

COLUMBIA COUNTY, FLORIDA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 1993

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Board of County Commissioners
Columbia County



Powell & Jones
Certified Public Accountants

COLUMBIA COUNTY, FLORIDA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 1993

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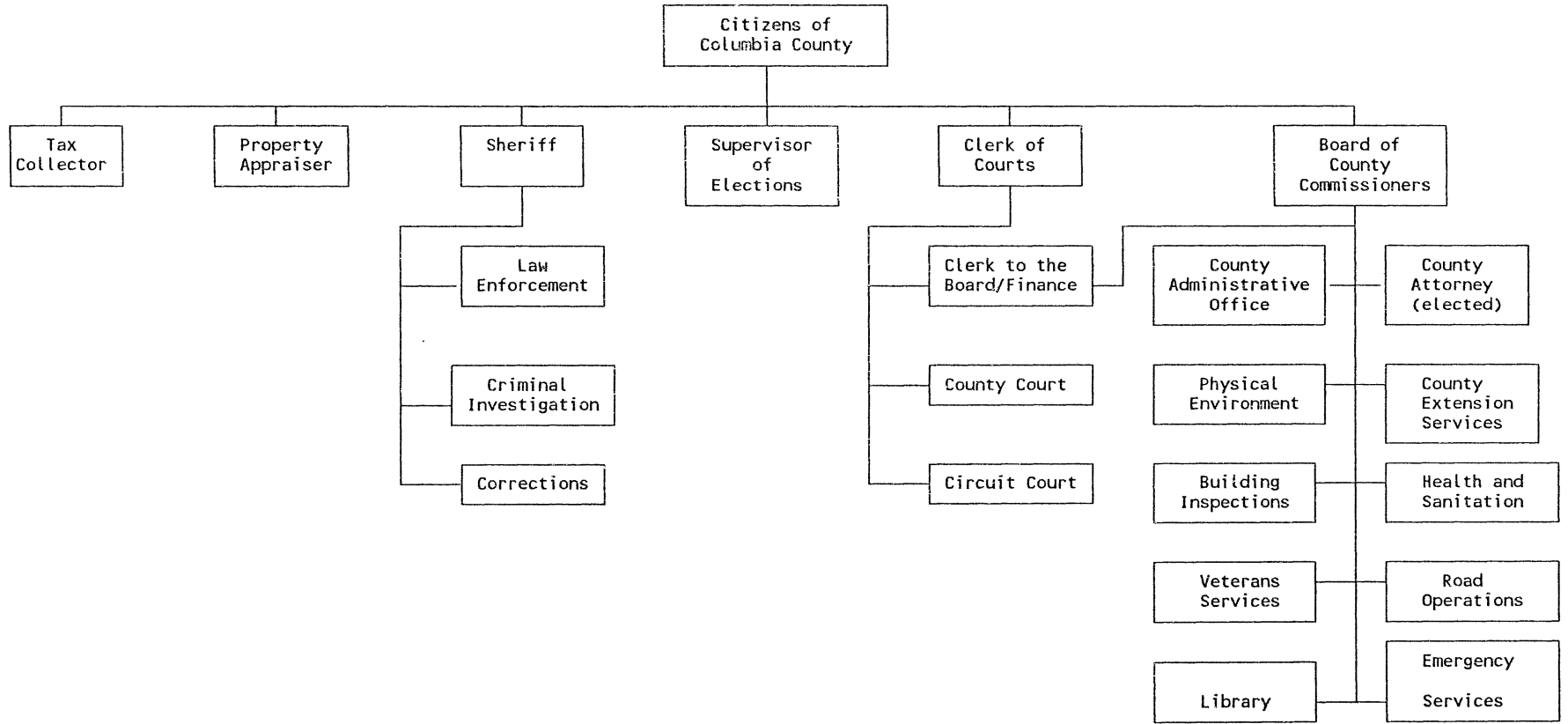
INTRODUCTORY SECTION

COLUMBIA COUNTY, FLORIDA
LIST OF PRINCIPAL OFFICIALS
September 30, 1993

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

COLUMBIA COUNTY, FLORIDA
ORGANIZATION CHART

September 30, 1993



FINANCIAL SECTION



Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA
Kenneth M. Daniels, CPA
Mary Anderson Loughran, CPA

2585 S. First Street
Lake City, Florida 32055
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of Columbia County, Florida, and the combining, and individual fund financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, 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, 1993, 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, 1993, 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 and state 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 financial statements, 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 27, 1994

GENERAL PURPOSE FINANCIAL STATEMENTS

COLUMBIA COUNTY, FLORIDA

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

September 30, 1993
(With Comparative Totals for September 30, 1992)

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals	
		General Fixed Assets Group	General Long-term Debt Group	(Memorandum Only)	
Enterprise Fund	Trust and Agency Funds			1993	1992
\$ 44,480	\$ 856,121	\$ -	\$ -	\$ 2,137,562	\$ 2,046,531
214,961	-	-	-	252,984	142,731
-	3,046	-	-	3,046	4,326
-	8	-	-	8	79
-	-	-	-	18,214	16,058
57,471	10,066	-	-	916,654	1,024,791
80,666	-	-	-	1,082,116	830,567
-	4,782	-	-	4,782	1,537
14,947	-	-	-	17,027	15,163
-	6,000	-	-	142,527	120,453
541,066	242,860	-	-	6,958,525	7,778,618
1,205,451	-	-	-	1,205,451	1,100,827
591,236	-	-	-	591,236	619,183
801,910	-	-	-	801,910	801,910
4,361,279	-	-	-	4,361,279	-
-	-	-	-	-	4,282,794
1,728,790	-	-	-	1,728,790	1,413,333
(473,516)	-	-	-	(473,516)	(592,352)
-	-	1,469,909	-	1,469,909	1,469,909
-	-	10,305,109	-	10,305,109	10,305,109
-	-	23,324,378	-	23,324,378	21,816,549
-	-	12,261,476	-	12,261,476	10,963,148
-	-	-	-	10,911	12,058
-	-	-	-	45,000	-
208,987	-	-	-	208,987	220,597
-	-	-	1,599,974	1,599,974	1,577,708
-	-	-	7,419,408	7,419,408	8,324,652
<u>\$ 9,377,728</u>	<u>\$1,122,883</u>	<u>\$ 47,360,872</u>	<u>\$ 9,019,382</u>	<u>\$ 76,393,747</u>	<u>\$ 74,296,279</u>
\$ 68,945	\$ -	\$ -	\$ -	\$ 968,206	\$ 744,482
-	18,065	-	-	18,065	22,170
-	21,776	-	-	21,776	41,457
44,815	134,607	-	-	916,654	1,024,791
-	463,184	-	-	465,877	427,005
-	342	-	-	342	-
-	87	-	-	87	3,962
-	3,324	-	-	3,324	38,509
100,641	15,609	-	-	212,106	228,250
-	-	-	-	1,127	1,038
-	-	-	-	1,367	955
8,384	-	-	-	8,384	14,577
-	344,065	-	-	347,807	201,267
-	-	-	-	-	4,016
-	-	-	-	360,000	340,000
-	121,824	-	-	129,631	51,895
-	-	-	-	-	42,935
-	-	-	-	-	19,870
35,000	-	-	-	35,000	-
185,000	-	-	-	185,000	180,000

(continued)

COLUMBIA COUNTY, FLORIDA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1993
(With Comparative Totals for September 30, 1992)

