

**COLUMBIA COUNTY, FLORIDA**

**ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended September 30, 1992**



**Powell & Company**  
**Certified Public Accountants**

**COLUMBIA COUNTY, FLORIDA**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 1992

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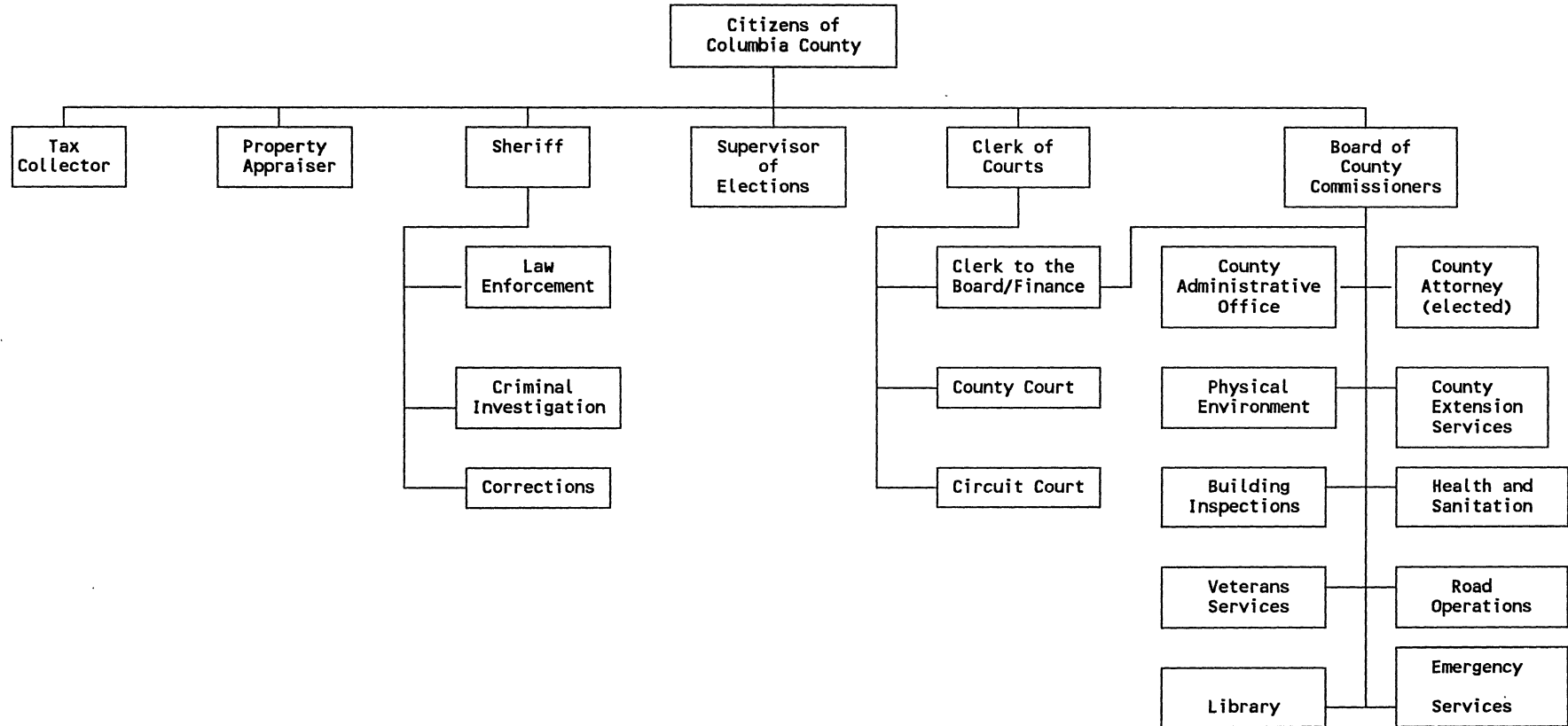
## **INTRODUCTORY SECTION**

**COLUMBIA COUNTY, FLORIDA**  
**LIST OF PRINCIPAL OFFICIALS**  
**September 30, 1992**

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

**COLUMBIA COUNTY, FLORIDA  
ORGANIZATION CHART**

September 30, 1992





## **FINANCIAL SECTION**



**Powell & Jones**  
Certified Public Accountants

Richard C. Powell, Jr., CPA

Marian Jones Powell, CPA

**INDEPENDENT AUDITOR'S REPORT**

517 West Duval Street  
Lake City, Florida 32053  
904 / 755-4200

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

We have audited the accompanying general purpose financial statements of Columbia County, Florida, and the combining, and individual fund financial statements of Columbia County, Florida, as of and for the year ended September 30, 1992, 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 (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. 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of Columbia County, Florida, as of September 30, 1992, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of Columbia County Florida, as of September 30, 1992, and the results of operations of such funds 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*  
**POWELL & JONES**  
Certified Public Accountants  
July 22, 1993

# **GENERAL PURPOSE FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS**

September 30, 1992  
(With Comparative Totals for September 30, 1991)

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
		General Fixed Assets Group	General Long-term Debt Group	1992	1991
Enterprise Fund	Trust and Agency Funds				
\$ 113,783	\$ 593,554	\$ -	\$ -	\$ 2,046,531	\$ 4,106,142
18,689	-	-	-	142,731	92,203
-	4,326	-	-	4,326	6,232
-	79	-	-	79	1,399
-	-	-	-	16,058	19,560
86,307	94,622	-	-	1,024,791	1,289,386
-	-	-	-	830,567	843,715
-	1,537	-	-	1,537	817
11,323	-	-	-	15,163	12,987
-	6,000	-	-	120,453	99,513
731,085	331,883	-	-	7,778,618	6,558,363
-	-	-	-	-	32,328
-	-	-	-	-	3,138
1,100,827	-	-	-	1,100,827	-
619,183	-	-	-	619,183	5,098,923
801,910	-	-	-	801,910	797,440
4,282,794	-	-	-	4,282,794	584,174
1,413,333	-	-	-	1,413,333	1,228,333
(592,352)	-	-	-	(592,352)	(475,470)
-	-	1,469,909	-	1,469,909	1,219,918
-	-	10,305,109	-	10,305,109	10,256,436
-	-	21,816,549	-	21,816,549	20,426,201
-	-	10,963,148	-	10,963,148	10,380,418
-	-	-	-	12,058	13,112
220,597	-	-	-	220,597	232,207
-	-	-	1,577,708	1,577,708	-
-	-	-	8,324,652	8,324,652	11,459,192
<u>\$ 8,807,479</u>	<u>\$1,032,001</u>	<u>\$ 44,554,715</u>	<u>\$ 9,902,360</u>	<u>\$ 74,296,279</u>	<u>\$ 74,286,667</u>

\$ 85,200	\$ -	\$ -	\$ -	\$ 744,482	\$ 415,564
-	22,170	-	-	22,170	23,366
-	41,457	-	-	41,457	62,066
73,676	234,695	-	-	1,024,791	1,289,336
-	420,482	-	-	427,005	240,568
-	3,962	-	-	3,962	889
-	38,509	-	-	38,509	4,768
103,004	19,105	-	-	228,250	236,905
-	-	-	-	1,038	1,823
-	-	-	-	955	1,729
14,577	-	-	-	14,577	14,980
-	199,726	-	-	201,267	289,813
-	-	-	-	4,016	-
-	-	-	-	340,000	320,000
-	51,895	-	-	51,895	130,188
42,935	-	-	-	42,935	40,006
19,870	-	-	-	19,870	18,342
180,000	-	-	-	180,000	170,000

(continued)

**COLUMBIA COUNTY, FLORIDA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS**

September 30, 1992  
(With Comparative Totals for September 30, 1991)

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
		General Fixed Assets Group	General Long-term Debt Group	1992	1991
Enterprise Fund	Trust and Agency Funds				
\$ -	\$ -	\$ -	\$ 326,366	\$ 326,366	\$ 289,948
305,371	-	-	661,470	966,841	995,004
5,995,000	-	-	6,105,000	12,100,000	14,304,158
54,677	-	-	2,809,524	2,864,201	2,282,934
<u>6,874,310</u>	<u>1,032,001</u>	<u>-</u>	<u>9,902,360</u>	<u>19,644,587</u>	<u>21,132,387</u>
-	-	-	-	1,577,708	1,460,860
-	-	-	-	16,058	19,560
313,334	-	-	-	313,334	313,334
-	-	-	-	6,570,042	7,788,590
1,619,835	-	-	-	1,619,835	1,288,963
-	-	44,554,715	-	44,554,715	42,282,973
<u>1,933,169</u>	<u>-</u>	<u>44,554,715</u>	<u>-</u>	<u>54,651,692</u>	<u>53,154,280</u>
<u>\$ 8,807,479</u>	<u>\$1,032,001</u>	<u>\$ 44,554,715</u>	<u>\$ 9,902,360</u>	<u>\$ 74,296,279</u>	<u>\$ 74,286,667</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)	
					1992	1991
<b>REVENUES</b>						
Taxes	\$ 5,422,209	\$ 1,269,814	\$ 1,501,272	\$ 167,025	\$ 8,360,320	\$ 8,161,822
Licenses and permits	-	120,118	-	-	120,118	164,021
Intergovernmental revenue	3,198,799	785,587	-	363,389	4,347,775	4,310,614
Charges for services	355,443	1,671,051	-	-	2,026,494	1,763,983
Fines and forfeitures	88,763	684,970	-	-	773,733	648,092
Miscellaneous	332,022	2,686,616	110,370	140,738	3,269,746	3,844,364
<b>TOTAL REVENUES</b>	<u>9,397,236</u>	<u>7,218,156</u>	<u>1,611,642</u>	<u>671,152</u>	<u>18,898,186</u>	<u>18,892,896</u>
<b>EXPENDITURES</b>						
<b>Current Expenditures</b>						
General government	1,697,336	2,140,405	-	10,719	3,848,460	3,760,895
Public safety	243,318	6,083,273	-	-	6,326,591	5,824,800
Physical environment	333,128	928,114	-	-	1,261,242	1,181,401
Transportation	550	1,976,773	-	543,127	2,520,450	2,687,728
Economic environment	93,439	508,107	-	-	601,546	657,563
Human services	798,463	-	-	-	798,463	818,474
Culture/recreation	480,317	154,931	-	-	635,248	452,732
<b>Capital outlay</b>						
General government	3,946	49,061	-	-	53,007	71,731
Public safety	3,575	303,069	-	17,733	324,377	856,399
Physical environment	17,169	84,742	-	-	101,911	155,929
Transportation	-	244,674	-	422,752	667,426	2,830,948
Economic environment	188	12,313	254,621	249,991	517,113	273,929
Culture/recreation	67,747	-	-	-	67,747	137,070
<b>Debt service</b>						
General government	-	33,320	-	-	33,320	13,381
Public safety	450,000	519,860	-	-	969,860	594,894
Transportation	-	130,908	1,232,683	-	1,363,591	3,126,986
Economic environment	48,000	-	1,910,252	-	1,958,252	216,452
<b>TOTAL EXPENDITURES</b>	<u>4,237,176</u>	<u>13,169,550</u>	<u>3,397,556</u>	<u>1,244,322</u>	<u>22,048,604</u>	<u>23,661,312</u>
Excess (deficiency) of revenues over expenditures	<u>5,160,060</u>	<u>(5,951,394)</u>	<u>(1,785,914)</u>	<u>(573,170)</u>	<u>(3,150,418)</u>	<u>(4,768,416)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Interfund transfers in	-	5,940,824	220,105	-	6,160,929	5,020,615
Debt proceeds	-	111,396	1,932,658	-	2,044,054	4,424,325
Interfund transfers out	(4,518,191)	(1,154,906)	(250,000)	(237,832)	(6,160,929)	(5,020,615)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(4,518,191)</u>	<u>4,897,314</u>	<u>1,902,763</u>	<u>(237,832)</u>	<u>2,044,054</u>	<u>4,424,325</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	641,869	(1,054,080)	116,849	(811,002)	(1,106,364)	(344,091)
Fund balances at beginning of year	961,458	3,617,302	1,460,859	3,229,386	9,269,005	9,613,096
Prior period adjustments	(32,328)	33,495	-	-	1,167	-
<b>Fund balances at end of year</b>	<u>\$ 1,570,999</u>	<u>\$ 2,596,717</u>	<u>\$ 1,577,708</u>	<u>\$ 2,418,384</u>	<u>\$ 8,163,808</u>	<u>\$ 9,269,005</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, 1992

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 32,820	\$ 2,160,000	\$ 1,501,272	\$ (658,728)	\$ 167,025	\$ 167,025	\$ -
(42,382)	-	-	-	-	-	-
(380,256)	-	-	-	360,000	363,389	3,389
145,762	-	-	-	-	-	-
29,761	-	-	-	-	-	-
(162,026)	72,000	110,370	38,370	130,720	140,738	10,018
(376,321)	<u>2,232,000</u>	<u>1,611,642</u>	<u>(620,358)</u>	<u>657,745</u>	<u>671,152</u>	<u>13,407</u>
99,410	-	-	-	10,719	10,719	-
260,505	-	-	-	-	-	-
31,055	-	-	-	-	-	-
51,318	-	-	-	320,365	543,127	(222,762)
(73,129)	-	-	-	-	-	-
-	-	-	-	-	-	-
(3,925)	-	-	-	-	-	-
(1,977)	-	-	-	-	-	-
(19,475)	-	-	-	17,733	17,733	-
(6,940)	-	-	-	-	-	-
(89,016)	-	-	-	401,657	422,752	(21,095)
17,687	255,000	254,621	379	249,991	249,991	-
-	-	-	-	-	-	-
(33,320)	-	-	-	-	-	-
(446,021)	-	-	-	-	-	-
(693)	1,229,440	1,232,683	(3,243)	-	-	-
-	555,156	1,910,252	(1,355,096)	-	-	-
(214,521)	<u>2,039,596</u>	<u>3,397,556</u>	<u>(1,357,960)</u>	<u>1,000,465</u>	<u>1,244,322</u>	<u>(243,857)</u>
(590,842)	<u>192,404</u>	<u>(1,785,914)</u>	<u>(1,978,318)</u>	<u>(342,720)</u>	<u>(573,170)</u>	<u>(230,450)</u>
(77,977)	193,156	220,105	26,949	-	-	-
102,759	-	1,932,658	1,932,658	-	-	-
(201,832)	-	(250,000)	(250,000)	(157,832)	(237,832)	(80,000)
(177,050)	<u>193,156</u>	<u>1,902,763</u>	<u>1,709,607</u>	<u>(157,832)</u>	<u>(237,832)</u>	<u>(80,000)</u>
(767,892)	385,560	116,849	(268,711)	(500,552)	(811,002)	(310,450)
-	1,460,859	1,460,859	-	3,229,386	3,229,386	-
33,495	-	-	-	-	-	-
<u>\$ (734,397)</u>	<u>\$ 1,846,419</u>	<u>\$ 1,577,708</u>	<u>\$ (268,711)</u>	<u>\$ 2,728,834</u>	<u>\$ 2,418,384</u>	<u>\$ (310,450)</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
ALL PROPRIETARY FUND TYPES**

For the Fiscal Year Ended September 30, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	Landfill Enterprise	
	1992	1991
<b>OPERATING REVENUES</b>		
Physical environment		
Garbage/solid waste revenue		
Landfill fees commercial	\$ 160,414	\$ 191,850
Landfill fees Columbia County	482,891	531,175
Landfill fees Waste Control	573,103	493,779
Other miscellaneous	2,583	1,375
Total operating revenues	1,218,991	1,218,179
 <b>OPERATING EXPENSES</b>		
Landfill		
Personal services		
Regular salaries	166,371	155,069
Other salaries and wages	-	4,316
FICA	12,765	11,904
Retirement	24,219	23,932
Life and health insurance	12,620	14,471
Worker's compensation	10,000	17,270
Operating expenses		
Depreciation	116,882	116,882
Professional services	3,293	294,965
Accounting and auditing	-	12,126
Other contractual services	112,744	247
Travel and per diem	369	624
Communications services	1,107	986
Utility services	3,991	4,869
Rentals and leases	16,020	57,362
Insurance	-	30,000
Repair and maintenance	51,394	80,592
Printing and binding	2,642	-
Other current charges and obligations	1,400	5,819
Administration fees	35,299	-
Office supplies	854	569
Operating supplies	3,047	5,291
Road materials and supplies	16,917	21,992
Gas and oil	47,639	47,639
Total landfill	639,573	906,925

(continued)



