258,505</u>
4,778	-	56,649	50,475	-	-	111,902	64,932
-	-	168,572	1,416,945	-	-	1,598,185	1,254,966
-	-	869,473	-	-	-	869,473	778,554
-	-	4,551	-	-	-	2,025,909	1,986,313
-	-	-	-	-	454,947	581,064	412,413
-	32,310	-	-	-	-	32,310	32,925
-	-	3,974	-	-	-	3,974	12,269
-	-	-	-	-	-	-	7,500
-	-	-	298,353	-	-	316,053	599,947
-	-	146,441	-	-	-	146,441	36,724
-	-	-	-	-	-	270,595	292,592
-	-	-	-	-	140,034	254,599	1,215,460
-	-	-	-	-	-	-	33,951
-	-	-	118,052	-	-	118,052	169,542
-	-	-	-	-	-	90,777	90,669
-	-	-	-	-	168,452	168,452	136,708
<u>4,778</u>	<u>32,310</u>	<u>1,249,660</u>	<u>1,883,825</u>	<u>-</u>	<u>763,433</u>	<u>6,587,786</u>	<u>7,125,465</u>
(136)	(16,886)	595,136	(127,570)	562	(290,040)	485,711	133,040
-	-	-	-	-	-	-	52,000
-	-	-	-	-	522,167	522,167	650,822
-	-	(232,300)	-	-	-	(748,405)	(854,602)
-	-	(232,300)	-	-	522,167	(226,238)	(151,780)
(136)	(16,886)	362,836	(127,570)	562	232,127	259,473	(18,740)
1,775	16,886	1,140,343	796,192	10,445	87,367	3,349,293	3,368,033
<u>\$ 1,639</u>	<u>\$ -</u>	<u>\$1,503,179</u>	<u>\$ 668,622</u>	<u>\$ 11,007</u>	<u>\$ 319,494</u>	<u>\$3,608,766</u>	<u>\$3,349,293</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
Federal grants				
Economic environment				
CDBG	\$ 158,366	\$ 112,518	\$ (45,848)	\$ 425,355
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	2,101	2,101	1,731
Other miscellaneous				
Interest on notes receivable	-	101	101	67
Total miscellaneous	-	2,202	2,202	1,798
Total revenues	<u>158,366</u>	<u>114,720</u>	<u>(43,646)</u>	<u>427,153</u>
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Housing and urban development				
Operating expenses	13,635	12,480	1,155	28,786
Capital outlay	123,056	114,565	8,491	403,080
Total expenditures	<u>136,691</u>	<u>127,045</u>	<u>9,646</u>	<u>431,866</u>
Excess (deficiency) of revenues over expenditures	21,675	(12,325)	(34,000)	(4,713)
Fund balance at beginning of year	62,804	64,146	1,342	68,859
Fund balance at end of year	<u>\$ 84,479</u>	<u>\$ 51,821</u>	<u>\$ (32,658)</u>	<u>\$ 64,146</u>

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991 Budget	1991 Actual	Variance— Favorable (Unfavorable)	1990 Actual
REVENUES				
TAXES				
Ad valorem taxes				
Delinquent ad valorem taxes	\$ -	\$ 232	\$ 232	\$ -
Sales and use taxes				
Local option gas tax/ alternative fuel	837,500	1,101,337	263,837	814,510
Total taxes	837,500	1,101,569	264,069	814,510
INTERGOVERNMENTAL REVENUE				
Federal shared revenues				
Federal forestry shared revenue	150,000	99,413	(50,587)	91,895
State shared revenues				
General government				
State revenue sharing	212,872	180,455	(32,417)	299,677
Transportation				
Motor fuel tax rebate	10,000	13,649	3,649	9,597
Constitutional gas tax	190,000	210,361	20,361	258,506
County gas tax	400,000	362,138	(37,862)	430,333
State alternative fuel decal user fee	-	7,153	7,153	12,667
Special and motor fuel use tax	10,000	12,541	2,541	-
Other transportation	1,000	2,430	1,430	-
Total intergovernmental revenue	973,872	888,140	(85,732)	1,102,675
CHARGES FOR SERVICES				
Transportation				
Other transportation receipts				
Culvert & waiver fee	-	2,030	2,030	3,085
Sign fee	-	352	352	-
Total charges for services	-	2,382	2,382	3,085
MISCELLANEOUS				
Interest earnings				
Interest on investments	25,000	5,694	(19,306)	4,812
Interest SBA	50,000	36,328	(13,672)	59,384
Other miscellaneous	22,000	46,352	24,352	75,563
Total miscellaneous	97,000	88,374	(8,626)	139,759
TOTAL REVENUES	1,908,372	2,080,465	172,093	2,060,029

(Continued)

EXPENDITURES	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
TRANSPORTATION				
Contracted mowing				
Operating expenses	\$ 68,000	\$ 65,580	\$ 2,420	\$ 54,850
Graded roads				
Personal services	242,167	247,441	(5,274)	220,059
Operating expenses	1,500	1,634	(134)	114
Capital outlay	97,845	97,845	-	32,742
Debt service	90,169	90,777	(608)	90,669
Total graded roads	<u>431,681</u>	<u>437,697</u>	<u>(6,016)</u>	<u>343,584</u>
Drainage, heavy equipment				
Personal services	447,157	426,171	20,986	447,071
Operating expenses	54,000	65,073	(11,073)	59,567
Capital outlay	119,539	119,539	-	216,394
Total drainage, heavy equipment	<u>620,696</u>	<u>610,783</u>	<u>9,913</u>	<u>723,032</u>
Sign shop				
Personal services	63,427	48,887	14,540	43,838
Operating expenses	102,889	104,165	(1,276)	87,485
Total sign shop	<u>166,316</u>	<u>153,052</u>	<u>13,264</u>	<u>131,323</u>
Repair shop				
Personal services	214,944	221,388	(6,444)	197,280
Operating expenses	162,000	193,619	(31,619)	178,479
Capital outlay	-	-	-	44,208
Total repair shop	<u>376,944</u>	<u>415,007</u>	<u>(38,063)</u>	<u>419,967</u>
Stock room				
Personal services	19,519	19,215	304	19,034
Operating expenses	180,880	162,839	18,041	202,275
Total stock room	<u>200,399</u>	<u>182,054</u>	<u>18,345</u>	<u>221,309</u>
Administration				
Personal services	147,475	160,261	(12,786)	144,217
Operating expenses	173,264	173,559	(295)	165,923
Capital outlay	43,148	53,211	(10,063)	43,456
Total administration	<u>363,887</u>	<u>387,031</u>	<u>(23,144)</u>	<u>353,596</u>
Secondary maintenance crew				
Personal services	80,319	96,606	(16,287)	63,430
Operating expenses	3,000	3,649	(649)	4,236
Total secondary maintenance crew	<u>83,319</u>	<u>100,255</u>	<u>(16,936)</u>	<u>67,666</u>
Data processing				
Operating expenses	<u>1,000</u>	<u>113</u>	<u>887</u>	<u>250</u>

(Continued)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES (Continued)				
Public transit system				
Grants and aids	\$ 31,158	\$ 31,159	\$ (1)	\$ 53,179
TOTAL EXPENDITURES	<u>2,343,400</u>	<u>2,382,731</u>	<u>(39,331)</u>	<u>2,368,756</u>
Excess (deficiency) of revenues over expenditures	<u>(435,028)</u>	<u>(302,266)</u>	<u>132,762</u>	<u>(308,727)</u>
OTHER FINANCING SOURCES				
Debt proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,412</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(435,028)</u>	<u>(302,266)</u>	<u>132,762</u>	<u>(178,315)</u>
Fund balance at beginning of year	929,310	929,310	-	1,107,625
Fund balance at end of year	<u>\$ 494,282</u>	<u>\$ 627,044</u>	<u>\$ 132,762</u>	<u>\$ 929,310</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
Federal grants				
Public safety				
Other public safety	\$ -	\$ 82,754	\$ 82,754	\$ -
CHARGES FOR SERVICES				
Public safety				
Police services	-	-	-	14,277
FINES AND FORFEITURES				
Court cases				
Court fines				
Felonies	-	12,474	12,474	24,315
Misdemeanors	14,500	25,901	11,401	18,925
Traffic	315,000	344,495	29,495	331,427
Court costs- Columbia County	110,000	142,248	32,248	123,181
Court costs- Lake City	31,000	9,068	(21,932)	16,866
Court costs- Fort White	3,000	26	(2,974)	175
Service charge criminal fund	-	1,346	1,346	1,217
Other fines and forfeitures				
Bond forfeitures	60,000	1,350	(58,650)	-
Deposits on bonds	-	6,139	6,139	-
Total fines and forfeitures	533,500	543,047	9,547	516,106
MISCELLANEOUS				
Interest earnings				
Interest on investments	10,500	4,585	(5,915)	10,439
Interest SBA	5,000	6,160	1,160	9,406
Interest County Officers	-	-	-	6,006
Other miscellaneous	47,373	-	(47,373)	39,516
Sales of surplus				
Equipment	6,538	5,551	(987)	-
Total miscellaneous	69,411	16,296	(53,115)	65,367
TOTAL REVENUES	602,911	642,097	39,186	595,750