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
		General Fixed Assets Group	General Long-term Debt Group	1993	1992
Enterprise Fund	Trust and Agency Funds				
\$ -	\$ -	\$ -	\$ 412,228	\$ 412,228	\$ 326,366
256,838	-	-	930,552	1,187,390	966,841
5,810,000	-	-	5,250,000	11,060,000	12,100,000
-	-	-	2,426,602	2,426,602	2,864,201
<u>6,509,623</u>	<u>1,122,883</u>	<u>-</u>	<u>9,019,382</u>	<u>18,760,973</u>	<u>19,644,587</u>
-	-	-	-	1,599,974	1,577,708
-	-	-	-	230,104	16,058
313,334	-	-	-	313,334	313,334
-	-	-	-	5,573,719	6,570,042
2,554,771	-	-	-	2,554,771	1,619,835
-	-	47,360,872	-	47,360,872	44,554,715
<u>2,868,105</u>	<u>-</u>	<u>47,360,872</u>	<u>-</u>	<u>57,632,774</u>	<u>54,651,692</u>
<u>\$ 9,377,728</u>	<u>\$ 1,122,883</u>	<u>\$ 47,360,872</u>	<u>\$ 9,019,382</u>	<u>\$ 76,393,747</u>	<u>\$ 74,296,279</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, 1993
(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)	
					1993	1992
REVENUES						
Taxes	\$ 5,716,233	\$ 1,159,854	\$ 1,757,674	\$ 427	\$ 8,634,188	\$ 8,360,320
Licenses and permits	-	175,638	-	-	175,638	120,118
Intergovernmental revenue	2,949,789	1,106,120	-	618,346	4,674,255	4,347,775
Charges for services	477,909	1,825,855	-	-	2,303,764	2,026,494
Fines and forfeitures	72,084	638,443	-	-	710,527	773,733
Miscellaneous	237,675	3,074,068	87,190	71,752	3,470,685	3,269,746
TOTAL REVENUES	<u>9,453,690</u>	<u>7,979,978</u>	<u>1,844,864</u>	<u>690,525</u>	<u>19,969,057</u>	<u>18,898,186</u>
EXPENDITURES						
Current Expenditures						
General government	1,647,898	2,138,496	-	32,897	3,819,291	3,848,460
Public safety	336,452	6,585,061	-	-	6,921,513	6,326,591
Physical environment	176,433	1,251,941	-	-	1,428,374	1,261,242
Transportation	-	2,048,728	-	904,668	2,953,396	2,520,450
Economic environment	198,192	422,892	-	-	621,084	601,546
Human services	908,542	-	-	-	908,542	798,463
Culture/recreation	380,590	95,224	-	28,958	504,772	635,248
Capital outlay						
General government	20,267	16,368	-	-	36,635	53,007
Public safety	5,010	452,086	-	-	457,096	324,377
Physical environment	12,090	45,550	-	-	57,640	101,911
Transportation	-	808,954	-	443,483	1,252,437	667,426
Economic environment	-	13,656	-	-	13,656	517,113
Culture/recreation	87,476	-	-	54,671	142,147	67,747
Debt service						
General government	-	42,593	-	-	42,593	33,320
Public safety	229,769	71,757	-	-	301,526	969,860
Transportation	-	411,134	1,229,440	-	1,640,574	1,363,591
Economic environment	48,000	-	243,156	-	291,156	1,958,252
TOTAL EXPENDITURES	<u>4,050,719</u>	<u>14,404,440</u>	<u>1,472,596</u>	<u>1,464,677</u>	<u>21,392,432</u>	<u>22,048,604</u>
Excess (deficiency) of revenues over expenditures	<u>5,402,971</u>	<u>(6,424,462)</u>	<u>372,268</u>	<u>(774,152)</u>	<u>(1,423,375)</u>	<u>(3,150,418)</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	6,251,621	-	826,680	7,078,301	6,160,929
Debt proceeds	-	757,211	-	-	757,211	2,044,054
Interfund transfers out	(4,938,305)	(984,996)	(350,000)	(805,000)	(7,078,301)	(6,160,929)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,938,305)</u>	<u>6,023,836</u>	<u>(350,000)</u>	<u>21,680</u>	<u>757,211</u>	<u>2,044,054</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>464,666</u>	<u>(400,626)</u>	<u>22,268</u>	<u>(752,472)</u>	<u>(666,164)</u>	<u>(1,106,364)</u>
Fund balances at beginning of year	1,570,999	2,596,719	1,577,706	2,418,385	8,163,809	9,269,005
Prior period adjustments	(93,850)	-	-	-	(93,850)	1,167
Fund balances at end of year	<u>\$ 1,941,815</u>	<u>\$ 2,196,093</u>	<u>\$ 1,599,974</u>	<u>\$ 1,665,913</u>	<u>\$ 7,403,795</u>	<u>\$ 8,163,808</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, 1993

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ (60,183)	\$ 1,871,224	\$ 1,757,674	\$ (113,550)	\$ -	\$ 427	\$ 427
13,138	-	-	-	-	-	-
(46,880)	-	-	-	655,518	618,346	(37,172)
183,294	-	-	-	-	-	-
15,628	-	-	-	-	-	-
(40,186)	69,601	87,190	17,589	61,948	71,752	9,804
64,811	<u>1,940,825</u>	<u>1,844,864</u>	<u>(95,961)</u>	<u>717,466</u>	<u>690,525</u>	<u>(26,941)</u>
(16,958)	-	-	-	7,500	32,897	(25,397)
(179,384)	-	-	-	-	-	-
(131,167)	-	-	-	-	-	-
(18,732)	-	-	-	231,105	904,668	(673,563)
282	-	-	-	-	-	-
-	-	-	-	-	-	-
(72,224)	-	-	-	14,956	28,958	(14,002)
(1,920)	-	-	-	-	-	-
(175,320)	-	-	-	-	-	-
(45,550)	-	-	-	-	-	-
(650,954)	-	-	-	443,483	443,483	-
(7,656)	-	-	-	280,562	54,671	225,891
-	-	-	-	-	-	-
106	-	-	-	-	-	-
(280,919)	1,229,440	1,229,440	-	-	-	-
-	263,156	243,156	20,000	-	-	-
(1,580,396)	<u>1,492,596</u>	<u>1,472,596</u>	<u>20,000</u>	<u>977,606</u>	<u>1,464,677</u>	<u>(487,071)</u>
(1,515,585)	<u>448,229</u>	<u>372,268</u>	<u>(75,961)</u>	<u>(260,140)</u>	<u>(774,152)</u>	<u>(514,012)</u>
49,043	-	-	-	-	826,680	826,680
724,710	-	-	-	-	-	-
(33,938)	(350,000)	(350,000)	-	(905,000)	(805,000)	100,000
739,815	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>	<u>(905,000)</u>	<u>21,680</u>	<u>926,680</u>
(775,770)	98,229	22,268	(75,961)	(1,165,140)	(752,472)	412,668
1,292,821	1,577,706	1,577,706	-	2,418,385	2,418,385	-
-	-	-	-	-	-	-
<u>\$ 517,051</u>	<u>\$ 1,675,935</u>	<u>\$ 1,599,974</u>	<u>\$ (75,961)</u>	<u>\$ 1,253,245</u>	<u>\$ 1,665,913</u>	<u>\$ 412,668</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, 1993
(With Comparative Amounts for the Fiscal Year Ended September 30, 1992)

	<u>Landfill Enterprise</u>	
	<u>1993</u>	<u>1992</u>
OPERATING REVENUES		
Physical environment		
Garbage/solid waste revenue		
Landfill fees commercial	\$ 192,911	\$ 160,414
Landfill fees Columbia County	735,490	482,891
Landfill fees Waste Control	1,156,452	573,103
Other miscellaneous	256	2,583
Total operating revenues	<u>2,085,109</u>	<u>1,218,991</u>
 OPERATING EXPENSES		
Landfill		
Personal services		
Regular salaries	211,685	166,371
FICA	16,934	12,765
Retirement	27,209	24,219
Life and health insurance	11,435	12,620
Worker's compensation	17,149	10,000
Operating expenses		
Depreciation	141,868	116,882
Professional services	4,861	3,293
Accounting and auditing	1,950	-
Other contractual services	116,406	86,689
Travel and per diem	-	369
Communications services	1,702	1,107
Utility services	14,406	3,991
Rentals and leases	-	16,020
Insurance	55,789	-
Repair and maintenance	58,097	51,394
Printing and binding	149	2,642
Other current charges and obligations	725	1,400
Administration fees	41,858	35,299
Office supplies	1,867	854
Operating supplies	14,252	3,047
Road materials and supplies	2,565	16,917
Gas and oil	52,047	47,639
Leachate disposal	3,718	-
Total landfill	<u>796,672</u>	<u>613,518</u>

(continued)

COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 1993
(With Comparative Amounts for the Fiscal Year Ended September 30, 1992)