**COLUMBIA COUNTY, FLORIDA**

**COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
ALL PROPRIETARY FUND TYPES**

For the Fiscal Year Ended September 30, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	Landfill Enterprise	
	1992	1991
Landfill Construction		
Operating expenses		
Professional services	\$ 28,472	\$ -
Accounting and auditing	105	-
Utility services	1,407	-
Repair and maintenance	154	-
Other current charges and obligations	8,736	-
Operating supplies	1,034	-
Total landfill construction	39,908	-
Total operating expenses	679,481	906,925
Operating income	539,510	311,254
 <b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest earnings	245,499	115,620
Interest and other debt service expenses	(454,135)	(174,101)
Total nonoperating revenues (expenses)	(208,636)	(58,481)
Net income	330,874	252,773
Retained earnings, beginning of year	1,288,963	936,512
Prior period adjustment	-	99,678
Retained earnings, end of year	\$ 1,619,837	\$ 1,288,963

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	Landfill Enterprise	
	1992	1991
Cash Flows From Operating Activities		
Cash flows from customers	\$ 1,255,987	\$ 1,461,419
Miscellaneous revenue	2,582	1,374
Cash paid to employees	(166,774)	(155,068)
Cash paid for employee benefits	(59,604)	(67,577)
Cash paid to vendors	(294,416)	(538,498)
Net cash provided by operating activities	737,775	701,650
Cash Flows From Non-Capital Financing Activities		
Operating loans from other funds	-	47,270
Net cash provided by non-capital financing activities	-	47,270
Cash Flows From Capital and Related Financing Activities		
Proceeds from capital debt	185,000	6,345,000
Payments to acquire or construct capital assets	(3,888,090)	(545,189)
Principal paid on capital debt	(228,347)	(854,203)
Interest paid on capital debt	(444,565)	(129,931)
Net cash provided by (used for) capital and related financing activities	(4,376,002)	4,815,677
Cash Flows From Investing Activities		
Sale of investments	3,919,835	-
Interest received	245,499	104,297
Purchase of investments	-	(5,110,697)
Net cash provided by (used for) investing activities	4,165,334	(5,006,400)
Net increase in cash	527,107	558,197
Cash at beginning of year	687,504	129,307
Cash at end of year	\$ 1,214,611	\$ 687,504

(continued)

**COLUMBIA COUNTY, FLORIDA**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	Landfill Enterprise	
	1992	1991
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating income	\$ 539,509	\$ 311,253
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	116,882	116,882
(Increase) decrease in assets:		
Accounts receivable	50,771	283,282
Due from other funds	(11,192)	(38,667)
Increase (decrease) in liabilities		
Accounts payable	60,617	24,583
Accrued compensated absences	(403)	4,317
Due to other funds	(18,409)	-
Total adjustments	198,266	390,397
Net cash provided by operating activities	\$ 737,775	\$ 701,650
Noncash investing, capital, and financing activities:	\$ -	\$ -

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 1992

**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 of 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, 1992, 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, 1992, 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.

The following tabulation is presented pursuant to the provisions of Statement No. 3 of the Governmental Accounting Standards Board, which stipulates that investments should be classified in categories of credit risk in order to present an indication of the level of credit risk assumed at year end:

U.S. Government securities - Category 1	\$1,100,827
State investment pool	<u>8,397,801</u>
	<u>\$9,498,628</u>

**NOTE 5. RECEIVABLES**

Receivables at September 30, 1992, consist of the following:

Fund Type	Billed Accounts	Expense Reimbursements	Governmental		Total
			Unit Payments	Other	
General	\$ -	\$ 7,128	\$ 488,479	\$ 49,174	\$ 544,781
Special Revenue	9,262	21,333	123,145	37,145	190,885
Debt Service	-	-	138,943	-	138,943
Capital Projects	-	-	80,000	-	80,000
Enterprise	18,689	-	-	-	18,689
	<u>\$ 27,951</u>	<u>\$ 28,461</u>	<u>\$ 830,567</u>	<u>\$ 86,319</u>	<u>\$ 973,298</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, 1992:

**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 \$376,046 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. As of September 30, 1992, approximately \$374,872 of the pre-1991 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 have been 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, 1991	Net Additions	Deletions	Balance September 30, 1992
Land	\$ 1,219,918	\$ 249,991	\$ -	\$ 1,469,909
Buildings	10,256,436	48,673	-	10,305,109
Improvements other than buildings	20,426,201	1,390,348	-	21,816,549
Equipment	10,380,418	731,021	148,291	10,963,148
Total general fixed assets	<u>\$ 42,282,973</u>	<u>\$ 2,420,033</u>	<u>\$ 148,291</u>	<u>\$ 44,554,715</u>

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

	Balance October 1, 1991	Net Additions	Balance September 30, 1992
Land	\$ 797,440	\$ 4,470	\$ 801,910
Equipment	1,228,333	185,000	1,413,333
Landfill	584,174	3,698,620	4,282,794
	<u>2,609,947</u>	<u>3,888,090</u>	<u>6,498,037</u>
Less: accumulated depreciation	(475,470)	(116,882)	(592,352)
Net fixed assets	<u>\$ 2,134,477</u>	<u>\$3,771,208</u>	<u>\$ 5,905,685</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	09-30-92		Required Reserve
			Principal	Fund Balance	
5-01-75	5-01-95	\$2,000,000	\$ 480,000	\$ 354,354	\$ 180,625
4-01-82	4-01-97	<u>2,100,000</u>	<u>1,265,000</u>	<u>448,004</u>	<u>200,000</u>
		<u>\$4,100,000</u>	<u>\$1,745,000</u>	<u>\$ 802,358</u>	<u>\$ 380,625</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.
  4. Purchase of a wheel tractor scraper costing \$185,000. The terms of the agreement require four annual payments of \$52,477, including interest at 7%.
- B. The Board also had an installment payment agreement with Industrial Tractor Company, Inc. for the purchase of three motor-graders costing \$155,574. The note payable was 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%.
  - 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, 1992:

September 30,	County Commission		Clerk	Sheriff	Tax Collector	Total
	Governmental	Enterprise				
1993	\$ 404,811	\$ 85,348	\$42,587	\$31,173	\$ 22,927	\$ 586,846
1994	50,291	170,348	42,587	7,795	22,927	293,948
1995	42,242	52,477	35,808	-	-	130,527
1996	-	52,477	29,645	-	-	82,122
Total minimum lease payments	497,344	360,650	150,627	38,968	45,854	1,093,443

Less: amount representing interest	<u>(38,928)</u>	<u>(35,410)</u>	<u>(23,692)</u>	<u>(1,980)</u>	<u>(6,723)</u>	<u>(106,733)</u>
Present value of future minimum lease payments	<u>\$ 458,416</u>	<u>\$325,240</u>	<u>\$126,935</u>	<u>\$36,988</u>	<u>\$ 39,131</u>	<u>\$ 986,710</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 4.20%. 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>9-30-92</u>	<u>Estimated</u> <u>Payments</u> <u>For</u> <u>Next Year</u>
	<u>\$ 3,518,750</u>	<u>\$ 441,548</u>	<u>\$ 229,770</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 \$97,612 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 \$361,718 at year end.

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

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 \$102,759 was owed at September 30, 1992. This loan is also secured by a pledge of the non-ad valorem revenue in the County's MSSD Fund.

- F. The Board has four notes with Barnett Bank of North Central Florida, associated with the development of the County owned Florida Sports Hall of Fame and Tourist Information Center Complex. These loans are secured by proceeds of the Three Cent Tourist Development Tax levied by the County, and certain revenues of the complex. Details of these loans follow:

	Revenue Notes			
	A	B	C	D
Original amount	\$1,487,320	\$ 196,350	\$ 212,680	\$ 58,650
Current interest rate	5.75%	5.75%	8.29%	7.75%
Payment, monthly	\$ 10,613	\$ 5,952	\$ 1,846	\$ 1,852
Balance at 9-30-92	\$1,470,434	\$ 171,053	\$ 210,814	\$ 51,198
Due date	04-23-2012	04-23-1995	04-23-2012	04-23-1995

Annual debt service requirements to maturity for notes payable including interest of \$1,534,528 are as follows:

Fiscal Year Ending September 30,	Enterprise Fund	Long-Term Debt Account Group	Total
1993	\$ 104,677	\$ 545,820	\$ 650,497
1994	-	541,050	541,050
1995	-	276,988	276,988
1996	-	222,402	222,402
1997	-	222,402	222,402
Thereafter	-	2,528,325	2,528,325
	<u>\$ 104,677</u>	<u>\$ 4,336,987</u>	<u>\$ 4,441,664</u>

#### Revenue Bonds

- A. 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 annually with interest payments semi-annually, over ten years with interest rates ranging from 6.20% to 6.45%. This debt is secured by two cents of the County's six cents local option gas tax levy. Debt service is accounted for in the applicable debt service fund.

Debt service requirements to maturity, including interest of \$808,102 are as follows:

Fiscal Year Ending September 30,	Amount
1993	\$ 551,712
1994	549,752
1995	551,192
1996	538,536
1997	553,790
Thereafter	1,103,120
	<u>\$ 3,848,102</u>

- B. The Board has also issued Gas Tax Revenue Bonds - Series 1990 in the amount of \$3,765,000. The proceeds of this bond issue were utilized to resurface various freeze-damaged roads in the County. These bonds are payable semi-annually over ten years with interest rates ranging from 5.95% 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 \$714,396 are as follows:

Fiscal Year Ending September 30,	Amount
1993	\$ 677,728
1994	677,949
1995	675,860
1996	501,248
1997	305,611
Thereafter	<u>941,000</u>
	<u>\$ 3,779,396</u>

- C. 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 \$5,039,177 are as follows:

Fiscal Year Ending September 30,	Amount
1993	\$ 592,015
1994	587,565
1995	592,390
1996	590,990
1997	588,600
Thereafter	<u>8,262,617</u>
	<u>\$11,214,177</u>

#### Changes in Long-term Liabilities

During the year ended September 30, 1992, the following occurred in liabilities reported in the general long-term debt account group:

#### General Long-term Debt

	Balance October 1, 1991	Additions	Retirements	Balance September 30, 1992
Compensated absences	\$ 289,948	\$ 36,418	\$ -	\$ 326,366
Capital leases	854,764	-	193,294	661,470
Notes payable	2,185,321	1,955,000	1,330,798	2,809,524
Revenue bonds payable	8,129,158	-	2,024,158	6,105,000
	<u>\$11,459,192</u>	<u>\$1,991,418</u>	<u>\$3,548,250</u>	<u>\$ 9,902,360</u>

#### Proprietary Debt

	Balance October 1, 1991	Additions	Retirements	Balance September 30, 1992
Compensated absences	\$ 14,980	\$ -	\$ 403	\$ 14,577
Capital leases	158,582	185,000	18,341	325,241
Notes payable	137,618	-	40,006	97,612
Revenue bonds payable	6,345,000	-	170,000	6,175,000
	<u>\$ 6,656,180</u>	<u>\$ 185,000</u>	<u>\$ 228,750</u>	<u>\$ 6,612,430</u>



**NOTE 10. INTERFUND RECEIVABLES AND PAYABLES**

Balances at September 30, 1992, were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	<u>\$ 402,669</u>	<u>\$ 109,502</u>
Special Revenue		
Board of County Commissioners:		
Community Development Block Grant	-	49,776
County Transportation Trust	32,561	-
Fines and forfeitures	54,128	-
Industrial Development Authority	675	-
Law library	880	-
Municipal Services Benefit Unit	49,409	95,719
Municipal Services Special District	42,839	74,918
Constitutional Officers:		
Clerk of Courts operating	38,523	42,479
Public records modernization trust	1,434	112
Property Appraiser operating	-	2,922
Minimum Standards School	1,276	-
Sheriff operating	-	52,711
Supervisor of Elections operating	-	3,976
Tax Collector operating	<u>27,825</u>	<u>56,918</u>
Total special revenue	<u>249,550</u>	<u>379,531</u>
Capital Projects		
Capital projects	2,904	89,375
Road improvement	138,567	-
Industrial Park Trust	960	-
Total capital projects	<u>142,431</u>	<u>89,375</u>
Debt Service		
1989 Debt Service	-	138,012
1990 Debt Service	<u>49,212</u>	<u>-</u>
	<u>49,212</u>	<u>138,012</u>
Landfill Enterprise	<u>86,307</u>	<u>73,676</u>
Trust and Agency		
Clerk of Courts Public Defender	-	4,945
Clerk of Courts Jury-Witness	-	500
Clerk of Courts Registry of the Court	-	888
Clerk of Courts trust	11,444	93,250
Clerk of Courts domestic	-	4,904
Sheriff trust	-	5,780
Tax Collector delinquent tax	82,959	41,350
Tax Collector ad valorem	64	82,959
Tax Collector tag agency	<u>155</u>	<u>119</u>
Total trust and agency	<u>94,622</u>	<u>234,695</u>
TOTALS	<u>\$ 1,024,791</u>	<u>\$ 1,024,791</u>

**NOTE 11. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and 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, 1992 was \$6,417,864, which was the total County payroll. Approximately 295 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 16.51 percent of the salary of regular members and 26.35 percent of the salary of special risk (law enforcement) members, and 24.59 percent of the salary of County officials. Contributions for the fiscal year ended September 30, 1992, were \$1,198,948.

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, 1991 for the FRS as a whole, determined through an actuarial valuation performed as of that date, was \$39.26 billion. The FRS net assets available for benefits on that date (valued at market) were \$23.37 billion, resulting in an unfunded pension benefit obligation of \$15.89 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, 1992 component unit financial report.

### NOTE 13. NOTES RECEIVABLE AND RESERVE

The notes receivable balance of \$16,058 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 Board of County Commissioners is committed until September, 1994 under a lease for office space costing \$37,600 per year.
- B. The Board is also committed until April, 1993 under a lease for library facilities costing \$4,464 per year.

### NOTE 15. SUBSEQUENT EVENTS

On September 20, 1993, the County authorized the sale of \$9,500,000 in Transportation Improvement and Refunding Revenue Bonds, Series 1993. These bonds will provide approximately \$3,430,000 in road improvement funds, as well as extinguish the following current bonds: State Board of Administration held - Series 1975, 1982; County held - Series 1989, 1990. These bonds will be repaid over a twenty year period at an average interest rate of 4.56%, and will be secured by Local Option Gas Tax and Constitutional Gas Tax revenues.

### NOTE 16. PRIOR PERIOD ADJUSTMENT

Beginning fund balances have been restated as follows, to correct prior year accounting errors:

<u>Fund</u>	<u>Reason</u>	<u>Fund Balance Increase (Decrease)</u>
General	Reclassification of prepaid insurance	\$ (32,328)
Special Revenue: Industrial Development Authority	Reclassification of prior year accounts receivable	(18,000)

NOTE 16. PRIOR PERIOD ADJUSTMENT (continued)

<u>Fund</u>	<u>Reason</u>	<u>Fund Balance Increase (Decrease)</u>
MSSD	Reclassification of transfer from General Fund	\$ 30,684
Sheriff Inmate Welfare	Recording of beginning fund balance	<u>20,811</u>
		<u>\$ 1,167</u>

**COMBINING AND INDIVIDUAL FUND STATEMENTS**

## **GENERAL FUND**

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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.