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Capital outlay	<u>-</u>	<u>6,630</u>	<u>(6,630)</u>	<u>8,498</u>
Excess (deficiency) of revenues over expenditures	<u>602,911</u>	<u>635,467</u>	<u>32,556</u>	<u>587,252</u>
OTHER FINANCING USES				
Interfund transfers out	<u>-</u>	<u>(516,105)</u>	<u>(516,105)</u>	<u>(570,302)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	602,911	119,362	(483,549)	16,950
Fund balance at beginning of year	247,615	247,615	-	230,665
Fund balance at end of year	<u>\$ 850,526</u>	<u>\$ 366,977</u>	<u>\$ (483,549)</u>	<u>\$ 247,615</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		Actual
REVENUES				
TAXES				
Ad valorem taxes				
Current ad valorem taxes	\$ 116,994	\$ 116,932	\$ (62)	\$ 108,605
Delinquent ad valorem taxes	-	3,380	3,380	979
Total taxes	116,994	120,312	3,318	109,584
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	3,036	3,036	3,145
Other miscellaneous	-	323	323	13,847
Total miscellaneous	-	3,359	3,359	16,992
TOTAL REVENUES	116,994	123,671	6,677	126,576
 EXPENDITURES				
ECONOMIC ENVIRONMENT				
Industry development				
Personal services	64,400	58,159	6,241	64,237
Operating expenses	52,594	55,478	(2,884)	57,832
TOTAL EXPENDITURES	116,994	113,637	3,357	122,069
 Excess of revenues over expenditures	-	10,034	10,034	4,507
 Fund balance at beginning of year	46,530	46,530	-	42,023
Fund balance at end of year	\$ 46,530	\$ 56,564	\$ 10,034	\$ 46,530

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
REVENUES				
FINES AND FORFEITURES				
Court cases				
Confiscated property	\$ 16,913	\$ 16,913	\$ -	\$ 15,640
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	556	556	801
TOTAL REVENUES	16,913	17,469	556	16,441
EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Operating expenses	12,668	12,668	-	7,385
Capital outlay	11,070	11,070	-	7,260
TOTAL EXPENDITURES	23,738	23,738	-	14,645
Excess (deficiency) of revenues over over expenditures	(6,825)	(6,269)	556	1,796
Fund balance at beginning of year	8,684	8,684	-	6,888
Fund balance at end of year	\$ 1,859	\$ 2,415	\$ 556	\$ 8,684

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
REVENUES				
CHARGES FOR SERVICES				
General government				
County court fees				
Law Library fees	\$ 4,642	\$ 4,642	\$ -	\$ 4,600
EXPENDITURES				
GENERAL GOVERNMENT				
Judicial				
Operating expenses	4,778	4,778	-	3,531
Excess (deficiency) of revenues over expenditures	(136)	(136)	-	1,069
Fund balance at beginning of year	1,775	1,775	-	706
Fund balance at end of year	\$ 1,639	\$ 1,639	\$ -	\$ 1,775

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Human services				
Mosquito Control-I	\$ 11,250	\$ 11,250	\$ -	\$ 15,000
Mosquito Control-II	3,799	3,799	-	20,119
Total intergovernmental revenue	<u>15,049</u>	<u>15,049</u>	<u>-</u>	<u>35,119</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	375	375	-	2,039
TOTAL REVENUES	<u>15,424</u>	<u>15,424</u>	<u>-</u>	<u>37,158</u>
EXPENDITURES				
HUMAN SERVICES				
State Mosquito Control I				
Operating expenses	32,100	32,100	-	16,559
Capital outlay	-	-	-	9,788
Total State Mosquito Control I	<u>32,100</u>	<u>32,100</u>	<u>-</u>	<u>26,347</u>
State Mosquito Control II				
Operating expenses	210	210	-	16,366
Capital outlay	-	-	-	24,163
Total State Mosquito Control II	<u>210</u>	<u>210</u>	<u>-</u>	<u>40,529</u>
TOTAL EXPENDITURES	<u>32,310</u>	<u>32,310</u>	<u>-</u>	<u>66,876</u>
Excess (deficiency) of revenues over expenditures	(16,886)	(16,886)	-	(29,718)
Fund balance at beginning of year	16,886	16,886	-	46,604
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,886</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		Actual
REVENUES				
TAXES				
Ad valorem taxes				
Current ad valorem taxes	\$ -	\$ -	\$ -	\$ 18
Delinquent ad valorem taxes	-	10,439	10,439	1,300
Franchise fees				
Other	-	1,000	1,000	-
Total taxes	-	11,439	11,439	1,318
LICENSES AND PERMITS				
Professional and occupational	36,425	55,901	19,476	34,352
Building permits	107,179	95,964	(11,215)	112,943
Other licenses and permits				
Permits (regulations)	14,820	7,131	(7,689)	5,377
Permits (land use)	24,452	5,025	(19,427)	11,355
Total licenses and permits	182,876	164,021	(18,855)	164,027
INTERGOVERNMENTAL REVENUE				
State shared revenues				
General government				
State revenue sharing	-	60,200	60,200	150,000
Mobile home licenses	28,000	33,617	5,617	33,489
Local government				
half-cent sales tax	225,000	96,966	(128,034)	383,285
Total intergovernmental revenue	253,000	190,783	(62,217)	566,774
CHARGES FOR SERVICES				
General government				
Zoning fees	-	13,740	13,740	18,910
Physical environment				
Garbage/solid waste revenue				
Columbia County School Board	34,200	35,685	1,485	44,815
State Park garbage fees	11,400	9,200	(2,200)	-
Total charges for services	45,600	58,625	13,025	63,725

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
MISCELLANEOUS				
Interest earnings				
Interest on investments	\$ 15,000	\$ 31,541	\$ 16,541	\$ 13,370
Interest SBA	37,000	71,600	34,600	54,667
Interest County Officers Tax Collector	-	3,431	3,431	(19)
Special assessments/ impact fee				
Spring Hollow lighting	-	1,337	1,337	1,485
Physical environment	1,050,000	1,199,536	149,536	951,660
Delinquent fees	-	112,118	112,118	14,477
Other miscellaneous	90	363	273	78,318
Total miscellaneous	<u>1,102,090</u>	<u>1,419,926</u>	<u>317,836</u>	<u>1,113,958</u>
TOTAL REVENUES	<u>1,583,566</u>	<u>1,844,794</u>	<u>261,228</u>	<u>1,909,802</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	<u>12,844</u>	<u>16,980</u>	<u>(4,136)</u>	<u>334</u>
Financial and administrative				
Operating expenses	22,500	39,669	(17,169)	24,626
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
Total financial and administrative	<u>22,500</u>	<u>39,669</u>	<u>(17,169)</u>	<u>32,126</u>
Total general government	<u>35,344</u>	<u>56,649</u>	<u>(21,305)</u>	<u>32,460</u>
PUBLIC SAFETY				
Protective inspections				
Personal services	154,915	155,330	(415)	138,388
Operating expenses	13,900	13,242	658	24,649
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,988</u>
Total public safety	<u>168,815</u>	<u>168,572</u>	<u>243</u>	<u>174,025</u>
PHYSICAL ENVIRONMENT				
Container service				
Personal services	258,471	253,318	5,153	172,749
Operating expenses	546,264	616,155	(69,891)	605,805
Capital outlay	<u>150,800</u>	<u>146,441</u>	<u>4,359</u>	<u>36,724</u>
Total physical environment	<u>955,535</u>	<u>1,015,914</u>	<u>(60,379)</u>	<u>815,278</u>
TRANSPORTATION				
Roads and streets				
Operating expenses	<u>-</u>	<u>4,551</u>	<u>(4,551)</u>	<u>819</u>

(Continued)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
CULTURE / RECREATION				
Parks and recreation				
Operating expenses	\$ -	\$ -	\$ -	\$ 4,151
Grants and aids	-	3,974	(3,974)	8,118
Total culture / recreation	-	3,974	(3,974)	12,269
TOTAL EXPENDITURES	<u>1,159,694</u>	<u>1,249,660</u>	<u>(89,966)</u>	<u>1,034,851</u>
Excess (deficiency) of revenues over expenditures	<u>423,872</u>	<u>595,134</u>	<u>171,262</u>	<u>874,951</u>
OTHER FINANCING USES				
Interfund transfers out	<u>-</u>	<u>(232,300)</u>	<u>(232,300)</u>	<u>(284,300)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	423,872	362,834	(61,038)	590,651
Fund balance at beginning of year	1,140,343	1,140,343	-	549,692
Fund balance at end of year	<u>\$1,564,215</u>	<u>\$1,503,177</u>	<u>\$ (61,038)</u>	<u>\$1,140,343</u>