	Landfill Enterprise	
	1993	1992
Landfill Maintenance		
Operating expenses		
Other contractual services	\$ 125,587	\$ 26,055
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	123	1,034
Total landfill construction	123	39,908
Recycling		
Operating expenses		
Professional services	1,870	-
Other contractual services	36,394	-
Operating supplies	685	-
Total recycling	38,949	-
Total operating expenses	961,331	679,481
Operating income	1,123,778	539,510
NONOPERATING REVENUES (EXPENSES)		
State grants	120,066	-
Interest earnings	142,778	245,499
Sale of fixed assets	94,904	-
Interest expense	(453,180)	(454,135)
Recycling grants	(93,409)	-
Total nonoperating revenues (expenses)	(188,841)	(208,636)
Net income	934,937	330,874
Retained earnings, beginning of year	1,619,835	1,288,963
Retained earnings, end of year	\$ 2,554,772	\$ 1,619,837

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 1993
(With Comparative Amounts for the Fiscal Year Ended September 30, 1992)

	Landfill Enterprise	
	1993	1992
Cash Flows From Operating Activities		
Cash flows from customers	\$ 1,917,417	\$ 1,255,987
Miscellaneous revenue	256	2,582
Cash paid to employees	(217,878)	(166,774)
Cash paid for employee benefits	(72,727)	(59,604)
Cash paid to vendors	(533,557)	(294,416)
Net cash provided by operating activities	1,093,511	737,775
Cash Flows From Non-Capital Financing Activities		
State of Florida grants	39,400	-
Grants to other local units	(93,409)	-
Net cash used by non-capital financing activities	(54,009)	-
Cash Flows From Capital and Related Financing Activities		
Proceeds from sale of fixed assets	52,428	-
Proceeds from capital debt	-	185,000
Payments to acquire or construct capital assets	(612,170)	(3,888,090)
Principal paid on capital debt	(346,015)	(228,347)
Interest paid on capital debt	(455,543)	(444,565)
Net cash provided by (used for) capital and related financing activities	(1,361,300)	(4,376,002)
Cash Flows From Investing Activities		
Sale of investments	217,964	3,919,835
Interest received	139,154	245,499
Net cash provided by investing activities	357,118	4,165,334
Net increase in cash	35,320	527,107
Cash at beginning of year	1,214,612	687,504
Cash at end of year	\$ 1,249,932	\$ 1,214,611

(continued)

COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 1993
(With Comparative Amounts for the Fiscal Year Ended September 30, 1992)

	Landfill Enterprise	
	1993	1992
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating income	<u>\$ 1,123,778</u>	<u>\$ 539,509</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	153,478	116,882
(Increase) decrease in assets:		
Accounts receivable	(196,272)	50,771
Due from other funds	28,836	(11,192)
Increase (decrease) in liabilities		
Accounts payable	(16,255)	60,617
Accrued compensated absences	(6,193)	(403)
Due to other funds	(28,861)	(18,409)
Deposits	35,000	-
Total adjustments	<u>(30,267)</u>	<u>198,266</u>
Net cash provided by operating activities	<u>\$ 1,093,511</u>	<u>\$ 737,775</u>
Noncash investing, capital, and financing activities:		
Gain on sale of fixed assets	<u>\$ 42,476</u>	<u>\$ -</u>

COLUMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
September 30, 1993

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, 1993, 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

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund that will pay for them. The remainder of the compensated absences liability is reported in the General Long-Term Debt Account Group.

In the proprietary fund, compensated absences are recorded as an expense and liability of the fund that will pay for them.

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, 1993, 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 with Financial Institutions - The County's cash at September 30, 1993, consists of legally authorized demand deposits in institutions which are certified as Qualified Public Depositories under the Florida Public Deposits Act. Therefore, the County's cash at September 30, 1993, is insured through the Bureau of Collateral Securities, Division of Treasury, State Department of Insurance.

Investments - Section 166.261, *Florida Statutes*, authorizes the County to invest in the Local Government Surplus Fund Trust, direct obligations of the United States Government, obligations unconditionally guaranteed by the United States, time deposits and savings accounts of Florida Qualified Depositories, obligations of Federal Farm Credit Banks, and obligations of the Federal National Mortgage Association.

GASB Standard No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements," stipulates that investments should be classified in credit risk categories to give an indication of the level of risk assumed at year end. Category 1 includes deposits that are insured or registered, or for which the securities are held by the County or its agent in the County's name.

At year end, cash and investments consisted of demand and savings accounts, certificates of deposit, and participation in the Local Government Surplus Funds Trust Fund as follows:

	Carrying Amount	Market Value	Category
FDIC Insurance and pledged securities	\$ 3,343,013	\$ 3,343,013	1
U.S. Treasury securities	1,354,000	1,354,000	1
State investment pool	6,195,761	6,195,761	-
Total	<u>\$10,892,774</u>	<u>\$10,892,774</u>	

NOTE 5. RECEIVABLES

Receivables at September 30, 1993, consist of the following:

<u>Fund Type</u>	<u>Billed Accounts</u>	<u>Expense Reimbursements</u>	<u>Governmental Unit Payments</u>	<u>Other</u>	<u>Total</u>
General	\$ -	\$ 2,775	\$ 367,053	\$ -	\$ 369,828
Special Revenue	35,248	-	68,528	-	103,776
Debt Service	-	-	485,869	2,080	487,949
Capital Projects	-	-	80,000	-	80,000
Enterprise	214,961	-	80,666	14,947	310,574
Agency	-	-	-	7,836	7,836
	<u>\$250,209</u>	<u>\$ 2,775</u>	<u>\$1,082,116</u>	<u>\$ 24,863</u>	<u>\$ 1,359,963</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, 1993:

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 \$319,640 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, 1993, approximately \$247,025 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, 1992	Net Additions	Deletions	Balance September 30, 1993
Land	\$ 1,469,909	\$ -	\$ -	\$ 1,469,909
Buildings	10,305,109	-	-	10,305,109
Improvements other than buildings	21,816,549	1,507,829	-	23,324,378
Equipment	10,963,148	1,298,328	-	12,261,476
Total general fixed assets	<u>\$ 44,554,715</u>	<u>\$ 2,806,157</u>	<u>\$ -</u>	<u>\$ 47,360,872</u>

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

	Balance October 1, 1992	Net Additions	Balance September 30, 1993
Land	\$ 801,910	\$ -	\$ 801,910
Equipment	1,413,333	315,457	1,728,790
Landfill	4,282,794	78,485	4,361,279
	<u>6,498,037</u>	<u>393,942</u>	<u>6,891,979</u>
Less: accumulated depreciation	(592,352)	118,836	(473,516)
Net fixed assets	<u>\$ 5,905,685</u>	<u>\$ 512,778</u>	<u>\$ 6,418,463</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	09-30-93		Required Reserve
			Principal	Fund Balance	
5-01-75	5-01-95	\$2,000,000	\$ 335,000	\$ 370,884	\$ 180,625
4-01-82	4-01-97	2,100,000	1,055,000	498,347	200,000
		<u>\$4,100,000</u>	<u>\$1,390,000</u>	<u>\$ 869,231</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.

On October 7, 1993, subsequent to year end, these bonds were fully paid in conjunction with the County's issuance of Transportation Improvement and Refunding Revenue Bonds - Series 1993, issued in the amount of \$9,500,000. See Note 15.

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 \$418,980, net of trade-ins. The terms of the agreement require nine semi-annual payments of \$26,636, including interest at 6.5% beginning November 15, 1993, and a balloon payment at the end of sixty months of \$294,636. At that time, the Board may also exercise its option to have the vendor repurchase the equipment for \$290,000.
 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 \$175,762. The terms of the agreement require four annual payments of \$52,477, including interest at 7%.
- B. The Board also has an installment payment agreement with Deere Credit, Inc. for the purchase of three motor- graders costing \$305,730. The note is payable in semi-annual payments of \$17,069, including interest at 6%.
- 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 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%.
- F. The Sheriff has an installment payment agreement with Ford Motor Credit for the purchase of vehicles costing \$83,528. This lease purchase agreement is being paid
- G. The Sheriff also has four installment payment agreements with Xerox Corporation for the purchase of copiers. These agreements are being paid in forty-eight monthly payments totaling \$714 monthly, including interest at 8%.