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**COLUMBIA COUNTY, FLORIDA**

**GENERAL FUND**

**COMPARATIVE BALANCE SHEET**

September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
<b>ASSETS</b>		
Cash	\$ 194,546	\$ 500
Accounts receivable	56,309	1,329
Due from other funds	402,669	786,176
Due from other governmental units	488,479	345,047
Investments	812,971	30,234
Prepaid expenses	-	32,328
Other current assets	-	3,138
<b>TOTAL ASSETS</b>	<u>\$ 1,954,974</u>	<u>\$ 1,198,752</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 270,457	\$ 139,988
Due to other funds	109,502	97,299
Revenues collected in advance	4,016	-
<b>TOTAL LIABILITIES</b>	<u>383,975</u>	<u>237,287</u>
<b>FUND BALANCE</b>		
Undesignated fund balance	1,570,999	961,465
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,954,974</u>	<u>\$ 1,198,752</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem taxes				
Current ad valorem taxes	\$ 5,885,171	\$ 5,269,848	\$ (615,323)	\$ 4,762,856
Delinquent ad valorem taxes	50,000	90,419	40,419	373,313
Real property fees	200	-	(200)	269
Franchise fees				
CATV	72,000	61,941	(10,059)	-
Total taxes	<u>6,007,371</u>	<u>5,422,208</u>	<u>(585,163)</u>	<u>5,136,438</u>
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal grants				
Public safety				
Civil defense	6,000	-	(6,000)	-
Other public safety	-	23,545	23,545	-
State grants				
General government				
Witness reimbursement	-	-	-	4,983
State attorney and public defender	80,000	94,241	14,241	82,062
Public safety				
Highway Safety project	19,567	20,897	1,330	2,500
Anti-drug abuse	13,209	3,814	(9,395)	-
Physical environment				
Recycling & education	-	259,967	259,967	38,264
Waste tire grant	-	50,952	50,952	12,760
Department of Environmental Regulation	43,000	60,037	17,037	-
Other physical environment	-	-	-	81,730
Transportation				
Beautification	-	-	-	35,765
Human services				
Mosquito control-1	5,400	5,400	-	-
Child support enforcement program	-	-	-	5,178
Culture/recreation				
Aid to Libraries	25,000	46,889	21,889	43,155
Library Literacy Grant	26,992	20,000	(6,992)	14,564
Puppet Grant	-	12,000	12,000	-
Library Systems Development	-	-	-	34,400
Library disadvantaged	8,295	8,295	-	-
State shared revenues				
General government				
State revenue sharing	704,109	837,636	133,527	411,955
Insurance agents county licenses	4,000	4,457	457	4,066
Alcoholic beverage licenses	16,000	9,068	(6,932)	14,840
Racing tax	208,250	223,250	15,000	223,250
Local government half-cent sales tax	1,587,000	1,518,351	(68,649)	1,368,363
Total intergovernmental revenue	<u>2,746,822</u>	<u>3,198,799</u>	<u>451,977</u>	<u>2,377,835</u>
<b>CHARGES FOR SERVICES</b>				
General government				
Election lists	-	2,961	2,961	-
Recording of legal instruments	-	114	114	156
Sale of maps and publications	-	3	3	1,683
Certification, copying, record search	500	472	(28)	2,023
County officers' fees				
Sheriff	41,000	27,140	(13,860)	43,793
Clerk of Circuit Court	94,000	82,883	(11,117)	7,037
Clerk of County Court	-	7,212	7,212	59,706
Property Appraiser	-	3,591	3,591	-
Tax Collector	30,000	-	(30,000)	26,958
Administrative charges	-	103,268	103,268	77,756
Public safety				
Police services	16,066	16,067	1	-
Room and board for prisoners	72,854	72,854	-	-

(continued)



**COLUMBIA COUNTY, FLORIDA**

**GENERAL FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>CHARGES FOR SERVICES (continued)</b>				
Culture and recreation				
Libraries				
Library City of Lake City	\$ 11,000	\$ 11,250	\$ 250	\$ 7,642
Library fees Fort White	3,386	2,966	(420)	14,844
Other charges for services				
Montgomery building	8,000	9,408	1,408	6,280
Telephone services	12,000	15,255	3,255	13,445
Total charges for services	<u>288,806</u>	<u>355,444</u>	<u>66,638</u>	<u>261,323</u>
<b>FINES AND FORFEITURES</b>				
Court cases				
Recovery court attorney	58,000	70,721	12,721	50,540
Court costs public defender	-	223	223	579
Library fines				
Lake City	17,000	17,813	813	14,558
Fort White	-	6	6	6
Total fines and forfeitures	<u>75,000</u>	<u>88,763</u>	<u>13,763</u>	<u>65,683</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	15,000	16,829	1,829	40,115
Interest SBA	75,000	70,457	(4,543)	25,258
Interest County Officers				
Tax Collector	4,800	7,227	2,427	14,740
Sheriff	4,000	9,753	5,753	-
Property Appraiser	-	1,656	1,656	2,579
Supervisor of Elections	-	-	-	547
Rents and royalties				
Rents	-	287	287	1,448
Jefferson Pilot rent	46,647	46,647	-	42,760
Sale of fixed assets				
Equipment	-	14,599	14,599	25,134
Contributions and donations				
Friends of Library	8,705	9,822	1,117	5,146
Other contributions	2,005	4,037	2,032	-
Other miscellaneous	20,000	150,708	130,708	220,988
Total miscellaneous	<u>176,157</u>	<u>332,022</u>	<u>155,865</u>	<u>378,715</u>
<b>TOTAL REVENUES</b>	<u>9,294,156</u>	<u>9,397,236</u>	<u>103,080</u>	<u>8,219,994</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Legislative				
Personal services	356,802	319,754	37,048	283,335
Operating expenses	29,050	30,111	(1,061)	55,018
Capital outlay	1,140	1,140	-	1,400
Total legislative	<u>386,992</u>	<u>351,005</u>	<u>35,987</u>	<u>339,753</u>
Property appraisal adjustment board				
Operating expenses	<u>1,000</u>	<u>53</u>	<u>947</u>	<u>168</u>
Tax Collector				
Operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,080</u>
Auditing-accounting				
Operating expenses	<u>50,850</u>	<u>63,932</u>	<u>(13,082)</u>	<u>57,619</u>
Data processing				
Operating expenses	<u>16,200</u>	<u>25,246</u>	<u>(9,046)</u>	<u>35,030</u>
Legal counsel				
Personal services	3,269	3,407	(138)	3,366
Operating expenses	36,000	63,290	(27,290)	65,028
Total legal counsel	<u>39,269</u>	<u>66,697</u>	<u>(27,428)</u>	<u>68,394</u>

(continued)

**COLUMBIA COUNTY, FLORIDA**

GENERAL FUND

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Clerk of Circuit Court				
Personal services	\$ 2,614	\$ 2,614	\$ -	\$ -
Operating expenses	227,500	234,156	(6,656)	205,391
Total Clerk of Circuit Court	<u>230,114</u>	<u>236,770</u>	<u>(6,656)</u>	<u>205,391</u>
Circuit Court				
Personal services	22,734	22,732	2	21,790
Operating expenses	201,126	174,265	26,861	161,024
Capital outlay	2,000	-	2,000	1,745
Total Circuit Court	<u>225,860</u>	<u>196,997</u>	<u>28,863</u>	<u>184,559</u>
County Court				
Personal services	24,118	22,474	1,644	21,448
Operating expenses	11,100	7,349	3,751	9,805
Total County Court	<u>35,218</u>	<u>29,823</u>	<u>5,395</u>	<u>31,253</u>
State Attorney				
Operating expenses	<u>77,903</u>	<u>77,903</u>	<u>-</u>	<u>63,063</u>
Public Defender				
Operating expenses	<u>26,166</u>	<u>21,745</u>	<u>4,421</u>	<u>19,624</u>
Court support services				
Operating expenses	<u>11,923</u>	<u>11,899</u>	<u>24</u>	<u>11,275</u>
Transcribing				
Operating expenses	<u>72,300</u>	<u>76,140</u>	<u>(3,840)</u>	<u>64,752</u>
Non-departmental				
Personal services	9,415	34,194	(24,779)	13,497
Operating expenses	218,033	285,223	(67,190)	318,577
Capital outlay	2,008	-	2,008	1,735
Total non-departmental	<u>229,456</u>	<u>319,417</u>	<u>(89,961)</u>	<u>333,809</u>
Courthouse maintenance				
Personal services	99,514	103,207	(3,693)	101,117
Operating expenses	65,515	60,227	5,288	69,787
Capital outlay	2,050	1,946	104	546
Total courthouse maintenance	<u>167,079</u>	<u>165,380</u>	<u>1,699</u>	<u>171,450</u>
Courthouse annex maintenance				
Operating expenses	<u>25,000</u>	<u>25,343</u>	<u>(343)</u>	<u>34,235</u>
Montgomery building				
Operating expenses	<u>14,700</u>	<u>12,260</u>	<u>2,440</u>	<u>16,558</u>
Jail maintenance				
Operating expenses	<u>12,700</u>	<u>14,190</u>	<u>(1,490)</u>	<u>-</u>
Criminal investigations				
Operating expenses	4,400	3,246	1,154	15,893
Capital outlay	-	-	-	10,910
Total criminal investigations	<u>4,400</u>	<u>3,246</u>	<u>1,154</u>	<u>26,803</u>
Elections office				
Operating expenses	<u>3,800</u>	<u>3,237</u>	<u>563</u>	<u>3,649</u>
Total general government	<u>1,630,930</u>	<u>1,701,283</u>	<u>(70,353)</u>	<u>1,757,465</u>
<b>PUBLIC SAFETY</b>				
Law enforcement				
Personal services	<u>41,211</u>	<u>41,211</u>	<u>-</u>	<u>49,687</u>
Sheriff service of process				
Operating expenses	<u>6,000</u>	<u>4,308</u>	<u>1,692</u>	<u>5,391</u>
Detention Center facilities				
Personal services	26,380	33,390	(7,010)	34,729
Operating expenses	140,075	127,948	12,127	124,002
Capital outlay	19,925	3,575	16,350	6,001
Debt service	306,000	450,000	(144,000)	450,000
Total Detention Center facilities	<u>492,380</u>	<u>614,913</u>	<u>(122,533)</u>	<u>614,732</u>

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Emergency and disaster relief				
Personal services	\$ 33,071	\$ 33,575	\$ (504)	\$ 32,041
Operating expenses	5,245	2,887	2,358	3,943
Total emergency and disaster relief	38,316	36,462	1,854	35,984
Total public safety	577,907	696,894	(118,987)	705,794
<b>PHYSICAL ENVIRONMENT</b>				
County agent				
Personal services	87,645	99,533	(11,888)	109,619
Operating expenses	22,940	21,382	1,558	22,149
Capital outlay	5,181	4,641	540	7,660
Total county agent	115,766	125,556	(9,790)	139,428
Canning Center				
Operating expenses	-	-	-	478
Santa Fe Soil				
Grants and aids	8,302	7,525	777	5,000
Florida forest management				
Grants and aids	3,000	3,000	-	3,000
Aquatic weed				
Operating expenses	3,000	-	3,000	1,000
Tank Inspector				
Personal services	40,462	32,688	7,774	13,395
Operating expenses	4,568	4,325	243	3,388
Capital outlay	-	12,528	(12,528)	1,828
Total tank inspector	45,030	49,541	(4,511)	18,611
Recycling and education				
Operating expenses	88,267	101,672	(13,405)	12,210
Grants and aids	-	29,602	(29,602)	117,354
Total recycling and education	88,267	131,274	(43,007)	129,564
Waste Tire Grant				
Operating expenses	-	33,402	(33,402)	24,333
Total physical environment	263,365	350,298	(86,933)	321,414
<b>TRANSPORTATION</b>				
Beautification Grant				
Operating expenses	-	550	(550)	46,000
<b>ECONOMIC ENVIRONMENT</b>				
Industry development				
Operating expenses	-	-	-	2,000
Debt service	53,796	48,000	5,796	48,000
Grants and aids	15,000	15,000	-	15,000
Total industry development	68,796	63,000	5,796	65,000
Veterans Services				
Personal services	58,957	56,642	2,315	57,641
Operating expenses	1,979	2,772	(793)	1,858
Capital outlay	185	188	(3)	-
Total veterans services	61,121	59,602	1,519	59,499
Suwannee River Economic Council				
Capital outlay	6,768	-	6,768	19,330
Other economic environment				
Grants and aids	12,000	19,025	(7,025)	-
Total economic environment	148,685	141,627	7,058	143,829

(continued)

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>HUMAN SERVICES</b>				
Hospitals				
Grants and aids	\$ -	\$ -	\$ -	\$ 20,000
Mosquito control				
Personal services	30,986	7,896	23,090	27,179
Operating expenses	19,575	21,320	(1,745)	24,659
Capital outlay	5,400	-	5,400	-
Total mosquito control	55,961	29,216	26,745	51,838
Health				
Grants and aids	607,604	637,861	(30,257)	619,564
Mental health				
Operating expenses	2,400	99	2,301	118
Grants and aids	47,762	47,762	-	47,762
Total mental health	50,162	47,861	2,301	47,880
Welfare				
Grants and aids	25,000	17,556	7,444	17,556
Retardation				
Grants and aids	12,250	12,250	-	12,250
Other human services				
Grants and aids	61,000	53,719	7,281	17,076
Total human services	811,977	798,463	13,514	786,164
<b>CULTURE/RECREATION</b>				
Columbia County Library				
Personal services	277,211	275,489	1,722	231,245
Operating expenses	44,105	44,569	(464)	64,158
Capital outlay	35,856	35,254	602	89,510
Total Columbia County Library	357,172	355,312	1,860	384,913
Fort White Library				
Personal services	16,563	12,399	4,164	11,067
Operating expenses	6,413	5,607	806	5,372
Capital outlay	1,855	1,586	269	3,540
Total Fort White Library	24,831	19,592	5,239	19,979
Detention Center Library				
Personal services	12,616	12,507	109	10,519
Operating expenses	1,950	2,122	(172)	3,791
Capital outlay	1,791	2,034	(243)	1,133
Total Detention Center Library	16,357	16,663	(306)	15,443
Information and referral				
Personal services	10,972	10,268	704	15,654
Operating expenses	-	33	(33)	4,472
Capital outlay	-	-	-	27,481
Total information and referral	10,972	10,301	671	47,607
Library Literacy Grant				
Personal services	15,048	15,273	(225)	12,671
Operating expenses	3,119	2,972	147	274
Capital outlay	11,432	10,767	665	12,333
Total Library Literacy grant	29,599	29,012	587	25,278
Fort White Library Puppets				
Personal services	-	3,540	(3,540)	-
Operating expenses	-	2,381	(2,381)	2,296
Capital outlay	-	10,242	(10,242)	3,074
Total Fort White Library puppets	-	16,163	(16,163)	5,370

(continued)

**COLUMBIA COUNTY, FLORIDA**

**GENERAL FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Library disadvantaged				
Personal services	\$ 2,537	\$ 2,537	\$ -	\$ -
Operating expenses	200	202	(2)	-
Capital outlay	8,095	7,865	230	-
Total library disadvantaged	<u>10,832</u>	<u>10,604</u>	<u>228</u>	<u>-</u>
Parks and recreation				
Operating expenses	5,000	3,460	1,540	4,438
Grants and aids	77,900	78,961	(1,061)	81,800
Total parks and recreation	<u>82,900</u>	<u>82,421</u>	<u>479</u>	<u>86,238</u>
Special events				
Grants and aids	13,000	8,000	5,000	1,000
Total culture/recreation	<u>545,663</u>	<u>548,068</u>	<u>(2,405)</u>	<u>585,828</u>
TOTAL EXPENDITURES	<u>3,978,527</u>	<u>4,237,183</u>	<u>(258,656)</u>	<u>4,346,494</u>
Excess (deficiency) of revenues over expenditures	<u>5,315,629</u>	<u>5,160,053</u>	<u>(155,576)</u>	<u>3,873,500</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	229,200	-	(229,200)	-
Interfund transfers out	(4,536,812)	(4,518,191)	18,621	(4,272,210)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,307,612)</u>	<u>(4,518,191)</u>	<u>(210,579)</u>	<u>(4,272,210)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,008,017	641,862	(366,155)	(398,710)
Fund balance at beginning of year	961,458	961,465	-	1,360,175
Prior period adjustment	-	(32,328)	(32,328)	-
Fund balance at end of year	<u>\$ 1,969,475</u>	<u>\$ 1,570,999</u>	<u>\$ (398,483)</u>	<u>\$ 961,465</u>

See notes to financial statements.

## **SPECIAL REVENUE FUNDS**

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

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**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.

**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.

**Sheriff Inmate Welfare Fund** - To account for the receipt and disbursement of funds earmarked for the benefit of inmates at the County Detention Center.

**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, 1992  
(With Comparative Totals for September 30, 1991)

	Board of County Commissioners	Constitutional Officers	Totals	
			1992	1991
<b>ASSETS</b>				
Cash	\$ 596,430	\$ 181,050	\$ 777,480	\$1,151,952
Accounts receivable	64,130	3,610	67,740	21,414
Notes receivable	16,058	-	16,058	19,560
Other receivables	-	-	-	1,399
Due from other funds	180,492	69,058	249,550	223,369
Due from other governmental units	123,145	-	123,145	242,425
Inventories	111,887	2,566	114,453	93,513
Investments	1,964,597	-	1,964,597	2,723,836
<b>TOTAL ASSETS</b>	<u>\$3,056,739</u>	<u>\$ 256,284</u>	<u>\$3,313,023</u>	<u>\$4,477,468</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 284,567	\$ 42,150	\$ 326,717	\$ 237,616
Due to other funds	220,413	159,118	379,531	612,587
Due to other governmental units	3,398	3,125	6,523	6,236
Accrued payroll deductions and matching	-	955	955	1,729
Other current liabilities	1,038	1,541	2,579	1,998
<b>TOTAL LIABILITIES</b>	<u>509,416</u>	<u>206,889</u>	<u>716,305</u>	<u>860,166</u>
<b>Fund Equity</b>				
Fund balances				
Reserved	16,058	-	16,058	19,560
Unreserved	2,531,265	49,395	2,580,660	3,597,742
<b>TOTAL FUND EQUITY</b>	<u>2,547,323</u>	<u>49,395</u>	<u>2,596,718</u>	<u>3,617,302</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$3,056,739</u>	<u>\$ 256,284</u>	<u>\$3,313,023</u>	<u>\$4,477,468</u>

See notes to financial statements.