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
Federal grants				
Public safety				
Title IV Fire Grant	\$ -	\$ -	\$ -	\$ 1,225
State grants				
Public safety	18,754	20,784	2,030	124,476
State shared revenues				
General government				
State revenue sharing	347,000	61,096	(285,904)	320,000
Total intergovernmental revenue	<u>365,754</u>	<u>81,880</u>	<u>(283,874)</u>	<u>445,701</u>
CHARGES FOR SERVICES				
Public safety				
Police services	-	-	-	99,910
Ambulance fees	275,000	383,827	108,827	102,469
Total charges for services	<u>275,000</u>	<u>383,827</u>	<u>108,827</u>	<u>202,379</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	13,000	13,044	44	19,326
Interest SBA	24,000	48,861	24,861	39,540
Interest County Officers	-	3,081	3,081	3,349
Special assessments/impact fee				
Special assessments				
EMS	375,000	423,111	48,111	337,103
Fire control	625,000	661,366	36,366	736,832
Delinquent special assessments	-	34,275	34,275	-
EMS	90,000	101,789	11,789	-
Sales of surplus				
Equipment	-	1,408	1,408	-
Other miscellaneous	-	3,614	3,614	23,540
Total miscellaneous	<u>1,127,000</u>	<u>1,290,549</u>	<u>163,549</u>	<u>1,159,690</u>
TOTAL REVENUES	<u>1,767,754</u>	<u>1,756,256</u>	<u>(11,498)</u>	<u>1,807,770</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	<u>15,400</u>	<u>15,400</u>	<u>-</u>	<u>8,385</u>

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
Financial and administrative				
Operating expenses	\$ 20,000	\$ 35,075	\$ (15,075)	\$ 28,056
Total general government	<u>35,400</u>	<u>50,475</u>	<u>(15,075)</u>	<u>36,441</u>
PUBLIC SAFETY				
Fire control				
Personal services	4,300	4,300	-	-
Operating expenses	104,400	110,619	(6,219)	100,316
Capital outlay	158,000	158,058	(58)	312,466
Debt service	-	118,052	(118,052)	169,542
Grants and aids	553,324	502,095	51,229	462,502
Total Fire control	<u>820,024</u>	<u>893,124</u>	<u>(73,100)</u>	<u>1,044,826</u>
Emergency and disaster relief				
Personal services	147,544	168,537	(20,993)	148,410
Operating expenses	58,009	61,591	(3,582)	67,867
Capital outlay	-	1,158	(1,158)	405
Total emergency and disaster relief	<u>205,553</u>	<u>231,286</u>	<u>(25,733)</u>	<u>216,682</u>
Ambulance and rescue services				
Personal services	426,608	447,012	(20,404)	182,730
Operating expenses	90,834	112,864	(22,030)	122,718
Capital outlay	54,754	139,137	(84,383)	260,330
Total ambulance and rescue services	<u>572,196</u>	<u>699,013</u>	<u>(126,817)</u>	<u>565,778</u>
EMS billings				
Operating expenses	24,070	9,927	14,143	-
Total public safety	<u>1,621,843</u>	<u>1,833,350</u>	<u>(211,507)</u>	<u>1,827,286</u>
TOTAL EXPENDITURES	<u>1,657,243</u>	<u>1,883,825</u>	<u>(226,582)</u>	<u>1,863,727</u>
Excess (deficiency) of revenues over expenditures	<u>110,511</u>	<u>(127,569)</u>	<u>(238,080)</u>	<u>(55,957)</u>
OTHER FINANCING SOURCES				
Interfund transfer in	-	-	-	52,000
Debt proceeds	-	-	-	520,410
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>572,410</u>
Excess (deficiency) of revenues and other financing sources over expenditures	110,511	(127,569)	(238,080)	516,453
Fund balance at beginning of year	796,192	796,192	-	279,739
Fund balance at end of year	<u>\$ 906,703</u>	<u>\$ 668,623</u>	<u>\$ (238,080)</u>	<u>\$ 796,192</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, 1991
 (With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
REVENUES				
MISCELLANEOUS				
Interest earnings				
Interest on investments	\$ 562	\$ 562	\$ -	\$ 559
Excess (deficiency) of revenues over expenditures	562	562	-	559
Fund balance at beginning of year	10,445	10,445	-	9,886
Fund balance at end of year	<u>\$ 11,007</u>	<u>\$ 11,007</u>	<u>\$ -</u>	<u>\$ 10,445</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
TAXES				
Sales and use taxes				
Local option resort tourist	\$ 200,000	\$ 227,486	\$ 27,486	\$ 212,018
MISCELLANEOUS				
Interest earnings				
Interest on investments	10,000	13,529	3,529	30,396
Interest SBA	-	1,386	1,386	12,610
Rents and royalties	300,000	226,373	(73,627)	17,477
Other miscellaneous	-	4,618	4,618	170
Total miscellaneous	<u>310,000</u>	<u>245,906</u>	<u>(64,094)</u>	<u>60,653</u>
TOTAL REVENUES	<u>510,000</u>	<u>473,392</u>	<u>(36,608)</u>	<u>272,671</u>
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Industry development				
Operating expenses	133,200	159,295	(26,095)	183,190
Capital outlay	5,000	-	5,000	-
Total Industry development	<u>138,200</u>	<u>159,295</u>	<u>(21,095)</u>	<u>183,190</u>
Sports Hall of Fame				
Operating expenses	243,353	295,652	(52,299)	78,368
Capital outlay	5,000	140,034	(135,034)	812,380
Debt service	90,000	168,452	(78,452)	136,708
Total Sports Hall of Fame	<u>338,353</u>	<u>604,138</u>	<u>(265,785)</u>	<u>1,027,456</u>
TOTAL EXPENDITURES	<u>476,553</u>	<u>763,433</u>	<u>(286,880)</u>	<u>1,210,646</u>
Excess (deficiency) of revenues over expenditures	<u>33,447</u>	<u>(290,041)</u>	<u>(323,488)</u>	<u>(937,975)</u>
OTHER FINANCING SOURCES				
Debt proceeds	<u>432,175</u>	<u>522,167</u>	<u>89,992</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	465,622	232,126	(233,496)	(937,975)
Fund balance at beginning of year	87,367	87,367	-	1,025,342
Fund balance at end of year	<u>\$ 552,989</u>	<u>\$ 319,493</u>	<u>\$ (233,496)</u>	<u>\$ 87,367</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

**CLERK OF CIRCUIT COURT OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE, BUDGET (GAAP BASIS) AND ACTUAL**

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
General government				
Trial court information system	\$ -	\$ -	\$ -	\$ 13,000
Total intergovernmental revenue	-	-	-	13,000
CHARGES FOR SERVICES				
General government				
Recording of legal instruments	125,399	124,633	(766)	117,826
Certification, copying, record search	43,357	43,357	-	18,512
Circuit Court fees	275,325	275,884	559	273,071
County Court fees	3,072	3,072	-	-
Other general government charges	4,595	4,595	-	4,206
Total charges for services	451,748	451,541	(207)	413,615
MISCELLANEOUS				
Interest earnings				
Interest on investments	23,398	23,398	-	15,840
TOTAL REVENUES	475,146	474,939	(207)	442,455
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Personal services	148,898	148,898	-	121,182
Operating expenses	2,971	2,971	-	2,256
Capital outlay	586	586	-	2,467
Total financial and administrative	152,455	152,455	-	125,905
Judicial				
Personal services	19,444	19,444	-	18,442
Personal services Circuit Court	335,496	334,997	499	252,274
Personal services County Court	133,244	133,244	-	128,567

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
Operating expenses - Circuit Court	\$ 95,705	\$ 95,257	\$ 448	\$ 45,311
Operating expenses - County Court	15,174	15,174	-	12,985
Capital outlay - Circuit Court	24,653	41,130	(16,477)	144,870
Debt service Circuit Court	-	13,381	(13,381)	-
Total Judicial	<u>623,716</u>	<u>652,627</u>	<u>(28,911)</u>	<u>602,449</u>
TOTAL EXPENDITURES	<u>776,171</u>	<u>805,082</u>	<u>(28,911)</u>	<u>728,354</u>
Excess (deficiency) of revenues over expenditures	<u>(301,025)</u>	<u>(330,143)</u>	<u>(29,118)</u>	<u>(285,899)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	301,025	300,734	(291)	285,899
Debt proceeds	-	29,409	29,409	-
Total other financing sources	<u>301,025</u>	<u>330,143</u>	<u>29,118</u>	<u>285,899</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