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, 1993:

September 30,	County Commission		Clerk	Sheriff	Tax Collector	Total
	Governmental	Enterprise				
1994	\$ 137,701	\$ 85,348	\$32,340	\$ 8,569	\$ 22,927	\$ 286,885
1995	129,652	139,977	32,340	8,569	-	310,538
1996	87,410	52,477	29,645	8,569	-	178,101
1997	87,410	-	-	3,964	-	91,374
1998	574,314	-	-	-	-	574,314
Total minimum lease payments	1,016,487	277,802	94,325	29,671	22,927	1,441,212
Less: amount representing interest	(219,056)	(20,963)	(8,385)	(2,977)	(2,440)	(253,821)
Present value of future minimum lease payments	<u>\$ 797,431</u>	<u>\$256,839</u>	<u>\$ 85,940</u>	<u>\$26,694</u>	<u>\$ 20,487</u>	<u>\$1,187,391</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>9-30-93</u>	<u>Estimated</u> <u>Payments</u> <u>For</u> <u>Next Year</u>
	<u>\$ 3,518,750</u>	<u>\$ 224,650</u>	<u>\$ 227,358</u>

- B. The Board also had a note payable to Barnett Bank of North Central Florida for the purchase of a compactor and bulldozer costing \$242,200. The note carried an interest rate of 7.75% and was payable in quarterly installments of interest and an annual payment of principal, all totaling \$50,000 per year. The note ballooned in May, 1993 with a balance at \$54,677, and was fully paid. This note was paid from the Landfill Enterprise Fund, at that time.
- 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 \$349,300, at year end.
- D. The Board also has a note with Columbia County Bank for the consolidation of prior fire apparatus loans totaling \$102,759. This note is payable in five annual installments of \$24,894, including interest. The principal balance of \$84,459, was owed at September 30, 1993. This loan is secured by a pledge of the non-ad valorem revenue in the County's MSSD Fund.
- E. 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%	8.00%	7.63%
Payment, monthly	\$ 10,613	\$ 5,952	\$ 1,846	\$ 1,852
Balance at 9-30-93	\$1,427,638	\$ 102,342	\$ 205,950	\$ 32,263
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 \$1,353,680 are as follows:

Fiscal Year Ending September 30,	Long-Term Debt Account Group
1994	\$ 541,408
1995	270,119
1996	222,402
1997	222,402
1998	197,508
Thereafter	2,326,443
	<u>\$ 3,780,282</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 \$616,301 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
1994	\$ 549,663
1995	551,192
1996	538,536
1997	553,790
1998	549,580
Thereafter	553,540
	<u>\$ 3,296,301</u>

On October 7, 1993, subsequent to year end, these bonds were fully paid in conjunction with the County's issuance of Transportation Improvement and Refunding Revenue Bonds - Series 1993, issued in the amount of \$9,500,000. See Note 15.

- 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 \$531,668 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
1994	\$ 677,949
1995	675,860
1996	501,248
1997	305,611
1998	295,592
Thereafter	645,408
	<u>\$ 3,101,668</u>

On October 7, 1993, subsequent to year end, these bonds were fully paid in conjunction with the County's issuance of Transportation Improvement and Refunding Revenue Bonds - Series 1993, issued in the amount of \$9,500,000. See Note 15.

- 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 were 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 \$4,627,162 are as follows:

Fiscal Year Ending September 30,	Amount
1994	\$ 587,565
1995	592,390
1996	590,990
1997	588,600
1998	590,180
Thereafter	<u>7,672,437</u>
	<u>\$10,622,162</u>

Changes in Long-term Liabilities

During the year ended September 30, 1993, the following occurred in liabilities reported in the general long-term debt account group:

General Long-term Debt

	Balance October 1, 1992	Additions	Retirements	Balance September 30, 1993
Compensated absences	\$ 326,366	\$ 85,862	\$ -	\$ 412,228
Capital leases	661,470	757,210	488,128	930,552
Notes payable	2,809,524	-	382,922	2,426,602
Revenue bonds payable	6,105,000	-	855,000	5,250,000
	<u>\$ 9,902,360</u>	<u>\$ 843,072</u>	<u>\$1,726,050</u>	<u>\$ 9,019,382</u>

Proprietary Debt

	Balance October 1, 1992	Additions	Retirements	Balance September 30, 1993
Compensated absences	\$ 14,577	\$ -	\$ 6,193	\$ 8,384
Capital leases	325,241	-	68,402	256,839
Notes payable	97,612	-	97,612	-
Revenue bonds payable	6,175,000	-	180,000	5,995,000
	<u>\$ 6,612,430</u>	<u>\$ -</u>	<u>\$ 352,207</u>	<u>\$ 6,260,223</u>

NOTE 10. INTERFUND RECEIVABLES AND PAYABLES

Balances at September 30, 1993, were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$ 405,343	\$ 97,497

Special Revenue

Board of County Commissioners:

Community Development Block Grant	-	49,776
Fines and forfeitures	63,852	-
Industrial Development Authority	187	-
Law library	815	-
Municipal Services Benefit Unit	48,088	65,148
Municipal Services Special District	91,289	61,860

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue (continued)		
Constitutional Officers:		
Clerk of Courts operating	\$ 35,274	\$ 43,645
Public records modernization trust	2,027	3,223
Property Appraiser operating	-	1,661
Minimum Standards School	1,042	-
Sheriff operating	-	118,904
Supervisor of Elections operating	-	13,142
Tax Collector operating	<u>13,416</u>	<u>54,989</u>
Total special revenue	<u>255,990</u>	<u>412,348</u>
Capital Projects		
Capital projects	-	89,375
Road improvement	138,567	-
Industrial Park Trust	5	-
Total capital projects	<u>138,572</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>57,471</u>	<u>44,815</u>
Trust and Agency		
Clerk of Courts Public Defender	3,085	886
Clerk of Courts trust	18	110,250
Clerk of Courts domestic	-	6,376
Sheriff trust	-	5,702
Tax Collector delinquent tax	6,545	4,761
Tax Collector ad valorem	358	6,517
Tax Collector tag agency	<u>60</u>	<u>115</u>
Total trust and agency	<u>10,066</u>	<u>134,607</u>
TOTALS	<u>\$ 916,654</u>	<u>\$ 916,654</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, 1993 was \$6,767,081, 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, 1993, were \$1,328,758.

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, 1992 for the FRS as a whole, determined through an actuarial valuation performed as of that date, was \$37.89 billion. The FRS net assets available for benefits on that date (valued at market) were \$28.75 billion, resulting in an unfunded pension benefit obligation of \$9.14 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, 1993 component unit financial report.

NOTE 13. NOTES RECEIVABLE AND RESERVE

The notes receivable balance of \$18,214 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 Board of County Commissioners is committed until September, 1994 under a lease for office space costing \$37,600 per year.

NOTE 15. SUBSEQUENT EVENTS

On October 7, 1993, the County closed on the sale of \$9,500,000 in Transportation Improvement and Refunding Revenue Bonds - Series 1993. These bonds provided approximately \$3,430,000 in road improvement funds, as well as extinguished 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 balance for General Fund has been restated and decreased by \$93,850 to adjust for amounts that were recorded as due from the City of Lake City under previous inter-local agreements, but were subsequently not received by the County.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