COLUMBIA COUNTY, FLORIDA

CONSTITUTIONAL OFFICERS  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 1992  
(With Comparative Totals for September 30, 1991)

Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
				1992	1991
\$ 3,976	\$ 36,111	\$ 5,056	\$ 6,009	\$ 181,050	\$ 176,955
-	-	-	-	3,610	1,645
-	27,825	1,434	1,276	69,058	1,399
-	-	-	-	2,566	68,984
<u>\$ 3,976</u>	<u>\$ 63,936</u>	<u>\$ 6,490</u>	<u>\$ 7,285</u>	<u>\$ 256,284</u>	<u>\$ 248,983</u>
\$ -	\$ 3,256	\$ -	\$ -	\$ 42,150	\$ 108,574
3,976	56,918	112	-	159,118	126,906
-	2,807	-	-	3,125	3,236
-	955	-	-	955	1,729
-	-	-	-	1,541	-
<u>3,976</u>	<u>63,936</u>	<u>112</u>	<u>-</u>	<u>206,889</u>	<u>240,445</u>
-	-	6,378	7,285	49,395	8,538
<u>\$ 3,976</u>	<u>\$ 63,936</u>	<u>\$ 6,490</u>	<u>\$ 7,285</u>	<u>\$ 256,284</u>	<u>\$ 248,983</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 1992  
(With Comparative Totals for September 30, 1991)

Law Library	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals	
					1992	1991
\$ 2,073	\$ 72,747	\$ 62,179	\$ 11,470	\$ 47,122	\$ 596,430	\$ 974,994
-	37,145	9,262	-	-	64,130	19,769
-	-	-	-	-	16,058	19,560
880	49,409	42,839	-	-	180,492	154,385
-	1,229	-	-	-	123,145	242,425
-	-	-	-	-	111,887	93,513
-	1,261,761	343,418	-	2,523	1,964,597	2,723,836
<u>\$ 2,953</u>	<u>\$1,422,291</u>	<u>\$ 457,698</u>	<u>\$ 11,470</u>	<u>\$ 49,645</u>	<u>\$3,056,739</u>	<u>\$4,228,482</u>
\$ -	\$ 33,353	\$ 118,260	\$ -	\$ 70	\$ 284,567	\$ 129,039
-	95,719	74,918	-	-	220,413	485,681
-	398	3,000	-	-	3,398	3,000
-	-	-	-	1,038	1,038	1,823
-	-	-	-	-	-	175
<u>-</u>	<u>129,470</u>	<u>196,178</u>	<u>-</u>	<u>1,108</u>	<u>509,416</u>	<u>619,718</u>
-	-	-	-	-	16,058	19,560
2,953	1,292,821	261,520	11,470	48,537	2,531,265	3,589,204
<u>2,953</u>	<u>1,292,821</u>	<u>261,520</u>	<u>11,470</u>	<u>48,537</u>	<u>2,547,323</u>	<u>3,608,764</u>
<u>\$ 2,953</u>	<u>\$1,422,291</u>	<u>\$ 457,698</u>	<u>\$ 11,470</u>	<u>\$ 49,645</u>	<u>\$3,056,739</u>	<u>\$4,228,482</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, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	Board of County Commissioners	Constitutional Officers	Totals	
			1992	1991
<b>REVENUES</b>				
Taxes	\$ 1,269,814	\$ -	\$ 1,269,814	\$ 1,460,807
Licenses and permits	120,118	-	120,118	164,021
Intergovernmental revenue	785,588	-	785,588	1,377,059
Charges for services	703,038	968,012	1,671,050	1,502,663
Fines and forfeitures	669,706	15,264	684,970	582,410
Miscellaneous	2,664,783	21,833	2,686,616	3,119,821
<b>TOTAL REVENUES</b>	<u>6,213,047</u>	<u>1,005,109</u>	<u>7,218,156</u>	<u>8,206,781</u>
<b>EXPENDITURES</b>				
Current Expenditures				
General government	177,138	1,963,267	2,140,405	1,997,280
Public safety	1,756,704	4,326,568	6,083,272	5,568,398
Physical environment	928,114	-	928,114	869,473
Transportation	1,976,773	-	1,976,773	2,025,909
Economic environment	508,107	-	508,107	581,064
Human services	-	-	-	32,310
Culture/recreation	154,931	-	154,931	3,974
Capital Outlay				
General government	-	49,061	49,061	55,394
Public Safety	169,424	133,645	303,069	608,169
Physical environment	84,742	-	84,742	146,441
Transportation	244,674	-	244,674	270,595
Economic environment	12,313	-	12,313	254,599
Debt Service				
General government	-	33,320	33,320	13,381
Public safety	476,197	43,663	519,860	144,894
Transportation	130,908	-	130,908	90,777
Economic environment	-	-	-	168,452
<b>TOTAL EXPENDITURES</b>	<u>6,620,025</u>	<u>6,549,524</u>	<u>13,169,549</u>	<u>12,831,110</u>
Excess (deficiency) of revenues over expenditures	<u>(406,978)</u>	<u>(5,544,415)</u>	<u>(5,951,393)</u>	<u>(4,624,329)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	385,000	5,555,824	5,940,824	4,965,295
Debt proceeds	102,759	8,637	111,396	659,324
Interfund transfers out	(1,154,906)	-	(1,154,906)	(748,405)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(667,147)</u>	<u>5,564,461</u>	<u>4,897,314</u>	<u>4,876,214</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(1,074,125)</u>	<u>20,046</u>	<u>(1,054,079)</u>	<u>251,885</u>
Fund balances at beginning of year	3,608,764	8,538	3,617,302	3,365,417
Prior period adjustments	12,684	20,811	33,495	-
<b>Fund balances at end of year</b>	<u>\$ 2,547,323</u>	<u>\$ 49,395</u>	<u>\$ 2,596,718</u>	<u>\$ 3,617,302</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, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
				1992	1991
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,933
3,539	275,126	21,094	-	968,012	1,053,186
-	-	-	15,264	15,264	22,449
2,623	6,920	46	55	21,833	51,713
<u>6,162</u>	<u>282,046</u>	<u>21,140</u>	<u>15,319</u>	<u>1,005,109</u>	<u>1,133,281</u>
218,857	527,693	19,621	-	1,963,267	1,885,378
-	-	-	11,713	4,326,568	3,970,213
-	31,325	-	-	49,061	55,394
-	-	-	-	133,645	292,117
-	-	-	-	33,320	13,381
-	-	-	-	43,663	26,842
<u>218,857</u>	<u>559,018</u>	<u>19,621</u>	<u>11,713</u>	<u>6,549,524</u>	<u>6,243,325</u>
<u>(212,695)</u>	<u>(276,972)</u>	<u>1,519</u>	<u>3,606</u>	<u>(5,544,415)</u>	<u>(5,110,044)</u>
212,695	276,972	-	-	5,555,824	4,965,295
-	-	-	-	8,637	137,158
<u>212,695</u>	<u>276,972</u>	<u>-</u>	<u>-</u>	<u>5,564,461</u>	<u>5,102,453</u>
-	-	1,519	3,606	20,046	(7,591)
-	-	4,859	3,679	8,538	16,129
-	-	-	-	20,811	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,378</u>	<u>\$ 7,285</u>	<u>\$ 49,395</u>	<u>\$ 8,538</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

Law Library	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals	
					1992	1991
\$ -	\$ 37,866	\$ -	\$ -	\$ -	\$1,269,814	\$1,460,807
-	120,118	-	-	-	120,118	164,021
-	89,429	15,467	-	-	785,588	1,371,126
5,599	62,402	605,269	-	7,853	703,038	449,476
-	-	-	-	-	669,706	559,960
-	1,231,229	1,130,793	463	223,105	2,664,783	3,068,109
<u>5,599</u>	<u>1,541,044</u>	<u>1,751,529</u>	<u>463</u>	<u>230,958</u>	<u>6,213,047</u>	<u>7,073,499</u>
4,285	50,302	122,551	-	-	177,138	111,902
-	227,880	1,520,879	-	-	1,756,704	1,598,185
-	925,596	-	-	-	928,114	869,473
-	1,083	-	-	-	1,976,773	2,025,909
-	-	-	-	369,500	508,107	581,064
-	-	-	-	-	-	32,310
-	154,931	-	-	-	154,931	3,974
-	9,310	128,964	-	-	169,424	316,053
-	79,432	-	-	-	84,742	146,441
-	-	-	-	-	244,674	270,595
-	-	-	-	12,313	12,313	254,599
-	-	476,197	-	-	476,197	118,052
-	-	-	-	-	130,908	90,777
-	-	-	-	-	-	168,452
<u>4,285</u>	<u>1,448,534</u>	<u>2,248,591</u>	<u>-</u>	<u>381,813</u>	<u>6,620,025</u>	<u>6,587,786</u>
<u>1,314</u>	<u>92,510</u>	<u>(497,062)</u>	<u>463</u>	<u>(150,855)</u>	<u>(406,978)</u>	<u>485,713</u>
-	-	-	-	-	385,000	-
-	-	102,759	-	-	102,759	522,167
-	(302,867)	(43,483)	-	(120,102)	(1,154,906)	(748,405)
<u>-</u>	<u>(302,867)</u>	<u>59,276</u>	<u>-</u>	<u>(120,102)</u>	<u>(667,147)</u>	<u>(226,238)</u>
1,314	(210,357)	(437,786)	463	(270,957)	(1,074,125)	259,475
1,639	1,503,178	668,622	11,007	319,494	3,608,764	3,349,289
-	-	30,684	-	-	12,684	-
<u>\$ 2,953</u>	<u>\$1,292,821</u>	<u>\$ 261,520</u>	<u>\$ 11,470</u>	<u>\$ 48,537</u>	<u>\$2,547,323</u>	<u>\$3,608,764</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable	Actual
			(Unfavorable)	
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal grants				
Economic environment				
CDBG	\$ -	\$ -	\$ -	\$ 112,518
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	2,916	2,916	-	2,101
Notes receivable	10	10	-	101
Total miscellaneous	<u>2,926</u>	<u>2,926</u>	<u>-</u>	<u>2,202</u>
<b>TOTAL REVENUES</b>	<u>2,926</u>	<u>2,926</u>	<u>-</u>	<u>114,720</u>
<b>EXPENDITURES</b>				
<b>ECONOMIC ENVIRONMENT</b>				
Housing and urban development				
Operating expenses	2,168	2,168	-	12,480
Capital outlay	-	-	-	114,565
<b>TOTAL EXPENDITURES</b>	<u>2,168</u>	<u>2,168</u>	<u>-</u>	<u>127,045</u>
Excess (deficiency) of revenues over expenditures	758	758	-	(12,325)
Fund balance at beginning of year	51,821	51,821	-	64,146
Fund balance at end of year	<u>\$ 52,579</u>	<u>\$ 52,579</u>	<u>\$ -</u>	<u>\$ 51,821</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	<u>1992</u>		Variance Favorable (Unfavorable)	<u>1991</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>REVENUES</b>				
<b>TAXES</b>				
Ad valorem taxes				
Delinquent ad valorem taxes	\$ -	\$ -	\$ -	\$ 232
Sales and use taxes				
Local option gas tax/ alternative fuel	<u>1,050,000</u>	<u>1,143,317</u>	<u>93,317</u>	<u>1,101,337</u>
Total taxes	<u>1,050,000</u>	<u>1,143,317</u>	<u>93,317</u>	<u>1,101,569</u>
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal shared revenues				
Federal forestry	80,000	80,830	830	99,413
State shared revenues				
General government				
State revenue sharing	40,000	-	(40,000)	180,455
Transportation				
Motor fuel tax rebate	10,000	22,461	12,461	13,649
Constitutional gas tax	508,000	209,450	(298,550)	210,364
County gas tax	365,000	364,490	(510)	362,138
State alternative fuel decals user fee	1,000	-	(1,000)	7,153
Special and motor fuel use tax	-	3,459	3,459	12,541
Other transportation	-	-	-	2,430
Total intergovernmental revenue	<u>1,004,000</u>	<u>680,690</u>	<u>(323,310)</u>	<u>888,143</u>
<b>CHARGES FOR SERVICES</b>				
Physical environment				
Landfill mowing	18,000	18,000	-	-
Transportation				
Other transportation receipts				
Culvert waiver fee	2,000	1,630	(370)	2,030
Sale of sign fee	-	2,285	2,285	352
Total charges for services	<u>20,000</u>	<u>21,915</u>	<u>1,915</u>	<u>2,382</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	3,000	2,456	(544)	5,694
Interest SBA	7,000	5,960	(1,040)	36,328
Other miscellaneous	10,000	58,233	48,233	46,352
Total miscellaneous	<u>20,000</u>	<u>66,649</u>	<u>46,649</u>	<u>88,374</u>
<b>TOTAL REVENUES</b>	<u>2,094,000</u>	<u>1,912,571</u>	<u>(181,429)</u>	<u>2,080,468</u>

(continued)

**COLUMBIA COUNTY, FLORIDA**

**COUNTY TRANSPORTATION TRUST FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>EXPENDITURES</b>				
<b>PHYSICAL ENVIRONMENT</b>				
Landfill mowing				
Personal services	\$ 1,597	\$ 2,381	\$ (784)	\$ -
Capital outlay	<u>15,402</u>	<u>5,310</u>	<u>10,092</u>	<u>-</u>
Total landfill mowing	<u>16,999</u>	<u>7,691</u>	<u>9,308</u>	<u>-</u>
Waste oil grant	<u>-</u>	<u>137</u>	<u>(137)</u>	<u>-</u>
Total physical environment	<u>16,999</u>	<u>7,828</u>	<u>9,171</u>	<u>-</u>
<b>TRANSPORTATION</b>				
Contracted mowing				
Operating expenses	<u>68,000</u>	<u>57,600</u>	<u>10,400</u>	<u>65,580</u>
Graded roads				
Personal services	235,032	224,561	10,471	247,441
Operating expenses	1,500	787	713	1,634
Capital outlay	-	-	-	97,845
Debt service	<u>90,670</u>	<u>90,770</u>	<u>(100)</u>	<u>90,777</u>
Total graded roads	<u>327,202</u>	<u>316,118</u>	<u>11,084</u>	<u>437,697</u>
Drainage, heavy equipment				
Personal services	431,996	428,599	3,397	426,171
Operating expenses	54,500	42,200	12,300	65,073
Capital outlay	94,558	179,558	(85,000)	119,539
Debt service	<u>39,545</u>	<u>40,138</u>	<u>(593)</u>	<u>-</u>
Total drainage, heavy equipment	<u>620,599</u>	<u>690,495</u>	<u>(69,896)</u>	<u>610,783</u>
Sign shop				
Personal services	61,598	72,907	(11,309)	48,887
Operating expenses	<u>88,000</u>	<u>78,080</u>	<u>9,920</u>	<u>104,165</u>
Total sign shop	<u>149,598</u>	<u>150,987</u>	<u>(1,389)</u>	<u>153,052</u>
Repair shop				
Personal services	242,318	224,284	18,034	221,388
Operating expenses	162,500	172,355	(9,855)	193,619
Capital outlay	-	31,120	(31,120)	-
Total repair shop	<u>404,818</u>	<u>427,759</u>	<u>(22,941)</u>	<u>415,007</u>
Stock room				
Personal services	22,101	20,754	1,347	19,215
Operating expenses	<u>167,380</u>	<u>158,266</u>	<u>9,114</u>	<u>162,839</u>
Total stock room	<u>189,481</u>	<u>179,020</u>	<u>10,461</u>	<u>182,054</u>

(continued)