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
CHARGES FOR SERVICES				
General government				
Sale of maps and publications	\$ -	\$ 2,973	\$ 2,973	\$ 4,775
Certification, copying, record search	-	1,308	1,308	-
County Officers fees				
Property Appraiser LSHA	31,521	30,936	(585)	30,979
Property Appraiser CCIDA	4,076	4,001	(75)	4,007
Property Appraiser SRWMD	10,507	10,312	(195)	6,196
Total charges for services	<u>46,104</u>	<u>49,530</u>	<u>3,426</u>	<u>45,957</u>
MISCELLANEOUS				
Interest earnings				
Interest County Officers Property Appraiser	-	2,595	2,595	-
TOTAL REVENUES	<u>46,104</u>	<u>52,125</u>	<u>6,021</u>	<u>45,957</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Personal services	360,992	360,803	189	323,416
Operating expenses	56,421	59,173	(2,752)	54,145
Capital outlay	9,705	6,087	3,618	21,532
Debt service	-	-	-	2,864
TOTAL EXPENDITURES	<u>427,118</u>	<u>426,063</u>	<u>1,055</u>	<u>401,957</u>
Excess (deficiency) of revenues over expenditures	<u>(381,014)</u>	<u>(373,938)</u>	<u>7,076</u>	<u>(356,000)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	381,014	373,938	(7,076)	356,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>381,014</u>	<u>373,938</u>	<u>(7,076)</u>	<u>356,000</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Public safety				
HRS process service	\$ -	\$ 5,934	\$ 5,934	\$ -
CHARGES FOR SERVICES				
Public safety				
Police services	-	20,083	20,083	-
FINES AND FORFEITURES				
Court cases				
Confiscated property	-	5,000	5,000	-
MISCELLANEOUS				
Other miscellaneous				
Interest County Officers	-	14,359	14,359	-
Other miscellaneous	-	3,617	3,617	-
Total miscellaneous	-	17,976	17,976	-
TOTAL REVENUES	-	48,993	48,993	-
EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Capital outlay	-	107,748	(107,748)	-
Sheriff administration				
Personal services	280,655	280,656	(1)	269,650
Operating expenses	44,974	43,381	1,593	74,301
Capital outlay	13,493	11,488	2,005	19,404
Total Sheriff administration	339,122	335,525	3,597	363,355
Sheriff road patrol				
Personal services	831,572	831,572	-	760,602
Operating expenses	365,383	291,017	74,366	251,823
Capital outlay	103,066	151,907	(48,841)	226,011
Debt service	-	26,842	(26,842)	-
Total Sheriff road patrol	1,300,021	1,301,338	(1,317)	1,238,436

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
Sheriff criminal investigation				
Personal services	\$ 466,729	\$ 466,728	\$ 1	\$ 383,817
Operating expenses	64,874	59,519	5,355	51,303
Capital outlay	9,841	9,239	602	-
Total Sheriff criminal investigation	<u>541,444</u>	<u>535,486</u>	<u>5,958</u>	<u>435,120</u>
Sheriff judicial process				
Personal services	63,742	63,678	64	91,275
Operating expenses	12,421	8,427	3,994	12,861
Capital outlay	2,859	2,859	-	-
Total Sheriff judicial process	<u>79,022</u>	<u>74,964</u>	<u>4,058</u>	<u>104,136</u>
Sheriff process service				
Personal services	241,816	241,816	-	165,455
Operating expenses	12,421	12,384	37	11,137
Total Sheriff process service	<u>254,237</u>	<u>254,200</u>	<u>37</u>	<u>176,592</u>
Sheriff communications				
Personal services	176,232	176,295	(63)	147,587
Operating expenses	4,140	5,781	(1,641)	4,770
Total Sheriff communications	<u>180,372</u>	<u>182,076</u>	<u>(1,704)</u>	<u>152,357</u>
Detention and correction				
Personal services	1,183,243	1,183,244	(1)	1,081,002
Operating expenses	286,146	285,670	476	287,463
Capital outlay	3,876	8,876	(5,000)	-
Total detention and correction	<u>1,473,265</u>	<u>1,477,790</u>	<u>(4,525)</u>	<u>1,368,465</u>
TOTAL EXPENDITURES	<u>4,167,483</u>	<u>4,269,127</u>	<u>(101,644)</u>	<u>3,838,461</u>
Excess (deficiency) of revenues over expenditures	<u>(4,167,483)</u>	<u>(4,220,134)</u>	<u>(52,651)</u>	<u>(3,838,461)</u>
OTHER FINANCING SOURCES				
Interfund transfer	4,167,483	4,112,387	(55,096)	3,838,461
Debt proceeds	-	107,747	107,747	-
TOTAL OTHER FINANCING SOURCES	<u>4,167,483</u>	<u>4,220,134</u>	<u>52,651</u>	<u>3,838,461</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		1990
	Budget	Actual	Actual
			Actual
EXPENDITURES			
GENERAL GOVERNMENT			
Other general government			
Personal services Supervisor	\$ 126,256	\$ 126,187	\$ 114,426
Personal services Elections	25,000	24,999	23,252
Operating expenses			
Supervisor	4,900	2,242	4,716
Operating expenses Elections	23,625	21,865	24,884
Capital outlay	1,375	2,943	2,101
TOTAL EXPENDITURES	<u>181,156</u>	<u>178,236</u>	<u>169,379</u>
Excess (deficiency) of revenues over expenditures	<u>(181,156)</u>	<u>(178,236)</u>	<u>(169,379)</u>
OTHER FINANCING SOURCES			
Interfund transfers in	<u>181,156</u>	<u>178,236</u>	<u>169,379</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>

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
CHARGES FOR SERVICES				
General government				
County Officer commissions and fees				
Professional and occupational licenses	\$ 767	\$ 767	\$ -	\$ 9,561
Motor vehicle fees	159,672	159,672	-	137,540
Boat fees	10,457	10,457	-	10,865
Other licenses and permits	12,511	12,511	-	11,178
State commissions	2,835	2,835	-	3,255
County commissions	181,094	169,189	(11,905)	270
Tax commissions CCIDA	2,184	2,184	-	2,269
Tax commissions SRWMD	5,824	5,824	-	5,849
Tax commissions LSHA	17,134	17,134	-	17,546
Delinquent tax commissions	50,120	50,120	-	28,739
Commissions special assessments	72,301	72,301	-	57,238
Advertising collections	7,934	7,934	-	40,093
Total charges for services	<u>522,833</u>	<u>510,928</u>	<u>(11,905)</u>	<u>324,403</u>
MISCELLANEOUS				
Interest earnings				
Interest County Officers Tax Collector	8,375	7,296	(1,079)	6,582
Other miscellaneous	-	-	-	874
Total miscellaneous	<u>8,375</u>	<u>7,296</u>	<u>(1,079)</u>	<u>7,456</u>
TOTAL REVENUES	<u>531,208</u>	<u>518,224</u>	<u>(12,984)</u>	<u>331,859</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Personal services	423,584	417,013	6,571	371,547
Operating expenses	105,868	99,486	6,382	148,960
Capital outlay	1,756	1,725	31	12,007
TOTAL EXPENDITURES	<u>531,208</u>	<u>518,224</u>	<u>12,984</u>	<u>532,514</u>

(Continued)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ (200,655)
OTHER FINANCING SOURCES				
Interfund transfers in	-	-	-	200,655
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

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	Budget	1991 Actual	Variance— Favorable (Unfavorable)	1990 Actual
REVENUES				
CHARGES FOR SERVICES				
General government				
Recording of legal instruments	\$ 21,106	\$ 21,106	\$ -	\$ 14,905
MISCELLANEOUS				
Interest earnings				
Interest County Officers Clerk	300	300	-	1,010
TOTAL REVENUES	<u>21,406</u>	<u>21,406</u>	<u>-</u>	<u>15,915</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Operating expenses	11,880	11,880	-	3,277
Capital outlay	2,925	2,925	-	26,304
Debt service	11,744	11,744	-	6,838
TOTAL EXPENDITURES	<u>26,549</u>	<u>26,549</u>	<u>-</u>	<u>36,419</u>
Excess (deficiency) of revenues over expenditures	(5,143)	(5,143)	-	(20,504)
Fund balance at beginning of year	10,003	10,003	-	30,506
Fund balance at end of year	<u>\$ 4,860</u>	<u>\$ 4,860</u>	<u>\$ -</u>	<u>\$ 10,002</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
FINES AND FORFEITURES				
Court cases				
Law enforcement education	\$ 17,449	\$ 17,449	\$ -	\$ 14,425
MISCELLANEOUS				
Interest earnings				
Interest County Officers	150	150	-	368
TOTAL REVENUES	<u>17,599</u>	<u>17,599</u>	<u>-</u>	<u>14,793</u>
EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Operating expenses	<u>20,044</u>	<u>20,044</u>	<u>-</u>	<u>17,085</u>
Excess (deficiency) of revenues over expenditures	(2,445)	(2,445)	-	(2,292)
Fund balance at beginning of year	6,125	6,125	-	8,416
Fund balance at end of year	<u>\$ 3,680</u>	<u>\$ 3,680</u>	<u>\$ -</u>	<u>\$ 6,124</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.