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

COLUMBIA COUNTY, FLORIDA

GENERAL FUND

COMPARATIVE BALANCE SHEET

September 30, 1993 and 1992

	<u>1993</u>	<u>1992</u>
ASSETS		
Cash	\$ 99,541	\$ 194,546
Accounts receivable	2,775	56,309
Due from other funds	405,343	402,669
Due from other governmental units	367,053	488,479
Investments	1,359,454	812,971
TOTAL ASSETS	<u>\$ 2,234,166</u>	<u>\$ 1,954,974</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 194,853	\$ 270,457
Due to other funds	97,497	109,502
Revenues collected in advance	-	4,016
TOTAL LIABILITIES	<u>292,350</u>	<u>383,975</u>
FUND BALANCE		
Undesignated fund balance	1,941,816	1,570,999
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,234,166</u>	<u>\$ 1,954,974</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
TAXES				
Ad Valorem taxes				
Current ad valorem taxes	\$ 5,967,738	\$ 5,419,953	\$ (547,785)	\$ 5,269,848
Delinquent ad valorem taxes	50,000	267,767	217,767	90,419
Real property fees	200	-	(200)	-
Franchise fees				
CATV	72,000	28,513	(43,487)	61,941
Total taxes	<u>6,089,938</u>	<u>5,716,233</u>	<u>(373,705)</u>	<u>5,422,208</u>
INTERGOVERNMENTAL REVENUE				
Federal grants				
Public safety				
Civil defense	6,000	-	(6,000)	-
Other public safety	-	-	-	23,545
Economic environment				
Federal disaster relief	-	64,325	64,325	-
Culture/recreation				
Library grants	-	26,992	26,992	-
State grants				
General government				
State attorney and public defender	80,000	75,460	(4,540)	94,241
Other general government	-	7,808	7,808	-
Public safety				
Zero Tolerance grants	-	61,150	61,150	20,897
Other public safety	-	-	-	3,814
Physical environment				
Recycling & education	-	-	-	259,967
Waste tire grant	13,000	15,000	2,000	50,952
Department of Environmental Regulations	30,000	33,261	3,261	60,037
Human services				
Mosquito control-1	-	14,373	14,373	5,400
Culture/recreation				
Aid to Libraries	-	33,460	33,460	46,889
Library Equalization Grant	51,992	-	(51,992)	20,000
Puppet Grant	-	-	-	12,000
Library disadvantaged	-	-	-	8,295
State shared revenues				
General government				
State revenue sharing	644,109	763,825	119,716	837,636
Insurance agents county licenses	-	4,189	4,189	4,457
Alcoholic beverage licenses	20,000	10,194	(9,806)	9,068
Racing tax	208,250	208,250	-	223,250
Local government half-cent sales tax	1,587,000	1,631,502	44,502	1,518,351
Total intergovernmental revenue	<u>2,640,351</u>	<u>2,949,789</u>	<u>309,438</u>	<u>3,198,799</u>
CHARGES FOR SERVICES				
General government				
Election lists	-	-	-	2,961
Recording of legal instruments	-	84	84	114
Sale of maps and publications	-	-	-	3
Certification, copying, record search	-	489	489	472
County officers' fees				
Sheriff	16,066	76,084	60,018	27,140
Clerk's excess fees	-	38,475	38,475	82,883
Clerk of County Court	-	3,770	3,770	7,212
Property Appraiser	-	-	-	3,591
Tax Collector	-	274	274	-
Administrative charges	165,500	139,133	(26,367)	103,268
Public safety				
Police services	-	21,769	21,769	16,067
Room and board for prisoners	-	83,400	83,400	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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
CHARGES FOR SERVICES (continued)				
Economic environment				
Other economic environment	\$ -	\$ 82,523	\$ 82,523	\$ -
IDA delinquent revenue	-	170	170	-
Culture and recreation				
Libraries				
Library City of Lake City	14,386	8,826	(5,560)	11,250
Library Columbia County	-	3,263	3,263	-
Library fees Fort White	-	-	-	2,966
Other charges for services				
Montgomery building	-	8,220	8,220	9,408
Telephone services	20,000	11,430	(8,570)	15,255
Total charges for services	<u>215,952</u>	<u>477,910</u>	<u>261,958</u>	<u>355,444</u>
FINES AND FORFEITURES				
Court cases				
Recovery court attorney	58,000	42,863	(15,137)	70,721
Court costs public defender	-	-	-	223
Recovery restitution	-	8,618	8,618	-
Library fines				
Lake City	17,000	20,603	3,603	17,813
Fort White	-	-	-	6
Total fines and forfeitures	<u>75,000</u>	<u>72,084</u>	<u>(2,916)</u>	<u>88,763</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	98,800	14,486	(84,314)	16,829
Interest SBA	-	64,657	64,657	70,457
Interest County Officers				
Tax Collector	-	5,733	5,733	7,227
Sheriff	-	6,507	6,507	9,753
Property Appraiser	-	5,953	5,953	1,656
Restitution interest	-	3,149	3,149	-
Rents and royalties				
Rents	-	93	93	287
Jefferson Pilot rent	46,647	46,647	-	46,647
Sale of fixed assets				
Equipment	-	4,464	4,464	14,599
Contributions and donations				
Friends of Library	-	3,422	3,422	9,822
Other contributions	-	3,013	3,013	4,037
Other miscellaneous	20,000	79,551	59,551	150,708
Total miscellaneous	<u>165,447</u>	<u>237,675</u>	<u>72,228</u>	<u>332,022</u>
TOTAL REVENUES	<u>9,186,688</u>	<u>9,453,691</u>	<u>267,003</u>	<u>9,397,236</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Personal services	306,106	307,881	(1,775)	319,754
Operating expenses	27,050	86,423	(59,373)	30,111
Capital outlay	-	7,052	(7,052)	1,140
Total legislative	<u>333,156</u>	<u>401,356</u>	<u>(68,200)</u>	<u>351,005</u>
Property appraisal adjustment board				
Operating expenses	<u>1,000</u>	<u>211</u>	<u>789</u>	<u>53</u>
Auditing-accounting				
Operating expenses	<u>50,850</u>	<u>58,545</u>	<u>(7,695)</u>	<u>63,932</u>
Data processing				
Operating expenses	<u>16,200</u>	<u>29,585</u>	<u>(13,385)</u>	<u>25,246</u>
Legal counsel				
Personal services	3,269	3,382	(113)	3,407
Operating expenses	36,000	106,090	(70,090)	63,290
Total legal counsel	<u>39,269</u>	<u>109,472</u>	<u>(70,203)</u>	<u>66,697</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
Clerk of Circuit Court				
Personal services	\$ -	\$ 13,320	\$ (13,320)	\$ 2,614
Operating expenses	227,500	234,117	(6,617)	234,156
Total Clerk of Circuit Court	227,500	247,437	(19,937)	236,770
Circuit Court				
Personal services	22,677	23,694	(1,017)	22,732
Operating expenses	195,126	157,242	37,884	174,265
Capital outlay	-	10,422	(10,422)	-
Total Circuit Court	217,803	191,358	26,445	196,997
County Court				
Personal services	22,311	22,369	(58)	22,474
Operating expenses	11,100	7,656	3,444	7,349
Total County Court	33,411	30,025	3,386	29,823
State Attorney				
Operating expenses	2,643	2,643	-	77,903
Public Defender				
Operating expenses	26,166	26,094	72	21,745
Court support services				
Operating expenses	11,923	-	11,923	11,899
Transcribing				
Operating expenses	72,300	78,744	(6,444)	76,140
Non-departmental				
Personal services	55,500	13,782	41,718	34,194
Operating expenses	197,026	239,112	(42,086)	285,223
Capital outlay	-	1,292	(1,292)	-
Total non-departmental	252,526	254,186	(1,660)	319,417
Courthouse maintenance				
Personal services	104,185	110,011	(5,826)	103,207
Operating expenses	126,115	63,871	62,244	60,227
Capital outlay	-	-	-	1,946
Total courthouse maintenance	230,300	173,882	56,418	165,380
Courthouse annex maintenance				
Operating expenses	-	29,970	(29,970)	25,343
Montgomery building				
Operating expenses	-	12,856	(12,856)	12,260
Jail maintenance				
Operating expenses	-	14,609	(14,609)	14,190
Criminal investigations				
Operating expenses	-	3,349	(3,349)	3,246
Elections office				
Operating expenses	-	3,843	(3,843)	3,237
Total general government	1,515,047	1,668,165	(153,118)	1,701,283
PUBLIC SAFETY				
Law enforcement				
Personal services	34,131	34,131	-	41,211
Sheriff service of process				
Operating expenses	-	-	-	4,308
Detention Center operation				
Personal services	101,807	101,807	-	-