COLUMBIA COUNTY, FLORIDA

COUNTY TRANSPORTATION TRUST FUND

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>EXPENDITURES (Continued)</b>				
Administration				
Personal services	\$ 172,102	\$ 159,517	\$ 12,585	\$ 160,261
Operating expenses	175,700	178,214	(2,514)	173,559
Capital outlay	31,000	34,118	(3,118)	53,211
Total administration	<u>378,802</u>	<u>371,849</u>	<u>6,953</u>	<u>387,031</u>
Secondary maintenance crew				
Personal services	103,205	98,968	4,237	96,606
Operating expenses	4,000	2,844	1,156	3,649
Capital outlay	30,000	30,100	-	-
Total secondary maintenance crew	<u>137,305</u>	<u>131,912</u>	<u>5,393</u>	<u>100,255</u>
Data processing				
Operating expenses	-	141	(141)	113
Capital outlay	-	898	(898)	-
Total data processing	<u>-</u>	<u>1,039</u>	<u>(1,039)</u>	<u>113</u>
Public transit system				
Grants and aids	<u>31,159</u>	<u>24,492</u>	<u>6,667</u>	<u>31,159</u>
Total transportation	<u>2,306,964</u>	<u>2,351,271</u>	<u>(44,307)</u>	<u>2,382,731</u>
<b>TOTAL EXPENDITURES</b>	<u>2,323,963</u>	<u>2,359,099</u>	<u>(35,136)</u>	<u>2,382,731</u>
Excess (deficiency) of revenues over expenditures	<u>(229,963)</u>	<u>(446,528)</u>	<u>(216,565)</u>	<u>(302,263)</u>
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	<u>415,000</u>	<u>385,000</u>	<u>(30,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	185,037	(61,528)	(246,565)	(302,263)
Fund balance at beginning of year	627,045	627,045	-	929,308
Fund balance at end of year	<u>\$ 812,082</u>	<u>\$ 565,517</u>	<u>\$ (246,565)</u>	<u>\$ 627,045</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**FINES AND FORFEITURES FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal grants				
Public safety				
Other public safety	\$ -	\$ -	\$ -	\$ 82,754
<b>FINES AND FORFEITURES</b>				
Court cases				
Court fines				
Felonies	14,000	20,913	6,913	12,474
Misdemeanors	55,000	51,301	(3,699)	25,901
Traffic	350,000	350,127	127	344,495
Court costs - Columbia County	160,000	179,812	19,812	142,249
Court costs - Lake City	-	-	-	9,068
Court costs - Fort White	-	-	-	26
Service charge criminal fund	-	1,551	1,551	1,346
Fines & forfeitures Sheriff	28,000	23,293	(4,707)	-
Other fines and forfeitures				
Bond forfeitures	-	-	-	1,350
Deposits on bonds	-	8,203	8,203	6,139
<b>Total fines and forfeitures</b>	607,000	635,200	28,200	543,048
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	2,000	3,958	1,958	4,585
Interest SBA	2,000	1,059	(941)	6,160
Other miscellaneous	-	2,016	2,016	-
Sales of surplus				
Equipment	-	-	-	5,551
<b>Total miscellaneous</b>	4,000	7,033	3,033	16,296
<b>TOTAL REVENUES</b>	611,000	642,233	31,233	642,098
 <b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Law enforcement				
Capital outlay	5,350	5,350	-	6,630

(continued)

COLUMBIA COUNTY, FLORIDA

FINES AND FORFEITURES FUND

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Excess (deficiency) of revenues over expenditures	\$ 605,650	\$ 636,883	\$ 31,233	\$ 635,468
<b>OTHER FINANCING USES</b>				
Interfund transfers out	(653,074)	(688,454)	(35,380)	(516,105)
Excess (deficiency) of revenues over expenditures and other financing uses	(47,424)	(51,571)	(4,147)	119,363
Fund balance at beginning of year	366,978	366,978	-	247,615
Fund balance at end of year	<u>\$ 319,554</u>	<u>\$ 315,407</u>	<u>\$ (4,147)</u>	<u>\$ 366,978</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>TAXES</b>				
Ad valorem taxes				
Current ad valorem taxes	\$ 116,994	\$ 86,260	\$ (30,734)	\$ 116,932
Delinquent ad valorem taxes	-	2,371	2,371	3,380
Total taxes	116,994	88,631	(28,363)	120,312
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	-	1,046	1,046	3,036
Other miscellaneous	-	975	975	323
Total miscellaneous	-	2,021	2,021	3,359
<b>TOTAL REVENUES</b>	116,994	90,652	(26,342)	123,671
 <b>EXPENDITURES</b>				
<b>ECONOMIC ENVIRONMENT</b>				
Industry development				
Personal services	64,400	71,421	(7,021)	58,159
Operating expenses	52,594	65,018	(12,424)	55,478
<b>TOTAL EXPENDITURES</b>	116,994	136,439	(19,445)	113,637
 Excess (deficiency) of revenues over expenditures	-	(45,787)	(45,787)	10,034
 Fund balance at beginning of year	56,564	56,564	-	46,530
Prior period adjustment	-	(18,000)	(18,000)	-
<b>Fund balance at end of year</b>	\$ 56,564	\$ (7,223)	\$ (63,787)	\$ 56,564

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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>FINES AND FORFEITURES</b>				
Court cases				
Confiscated property	\$ 32,945	\$ 34,507	\$ 1,562	\$ 16,913
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	-	564	564	557
<b>TOTAL REVENUES</b>	32,945	35,071	2,126	17,470
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Law enforcement				
Operating expenses	7,945	7,945	-	12,668
Capital outlay	25,800	25,800	-	11,070
<b>TOTAL EXPENDITURES</b>	33,745	33,745	-	23,738
 Excess (deficiency) of revenues over over expenditures	 (800)	 1,326	 2,126	 (6,268)
 Fund balance at beginning of year	 2,416	 2,416	 -	 8,684
Fund balance at end of year	\$ 1,616	\$ 3,742	\$ (2,126)	\$ 2,416

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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
General government				
County court fees				
Law Library fees	\$ 5,600	\$ 5,599	\$ (1)	\$ 4,642
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Judicial				
Operating expenses	4,285	4,285	-	4,778
Excess (deficiency) of revenues over expenditures	1,315	1,314	(1)	(136)
Fund balance at beginning of year	1,639	1,639	-	1,775
Fund balance at end of year	<u>\$ 2,954</u>	<u>\$ 2,953</u>	<u>\$ 1</u>	<u>\$ 1,639</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>TAXES</b>				
Ad valorem taxes				
Delinquent ad valorem taxes	\$ -	\$ 9,892	\$ 9,892	\$ 10,441
Franchise fees				
Other	70,000	27,972	(42,028)	1,000
Total taxes	<u>70,000</u>	<u>37,864</u>	<u>(32,136)</u>	<u>11,441</u>
<b>LICENSES AND PERMITS</b>				
Professional and occupational				
Professional and occupational	26,500	7,308	(19,192)	55,901
Competency cards	16,000	13,225	(2,775)	-
Building permits	100,000	92,541	(7,459)	95,964
Other licenses and permits				
Permits (regulations)	-	3,070	3,070	7,131
Permits (land use)	20,000	3,975	(16,025)	5,025
Total licenses and permits	<u>162,500</u>	<u>120,119</u>	<u>(42,381)</u>	<u>164,021</u>
<b>INTERGOVERNMENTAL REVENUE</b>				
State grants				
General government				
Comprehensive planning	9,011	9,011	-	-
Planning assistance	48,363	48,363	-	-
State shared revenues				
General government				
State revenue sharing	-	-	-	60,200
Mobile home licenses	24,000	32,055	8,055	33,617
Local government				
half-cent sales tax	-	-	-	96,966
Total intergovernmental revenue	<u>81,374</u>	<u>89,429</u>	<u>8,055</u>	<u>190,783</u>
<b>CHARGES FOR SERVICES</b>				
General government				
Zoning fees	-	13,710	13,710	13,740
Physical environment				
Garbage/solid waste revenue				
Columbia County School Board	48,600	37,363	(11,237)	35,685
State Park garbage fees	11,400	11,328	(72)	9,200
Total charges for services	<u>60,000</u>	<u>62,401</u>	<u>2,401</u>	<u>58,625</u>

(continued)

**COLUMBIA COUNTY, FLORIDA**

**MUNICIPAL SERVICES BENEFIT UNIT FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	\$ 2,000	\$ 3,040	\$ 1,040	\$ 31,541
Interest SBA	30,000	63,588	33,588	71,600
Interest County Officers Tax Collector	-	1,527	1,527	3,431
Special assessments/ impact fee				
Spring Hollow lighting	-	1,470	1,470	1,337
Public safety	-	22,688	22,688	-
Physical environment	1,400,000	1,120,204	(279,796)	1,199,536
Delinquent fees	-	17,837	17,837	112,118
Other miscellaneous	-	876	876	363
Total miscellaneous	<u>1,432,000</u>	<u>1,231,230</u>	<u>(200,770)</u>	<u>1,419,926</u>
<b>TOTAL REVENUES</b>	<u>1,805,874</u>	<u>1,541,043</u>	<u>(264,831)</u>	<u>1,844,796</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Legislative				
Operating expenses	40,719	45,890	(5,171)	16,980
Financial and administrative				
Operating expenses	60,000	4,412	55,588	39,669
Total general government	<u>100,719</u>	<u>50,302</u>	<u>50,417</u>	<u>56,649</u>
<b>PUBLIC SAFETY</b>				
Protective inspections				
Personal services	301,681	163,901	137,780	155,330
Operating expenses	88,841	63,978	24,863	13,242
Capital outlay	9,310	9,310	-	-
Total public safety	<u>399,832</u>	<u>237,189</u>	<u>162,643</u>	<u>168,572</u>
<b>PHYSICAL ENVIRONMENT</b>				
Container service				
Personal services	327,412	301,141	26,271	253,318
Operating expenses	630,160	624,455	5,705	616,155
Capital outlay	62,400	79,432	(17,032)	146,441
Total physical environment	<u>1,019,972</u>	<u>1,005,028</u>	<u>14,944</u>	<u>1,015,914</u>
<b>TRANSPORTATION</b>				
Roads and streets				
Operating expenses	7,000	1,083	5,917	4,551

(continued)



**COLUMBIA COUNTY, FLORIDA**

**MUNICIPAL SERVICES BENEFIT UNIT FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		Actual
<b>CULTURE/RECREATION</b>				
Parks and recreation				
Operating expenses	\$ -	\$ 5,452	\$ (5,452)	\$ -
Grants and aids	<u>151,006</u>	<u>149,479</u>	<u>1,527</u>	<u>3,974</u>
Total culture/recreation	<u>151,006</u>	<u>154,931</u>	<u>(3,925)</u>	<u>3,974</u>
<b>TOTAL EXPENDITURES</b>	<u>1,678,529</u>	<u>1,448,533</u>	<u>229,996</u>	<u>1,249,660</u>
Excess (deficiency) of revenues over expenditures	<u>127,345</u>	<u>92,510</u>	<u>(34,835)</u>	<u>595,136</u>
<b>OTHER FINANCING USES</b>				
Interfund transfers out	<u>(300,000)</u>	<u>(302,867)</u>	<u>(2,867)</u>	<u>(232,300)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>(172,655)</u>	<u>(210,357)</u>	<u>(37,702)</u>	<u>362,836</u>
Fund balance at beginning of year	<u>1,503,178</u>	<u>1,503,178</u>	<u>-</u>	<u>1,140,342</u>
Fund balance at end of year	<u>\$1,330,523</u>	<u>\$1,292,821</u>	<u>\$ (37,702)</u>	<u>\$1,503,178</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUE				
State grants				
Public safety	\$ 15,469	\$ 15,468	\$ (1)	20,784
State shared revenues				
General government				
State revenue sharing	65,000	-	(65,000)	61,095
Total intergovernmental revenue	80,469	15,468	(65,001)	81,879
CHARGES FOR SERVICES				
Public safety				
Police services	-	900	900	-
Ambulance fees	400,000	487,963	87,963	383,827
911 Telephone Assessments	106,000	116,405	10,405	-
Total charges for services	506,000	605,268	99,268	383,827
MISCELLANEOUS				
Interest earnings				
Interest on investments	5,000	2,268	(2,732)	13,044
Interest SBA	34,000	35,885	1,885	48,861
Interest County Officers	1,000	1,428	428	3,081
Special assessments/impact fees				
Special assessments				
EMS	410,000	416,643	6,643	423,111
Fire control	662,500	644,368	(18,132)	661,366
Delinquent special assessments	-	29,871	29,871	34,275
EMS	-	-	-	101,789
Sales of surplus				
Equipment	-	-	-	1,408
Other miscellaneous	-	330	330	3,614
Total miscellaneous	1,112,500	1,130,793	18,293	1,290,549
TOTAL REVENUES	1,698,969	1,751,529	52,560	1,756,255
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	122,984	115,836	7,148	15,400
Financial and administrative				
Operating expenses	20,000	6,715	13,285	35,075
Total general government	142,984	122,551	20,433	50,475
PUBLIC SAFETY				
Fire control				
Personal services	1,000	4,300	(3,300)	4,300
Operating expenses	132,498	106,127	26,371	110,619

(continued)

**COLUMBIA COUNTY, FLORIDA**

**MUNICIPAL SERVICES SPECIAL DISTRICT FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>PUBLIC SAFETY (continued)</b>				
Capital outlay	\$ 31,840	\$ 38,242	\$ (6,402)	\$ 158,058
Debt service	25,000	476,197	(451,197)	118,052
Grants and aids	<u>612,364</u>	<u>554,594</u>	<u>57,770</u>	<u>502,095</u>
Total fire control	<u>802,702</u>	<u>1,179,460</u>	<u>(376,758)</u>	<u>893,124</u>
Emergency and disaster relief				
Personal services	155,004	159,495	(4,491)	168,537
Operating expenses	63,350	58,878	4,472	61,591
Capital outlay	-	-	-	1,158
Total emergency and disaster relief	<u>218,354</u>	<u>218,373</u>	<u>(19)</u>	<u>231,286</u>
Ambulance and rescue services				
Personal services	493,761	474,560	19,201	447,012
Operating expenses	107,692	110,837	(3,145)	112,864
Capital outlay	<u>75,669</u>	<u>74,128</u>	<u>1,541</u>	<u>139,137</u>
Total ambulance and rescue service	<u>677,122</u>	<u>659,525</u>	<u>17,597</u>	<u>699,013</u>
EMS billings				
Personal services	19,249	19,905	(656)	-
Operating expenses	24,000	24,683	(683)	9,927
Capital outlay	<u>1,980</u>	<u>1,980</u>	<u>-</u>	<u>-</u>
Total EMS billings	<u>45,229</u>	<u>46,568</u>	<u>(1,339)</u>	<u>9,927</u>
Other public safety				
Operating expenses	15,000	7,500	7,500	-
Capital outlay	<u>-</u>	<u>14,614</u>	<u>(14,614)</u>	<u>-</u>
Total other public safety	<u>15,000</u>	<u>22,114</u>	<u>(7,114)</u>	<u>-</u>
Total public safety	<u>1,758,407</u>	<u>2,126,040</u>	<u>(367,633)</u>	<u>1,833,350</u>
<b>TOTAL EXPENDITURES</b>	<u>1,901,391</u>	<u>2,248,591</u>	<u>(347,200)</u>	<u>1,883,825</u>
Excess (deficiency) of revenues over expenditures	<u>(202,422)</u>	<u>(497,062)</u>	<u>(294,640)</u>	<u>(127,570)</u>
<b>OTHER FINANCING SOURCES</b>				
Debt proceeds	-	102,759	102,759	-
Interfund transfers out	<u>-</u>	<u>(43,483)</u>	<u>(43,483)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>59,276</u>	<u>59,276</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over ex- penditures and other financing uses	<u>(202,422)</u>	<u>(437,786)</u>	<u>(235,364)</u>	<u>(127,570)</u>
Fund balance at beginning of year	668,622	668,622	-	796,192
Prior period adjustment	<u>-</u>	<u>30,684</u>	<u>30,684</u>	<u>-</u>
Fund balance at end of year	<u>\$ 466,200</u>	<u>\$ 261,520</u>	<u>\$ (204,680)</u>	<u>\$ 668,622</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	\$ 463	\$ 463	\$ -	\$ 562
Excess (deficiency) of revenues over expenditures	463	463	-	562
Fund balance at beginning of year	11,007	11,007	-	10,445
Fund balance at end of year	<u>\$ 11,470</u>	<u>\$ 11,470</u>	<u>\$ -</u>	<u>\$ 11,007</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>TAXES</b>				
Sales and use taxes				
Local option resort tourist	\$ -	\$ -	\$ -	\$ 227,486
<b>CHARGES FOR SERVICES</b>				
Culture and recreation				
Parks and recreation				
Admissions Stars Hall of Fame	-	7,853	7,853	-
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	-	8,135	8,135	13,529
Interest SBA	-	-	-	1,386
Rents and royalties	220,000	211,812	(8,188)	226,373
Other miscellaneous				
Other contributions	-	141	141	-
Other	34,500	3,017	(31,483)	4,618
Total miscellaneous	254,500	223,105	(31,395)	245,906
<b>TOTAL REVENUES</b>	254,500	230,958	(23,542)	473,392
<b>EXPENDITURES</b>				
<b>ECONOMIC ENVIRONMENT</b>				
Industry development				
Operating expenses	109,063	146,574	(37,511)	159,295
Sports Hall of Fame				
Operating expenses	-	92,581	(92,581)	295,652
Capital outlay	30,000	12,313	17,687	140,034
Debt service	-	-	-	168,452
Total Sports Hall of Fame	30,000	104,894	(74,894)	604,138
Welcome Center				
Operating expenses	206,753	130,344	76,409	-
<b>TOTAL EXPENDITURES</b>	345,816	381,812	(35,996)	763,433
Excess (deficiency) of revenues over expenditures	(91,316)	(150,854)	(59,538)	(290,041)
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	-	-	522,167
Interfund transfers out	-	(120,102)	(120,102)	-
Total other financing sources (uses)	-	(120,102)	(120,102)	522,167