1990 Debt Service - To account for the debt service associated with the Gas Tax Revenue Bonds - Series 1990.

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 BALANCE SHEET

September 30, 1991
(With Comparative Totals for September 30, 1990)

	<u>1990</u> <u>Debt</u> <u>Service</u>	<u>1989</u> <u>Debt</u> <u>Service</u>	<u>Totals</u> <u>1991</u>	<u>1990</u>
ASSETS				
Cash	\$ 115,793	\$ 918,588	\$ 1,034,381	\$ 768,003
Due from other funds	32,652	-	32,652	-
Due from other governmental units	59,033	117,210	176,243	91,452
Interest receivable	-	1,664	1,664	-
Investments	360,000	400,000	760,000	415,614
Unamortized premium treasury securities	13,112	-	13,112	-
TOTAL ASSETS	<u>\$ 580,590</u>	<u>\$ 1,437,462</u>	<u>\$ 2,018,052</u>	<u>\$ 1,275,069</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to other funds	\$ -	\$ 121,452	\$ 121,452	\$ 88,800
Interest payable	-	115,741	115,741	-
Current bonds payable	-	320,000	320,000	-
Total liabilities	<u>-</u>	<u>557,193</u>	<u>557,193</u>	<u>88,800</u>
 FUND BALANCES				
Reserved for debt service	<u>580,590</u>	<u>880,269</u>	<u>1,460,859</u>	<u>1,186,269</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 580,590</u>	<u>\$ 1,437,462</u>	<u>\$ 2,018,052</u>	<u>\$ 1,275,069</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA
DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1991
With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	<u>1990</u> <u>Debt</u> <u>Service</u>	<u>1989</u> <u>Debt</u> <u>Service</u>	<u>Totals</u> <u>1991</u>	<u>1990</u>
REVENUES				
Taxes	\$ 501,476	\$ 902,490	\$ 1,403,966	\$ 1,218,457
Miscellaneous	34,984	41,054	76,038	68,162
TOTAL REVENUES	<u>\$ 536,460</u>	<u>943,544</u>	<u>1,480,004</u>	<u>1,286,619</u>
EXPENDITURES				
Debt Service				
Transportation	<u>2,482,623</u>	<u>551,483</u>	<u>3,034,106</u>	<u>1,020,090</u>
Excess (deficiency) of revenues over expenditures	<u>(1,946,163)</u>	<u>392,061</u>	<u>(1,554,102)</u>	<u>266,529</u>
OTHER FINANCING SOURCES				
Interfund transfer	117,000	-	117,000	-
Debt proceeds	<u>1,711,692</u>	<u>-</u>	<u>1,711,692</u>	<u>415,614</u>
TOTAL OTHER FINANCING SOURCES	<u>1,828,692</u>	<u>-</u>	<u>1,828,692</u>	<u>415,614</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(117,471)</u>	<u>392,061</u>	<u>274,590</u>	<u>682,143</u>
Fund balances at beginning of year	<u>698,061</u>	<u>488,208</u>	<u>1,186,269</u>	<u>504,126</u>
Fund balances at end of year	<u>\$ 580,590</u>	<u>\$ 880,269</u>	<u>\$ 1,460,859</u>	<u>\$ 1,186,269</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

**1990 DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE, BUDGET (GAAP BASIS) AND ACTUAL**

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
REVENUES				
TAXES				
Sales and use taxes				
County 1-cent voted gas tax	\$ 390,000	\$ 501,476	\$ 111,476	\$ 403,946
Local option gas tax alternative fuel	-	-	-	271,503
Total taxes	390,000	501,476	111,476	675,449
MISCELLANEOUS				
Interest earnings				
Interest on investments	25,000	34,938	9,938	30,798
Other miscellaneous	-	47	47	-
Total miscellaneous	25,000	34,985	9,985	30,798
TOTAL REVENUES	415,000	536,461	121,461	706,247
 EXPENDITURES				
TRANSPORTATION				
Roads and streets				
Debt service	-	2,482,623	(2,482,623)	512,313
	-	2,482,623	(2,482,623)	512,313
Excess (deficiency) of revenues over expenditures	415,000	(1,946,162)	(2,361,162)	193,934
 OTHER FINANCING SOURCES				
Interfund transfer	117,000	117,000	-	-
Debt proceeds	-	1,711,692	1,711,692	-
TOTAL OTHER FINANCING SOURCES	117,000	1,828,692	1,711,692	-
Excess (deficiency) of revenues and other financing sources over expenditures	532,000	(117,470)	(649,470)	193,934
Fund balance at beginning of year	698,061	698,061	-	504,126
Fund balance at end of year	\$ 1,230,061	\$ 580,591	\$ (649,470)	\$ 698,060

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

1989 DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE, BUDGET (GAAP BASIS) AND ACTUAL

For the Fiscal Year Ended September 30, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
REVENUES				
TAXES				
Sales and use taxes				
Local option gas tax/ alternative fuel	\$ 558,000	\$ 902,490	\$ 344,490	\$ 543,007
MISCELLANEOUS				
Interest earnings				
Interest on investments	20,000	41,054	21,054	37,364
TOTAL REVENUES	<u>578,000</u>	<u>943,544</u>	<u>365,544</u>	<u>580,371</u>
EXPENDITURES				
TRANSPORTATION				
Transportation construction				
Debt service	116,000	551,483	(435,483)	507,777
Excess (deficiency) of revenues over expenditures	<u>462,000</u>	<u>392,061</u>	<u>(69,939)</u>	<u>72,594</u>
OTHER FINANCING SOURCES				
Debt proceeds	-	-	-	415,614
Excess (deficiency) of revenues and other financing sources over expenditures	462,000	392,061	(69,939)	488,208
Fund balance at beginning of year	488,208	488,208	-	-
Fund balance at end of year	<u>\$ 950,208</u>	<u>\$ 880,269</u>	<u>\$ (69,939)</u>	<u>\$ 488,208</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 revenue bonds issued by the County for road improvements.

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, 1991
 (With Comparative Totals for September 30, 1990)