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
Detention Center facilities				
Personal services	\$ 28,444	\$ 28,476	\$ (32)	\$ 33,390
Operating expenses	141,000	131,496	9,504	127,948
Capital outlay	-	5,010	(5,010)	3,575
Debt service	306,000	229,769	76,231	450,000
Total Detention Center facilities	<u>475,444</u>	<u>394,751</u>	<u>80,693</u>	<u>614,913</u>
Emergency and disaster relief				
Personal services	33,112	33,220	(108)	33,575
Operating expenses	5,600	7,322	(1,722)	2,887
Total emergency and disaster relief	<u>38,712</u>	<u>40,542</u>	<u>(1,830)</u>	<u>36,462</u>
Total public safety	<u>650,094</u>	<u>571,231</u>	<u>78,863</u>	<u>696,894</u>
PHYSICAL ENVIRONMENT				
County agent				
Personal services	100,054	88,869	11,185	99,533
Operating expenses	25,040	22,975	2,065	21,382
Capital outlay	-	12,090	(12,090)	4,641
Total county agent	<u>125,094</u>	<u>123,934</u>	<u>1,160</u>	<u>125,556</u>
Santa Fe Soil				
Grants and aids	<u>7,540</u>	<u>7,540</u>	-	<u>7,525</u>
Florida forest management				
Grants and aids	<u>3,000</u>	<u>3,000</u>	-	<u>3,000</u>
Aquatic weed				
Operating expenses	<u>3,000</u>	<u>11,063</u>	<u>(8,063)</u>	<u>-</u>
Tank Inspector				
Personal services	38,409	21,662	16,747	32,688
Operating expenses	4,568	1,369	3,199	4,325
Capital outlay	-	-	-	12,528
Total tank inspector	<u>42,977</u>	<u>23,031</u>	<u>19,946</u>	<u>49,541</u>
Recycling and education				
Operating expenses	-	4,956	(4,956)	101,672
Grants and aids	-	-	-	29,602
Total recycling and education	<u>-</u>	<u>4,956</u>	<u>(4,956)</u>	<u>131,274</u>
Waste Tire Grant				
Operating expenses	-	15,000	(15,000)	33,402
Total physical environment	<u>181,611</u>	<u>188,524</u>	<u>(6,913)</u>	<u>350,298</u>
TRANSPORTATION				
Beautification Grant				
Operating expenses	-	-	-	550
ECONOMIC ENVIRONMENT				
Industry development				
Operating expenses	88,363	107,079	(18,716)	-
Debt service	48,000	48,000	-	48,000
Grants and aids	27,000	10,000	17,000	15,000
Total industry development	<u>163,363</u>	<u>165,079</u>	<u>(1,716)</u>	<u>63,000</u>
Veterans Services				
Personal services	59,718	59,816	(98)	56,642
Operating expenses	1,850	1,865	(15)	2,772
Capital outlay	-	-	-	188
Total veterans services	<u>61,568</u>	<u>61,681</u>	<u>(113)</u>	<u>59,602</u>
Other economic environment				
Grants and aids	-	19,432	(19,432)	19,025
Total economic environment	<u>224,931</u>	<u>246,192</u>	<u>(21,261)</u>	<u>141,627</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
HUMAN SERVICES				
Mosquito control				
Personal services	\$ 29,470	\$ 9,795	\$ 19,675	\$ 7,896
Operating expenses	19,575	24,291	(4,716)	21,320
Total mosquito control	49,045	34,086	14,959	29,216
Health				
Grants and aids	654,456	756,787	(102,331)	637,861
Mental health				
Operating expenses	2,400	-	2,400	99
Grants and aids	47,762	47,762	-	47,762
Total mental health	50,162	47,762	2,400	47,861
Welfare				
Grants and aids	25,000	25,000	-	17,556
Retardation				
Grants and aids	12,250	12,250	-	12,250
Other human services				
Grants and aids	15,000	32,656	(17,656)	53,719
Total human services	805,913	908,541	(102,628)	798,463
CULTURE/RECREATION				
Columbia County Library				
Personal services	281,655	230,986	50,669	275,489
Operating expenses	40,415	42,924	(2,509)	44,569
Capital outlay	23,135	9,321	13,814	35,254
Total Columbia County Library	345,205	283,231	61,974	355,312
Fort White Library				
Personal services	12,056	9,931	2,125	12,399
Operating expenses	6,150	7,472	(1,322)	5,607
Capital outlay	2,000	46,122	(44,122)	1,586
Total Fort White Library	20,206	63,525	(43,319)	19,592
Detention Center Library				
Personal services	12,674	12,838	(164)	12,507
Operating expenses	1,950	1,266	684	2,122
Capital outlay	2,000	2,040	(40)	2,034
Total Detention Center Library	16,624	16,144	480	16,663
Information and referral				
Personal services	13,572	7,899	5,673	10,268
Operating expenses	-	-	-	33
Total information and referral	13,572	7,899	5,673	10,301
Library Literacy Grant				
Personal services	14,956	15,675	(719)	15,273
Operating expenses	2,700	2,588	112	2,972
Capital outlay	9,863	6,889	2,974	10,767
Total Library Literacy grant	27,519	25,152	2,367	29,012
Fort White Library Puppets				
Personal services	-	3,563	(3,563)	3,540
Operating expenses	-	4,198	(4,198)	2,381
Capital outlay	-	23,103	(23,103)	10,242
Total Fort White Library puppets	-	30,864	(30,864)	16,163
Library disadvantaged				
Personal services	-	-	-	2,537
Operating expenses	-	-	-	202
Capital outlay	-	-	-	7,865
Total library disadvantaged	-	-	-	10,604

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
Parks and recreation				
Operating expenses	\$ 5,000	\$ -	\$ 5,000	\$ 3,460
Grants and aids	77,900	33,285	44,615	78,961
Total parks and recreation	<u>82,900</u>	<u>33,285</u>	<u>49,615</u>	<u>82,421</u>
Special events				
Grants and aids	8,000	7,966	34	8,000
Total culture/recreation	<u>514,026</u>	<u>468,066</u>	<u>45,960</u>	<u>548,068</u>
TOTAL EXPENDITURES	<u>3,891,622</u>	<u>4,050,719</u>	<u>(159,097)</u>	<u>4,237,183</u>
Excess (deficiency) of revenues over expenditures	<u>5,295,066</u>	<u>5,402,972</u>	<u>107,906</u>	<u>5,160,053</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	139,133	-	(139,133)	-
Interfund transfers out	<u>(4,821,935)</u>	<u>(4,938,305)</u>	<u>(116,370)</u>	<u>(4,518,191)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,682,802)</u>	<u>(4,938,305)</u>	<u>(255,503)</u>	<u>(4,518,191)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	612,264	464,667	(147,597)	641,862
Fund balance at beginning of year	1,570,999	1,570,999	-	961,465
Prior period adjustment	-	(93,850)	(93,850)	(32,328)
Fund balance at end of year	<u>\$ 2,183,263</u>	<u>\$ 1,941,816</u>	<u>\$ (241,447)</u>	<u>\$ 1,570,999</u>

See notes to financial statements.

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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 Tax 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, 1993
(With Comparative Totals for September 30, 1992)

	Board of County Commissioners	Constitutional Officers	Totals	
			1993	1992
ASSETS				
Cash	\$ 427,630	\$ 311,414	\$ 739,044	\$ 777,480
Accounts receivable	34,060	1,188	35,248	67,740
Notes receivable	18,214	-	18,214	16,058
Due from other funds	204,231	51,759	255,990	249,550
Advances from other funds	45,000	-	45,000	-
Due from other governmental units	68,528	-	68,528	123,145
Inventories	133,057	3,470	136,527	114,453
Investments	1,647,518	-	1,647,518	1,964,597
TOTAL ASSETS	<u>\$2,578,238</u>	<u>\$ 367,831</u>	<u>\$2,946,069</u>	<u>\$3,313,023</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 239,160	\$ 81,730	\$ 320,890	\$ 326,717
Due to other funds	176,784	235,564	412,348	379,531
Due to other governmental units	-	2,693	2,693	6,523
Sales tax payable	1,127	-	1,127	-
Accrued payroll deductions and matching	44	1,324	1,367	955
Deposits	-	3,742	3,742	-
Other current liabilities	3,249	4,558	7,807	2,579
TOTAL LIABILITIES	<u>420,364</u>	<u>329,611</u>	<u>749,974</u>	<u>716,305</u>
Fund Equity				
Fund balances				
Reserved	18,214	-	18,214	16,058
Unreserved	2,139,660	38,220	2,177,880	2,580,660
TOTAL FUND EQUITY	<u>2,157,874</u>	<u>38,220</u>	<u>2,196,094</u>	<u>2,596,718</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,578,238</u>	<u>\$ 367,831</u>	<u>\$2,946,068</u>	<u>\$3,313,023</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CONSTITUTIONAL OFFICERS
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 1993
(With Comparative Totals for September 30, 1992)

Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
				1993	1992
\$ 13,142	\$ 50,050	\$ 4,483	\$ 7,347	\$ 311,414	\$ 181,050
-	-	-	-	1,188	3,610
-	13,416	2,027	1,042	51,759	69,058
-	-	-	-	3,470	2,566
<u>\$ 13,142</u>	<u>\$ 63,466</u>	<u>\$ 6,510</u>	<u>\$ 8,389</u>	<u>\$ 367,831</u>	<u>\$ 256,284</u>
\$ -	\$ 215	\$ -	\$ -	\$ 81,730	\$ 42,150
13,142	54,989	3,223	-	235,564	159,118
-	2,517	-	-	2,693	3,125
-	1,187	-	-	1,324	955
-	-	-	-	3,742	1,541
-	4,558	-	-	4,558	-
<u>13,142</u>	<u>63,466</u>	<u>3,223</u>	<u>-</u>	<u>329,611</u>	<u>206,889</u>
-	-	3,287	8,389	38,220	49,395
<u>\$ 13,142</u>	<u>\$ 63,466</u>	<u>\$ 6,510</u>	<u>\$ 8,389</u>	<u>\$ 367,831</u>	<u>\$ 256,284</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 1993
(With Comparative Totals for September 30, 1992)

Law Library	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals	
					1993	1992
\$ 2,684	\$ 16,204	\$ 24,171	\$ 11,760	\$ 12,970	\$ 427,630	\$ 596,430
-	10,876	10,213	-	3,360	34,060	64,130
-	-	-	-	-	18,214	16,058
815	48,088	91,289	-	-	204,231	180,492
-	45,000	-	-	-	45,000	-
-	1,608	-	-	-	68,528	123,145
-	-	-	-	-	133,057	111,887
-	735,922	276,484	-	33,484	1,647,518	1,964,597
<u>\$ 3,499</u>	<u>\$ 857,698</u>	<u>\$ 402,157</u>	<u>\$ 11,760</u>	<u>\$ 49,814</u>	<u>\$2,578,238</u>	<u>\$3,056,739</u>
\$ -	\$ 9,659	\$ 201,255	\$ -	\$ 2,417	\$ 239,160	\$ 284,567
-	65,148	61,860	-	-	176,784	220,413
-	-	-	-	-	-	3,398
-	-	-	-	1,127	1,127	1,038
-	-	-	-	44	44	-
-	-	809	-	-	3,249	-
-	<u>74,807</u>	<u>263,924</u>	-	<u>3,588</u>	<u>420,364</u>	<u>509,416</u>
-	-	-	-	-	18,214	16,058
3,499	782,891	138,233	11,760	46,226	2,139,660	2,531,265
<u>3,499</u>	<u>782,891</u>	<u>138,233</u>	<u>11,760</u>	<u>46,226</u>	<u>2,157,874</u>	<u>2,547,323</u>
<u>\$ 3,499</u>	<u>\$ 857,698</u>	<u>\$ 402,157</u>	<u>\$ 11,760</u>	<u>\$ 49,814</u>	<u>\$2,578,238</u>	<u>\$3,056,739</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, 1993
(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	Board of County Commissioners	Constitutional Officers	Totals	
			1993	1992
REVENUES				
Taxes	\$ 1,159,854	\$ -	\$ 1,159,854	\$ 1,269,814
Licenses and permits	175,638	-	175,638	120,118
Intergovernmental revenue	1,106,121	-	1,106,121	785,588
Charges for services	768,471	1,057,384	1,825,855	1,671,050
Fines and forfeitures	622,628	15,815	638,443	684,970
Miscellaneous	3,036,179	37,889	3,074,068	2,686,616
TOTAL REVENUES	<u>6,868,891</u>	<u>1,111,088</u>	<u>7,979,979</u>	<u>7,218,156</u>
EXPENDITURES				
Current Expenditures				
General government	77,239	2,061,257	2,138,496	2,140,405
Public safety	2,010,849	4,574,212	6,585,061	6,083,272
Physical environment	1,251,941	-	1,251,941	928,114
Transportation	2,048,728	-	2,048,728	1,976,773
Economic environment	422,892	-	422,892	508,107
Culture/recreation	95,224	-	95,224	154,931
Capital Outlay				
General government	-	16,368	16,368	49,061
Public Safety	191,995	260,091	452,086	303,069
Physical environment	45,550	-	45,550	84,742
Transportation	808,954	-	808,954	244,674
Economic environment	13,656	-	13,656	12,313
Debt Service				
General government	-	42,593	42,593	33,320
Public safety	24,894	46,863	71,757	519,860
Transportation	411,134	-	411,134	130,908
TOTAL EXPENDITURES	<u>7,403,056</u>	<u>7,001,384</u>	<u>14,404,440</u>	<u>13,169,549</u>
Excess (deficiency) of revenues over expenditures	<u>(534,165)</u>	<u>(5,890,296)</u>	<u>(6,424,461)</u>	<u>(5,951,393)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	405,000	5,846,622	6,251,622	5,940,824
Debt proceeds	724,710	32,500	757,210	111,396
Interfund transfers out	(984,996)	-	(984,996)	(1,154,906)
TOTAL OTHER FINANCING SOURCES (USES)	<u>144,714</u>	<u>5,879,122</u>	<u>6,023,836</u>	<u>4,897,314</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(389,451)</u>	<u>(11,174)</u>	<u>(400,625)</u>	<u>(1,054,079)</u>
Fund balances at beginning of year	2,547,325	49,394	2,596,719	3,617,302
Prior period adjustments	-	-	-	33,495
Fund balances at end of year	<u>\$ 2,157,874</u>	<u>\$ 38,220</u>	<u>\$ 2,196,094</u>	<u>\$ 2,596,718</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, 1993
(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

Supervisor of Elections Operating	Tax Collector Operating	Public Records Modernization Trust	Minimum Standards School	Totals	
				1993	1992
\$ -	\$ 326,287	\$ 20,755	\$ -	\$ 1,057,384	\$ 968,012
-	-	-	15,815	15,815	15,264
-	6,185	73	98	37,889	21,833
<u>-</u>	<u>332,472</u>	<u>20,828</u>	<u>15,913</u>	<u>1,111,088</u>	<u>1,005,109</u>
208,426	556,963	23,919	-	2,061,257	1,963,267
-	-	-	14,809	4,574,212	4,326,568
2,000	2,783	-	-	16,368	49,061
-	-	-	-	260,091	133,645
-	-	-	-	42,593	33,320
-	-	-	-	46,863	43,663
<u>210,426</u>	<u>559,746</u>	<u>23,919</u>	<u>14,809</u>	<u>7,001,384</u>	<u>6,549,524</u>
<u>(210,426)</u>	<u>(227,274)</u>	<u>(3,091)</u>	<u>1,104</u>	<u>(5,890,296)</u>	<u>(5,544,415)</u>
210,426	227,274	-	-	5,846,622	5,555,824
-	-	-	-	32,500	8,637
<u>210,426</u>	<u>227,274</u>	<u>-</u>	<u>-</u>	<u>5,879,122</u>	<u>5,564,461</u>
-	-	(3,091)	1,104	(11,174)	20,046
-	-	6,378	7,285	49,394	8,538
-	-	-	-	-	20,811
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,287</u>	<u>\$ 8,389</u>	<u>\$ 38,220</u>	<u>\$ 49,395</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, 1993
(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