(continued)

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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (91,316)	\$ (270,956)	\$ (179,640)	\$ 232,126
Fund balance at beginning of year	319,494	319,494	-	87,367
Fund balance at end of year	<u>\$ 228,178</u>	<u>\$ 48,538</u>	<u>\$ (179,640)</u>	<u>\$ 319,493</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF COURTS OPERATING FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
General government				
Support payment fee	\$ 66,246	\$ 64,972	\$ (1,274)	\$ -
Recording of legal instruments	108,378	131,272	22,894	124,633
Certification, copying, record search	50,987	50,987	-	43,357
Circuit Court fees	254,531	259,284	4,753	275,884
County Court fees	4,089	5,326	1,237	3,072
Other general government charges	<u>2,566</u>	<u>5,740</u>	<u>3,174</u>	<u>4,595</u>
Total charges for services	<u>486,797</u>	<u>517,581</u>	<u>30,784</u>	<u>451,541</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	<u>14,000</u>	<u>11,106</u>	<u>(2,894)</u>	<u>23,398</u>
<b>TOTAL REVENUES</b>	<u>500,797</u>	<u>528,687</u>	<u>27,890</u>	<u>474,939</u>
 <b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Financial and administrative				
Personal services	136,479	136,480	(1)	148,898
Operating expenses	2,835	2,835	-	2,971
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>586</u>
Total financial and administrative	<u>139,314</u>	<u>139,315</u>	<u>(1)</u>	<u>152,455</u>
Clerk of Circuit Court				
Personal services	319,959	319,959	-	334,997
Operating expenses	115,711	122,866	(7,155)	95,257
Capital outlay	44,244	3,769	40,475	41,130
Debt service	<u>-</u>	<u>33,320</u>	<u>(33,320)</u>	<u>13,381</u>
Total Clerk of Circuit Court	<u>479,914</u>	<u>479,914</u>	<u>-</u>	<u>484,765</u>

(continued)

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF COURTS OPERATING FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		Actual
Clerk of County Court				
Personal services	\$ 166,190	\$ 166,190	\$ -	\$ 152,688
Operating expenses	21,157	19,180	1,977	15,174
Capital outlay	-	1,977	(1,977)	-
Total Clerk of County Court	187,347	187,347	-	167,862
<b>TOTAL EXPENDITURES</b>	806,575	806,576	(1)	805,082
Excess (deficiency) of revenues over expenditures	(305,778)	(277,889)	27,889	(330,143)
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	305,778	277,889	(27,889)	300,734
Debt proceeds	-	-	-	29,409
<b>Total other financing sources</b>	305,778	277,889	(27,889)	330,143
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**

**PROPERTY APPRAISER OPERATING FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
General government				
Sale of maps and publications	\$ -	\$ -	\$ -	\$ 2,973
Certification, copying, record search	-	-	-	1,308
County officers fees	<u>47,545</u>	<u>47,545</u>	-	<u>45,249</u>
Total charges for services	<u>47,545</u>	<u>47,545</u>	-	<u>49,530</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest County Officers Property Appraiser	<u>149</u>	-	<u>(149)</u>	<u>2,594</u>
<b>TOTAL REVENUES</b>	<u>47,694</u>	<u>47,545</u>	<u>(149)</u>	<u>52,124</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Financial and administrative				
Personal services	370,811	369,551	1,260	360,803
Operating expenses	56,390	56,266	124	59,173
Capital outlay	<u>15,759</u>	<u>15,759</u>	-	<u>6,087</u>
<b>TOTAL EXPENDITURES</b>	<u>442,960</u>	<u>441,576</u>	<u>1,384</u>	<u>426,063</u>
Excess (deficiency) of revenues over expenditures	<u>(395,266)</u>	<u>(394,031)</u>	<u>1,235</u>	<u>(373,939)</u>
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	<u>395,266</u>	<u>394,031</u>	<u>(1,235)</u>	<u>373,939</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
State grants				
Public safety				
HRS process service	\$ -	\$ -	\$ -	\$ 5,934
<b>CHARGES FOR SERVICES</b>				
Public safety				
Police services	-	-	-	20,083
<b>FINES AND FORFEITURES</b>				
Court cases				
Confiscated property	-	-	-	5,000
<b>MISCELLANEOUS</b>				
Other miscellaneous				
Interest County Officers	-	-	-	14,359
Other miscellaneous	-	-	-	3,617
Total miscellaneous	-	-	-	17,976
<b>TOTAL REVENUES</b>	-	-	-	48,993
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Law enforcement				
Capital outlay	-	-	-	107,748
Sheriff administration				
Personal services	323,532	323,532	-	280,656
Operating expenses	34,276	34,276	-	43,381
Capital outlay	-	-	-	11,488
Total Sheriff administration	357,808	357,808	-	335,525
Sheriff road patrol				
Personal services	865,427	865,427	-	831,572
Operating expenses	261,361	266,537	(5,176)	291,017
Capital outlay	76,617	76,617	-	151,907
Debt service	48,839	43,663	5,176	26,842
Total Sheriff road patrol	1,252,244	1,252,244	-	1,301,338
Sheriff criminal investigation				
Personal services	505,678	505,678	-	466,728
Operating expenses	81,335	81,335	-	59,519
Capital outlay	1,295	1,295	-	9,239
Total Sheriff criminal investigation	588,308	588,308	-	535,486

(continued)

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF OPERATING FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Sheriff judicial process				
Personal services	\$ 64,986	\$ 64,986	\$ -	\$ 63,678
Operating expenses	8,542	8,542	-	8,427
Capital outlay	-	-	-	2,859
Total Sheriff judicial process	<u>73,528</u>	<u>73,528</u>	<u>-</u>	<u>74,964</u>
Sheriff process service				
Personal services	246,838	246,838	-	241,816
Operating expenses	17,135	17,135	-	12,384
Capital outlay	19,632	19,632	-	-
Total Sheriff process service	<u>283,605</u>	<u>283,605</u>	<u>-</u>	<u>254,200</u>
Sheriff communications				
Personal services	218,221	218,221	-	176,295
Operating expenses	8,202	8,202	-	5,781
Capital outlay	3,762	3,762	-	-
Total Sheriff communications	<u>230,185</u>	<u>230,185</u>	<u>-</u>	<u>182,076</u>
Anti-drug Abuse Grant				
Capital outlay	14,221	14,221	-	-
Grants and aids	18,717	18,717	-	-
Total Anti-drug Abuse Grant	<u>32,938</u>	<u>32,938</u>	<u>-</u>	<u>-</u>
Detention and correction				
Personal services	1,243,785	1,243,785	-	1,183,244
Operating expenses	340,473	340,473	-	285,670
Capital outlay	-	-	-	8,876
Total detention and correction	<u>1,584,258</u>	<u>1,584,258</u>	<u>-</u>	<u>1,477,790</u>
<b>TOTAL EXPENDITURES</b>	<u>4,402,874</u>	<u>4,402,874</u>	<u>-</u>	<u>4,269,127</u>
Excess (deficiency) of revenues over expenditures	<u>(4,402,874)</u>	<u>(4,402,874)</u>	<u>-</u>	<u>(4,220,134)</u>
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	4,394,237	4,394,237	-	4,112,387
Debt proceeds	8,637	8,637	-	107,747
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>4,402,874</u>	<u>4,402,874</u>	<u>-</u>	<u>4,220,134</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 INMATE WELFARE FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
Public safety				
Other public safety charges	\$ 103,127	\$ 103,127	\$ -	\$ -
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	1,083	1,083	-	-
<b>TOTAL REVENUES</b>	104,210	104,210	-	-
 <b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Detention and correction				
Operating expenses	71,171	71,171	-	-
Capital outlay	18,118	18,118	-	-
<b>TOTAL EXPENDITURES</b>	89,289	89,289	-	-
Excess (deficiency) of revenues over expenditures	14,921	14,921	-	-
Fund balance at beginning of year	-	-	-	-
Prior period adjustment	20,811	20,811	-	-
<b>Fund balance at end of year</b>	\$ 35,732	\$ 35,732	\$ -	\$ -

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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
General government charges for services	\$ -	\$ 3,538	\$ 3,538	\$ -
Miscellaneous	-	2,623	2,623	-
<b>TOTAL REVENUES</b>	-	6,161	6,161	-
<b>EXPENDITURES</b>				
General government				
Other general government				
Personal services Supervisor	128,037	130,241	(2,204)	126,187
Personal services Elections	37,590	38,076	(486)	24,999
Operating expenses Supervisor	4,900	3,145	1,755	2,242
Operating expenses Elections	40,210	47,394	(7,184)	21,865
Capital outlay	-	-	-	2,943
<b>TOTAL EXPENDITURES</b>	210,737	218,856	(8,119)	178,236
 Excess (deficiency) of revenues over expenditures	(210,737)	(212,695)	(1,958)	(178,236)
 <b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	210,737	212,695	1,958	178,236
 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**

**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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
General government				
County Officer commissions and fees				
Professional and occupational licenses	\$ 1,621	\$ 1,621	\$ -	\$ 767
Motor vehicle fees	173,591	173,591	-	159,672
Boat fees	10,795	10,795	-	10,457
Other licenses and permits	12,902	12,902	-	12,511
State commissions	3,799	3,799	-	2,835
County commissions	-	-	-	169,189
Tax commissions	25,462	25,462	-	25,142
Delinquent tax commissions	44,743	44,743	-	50,120
Commissions special assessments	-	-	-	72,301
Advertising collections	2,212	2,212	-	7,934
<b>Total charges for services</b>	<u>275,125</u>	<u>275,125</u>	<u>-</u>	<u>510,928</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest County Officers Tax Collector	5,140	5,140	-	7,296
Other miscellaneous	1,780	1,780	-	-
<b>Total miscellaneous</b>	<u>6,920</u>	<u>6,920</u>	<u>-</u>	<u>7,296</u>
<b>TOTAL REVENUES</b>	<u>282,045</u>	<u>282,045</u>	<u>-</u>	<u>518,224</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Financial and administrative				
Personal services	428,411	428,411	-	417,013
Operating expenses	99,282	99,282	-	99,486
Capital outlay	31,324	31,324	-	1,725
<b>TOTAL EXPENDITURES</b>	<u>559,017</u>	<u>559,017</u>	<u>-</u>	<u>518,224</u>

(continued)

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, 1992  
(With Comparative Actual Amounts the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
Excess (deficiency) of revenues over expenditures	\$ (276,972)	\$ (276,972)	\$ -	\$ -
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	276,972	276,972	-	-
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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
General government				
Recording of legal instruments	\$ 21,094	\$ 21,094	\$ -	\$ 21,106
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest County Officers Clerk	46	46	-	300
<b>TOTAL REVENUES</b>	<u>21,140</u>	<u>21,140</u>	<u>-</u>	<u>21,406</u>
 <b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Financial and administrative				
Operating expenses	9,363	9,363	-	11,880
Capital outlay	-	-	-	2,925
Debt service	10,258	10,258	-	11,744
<b>TOTAL EXPENDITURES</b>	<u>19,621</u>	<u>19,621</u>	<u>-</u>	<u>26,549</u>
 Excess (deficiency) of revenues over expenditures	1,519	1,519	-	(5,143)
 Fund balance at beginning of year	4,859	4,859	-	10,002
Fund balance at end of year	<u>\$ 6,378</u>	<u>\$ 6,378</u>	<u>\$ -</u>	<u>\$ 4,859</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>FINES AND FORFEITURES</b>				
Court cases				
Law enforcement education	\$ 15,264	\$ 15,264	\$ -	\$ 17,449
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest County Officers	<u>55</u>	<u>55</u>	<u>-</u>	<u>150</u>
<b>TOTAL REVENUES</b>	<u>15,319</u>	<u>15,319</u>	<u>-</u>	<u>17,599</u>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Law enforcement				
Operating expenses	<u>11,713</u>	<u>11,713</u>	<u>-</u>	<u>20,044</u>
Excess (deficiency) of revenues over expenditures	3,606	3,606	-	(2,445)
Fund balance at beginning of year	<u>3,679</u>	<u>3,679</u>	<u>-</u>	<u>6,124</u>
Fund balance at end of year	<u>\$ 7,285</u>	<u>\$ 7,285</u>	<u>\$ -</u>	<u>\$ 3,679</u>

See notes to financial statements.

## **DEBT SERVICE FUNDS**

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

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**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.

**Tourist Development Debt Service** - To account for the debt service transactions associated with the Tourist Development Tax Revenue Notes - Series 1992 A-D.

COLUMBIA COUNTY, FLORIDA

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

September 30, 1992  
(With Comparative Totals for September 30, 1991)

	1990 Debt Service	1989 Debt Service	Tourist Development Debt Service	Totals	
				1992	1991
<b>ASSETS</b>					
Cash	\$ 168,645	\$ 89,560	\$ 43,176	\$ 301,381	\$ 1,034,382
Due from other funds	49,212	-	-	49,212	32,652
Due from other governmental units	87,465	-	51,478	138,943	176,243
Interest receivable	-	3,840	-	3,840	1,664
Investments	409,423	1,147,404	100,000	1,656,827	760,000
Unamortized premium treasury securities	12,058	-	-	12,058	13,112
<b>TOTAL ASSETS</b>	<u>\$ 726,803</u>	<u>\$ 1,240,804</u>	<u>\$ 194,654</u>	<u>\$ 2,162,261</u>	<u>\$ 2,018,053</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 400	\$ 400	\$ -
Due to other funds	-	138,012	-	138,012	121,452
Interest payable	-	106,141	-	106,141	115,742
Current bonds payable	-	340,000	-	340,000	320,000
<b>Total liabilities</b>	<u>-</u>	<u>584,153</u>	<u>400</u>	<u>584,553</u>	<u>557,194</u>
<b>FUND BALANCES</b>					
Reserved for debt service	<u>726,803</u>	<u>656,651</u>	<u>194,254</u>	<u>1,577,708</u>	<u>1,460,859</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 726,803</u>	<u>\$ 1,240,804</u>	<u>\$ 194,654</u>	<u>\$ 2,162,261</u>	<u>\$ 2,018,053</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, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	1990 Debt Service	1989 Debt Service	Tourist Development Debt Service	Totals	
				1992	1991
<b>REVENUES</b>					
Taxes	\$ 788,754	\$ 408,867	\$ 303,651	\$ 1,501,272	\$ 1,403,966
Miscellaneous	37,860	69,797	2,713	110,370	76,039
<b>TOTAL REVENUES</b>	<u>826,614</u>	<u>478,664</u>	<u>306,364</u>	<u>1,611,642</u>	<u>1,480,005</u>
<b>EXPENDITURES</b>					
Capital outlay					
Economic environment	-	-	254,621	254,621	-
Debt Service					
Transportation	680,400	552,283	-	1,232,683	3,034,106
Economic environment	-	-	1,910,252	1,910,252	-
<b>TOTAL EXPENDITURES</b>	<u>680,400</u>	<u>552,283</u>	<u>2,164,873</u>	<u>3,397,556</u>	<u>3,034,106</u>
Excess (deficiency) of revenues over expenditures	<u>146,214</u>	<u>(73,619)</u>	<u>(1,858,509)</u>	<u>(1,785,914)</u>	<u>(1,554,101)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund transfers in	100,000	-	120,105	220,105	117,000
Debt proceeds	-	-	1,932,658	1,932,658	1,711,692
Interfund transfers out	(100,000)	(150,000)	-	(250,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(150,000)</u>	<u>2,052,763</u>	<u>1,902,763</u>	<u>1,828,692</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	146,214	(223,619)	194,254	116,849	274,591
Fund balances at beginning of year	<u>580,589</u>	<u>880,270</u>	<u>-</u>	<u>1,460,859</u>	<u>1,186,268</u>
Fund balances at end of year	<u>\$ 726,803</u>	<u>\$ 656,651</u>	<u>\$ 194,254</u>	<u>\$ 1,577,708</u>	<u>\$ 1,460,859</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>TAXES</b>				
Sales and use taxes				
County 1-cent voted gas tax	\$ 500,000	\$ 470,120	\$ (29,880)	\$ 501,476
Local option gas tax/ alternative fuel	350,000	318,634	(31,366)	-
Total taxes	<u>850,000</u>	<u>788,754</u>	<u>(61,246)</u>	<u>501,476</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	25,000	35,982	10,982	34,936
Interest SBA	-	1,878	1,878	-
Other miscellaneous	-	-	-	47
Total miscellaneous	<u>25,000</u>	<u>37,860</u>	<u>12,860</u>	<u>34,983</u>
<b>TOTAL REVENUES</b>	<u>875,000</u>	<u>826,614</u>	<u>(48,386)</u>	<u>536,459</u>
<b>EXPENDITURES</b>				
<b>TRANSPORTATION</b>				
Roads and streets				
Debt service	<u>677,728</u>	<u>680,400</u>	<u>(2,672)</u>	<u>2,482,623</u>
Excess (deficiency) of revenues over expenditures	<u>197,272</u>	<u>146,214</u>	<u>(51,058)</u>	<u>(1,946,164)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	-	100,000	100,000	117,000
Debt proceeds	-	-	-	1,711,692
Interfund transfers out	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,828,692</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>197,272</u>	<u>146,214</u>	<u>(51,058)</u>	<u>(117,472)</u>
Fund balance at beginning of year	<u>580,589</u>	<u>580,589</u>	<u>-</u>	<u>698,061</u>
Fund balance at end of year	<u>\$ 777,861</u>	<u>\$ 726,803</u>	<u>\$ (51,058)</u>	<u>\$ 580,589</u>