	Capital Projects	Fifth and Sixth Cent Fuel Tax	Road Improvement Fund	Industrial Park Trust	Totals	
					1991	1990
ASSETS						
Cash	\$ 26,046	\$ 223,183	\$ 73	\$ 222,214	\$ 471,516	\$ 504,197
Accounts receivable	-	-	-	-	-	3,060
Due from other funds	-	-	138,567	1,474	140,041	88,800
Due from other governmental units	80,000	-	-	-	80,000	51
Investments	-	332,495	2,358,589	-	2,691,084	3,155,680
TOTAL ASSETS	<u>\$ 106,046</u>	<u>\$ 555,678</u>	<u>\$ 2,497,229</u>	<u>\$ 223,688</u>	<u>\$ 3,382,641</u>	<u>\$ 3,751,788</u>
 LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ 13,379	\$ -	\$ -	\$ 13,379	\$ -
Due to other funds	89,375	-	-	50,500	139,875	50,550
TOTAL LIABILITIES	<u>89,375</u>	<u>13,379</u>	<u>-</u>	<u>50,500</u>	<u>153,254</u>	<u>50,550</u>
 FUND BALANCE						
Undesignated fund balance	16,671	542,299	2,497,229	173,188	3,229,387	3,701,238
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 106,046</u>	<u>\$ 555,678</u>	<u>\$ 2,497,229</u>	<u>\$ 223,688</u>	<u>\$ 3,382,641</u>	<u>\$ 3,751,788</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	Capital Projects	Fifth and Sixth Cent Fuel Tax	Road Improvement Fund	Industrial Park Trust	Totals	
					1991	1990
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 160,612	\$ 160,612	\$ 151,999
Intergovernmental revenue	200,000	355,721	-	-	555,721	604,352
Miscellaneous	1,342	44,503	215,042	8,899	269,786	387,909
TOTAL REVENUES	<u>201,342</u>	<u>400,224</u>	<u>215,042</u>	<u>169,511</u>	<u>986,119</u>	<u>1,144,260</u>
EXPENDITURES						
Current Expenditures						
General government	-	-	22,486	-	22,486	5,257
Public safety	6,609	-	-	-	6,609	11,600
Transportation	-	613,594	2,225	-	615,819	272,788
Economic environment	-	-	-	-	-	7,750
Capital Outlay						
Public safety	242,228	-	-	-	242,228	386,576
Transportation	-	-	2,560,353	-	2,560,353	1,423,308
Culture / recreation	-	-	-	-	-	263,098
Debt Service						
Transportation	-	-	2,103	-	2,103	101,702
Economic environment	-	-	-	-	-	145,754
TOTAL EXPENDITURES	<u>248,837</u>	<u>613,594</u>	<u>2,587,167</u>	<u>-</u>	<u>3,449,598</u>	<u>2,617,833</u>
Excess (deficiency) of revenues over expenditures	<u>(47,495)</u>	<u>(213,370)</u>	<u>(2,372,125)</u>	<u>169,511</u>	<u>(2,463,479)</u>	<u>(1,473,573)</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	55,320	-	-	-	55,320	-
Debt proceeds	-	-	2,053,308	-	2,053,308	3,603,086
Interfund transfers out	-	-	(117,000)	-	(117,000)	398,743
TOTAL OTHER FINANCING SOURCES (USES)	<u>55,320</u>	<u>-</u>	<u>1,936,308</u>	<u>-</u>	<u>1,991,628</u>	<u>4,001,829</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>7,825</u>	<u>(213,370)</u>	<u>(435,817)</u>	<u>169,511</u>	<u>(471,851)</u>	<u>2,528,256</u>
Fund balance at beginning of year	8,846	755,669	2,933,046	3,677	3,701,238	1,172,982
Fund balance at end of year	<u>\$ 16,671</u>	<u>\$ 542,299</u>	<u>\$ 2,497,229</u>	<u>\$ 173,188</u>	<u>\$ 3,229,387</u>	<u>\$ 3,701,238</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Culture/recreation				
Library construction grant	\$ 200,000	\$ 200,000	\$ -	\$ -
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	1,151	1,151	66
Interest SBA	-	191	191	15,509
Other miscellaneous	-	-	-	1,272
Total miscellaneous	-	1,342	1,342	16,847
TOTAL REVENUES	<u>200,000</u>	<u>201,342</u>	<u>1,342</u>	<u>16,847</u>
EXPENDITURES				
PUBLIC SAFETY				
Detention and correction				
Operating expenses	3,549	6,609	(3,060)	11,600
Capital outlay	242,228	242,228	-	386,576
Total public safety	<u>245,777</u>	<u>248,837</u>	<u>(3,060)</u>	<u>398,176</u>
CULTURE / RECREATION				
Libraries				
Capital outlay	-	-	-	263,098
TOTAL EXPENDITURES	<u>245,777</u>	<u>248,837</u>	<u>(3,060)</u>	<u>661,274</u>
Excess (deficiency) of revenues over expenditures	<u>(45,777)</u>	<u>(47,495)</u>	<u>(1,718)</u>	<u>(644,427)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	-	55,320	55,320	398,743
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(45,777)</u>	<u>7,825</u>	<u>53,602</u>	<u>(245,684)</u>
Fund balances at beginning of year	8,846	8,846	-	254,530
Fund balance at end of year	<u>\$ (36,931)</u>	<u>\$ 16,671</u>	<u>\$ 53,602</u>	<u>\$ 8,846</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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990
	Budget	Actual		Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
Federal grants				
Physical environment				
Other physical environment	\$ 300,000	\$ -	\$ (300,000)	\$ 3,982
State shared revenues				
Transportation				
Constitutional gas tax	-	355,721	355,721	600,370
Total intergovernmental revenue	<u>300,000</u>	<u>355,721</u>	<u>55,721</u>	<u>604,352</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	10,000	21,634	11,634	37,387
Interest SBA	-	22,869	22,869	74,144
Other miscellaneous	388	-	(388)	17,032
Total miscellaneous	<u>10,388</u>	<u>44,503</u>	<u>34,115</u>	<u>128,563</u>
TOTAL REVENUES	<u>310,388</u>	<u>400,224</u>	<u>89,836</u>	<u>732,915</u>
EXPENDITURES				
TRANSPORTATION				
Transportation construction				
Operating expenses	23,391	25,322	(1,931)	13,349
District I				
Capital outlay	54,950	56,802	(1,852)	52,703
District II				
Capital outlay	122,363	124,492	(2,129)	34,359
District III				
Capital outlay	98,291	98,631	(340)	52,002
District IV				
Capital outlay	189,281	190,466	(1,185)	53,623
District V				
Capital outlay	117,836	117,881	(45)	51,088
TOTAL EXPENDITURES	<u>606,112</u>	<u>613,594</u>	<u>(7,482)</u>	<u>257,124</u>
Excess (deficiency) of revenues over expenditures	(295,724)	(213,370)	82,354	475,791
Fund balance at beginning of year	755,669	755,669	-	279,878
Fund balance at end of year	<u>\$ 459,945</u>	<u>\$ 542,299</u>	<u>\$ 82,354</u>	<u>\$ 755,669</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, 1991 -
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance—	1990
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
MISCELLANEOUS				
Interest earnings				
Interest on investments	\$ -	\$ -	\$ -	\$ 8,773
Interest SBA	215,042	215,042	-	230,574
TOTAL REVENUES	<u>215,042</u>	<u>215,042</u>	<u>-</u>	<u>239,347</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Operating expenses	22,486	22,486	-	5,257
TRANSPORTATION				
Roads and streets				
Operating expenses	2,225	2,225	-	15,665
Capital outlay	2,560,353	2,560,353	-	1,423,308
Debt service	2,103	2,103	-	101,702
Total transportation	<u>2,564,681</u>	<u>2,564,681</u>	<u>-</u>	<u>1,540,675</u>
TOTAL EXPENDITURES	<u>2,587,167</u>	<u>2,587,167</u>	<u>-</u>	<u>1,545,932</u>
Excess (deficiency) of revenues over expenditures	<u>(2,372,125)</u>	<u>(2,372,215)</u>	<u>-</u>	<u>(1,306,585)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	(117,000)	(117,000)	-	-
Debt proceeds	2,053,308	2,053,308	-	3,603,086
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,936,308</u>	<u>1,936,308</u>	<u>-</u>	<u>3,603,086</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(435,817)</u>	<u>(435,817)</u>	<u>-</u>	<u>2,296,501</u>
Fund balance at beginning of year	2,933,046	2,933,046	-	636,545
Fund balance at end of year	<u>\$ 2,497,229</u>	<u>\$ 2,497,229</u>	<u>\$ -</u>	<u>\$ 2,933,046</u>

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, 1991
(With Comparative Totals for the Fiscal Year Ended September 30, 1990)

	1991		Variance— Favorable (Unfavorable)	1990 Actual
	Budget	Actual		Actual
REVENUES				
TAXES				
Ad Valorem taxes				
Current ad valorem taxes	\$ 149,911	\$ 149,911	\$ -	\$ 142,678
Delinquent ad valorem taxes	10,701	10,701	-	9,320
Total taxes	160,612	160,612	-	151,998
MISCELLANEOUS				
Interest earnings				
Interest on investments	8,434	8,434	-	2,646
Interest County Officers Tax Collector	466	466	-	506
Total miscellaneous	8,900	8,900	-	3,152
TOTAL REVENUES	169,512	169,512	-	155,150
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Industry development				
Operating expenses	-	-	-	7,750
Debt service	-	-	-	145,754
TOTAL EXPENDITURES	-	-	-	153,504
Excess (deficiency) of revenues over expenditures	169,512	169,512	-	1,646
Fund balance at beginning of year	3,677	3,677	-	2,031
Fund balance at end of year	\$ 173,189	\$ 173,189	\$ -	\$ 3,677

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 CIRCUIT COURT

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.

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.

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1991

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
<u>Clerk of Circuit Court Domestic Relations</u>				
Assets				
Cash	\$ 3,027	\$ 2,348,239	\$ 2,342,101	\$ 9,165
Dishonored checks receivable	-	731	-	731
Due from individuals	1,341	783	1,307	817
Total assets	<u>\$ 4,368</u>	<u>\$ 2,349,753</u>	<u>\$ 2,343,408</u>	<u>\$ 10,713</u>
Liabilities				
Due to other funds	<u>\$ 4,368</u>	<u>\$ 66,240</u>	<u>\$ 59,895</u>	<u>\$ 10,713</u>
<u>Clerk of Circuit Court Registry of the Court</u>				
Assets				
Cash	<u>\$ 150,265</u>	<u>\$ 230,047</u>	<u>\$ 74,432</u>	<u>\$ 305,880</u>
Liabilities				
Deposits held in escrow	\$ 144,441	\$ 217,843	\$ 72,471	\$ 289,813
Interest payable	5,824	12,203	1,960	16,067
Total liabilities	<u>\$ 150,265</u>	<u>\$ 230,046</u>	<u>\$ 74,431</u>	<u>\$ 305,880</u>
<u>Clerk of Circuit Court Trust Fund</u>				
Assets				
Cash	\$ 326,212	\$ 1,194,755	\$ 1,186,250	\$ 334,717
Dishonored checks receivable	1,015	7,541	5,652	2,904
State documentary stamp inventory	-	6,000	-	6,000
Due from other funds	-	30,630	-	30,630
Total assets	<u>\$ 327,227</u>	<u>\$ 1,238,926</u>	<u>\$ 1,191,902</u>	<u>\$ 374,251</u>
Liabilities				
Circuit Court restitution collections	\$- 47	\$ -	\$ 47	\$ -
Due to other funds	115,685	1,084,243	1,072,120	127,808
Due to other governmental units	75,761	1,339,331	1,254,300	160,792
Due to individuals	13,279	-	13,279	-
State stamp consignments	1,996	31,855	32,775	1,076