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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES</b>				
<b>TAXES</b>				
Sales and use taxes				
Local option gas tax/ alternative fuel	\$ 700,000	\$ 408,867	\$ (291,133)	\$ 902,490
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	40,000	42,256	2,256	41,054
Interest SBA	-	27,512	27,512	2
Other miscellaneous	-	29	29	-
Total miscellaneous	40,000	69,797	29,797	41,056
<b>TOTAL REVENUES</b>	740,000	478,664	(261,336)	943,546
<b>EXPENDITURES</b>				
<b>TRANSPORTATION</b>				
Transportation construction				
Debt service	551,712	552,283	(571)	551,483
Excess (deficiency) of revenues over expenditures	188,288	(73,619)	(261,907)	392,063
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers out	-	(150,000)	(150,000)	-
Excess (deficiency) of revenues over expenditures and other financing uses	188,288	(223,619)	(411,907)	392,063
Fund balance at beginning of year	880,270	880,270	-	488,207
Fund balance at end of year	\$ 1,068,558	\$ 656,651	\$ (411,907)	\$ 880,270

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**TOURIST DEVELOPMENT DEBT SERVICE FUND**

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

For the Fiscal Year Ended September 30, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>TAXES</b>				
Sales and use taxes				
Local option resort tourist	\$ 610,000	\$ 303,651	\$ (306,349)	\$ -
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	7,000	2,713	(4,287)	-
<b>TOTAL REVENUES</b>	<u>617,000</u>	<u>306,364</u>	<u>(310,636)</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>ECONOMIC ENVIRONMENT</b>				
Sports Hall of Fame				
Capital outlay	255,000	254,621	379	-
Debt service	555,156	1,910,252	(1,355,096)	-
<b>TOTAL EXPENDITURES</b>	<u>810,156</u>	<u>2,164,873</u>	<u>(1,354,717)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(193,156)</u>	<u>(1,858,509)</u>	<u>(1,665,353)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	193,156	120,105	(73,051)	-
Debt proceeds	-	1,932,658	1,932,658	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>193,156</u>	<u>2,052,763</u>	<u>1,859,607</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>-</u>	<u>194,254</u>	<u>194,254</u>	<u>-</u>
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 194,254</u>	<u>\$ 194,254</u>	<u>\$ -</u>

See notes to financial statements.

## **CAPITAL PROJECTS FUNDS**

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

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**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, 1992

(With Comparative Totals for September 30, 1991)

	Capital Projects	Fifth and Sixth Cent Fuel Tax	Road Improvement Fund	Industrial Park Trust	Totals	
					1992	1991
<b>ASSETS</b>						
Cash	\$ -	\$ 39,108	\$ 2,560	\$ 24,112	\$ 65,780	\$ 471,517
Due from other funds	-	2,904	138,567	960	142,431	140,041
Due from other governmental units	80,000	-	-	-	80,000	80,000
Investments	23,263	237,199	1,952,565	68,228	2,281,255	2,691,084
<b>TOTAL ASSETS</b>	<b>\$ 103,263</b>	<b>\$ 279,211</b>	<b>\$ 2,093,692</b>	<b>\$ 93,300</b>	<b>\$ 2,569,466</b>	<b>\$ 3,382,642</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 13,863	\$ 47,363	\$ 481	\$ -	\$ 61,707	\$ 13,381
Due to other funds	89,375	-	-	-	89,375	139,875
<b>TOTAL LIABILITIES</b>	<b>103,238</b>	<b>47,363</b>	<b>481</b>	<b>-</b>	<b>151,082</b>	<b>153,256</b>
<b>FUND BALANCE</b>						
Undesignated fund balance	25	231,848	2,093,211	93,300	2,418,384	3,229,386
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 103,263</b>	<b>\$ 279,211</b>	<b>\$ 2,093,692</b>	<b>\$ 93,300</b>	<b>\$ 2,569,466</b>	<b>\$ 3,382,642</b>

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, 1992  
(With Comparative Totals for the Fiscal Year Ended September 30, 1991)

	Capital Projects	Fifth and Sixth Cent Fuel Tax	Road Improvement	Industrial Park Trust	Totals	
					1992	1991
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ 167,025	\$ 167,025	\$ 160,612
Intergovernmental revenue	-	363,389	-	-	363,389	555,721
Miscellaneous	1,087	25,018	108,642	5,991	140,738	269,787
<b>TOTAL REVENUES</b>	<u>1,087</u>	<u>388,407</u>	<u>108,642</u>	<u>173,016</u>	<u>671,152</u>	<u>986,120</u>
<b>EXPENDITURES</b>						
Current Expenditures						
General government	-	-	10,638	81	10,719	22,486
Public safety	-	-	-	-	-	6,609
Transportation	-	542,762	365	-	543,127	615,819
Capital Outlay						
Public safety	17,733	-	-	-	17,733	242,228
Transportation	-	21,095	401,657	-	422,752	2,560,353
Economic environment	-	-	-	249,991	249,991	-
Debt Service						
Transportation	-	-	-	-	-	2,103
<b>TOTAL EXPENDITURES</b>	<u>17,733</u>	<u>563,857</u>	<u>412,660</u>	<u>250,072</u>	<u>1,244,322</u>	<u>3,449,598</u>
Excess (deficiency) of revenues over expenditures	<u>(16,646)</u>	<u>(175,450)</u>	<u>(304,018)</u>	<u>(77,056)</u>	<u>(573,170)</u>	<u>(2,463,478)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Interfund transfers in	-	-	-	-	-	55,320
Debt proceeds	-	-	-	-	-	2,053,308
Interfund transfers out	-	(135,000)	(100,000)	(2,832)	(237,832)	(117,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(135,000)</u>	<u>(100,000)</u>	<u>(2,832)</u>	<u>(237,832)</u>	<u>1,991,628</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(16,646)</u>	<u>(310,450)</u>	<u>(404,018)</u>	<u>(79,888)</u>	<u>(811,002)</u>	<u>(471,850)</u>
Fund balances at beginning of year	16,671	542,298	2,497,229	173,188	3,229,386	3,701,236
Fund balances at end of year	<u>\$ 25</u>	<u>\$ 231,848</u>	<u>\$ 2,093,211</u>	<u>\$ 93,300</u>	<u>\$ 2,418,384</u>	<u>\$ 3,229,386</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
State grants				
Culture/recreation				
Library construction grant	\$ -	\$ -	\$ -	\$ 200,000
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	225	224	(1)	1,151
Interest SBA	863	863	-	191
Total miscellaneous	1,088	1,087	(1)	1,342
<b>TOTAL REVENUES</b>	1,088	1,087	(1)	201,342
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Detention and correction				
Operating expenses	-	-	-	6,609
Capital outlay	17,733	17,733	-	242,228
<b>TOTAL EXPENDITURES</b>	17,733	17,733	-	248,837
Excess (deficiency) of revenues over expenditures	(16,645)	(16,646)	(1)	(47,495)
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	-	-	-	55,320
Excess (deficiency) of revenues and other financing sources over expenditures	(16,645)	(16,646)	(1)	7,825
Fund balance at beginning of year	16,671	16,671	-	8,846
Fund balance at end of year	\$ 26	\$ 25	\$ (1)	\$ 16,671

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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
State shared revenues				
Transportation				
Constitutional gas tax	\$ 360,000	\$ 363,389	\$ 3,389	\$ 355,721
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	-	8,867	8,867	21,634
Interest SBA	15,000	16,151	1,151	22,869
Total miscellaneous	15,000	25,018	10,018	44,503
<b>TOTAL REVENUES</b>	<u>375,000</u>	<u>388,407</u>	<u>13,407</u>	<u>400,224</u>
<b>EXPENDITURES</b>				
<b>TRANSPORTATION</b>				
Road and streets				
Capital outlay	-	21,095	(21,095)	-
Transportation construction				
Operating expenses	20,000	32,695	(12,695)	25,322
District I				
Capital outlay	60,000	125,947	(65,947)	56,802
District II				
Capital outlay	60,000	38,845	21,155	124,492
District III				
Capital outlay	60,000	165,483	(105,483)	98,631
District IV				
Capital outlay	60,000	144,778	(84,778)	190,466
District V				
Capital outlay	60,000	35,014	24,986	117,881
<b>TOTAL EXPENDITURES</b>	<u>320,000</u>	<u>563,857</u>	<u>(243,857)</u>	<u>613,594</u>
Excess (deficiency) of revenues over expenditures	55,000	(175,450)	(230,450)	(213,370)
<b>OTHER FINANCING USES</b>				
Interfund transfers out	(55,000)	(135,000)	(80,000)	-
Excess (deficiency) of revenues over expenditures and other financing uses	-	(310,450)	(310,450)	(213,370)
Fund balance at beginning of year	542,298	542,298	-	755,669
Fund balance at end of year	<u>\$ 542,298</u>	<u>\$ 231,848</u>	<u>\$ (310,450)</u>	<u>\$ 542,299</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest SBA	\$ 101,144	\$ 101,144	\$ -	\$ 215,042
Other miscellaneous	7,498	7,498	-	-
<b>TOTAL REVENUES</b>	<u>108,642</u>	<u>108,642</u>	<u>-</u>	<u>215,042</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Financial and administrative				
Operating expenses	10,638	10,638	-	22,486
<b>TRANSPORTATION</b>				
Roads and streets				
Operating expenses	365	365	-	2,225
Capital outlay	401,657	401,657	-	2,560,353
Debt service	-	-	-	2,103
Total transportation	<u>402,022</u>	<u>402,022</u>	<u>-</u>	<u>2,564,681</u>
<b>TOTAL EXPENDITURES</b>	<u>412,660</u>	<u>412,660</u>	<u>-</u>	<u>2,587,167</u>
Excess (deficiency) of revenues over expenditures	<u>(304,018)</u>	<u>(304,018)</u>	<u>-</u>	<u>(2,372,125)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	-	-	2,053,308
Interfund transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>(117,000)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>1,936,308</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(404,018)</u>	<u>(404,018)</u>	<u>-</u>	<u>(435,817)</u>
Fund balance at beginning of year	2,497,229	2,497,229	-	2,933,046
Fund balance at end of year	<u>\$ 2,093,211</u>	<u>\$ 2,093,211</u>	<u>\$ -</u>	<u>\$ 2,497,229</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, 1992  
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1991)

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		Actual
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem taxes				
Current ad valorem taxes	\$ 164,963	\$ 164,963	\$ -	\$ 149,911
Delinquent ad valorem taxes	2,062	2,062	-	10,701
Total taxes	<u>167,025</u>	<u>167,025</u>	<u>-</u>	<u>160,612</u>
<b>MISCELLANEOUS</b>				
Interest earnings				
Interest on investments	2,545	2,546	1	8,434
Interest SBA	3,219	3,219	-	-
Interest County Officers Tax Collector	226	226	-	466
Total miscellaneous	<u>5,990</u>	<u>5,991</u>	<u>1</u>	<u>8,900</u>
<b>TOTAL REVENUES</b>	<u>173,015</u>	<u>173,016</u>	<u>1</u>	<u>169,512</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Legislative				
Operating expenses	81	81	-	-
<b>ECONOMIC ENVIRONMENT</b>				
Industry development				
Capital outlay	249,991	249,991	-	-
<b>TOTAL EXPENDITURES</b>	<u>250,072</u>	<u>250,072</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(77,057)	(77,056)	1	169,512
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers out	(2,832)	(2,832)	-	-
Excess (deficiency) of revenues over expenditures and other financing uses	(79,889)	(79,888)	1	169,512
Fund balance at beginning of year	173,188	173,188	-	3,677
Fund balance at end of year	<u>\$ 93,299</u>	<u>\$ 93,300</u>	<u>\$ 1</u>	<u>\$ 173,189</u>

See notes to financial statements.

## AGENCY FUNDS

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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.

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### CLERK OF COURTS

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

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

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

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, 1992

	<u>Balance October 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1992</u>
<b>Clerk of Courts Domestic Relations</b>				
<b>Assets</b>				
Cash	\$ 9,165	\$ 2,832,424	\$ 2,837,933	\$ 3,656
Dishonored checks receivable	731	9,248	9,355	624
Due from individuals	817	5,917	5,197	1,537
<b>Total assets</b>	<u>\$ 10,713</u>	<u>\$ 2,847,589</u>	<u>\$ 2,852,485</u>	<u>\$ 5,817</u>
<b>Liabilities</b>				
Due to other governmental units	\$ -	\$ 913	\$ -	\$ 913
Due to other funds	10,713	79,380	85,189	4,904
Due to individuals	-	2,798,748	2,798,748	-
<b>Total liabilities</b>	<u>\$ 10,713</u>	<u>\$ 2,879,041</u>	<u>\$ 2,883,937</u>	<u>\$ 5,817</u>
<b>Clerk of Courts Registry of the Court</b>				
<b>Assets</b>				
Cash	\$ 305,880	\$ 9,908	\$ 99,748	\$ 216,040
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 888	\$ -	\$ 888
Deposits held in escrow	289,813	1,312	93,800	197,325
Interest payable	16,067	8,595	6,835	17,827
<b>Total liabilities</b>	<u>\$ 305,880</u>	<u>\$ 10,795</u>	<u>\$ 100,635</u>	<u>\$ 216,040</u>
<b>Clerk of Courts Trust Fund</b>				
<b>Assets</b>				
Cash	\$ 334,717	\$ 2,431,762	\$ 2,480,198	\$ 286,281
Dishonored checks receivable	2,904	4,329	4,680	2,553
State documentary stamp inventory	6,000	-	-	6,000
Due from other funds	30,630	11,444	30,630	11,444
Due from bank	-	79	-	79
<b>Total assets</b>	<u>\$ 374,251</u>	<u>\$ 2,447,614</u>	<u>\$ 2,515,508</u>	<u>\$ 306,357</u>
<b>Liabilities</b>				
Due to other funds	\$ 127,808	\$ 994,695	\$ 1,029,253	\$ 93,250
Due to other governmental units	160,792	1,327,992	1,333,693	155,091
Due to individuals	-	12,359	8,397	3,962
State stamp consignments	1,076	26,905	24,744	3,237
Suspense	10,068	8,809	10,653	8,224
Court ordered fees	62,066	23,164	43,773	41,457
Juvenile installments	446	4,923	5,026	343
Tax deed sales	-	4,208	3,415	793
Other current liabilities	11,995	-	11,995	-
<b>Total liabilities</b>	<u>\$ 374,251</u>	<u>\$ 2,403,055</u>	<u>\$ 2,470,949</u>	<u>\$ 306,357</u>

(continued)



**COLUMBIA COUNTY, FLORIDA**

**ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the Fiscal Year Ended September 30, 1992

	<u>Balance October 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1992</u>
<b>Clerk of Courts</b>				
<b><u>Jury - Witness Fund</u></b>				
<b>Assets</b>				
Cash	\$ 2,885	\$ 18,102	\$ 20,794	\$ 193
Due from other governmental units	-	307	-	307
<b>Total assets</b>	<u>\$ 2,885</u>	<u>\$ 18,409</u>	<u>\$ 20,794</u>	<u>\$ 500</u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 2,000	\$ 1,500	\$ 500
Due to other governmental units	2,885	16,102	18,987	-
<b>Total liabilities</b>	<u>\$ 2,885</u>	<u>\$ 18,102</u>	<u>\$ 20,487</u>	<u>\$ 500</u>
<b>Clerk of Courts</b>				
<b><u>Public Defender Occupancy Trust</u></b>				
<b>Assets</b>				
Cash	\$ 14,972	\$ 82,527	\$ 73,786	\$ 23,713
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 4,945	\$ -	\$ 4,945
Due to Public Defender	14,972	82,527	87,665	9,834
Due to other governmental units	-	13,283	4,349	8,934
<b>Total liabilities</b>	<u>\$ 14,972</u>	<u>\$ 100,755</u>	<u>\$ 92,014</u>	<u>\$ 23,713</u>
<b>Sheriff</b>				
<b><u>Trust Fund</u></b>				
<b>Assets</b>				
Cash	\$ 29,085	\$ 282,406	\$ 281,140	\$ 30,351
<b>Liabilities</b>				
Cash bonds liability	\$ 23,366	\$ 202,176	\$ 203,372	\$ 22,170
Individual depositors liability	2,570	80,401	80,570	2,401
Due to other funds	3,149	2,631	-	5,780
<b>Total liabilities</b>	<u>\$ 29,085</u>	<u>\$ 285,208</u>	<u>\$ 283,942</u>	<u>\$ 30,351</u>
<b>Supervisor of Elections</b>				
<b><u>Trust Fund</u></b>				
<b>Assets</b>				
Cash	\$ -	\$ 37,289	\$ 37,289	\$ -
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 37,289	\$ 37,289	\$ -
<b>Tax Collector</b>				
<b><u>Abandoned Property Fund</u></b>				
<b>Assets</b>				
Cash	\$ 1,047	\$ -	\$ 1,047	\$ -
Due from other funds	34	-	34	-
<b>Total assets</b>	<u>\$ 1,081</u>	<u>\$ -</u>	<u>\$ 1,081</u>	<u>\$ -</u>

(continued)

**COLUMBIA COUNTY, FLORIDA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1992

	<u>Balance October 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1992</u>
<b>Tax Collector</b>				
<b><u>Abandoned Property Fund - continued</u></b>				
<b>Liabilities</b>				
Interest payable	\$ 53	\$ -	\$ 53	\$ -
Due to individuals	933	-	933	-
Due to other funds	95	-	95	-
<b>Total liabilities</b>	<b><u>\$ 1,081</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,081</u></b>	<b><u>\$ -</u></b>
<b>Tax Collector</b>				
<b><u>Ad Valorem Tax Fund</u></b>				
<b>Assets</b>				
Cash	\$ 568	\$ 15,224,279	\$ 15,224,275	\$ 572
Dishonored checks receivable	588	4,448	5,036	-
Due from other funds	1,026	64	1,026	64
Investments	182,029	15,556,162	15,406,308	331,883
<b>Total assets</b>	<b><u>\$ 184,211</u></b>	<b><u>\$ 30,784,953</u></b>	<b><u>\$ 30,636,645</u></b>	<b><u>\$ 332,519</u></b>
<b>Liabilities</b>				
Advertising fees payable	\$ -	\$ 57,344	\$ 57,344	\$ -
Escrow funds payable	4,767	38,511	4,769	38,509
Due to other governmental units	7,029	219,569	44,567	182,031
Due to other funds	83,947	2,512,184	2,513,172	82,959
Taxes payable	67,286	28,391,434	28,458,720	-
Interest payable	-	24,481	23,203	1,278
Delinquent taxes payable	17,961	-	17,961	-
Other current liabilities	3,221	575	3,221	575
Occupational licenses payable	-	64,705	37,538	27,167
<b>Total liabilities</b>	<b><u>\$ 184,211</u></b>	<b><u>\$ 31,308,803</u></b>	<b><u>\$ 31,160,495</u></b>	<b><u>\$ 332,519</u></b>
<b>Tax Collector</b>				
<b><u>Tag Agency Fund</u></b>				
<b>Assets</b>				
Cash	\$ 61,975	\$ 2,947,325	\$ 2,976,552	\$ 32,748
Dishonored checks receivable	2,009	1,149	2,009	1,149
Due from other funds	111	155	111	155
<b>Total assets</b>	<b><u>\$ 64,095</u></b>	<b><u>\$ 2,948,629</u></b>	<b><u>\$ 2,978,672</u></b>	<b><u>\$ 34,052</u></b>
<b>Liabilities</b>				
Interest payable	\$ -	\$ 1,362	\$ 1,362	\$ -
Due to other funds	326	119	326	119
Due to other governmental units	63,769	2,977,062	3,006,933	33,898
Other current liabilities	-	2,830	2,795	35
<b>Total liabilities</b>	<b><u>\$ 64,095</u></b>	<b><u>\$ 2,981,373</u></b>	<b><u>\$ 3,011,416</u></b>	<b><u>\$ 34,052</u></b>

(continued)

**COLUMBIA COUNTY, FLORIDA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1992

	<u>Balance October 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1992</u>
<b>Tax Collector</b>				
<b><u>Delinquent Tax Fund</u></b>				
<b>Assets</b>				
Cash	\$ -	\$ 979,536	\$ 979,536	\$ -
Due from other funds	232	82,959	232	82,959
<b>Total assets</b>	<u>\$ 232</u>	<u>\$ 1,062,495</u>	<u>\$ 979,768</u>	<u>\$ 82,959</u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 195,127	\$ 153,777	\$ 41,350
Due to other governmental units	-	119,268	79,346	39,922
Other current liabilities	232	7,047	5,592	1,687
<b>Total liabilities</b>	<u>\$ 232</u>	<u>\$ 321,442</u>	<u>\$ 238,715</u>	<u>\$ 82,959</u>
<b><u>Total - All Agency Funds</u></b>				
<b>Assets</b>				
Cash	\$ 760,294	\$ 24,845,558	\$ 25,012,298	\$ 593,554
Due from bank	-	79	-	79
Dishonored checks receivable	6,232	19,174	21,080	4,326
Due from other funds	32,033	94,622	32,033	94,622
Due from individuals	817	5,917	5,197	1,537
State documentary stamp inventory	6,000	-	-	6,000
Investments	182,029	15,556,162	15,406,308	331,883
<b>Total assets</b>	<u>\$ 987,405</u>	<u>\$ 40,521,512</u>	<u>\$ 40,476,916</u>	<u>\$ 1,032,001</u>
<b>Liabilities</b>				
Advertising fees payable	\$ -	\$ 57,344	\$ 57,344	\$ -
Cash bonds liability	23,366	202,176	203,372	22,170
Court fees payable	62,066	23,164	43,773	41,457
Deposits held in escrow	289,813	1,312	93,800	197,325
Due to other funds	226,038	3,829,257	3,820,600	234,695
Due to other governmental units	252,293	4,674,189	4,506,000	420,482
Due to individuals	889	2,811,107	2,808,034	3,962
Due to Public Defender	14,971	82,528	87,665	9,834
Escrow funds payable	4,768	38,510	4,769	38,509
Individual depositors	2,570	80,401	80,570	2,401
Interest payable	16,120	34,438	31,453	19,105
Juvenile installments	446	4,923	5,026	343
Occupational licenses payable	-	64,705	37,538	27,167
State stamp consignment	1,076	26,905	24,744	3,237
Suspense liability	10,068	8,809	10,653	8,224
Tax deeds sales	-	4,208	3,415	793
Taxes payable	67,286	28,391,434	28,458,720	-
Other current liabilities	15,635	10,452	23,790	2,297
<b>Total liabilities</b>	<u>\$ 987,405</u>	<u>\$ 40,345,862</u>	<u>\$ 40,301,266</u>	<u>\$ 1,032,001</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, 1992

<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, 1991</u>	<u>Revenue Recognized</u>	<u>1992 Expenditures</u>	<u>Fund Balance September 30, 1992</u>
<b>FEDERAL FINANCIAL ASSISTANCE</b>								
<b>NONMAJOR PROGRAMS</b>								
<u>U.S. Department of Justice</u>								
Anti-Drug Abuse Act Funds	16.579	91-CJ-28-03-22-01-006	\$ 52,657	\$ 50,537	\$ -	\$ 3,814	\$ 3,814	\$ -
Anti-Drug Abuse Act Funds	16.579	92-CJ-63-03-22-01-048	66,889	-	-	-	-	-
<u>National Highway Transportation Safety Administration</u>								
Traffic Control Grant	20.600	91-HS-53-03-22-01-014	40,000	37,361	-	5,144	5,144	-
Traffic Control Grant	20.600	BH-92-07-02-01	15,773	-	-	15,773	15,773	-
<u>U.S. Department of Education</u>								
<u>Library Services and Construction Act</u>								
Puppet Theatre		DLIS-91-I-02-E-03	12,000	-	-	12,000	12,000	-
LSCA Title VI Literacy Grant Handicapped		DLIS-91-I-12-A	20,000	-	-	20,000	20,000	-
		DLIS-91-I-13-C	8,295	-	-	8,295	8,295	-
<b>Total Federal</b>			<u>\$ 215,614</u>	<u>\$ 87,898</u>	<u>\$ -</u>	<u>\$ 65,026</u>	<u>\$ 65,026</u>	<u>\$ -</u>
<b>STATE FINANCIAL ASSISTANCE</b>								
<u>Department of Health &amp; Rehabilitative Services</u>								
Emergency Medical Services County Grant		C-9112	\$ 15,469	\$ -	\$ -	\$ 15,469	\$ 15,469	\$ -
State Mosquito Control - I			5,400	-	-	5,400	5,400	-
<u>Department of Environmental Regulation</u>								
<u>Solid Waste Management Used Oil Recycling and Education Grant</u>								
		RE-91-11	131,558	-	-	131,558	131,558	-
		RE-92-0	128,409	-	-	128,409	128,409	-
<u>Waste Tire Grant</u>								
		WT-91-10	24,368	-	-	24,333	24,333	-
		WT-92-10	26,619	-	-	26,619	26,619	-
<u>Department of State</u>								
<u>Division of Library and Information Services</u>								
		92-ST-11	46,889	-	-	46,889	46,889	-
<u>Department of Community Affairs</u>								
<u>Rural Communities Supplemental Planning Assistance</u>								
		92-LP-50-03-22-01-024	36,043	-	-	36,043	36,043	-
Planning Assistance		92-LP-51-03-22-01-012	21,331	-	-	21,331	21,331	-
<b>Total State</b>			<u>\$ 436,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436,051</u>	<u>\$ 436,051</u>	<u>\$ -</u>

- \* Accounts payable
- \* Cash disbursements
- \* Payroll
- \* Inventory control
- \* Property and equipment
- \* General ledger

Controls used in administering compliance with laws and regulations

- \* General controls
- \* Specific controls

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

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. Due to the separate offices involved, for clarity in presentation, these conditions are described in the "Management Letter" on pages 101-104. 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 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, 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 22, 1993

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

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

We have audited the general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 1992, and have issued our report thereon dated July 22, 1993.

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 (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 general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended September 30, 1992, we considered the internal control structure of Columbia County, Florida, in order to determine our auditing procedures for the purpose of expressing our opinion on Columbia County, Florida's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated July 22, 1993.

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 general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting 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
- \* Civil rights
- \* Cash management
- \* Federal financial reports
- \* Allowable costs/cost principles
- \* Administrative requirements

**Specific Requirements**

- \* Types of services
- \* Eligibility
- \* Matching, level of effort, and earmarking
- \* Reporting
- \* Cost allocation

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, 1992, Columbia County, Florida, had no major federal financial assistance programs and expended 55% of its total federal financial assistance under the following nonmajor federal financial assistance programs: Library Services and Construction Act; National Highway Transportation Safety Administration - Traffic Control.

The County also expended \$436,051 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 no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment,



could adversely affect Columbia County, Florida's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance 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.

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*

**POWELL & JONES**  
Lake City, Florida  
July 22, 1993

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT  
OF GENERAL PURPOSE OR BASIC FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited the general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 1992, and have issued our report thereon dated July 22, 1993.

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

Compliance with laws, regulations, contracts, and grants 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, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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 22, 1993. Those findings are referenced "C" in that letter.

This report is intended for the information of the management and 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*

**POWELL & JONES**  
Lake City, Florida  
July 22, 1993

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

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

We have audited the general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 1992, and have issued our report thereon dated July 22, 1993.

We have applied procedures to test Columbia County, Florida's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended September 30, 1992: political activity, civil rights, cash management, federal financial reports, 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 second 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 management, Board of County Commissioners, Sheriff, and Florida Departments of Community Affairs and State. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Powell & Jones*

**POWELL & JONES**  
Lake City, Florida  
July 22, 1993

**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

We have audited the general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 1992, and have issued our report thereon dated July 22, 1993.

In connection with our audit of the general purpose financial statements of Columbia County, Florida, and with our consideration of Columbia County, Florida's 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 programs for the year ended September 30, 1992.

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; level of effort, 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 these 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 Departments of Community Affairs and State. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Powell & Jones*

**POWELL & JONES**  
Lake City, Florida  
July 22, 1993

## MANAGEMENT LETTER

July 22, 1993

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, 1992, 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 control totals for general fixed assets were not maintained on the County's computerized accounting system, and regularly reconciled with the detail property records. For proper maintenance and control over the property records, we again make this recommendation.

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 again noted accounts that were not being paid on a current basis and again make our recommendation.

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, including a periodic review of source documents related to the monthly billings. 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**

Purchase of Equipment - (C) From our review of equipment purchases, we found one instance where a used fire tanker truck was purchased for \$7,500 without documentation of independent appraisal, as required by County purchasing policies, we recommend that required appraisals be obtained for all applicable purchases of used property.

We also noted instances where documentation for equipment purchases at the Road Department was not sufficient to show compliance with County purchasing policies relating to telephone quotes and state contract account numbers.

Paving Contract Change Orders - (IC) From our review of road improvement projects awarded during the year, we found instances where certain contracts were significantly expanded in scope after award, including the addition of work not in the vicinity of the original project. While the additional work was generally completed at the same unit prices as originally bid; it is possible that had the total change orders been considered in the original specifications, different prices may have been obtained. To enhance internal control of administration of road projects, we recommend that the Board establish written procedures regarding change orders, including specific amount and vicinity thresholds.

Library Grant Reports - From our review of financial reports submitted for grants received by the Library, we found immaterial instances where expenditures reported for the grants did not readily reconcile with the general ledger records maintained by the County. We recommend that such reconciliations be made and retained for audit when future grant reports are completed.

P. DeWITT CASON  
CLERK OF COURTS

**PRIOR YEAR FINDINGS**

All prior year findings were cleared during the year.

**CURRENT YEAR FINDINGS**

Employee Payroll Advances - From our test of payroll transactions, we noted several instances where employees received pay advances on their monthly salaries. Although the advances were fully repaid from the monthly salary checks, the Office had no written policy to support this practice. This practice was stopped when the Office resumed bi-weekly payroll periods.

Travel Expenses - From our test of travel expenses, we noted instances where travel pay was incorrectly computed. Upon being advised of these errors, appropriate adjustments were made within the Office.

J. DOYLE CREWS  
PROPERTY APPRAISER

**PRIOR YEAR FINDINGS**

Prior year findings were cleared during the current year.

**CURRENT YEAR FINDINGS**

No findings were noted in the current year.

THOMAS S. TRAMEL, III  
SHERIFF

**PRIOR YEAR FINDINGS**

All prior year findings were cleared during the current year.

**CURRENT YEAR FINDINGS**

Year End Expenditure Cutoff - From our audit of year end balances, we noted certain encumbered accounts payable at year end that did not qualify for current year expenditure recognition in accordance with generally accepted accounting principles. In subsequent years, we recommend that the Office implement appropriate procedures to assure as accurate as possible cutoff of expenditures at year end.

Inmate Welfare Fund - (IC) The Sheriff operates an inmate welfare fund for the benefit of detention center prisoners, as provided by regulations of the Department of Corrections. From our audit of the financial records and transactions of this fund, we make the following recommendation to enhance internal control:

1. An imprest petty cash system should be maintained for the fund.
2. A formal general ledger systems which provides detailed accounting information on all receipts and disbursements should be kept on a continuing basis.
3. A regular computation of canteen sales margins should be performed and retained to assure compliance with Department of Corrections regulations and good internal control.

Due to the large growth in the fund in recent years, these practices are important to improve internal control over these inmate-related funds.

CAROLYN D. KIRBY  
SUPERVISOR OF ELECTIONS

**PRIOR YEAR FINDINGS**

Prior year findings were cleared during the current year.

**CURRENT YEAR FINDINGS**

Travel Expenses - From our audit of travel expenses, we noted two immaterial instances where reimbursements for travel expenses did not fully comply with the provisions of Section 112.061, *Florida Statutes*.

H. RAY WALKER  
TAX COLLECTOR

**PRIOR YEAR FINDINGS**

All prior year findings were cleared during the year.

**CURRENT YEAR FINDINGS**

Fixed Assets - From our test of capital outlay purchases, we noted two purchases which were not affixed with decals and included in the County property records.

**AUDITOR GENERAL COMPLIANCE MATTERS**

ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT

The financial report for the year ended September 30, 1992, 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.

The County was not in a state of financial emergency at September 30, 1992, as described in Section 218.503(1), *Florida Statutes*.

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