(continued)

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
Liabilities (continued)				
Installment payments	23,568	-	23,568	-
Suspense	11,210	438	1,580	10,068
Court ordered fees	84,778	405,456	428,168	62,066
Juvenile installments	572	11,231	11,357	446
Tax deed sales	331	2,467	2,798	-
Other current liabilities	-	13,905	1,910	11,995
Total liabilities	<u>\$ 327,227</u>	<u>\$ 2,888,926</u>	<u>\$ 2,841,902</u>	<u>\$ 374,255</u>
 Clerk of Circuit Court Jury - Witness Fund				
Assets				
Cash	\$ 197	\$ 32,214	\$ 29,526	\$ 2,888
Liabilities				
Due to other governmental units	\$ 197	\$ 32,214	\$ 29,526	\$ 2,888
 Public Defender Occupancy Trust				
Assets				
Cash	\$ 4,053	\$ 78,232	\$ 67,313	\$ 14,972
Liabilities				
Due to other funds	\$ 8	\$ 713	\$ 721	\$ -
Due to Public Defender	4,045	57,594	46,667	14,972
Total liabilities	<u>\$ 4,053</u>	<u>\$ 58,307</u>	<u>\$ 47,388</u>	<u>\$ 14,972</u>
 Office of Sheriff Trust Fund				
Assets				
Cash	\$ 68,274	\$ 119	\$ 39,308	\$ 29,085
Liabilities				
Cash bonds liability	\$ 59,355	\$ 148,640	\$ 184,629	\$ 23,366
Individual depositors liability	1,655	64,300	63,385	2,570
Due to other funds	7,264	-	4,115	3,140
Total liabilities	<u>\$ 68,274</u>	<u>\$ 212,940</u>	<u>\$ 252,129</u>	<u>\$ 29,085</u>
 Supervisor of Elections Trust Fund				
Assets				
Cash	\$ 2,018	\$ -	\$ 2,018	\$ -
Liabilities				
Due to other funds	\$ 2,018	\$ -	\$ 2,018	\$ -

(continued)

	Balance October 1, 1990	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1991
Tax Collector <u>Abandoned Property Fund</u>				
Assets				
Cash	\$ 994	\$ 53	\$ -	\$ 1,047
Due from other funds	34	-	-	34
Total assets	<u>\$ 1,028</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 1,081</u>
Liabilities				
Interest payable	\$ -	\$ 53	\$ -	\$ 53
Due to individuals	933	-	-	933
Due to other funds	95	-	-	95
Total liabilities	<u>\$ 1,028</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 1,081</u>

	Balance October 1, 1990	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1991
Tax Collector <u>Ad Valorem Tax Fund</u>				
Assets				
Cash	\$ 6,364	\$16,906,568	\$16,912,364	\$ 568
Dishonored checks receivable	142	41,759	41,313	588
Due from other funds	954	72	-	1,026
Investments	1,067,614	16,026,627	16,912,212	182,029
Total assets	<u>\$1,075,074</u>	<u>\$32,975,026</u>	<u>\$33,865,889</u>	<u>\$ 184,211</u>
Liabilities				
Escrow funds payable	\$ 5,957	\$ 14,773	\$ 15,963	\$ 4,767
Due to other governmental units	124,233	7,029	124,233	7,029
Due to other funds	939,631	67,985	923,669	83,947
Taxes payable	-	67,286	-	67,286
Interest payable	5,253	-	5,253	-
Delinquent tax payable	-	17,961	-	17,961
Other current liabilities	-	3,221	-	3,221
Total liabilities	<u>\$1,075,074</u>	<u>\$ 178,255</u>	<u>\$ 1,069,118</u>	<u>\$ 184,211</u>

	Balance October 1, 1990	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1991
Tax Collector <u>Tag Agency Fund</u>				
Assets				
Cash	\$ 42,914	\$ 2,519,030	\$ 2,499,969	\$ 61,975
Dishonored checks receivable	1,028	18,458	17,477	2,009
Due from other funds	444	111	444	111
Total assets	<u>\$ 44,386</u>	<u>\$ 2,537,599</u>	<u>\$ 2,517,890</u>	<u>\$ 64,095</u>
Liabilities				
Interest payable	\$ -	\$ 3,315	\$ 3,315	\$ -
Due to other funds	365	326	365	326
Due to other governmental units	44,021	2,605,106	2,585,358	63,769
Other current liabilities	-	2,287	2,287	-
Total liabilities	<u>\$ 44,386</u>	<u>\$ 2,611,034</u>	<u>\$ 2,591,325</u>	<u>\$ 64,095</u>

(Continued)

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
Tax Collector				
Delinquent Tax Fund				
Assets				
Cash	\$ (3,005)	\$ 1,335,191	\$ 1,332,186	\$ -
Due from other funds	149,128	232	149,128	232
Total assets	<u>\$ 146,123</u>	<u>\$ 1,335,423</u>	<u>\$ 1,481,314</u>	<u>\$ 232</u>
Liabilities				
Taxes payable	\$ -	\$ 330,732	\$ 330,732	\$ -
Interest payable	-	84,068	84,068	-
Abstract fees payable	-	2,625	2,625	-
Delinquent taxes payable	-	1,508	1,508	-
Escrow funds payable	3,353	-	3,353	-
Due to other funds	60,505	241,896	302,401	-
Due to other governmental units	45,373	-	45,373	-
Due to individuals	36,892	-	36,892	-
Other current liabilities	-	568,393	568,161	232
Total liabilities	<u>\$ 146,123</u>	<u>\$ 1,229,222</u>	<u>\$ 1,375,113</u>	<u>\$ 232</u>
Total - All Agency Funds				
Assets				
Cash	\$ 601,311	\$24,644,449	\$24,485,466	\$ 760,294
Dishonored checks receivable	2,185	68,489	64,442	6,232
Due from other funds	150,560	31,045	149,572	32,033
Due from individuals	1,342	783	1,308	817
State documentary stamp inventory	-	6,000	-	6,000
Investments	1,067,614	16,026,627	16,912,212	182,029
Total assets	<u>\$1,823,012</u>	<u>\$40,777,393</u>	<u>\$41,613,000</u>	<u>\$ 987,405</u>
Liabilities				
Abstract fees payable	\$ -	\$ 2,625	\$ 2,625	\$ -
Cash bonds liability	59,354	148,641	184,629	23,366
Court fees payable	84,778	405,456	428,168	62,066
Delinquent taxes payable	-	19,469	1,508	17,961
Deposits held in escrow	144,441	217,843	72,471	289,813
Due to other funds	1,129,939	1,461,008	2,364,909	226,038
Due to other governmental units	313,153	3,983,537	4,062,358	234,332
Due to individuals	51,104	-	50,215	889
Due to Public Defender	4,045	57,594	46,668	14,971
Escrow funds payable	9,311	14,772	19,315	4,768
Individual depositors	1,655	64,300	63,385	2,570
Interest payable	11,074	99,639	94,593	16,120
Juvenile installments	572	11,231	11,357	446
State stamp consignment	1,996	31,855	32,775	1,076
Suspense liability	11,210	438	1,580	10,068
Tax deeds sales	331	2,467	2,798	-
Taxes payable	-	398,018	330,732	67,286
Other current liabilities	49	587,806	572,220	15,635
Total liabilities	<u>\$1,823,012</u>	<u>\$ 7,506,699</u>	<u>\$ 8,342,306</u>	<u>\$ 987,405</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, 1991

<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, 1990</u>	<u>Revenue Recognized</u>	<u>1991 Expenditures</u>	<u>Fund Balance September 30, 1991</u>
FEDERAL FINANCIAL ASSISTANCE								
NONMAJOR PROGRAMS								
<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	\$ 515,313	\$ (6,511)	\$ 119,029	\$ 112,518	\$ 0
<u>U.S. Department of Justice</u> Anti-Drug Abuse Act Funds	16.579	91-CJ-28-03-22-01-006	52,657	0	0	50,537	50,537	0
<u>National Highway Transportation Safety Administration</u>								
Traffic Control Grant	20.600	91-HS-53-03-22-01-014	40,000	0	0	37,361	37,361	0
<u>U.S. Department of Education</u>								
Library Services								
Systems Development		DLIS-1-11-B	34,400	0	0	34,400	34,400	0
LSCA Title VI Literacy Grant		R167A0035	14,564	0	0	14,564	14,564	0
Total Federal			<u>791,621</u>	<u>515,313</u>	<u>(6,511)</u>	<u>255,891</u>	<u>249,380</u>	<u>0</u>
STATE GRANTS INCLUDED UNDER SINGLE AUDIT ACT BY CONTRACT								
<u>Department of Health & Rehabilitative Services</u>								
Emergency Medical Services County Grant		C-9012	18,754	0	0	18,754	18,754	0
Emergency Management Fire Grant		91-EP-72-03-22-22-012	2,029	0	0	2,029	2,029	0
<u>Department of Environmental Regulation:</u>								
Solid Waste Management Used Oil Recycling and Education Grant		RE-90-11	122,122	0	0	81,730	81,730	0
Waste Tire Grant		WT-90-10	13,421	0	0	12,760	12,760	0
<u>Department of State</u>								
Long Range Program for Library Service State Construction Grant		DLIS-90-7	200,000	0	0	200,000	200,000	0
Total State			<u>356,326</u>	<u>0</u>	<u>0</u>	<u>315,273</u>	<u>315,273</u>	<u>0</u>
Total Federal and State			<u>\$ 1,147,947</u>	<u>\$ 515,313</u>	<u>\$ (6,511)</u>	<u>\$ 571,164</u>	<u>\$ 564,653</u>	<u>\$ 0</u>

**SINGLE AUDIT COMBINED REPORT
ON INTERNAL CONTROL STRUCTURE**

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, 1991, and have issued our report thereon dated July 15, 1992.

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 (OMB) 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 federal financial assistance program.

In planning and performing our audit for the year ended September 30, 1991, we considered the County's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the County's financial statements and on its compliance with requirements applicable to federal financial assistance programs 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, 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 in the following categories:

Accounting Applications

- * Billings
- * Receivables
- * Cash receipts
- * Purchasing and receiving
- * Accounts payable
- * Cash disbursements
- * Payroll
- * Inventory control
- * Property and equipment
- * General ledger

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

Federal Financial Assistance

General Requirements

- * Political activity
- * Davis-Bacon Act
- * Civil rights
- * Cash management
- * Relocation assistance and real property acquisition
- * Federal financial reports
- * Allowable costs/cost principles
- * Administrative requirements

Specific Requirements

- * Types of services
- * Eligibility
- * Matching, level of effort, and earmarking
- * Reporting
- * Cost allocation
- * Other special requirements

For all of 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, 1991, Columbia County, Florida, had no major federal financial assistance programs and expended 65 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Department of Justice - Anti-Drug Abuse Act; Department of Housing and Urban Development - Community Development Block Grant.

The County also expended \$315,273 in State financial assistance which was audited in compliance with OMB Circular A-128 applicable provisions.


We performed tests of 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 and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. 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 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 County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations. Due to the separate offices involved, for clarity in presentation, these conditions are described in the "Management Letter" on pages 97-102. Those findings are referenced "IC" in that letter.

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 errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited or 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.

This report is intended for the information of the management, Board of County Commissioners and Constitutional Officers, and Florida Departments of Community Affairs, Environmental Regulation, Health and Rehabilitative Services, and State. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



POWELL & JONES
Lake City, Florida
July 15, 1992

**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, 1991, and have issued our report thereon dated July 15, 1992.

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 and Constitutional Officers of Columbia County, Florida in a separate management letter dated July 15, 1992. 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
July 15, 1992

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

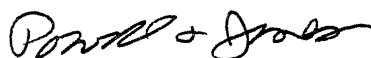
To the Board of County
Commissioners and Sheriff
Columbia County, Florida

In connection with our audit of the 1991 financial statements of Columbia County, Florida, and with our consideration of Columbia County, Florida's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance for the year ended September 30, 1991.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, and earmarking, reporting, and cost allocation that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Columbia County, Florida's compliance with these requirements. 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 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 requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the management, Board of County Commissioners, Sheriff, and 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
July 15, 1992

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

To the Board of County
Commissioners and Sheriff
Columbia County, Florida

We have applied procedures to test Columbia County, Florida's, 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, 1991: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property acquisition, federal financial reports, and allowable costs/cost principles, and administrative requirements.

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's, 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
July 15, 1992

MANAGEMENT LETTER

July 15, 1992

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 financial statements of Columbia County, Florida for the year ended September 30, 1991, we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the 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* and Office of Management and Budget Circular A-128, "Audits of State and Local Governments."

BOARD OF COUNTY COMMISSIONERS

PRIOR YEAR FINDINGS

General Fixed Assets - (C) (IC) In the prior year we noted that the Board had substantially completed its fixed assets records in compliance with Rules of the Auditor General. In the current year we found that the fixed assets records were generally maintained in accordance with Board policies, except that records of fixed assets located at the Sports Hall of Fame/Welcome Center complex had not yet been fully compiled and entered into the fixed assets accounting system. To maintain the integrity of this system, we recommend that these records be promptly completed and entered into the fixed assets accounting system.

We also noted that general fixed assets account balances are not maintained in the County's computerized accounting system. We recommend in the ensuing year that such accounts be maintained, and that the control totals be regularly reconciled with the detail property records.

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. In the current year we found improvement in this area, but we again noted accounts that were not being paid on a current basis.

Purchase Orders - (C) (IC) In the prior year 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. In the current year, we noted improvement in this weakness.

Payment of Clerk's Fees - (IC) In the prior year we recommended that, due to the fact that the Clerk's monthly billing for the Circuit Court to the Board is on a "fee for service" basis rather than a "budget advance" basis; a Board employee separate from the Clerk's Office should review and pre-audit the monthly billing for services. In the current year we found that this recommendation had not yet been implemented.

All other findings were cleared during the year.

CURRENT YEAR FINDINGS

Sports Hall of Fame/Welcome Center Purchases - (C) From our audit of equipment purchases, we found that television equipment was purchased for the Sports Hall of Fame/Welcome Center complex with bank financing, but the related invoices were not processed and paid by the Clerk and Board's offices as required by Florida Statutes and Board purchasing policies. We also could not ascertain that these items of equipment were competitively bid in compliance with Board policies.

Bank Reconciliations - (IC) From our audit of cash, we noted one year end bank reconciliation that showed deposits in transit of approximately \$1,300 which could not be specifically identified by accounting personnel. We recommend that a system be instituted to assure that all such reconciling amounts be fully identified and cleared on succeeding bank reconciliations.

Community Development Block Grant Project (CDBG) - (C) The CDBG contract requires that the Board establish acceptable accounting procedures to ensure that no more than five days will lapse between the receipt and disbursement of funds from the Department of Community Affairs, except that the Board may maintain cash on-hand in the amount of \$5,000 or less for more than five days to meet daily cash needs. We noted that the County did not comply with this requirement at all times during the grant period. This was primarily due to a disagreement with the contractor which delayed the final payment.

P. DeWITT CASON
CLERK OF COURTS

PRIOR YEAR FINDINGS

All prior year findings were cleared during the year.

CURRENT YEAR FINDINGS

Cash receipts: (IC) From our test of cash receipts we noted instances where the deposit amount did not agree with the supporting computer generated documentation from the domestic relations processing system. We recommend that the office ascertain the reasons for these apparent discrepancies and establish a system to assure that all future deposits are fully reconciled with supporting documentation.

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. In the current year, the Sheriff's Office adopted the recommendation of the Florida Sheriff's Association regarding this matter.

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

CURRENT YEAR FINDINGS

Travel Expenses: From our tests of travel expenses we noted one instance where lodging expenses claimed on a travel voucher were not substantiated by a paid receipt. Upon obtaining this documentation we found that the employee was inadvertently overpaid for the trip. Upon notification, the affected employee remitted the over payment to the office.

Grant Administration - (IC) From our audit of the grants administered by the Sheriff's Office, we noted that separate records of grant expenditures were not maintained in the general ledger during the year. Separate records outside the accounting system were maintained for the grants. This situation made it difficult for the office to properly prepare reimbursement requests for grant funds on a timely basis. To properly document grant expenditures and facilitate accurate and timely grant reporting, we recommend that grant revenues and expenditures be separately identified in the financial records of the Sheriff.

CAROLYN D. KIRBY
SUPERVISOR OF ELECTIONS

PRIOR YEAR FINDINGS

Prior year findings were cleared during the current year.

CURRENT YEAR FINDINGS

Casual Salaries - From our tests of payroll transactions, we noted that time keeping records for casual employees did not always contain information pertaining to date and hours worked and written approval by the Supervisor, or her designee. This information is included on the office sign in sheet. To fully document these expenses, we recommend that these two documents be referenced to enhance the audit trail.

H. RAY WALKER
TAX COLLECTOR

PRIOR YEAR FINDINGS

All prior year findings were cleared during the year.

CURRENT YEAR FINDINGS

Approval of Documentation for Agency Fund Disbursements - From our test of cash disbursements, we noted instances where it was not documented that the Tax Collector had reviewed and approved the source documents supporting various agency fund disbursements of the Office. To fully document internal control within the Office, we recommend that the Tax Collector review and initial as approved source documents relating to disbursements at the time such payments are made.

AUDITOR GENERAL COMPLIANCE MATTERS

ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT

The financial report for the year ended September 30, 1991, filed with the Department of Banking and Finance pursuant to Section 218.32, Florida Statutes, is in substantial 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 County. 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