Law Library	Municipal Services Benefit Unit	Municipal Services Special District	Special Projects	Tourist Development Tax	Totals	
					1993	1992
\$ -	\$ 25,086	\$ -	\$ -	\$ -	\$1,159,854	\$1,269,814
-	175,638	-	-	-	175,638	120,118
-	26,585	211,519	-	2,500	1,106,121	785,588
5,102	50,673	651,880	-	23,700	768,471	703,038
-	-	-	-	-	622,628	669,706
-	1,120,277	1,076,064	290	278,563	3,036,179	2,664,783
<u>5,102</u>	<u>1,398,259</u>	<u>1,939,463</u>	<u>290</u>	<u>304,763</u>	<u>6,868,891</u>	<u>6,213,047</u>
4,556	46,502	26,181	-	-	77,239	177,138
-	185,305	1,809,258	-	-	2,010,849	1,756,704
-	1,236,961	-	-	-	1,251,941	928,114
-	1,085	-	-	-	2,048,728	1,976,773
-	-	-	-	343,417	422,892	508,107
-	95,224	-	-	-	95,224	154,931
-	-	183,565	-	-	191,995	169,424
-	24,158	-	-	-	45,550	84,742
-	-	-	-	-	808,954	244,674
-	-	-	-	13,656	13,656	12,313
-	-	24,894	-	-	24,894	476,197
-	-	-	-	-	411,134	130,908
-	-	-	-	-	-	-
<u>4,556</u>	<u>1,589,235</u>	<u>2,043,898</u>	<u>-</u>	<u>357,073</u>	<u>7,403,056</u>	<u>6,620,025</u>
546	(190,976)	(104,435)	290	(52,310)	(534,165)	(406,978)
-	-	-	-	50,000	405,000	385,000
-	-	-	-	-	724,710	102,759
-	(318,954)	(18,854)	-	-	(984,996)	(1,154,906)
-	<u>(318,954)</u>	<u>(18,854)</u>	<u>-</u>	<u>50,000</u>	<u>144,714</u>	<u>(667,147)</u>
546	(509,930)	(123,289)	290	(2,310)	(389,451)	(1,074,125)
2,953	1,292,821	261,522	11,470	48,536	2,547,325	3,608,764
-	-	-	-	-	-	12,684
<u>\$ 3,499</u>	<u>\$ 782,891</u>	<u>\$ 138,233</u>	<u>\$ 11,760</u>	<u>\$ 46,226</u>	<u>\$2,157,874</u>	<u>\$2,547,323</u>

See notes to financial statements.

**Individual Fund Statements of Revenues,
Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual**

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
REVENUES				
MISCELLANEOUS				
Interest earnings				
Interest on investments	\$ 2,810	\$ 2,810	\$ -	\$ 2,916
Other miscellaneous	2,291	2,291	-	10
TOTAL REVENUES	<u>5,101</u>	<u>5,101</u>	<u>-</u>	<u>2,926</u>
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Housing and urban development				
Operating expenses	-	-	-	2,168
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,168</u>
Excess (deficiency) of revenues over expenditures	5,101	5,101	-	758
Fund balance at beginning of year	52,580	52,580	-	51,821
Fund balance at end of year	<u>\$ 57,681</u>	<u>\$ 57,681</u>	<u>\$ -</u>	<u>\$ 52,579</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
REVENUES				
TAXES				
Sales and use taxes				
Local option gas tax/ alternative fuel	<u>\$1,050,000</u>	<u>\$1,050,000</u>	<u>\$ -</u>	<u>\$1,143,317</u>
INTERGOVERNMENTAL REVENUE				
Federal grants				
Economic environment	-	3,600	3,600	-
Federal shared revenues				
Federal forestry	80,000	92,676	12,676	80,830
State shared revenues				
General government				
State revenue sharing	100,000	100,000	-	-
Transportation				
Motor fuel tax rebate	10,000	22,249	12,249	22,461
Constitutional gas tax	508,000	221,204	(286,796)	209,450
County gas tax	365,000	380,309	15,309	364,490
State alternative fuel decals user fee	1,000	-	(1,000)	-
Special and motor fuel use tax	-	3,971	3,971	3,459
Total intergovernmental revenue	<u>1,064,000</u>	<u>824,009</u>	<u>(239,991)</u>	<u>680,690</u>
CHARGES FOR SERVICES				
Physical environment				
Landfill mowing	-	28,250	28,250	18,000
Other physical environment				
Contract mowing	-	5,500	5,500	-
Transportation				
Other transportation receipts				
Culvert waiver fee	2,000	1,575	(425)	1,630
Sign fee	-	1,791	1,791	2,285
Total charges for services	<u>2,000</u>	<u>37,116</u>	<u>35,116</u>	<u>21,915</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	3,000	1,994	(1,006)	2,456
Interest SBA	7,000	7,048	48	5,960
Sale of fixed assets				
Equipment	138,000	438,000	300,000	-
Other miscellaneous	23,475	100,879	77,404	58,233
Total miscellaneous	<u>171,475</u>	<u>547,921</u>	<u>376,446</u>	<u>66,649</u>
TOTAL REVENUES	<u>2,287,475</u>	<u>2,459,046</u>	<u>171,571</u>	<u>1,912,571</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
EXPENDITURES				
PHYSICAL ENVIRONMENT				
Landfill mowing				
Personal services	\$ -	\$ 14,980	\$ (14,980)	\$ 2,381
Capital outlay	-	21,392	(21,392)	5,310
Total landfill mowing	-	36,372	(36,372)	7,691
Waste oil grant				
Operating expenses	-	-	-	137
Total physical environment	-	36,372	(36,372)	7,828
TRANSPORTATION				
Contract mowing				
Operating expenses	68,000	68,297	(297)	57,600
Graded roads				
Personal services	244,912	241,270	3,642	224,561
Operating expenses	1,500	223	1,277	787
Capital outlay	138,000	-	138,000	-
Debt service	90,670	371,589	(280,919)	90,770
Total graded roads	475,082	613,082	(138,000)	316,118
Drainage, heavy equipment				
Personal services	460,292	449,797	10,495	428,599
Operating expenses	54,000	35,838	18,162	42,200
Capital outlay	-	774,529	(774,529)	179,558
Debt service	39,545	39,545	-	40,138
Total drainage, heavy equipment	553,837	1,299,709	(745,872)	690,495
Sign shop				
Personal services	69,037	74,239	(5,202)	72,907
Operating expenses	88,000	85,401	2,599	78,080
Total sign shop	157,037	159,640	(2,603)	150,987
Repair shop				
Personal services	236,681	223,379	13,302	224,284
Operating expenses	175,475	207,434	(31,959)	172,355
Capital outlay	-	450	(450)	31,120
Total repair shop	412,156	431,263	(19,107)	427,759
Stock room				
Personal services	21,545	21,593	(48)	20,754
Operating expenses	172,761	204,605	(31,844)	158,266
Total stock room	194,306	226,198	(31,892)	179,020

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	<u>1993</u>		Variance	<u>1992</u>
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
EXPENDITURES (Continued)				
Administration				
Personal services	\$ 123,377	\$ 123,075	\$ 302	\$ 159,517
Operating expenses	171,700	169,735	1,965	178,214
Capital outlay	<u>20,000</u>	<u>13,238</u>	<u>6,762</u>	<u>34,118</u>
Total administration	<u>315,077</u>	<u>306,048</u>	<u>9,029</u>	<u>371,849</u>
Secondary maintenance crew				
Personal services	107,557	107,884	(327)	98,968
Operating expenses	3,000	9,914	(6,914)	2,844
Capital outlay	-	21,187	(21,187)	30,100
Total secondary maintenance crew	<u>110,557</u>	<u>138,985</u>	<u>(28,428)</u>	<u>131,912</u>
Data processing				
Operating expenses	1,000	17	983	141
Capital outlay	-	-	-	898
Total data processing	<u>1,000</u>	<u>17</u>	<u>983</u>	<u>1,039</u>
Public transit system				
Grants and aids	<u>31,159</u>	<u>24,492</u>	<u>6,667</u>	<u>24,492</u>
Total transportation	<u>2,318,211</u>	<u>3,267,731</u>	<u>(949,520)</u>	<u>2,351,271</u>
TOTAL EXPENDITURES	<u>2,318,211</u>	<u>3,304,103</u>	<u>(985,892)</u>	<u>2,359,099</u>
Excess (deficiency) of revenues over expenditures	<u>(30,736)</u>	<u>(845,057)</u>	<u>(814,321)</u>	<u>(446,528)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	355,000	355,000	-	385,000
Debt proceeds	-	724,710	724,710	-
Total other financing sources	<u>355,000</u>	<u>1,079,710</u>	<u>724,710</u>	<u>385,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	324,264	234,653	(89,611)	(61,528)
Fund balance at beginning of year	<u>565,518</u>	<u>565,518</u>	-	<u>627,045</u>
Fund balance at end of year	<u>\$ 889,782</u>	<u>\$ 800,171</u>	<u>\$ (89,611)</u>	<u>\$ 565,517</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance	1992
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Public safety				
Highway Safety Project	\$ -	\$ 5,773	\$ 5,773	\$ -
Jail detoxification	-	13,800	13,800	-
Zero Tolerance grant	-	21,936	21,936	-
Total intergovernmental revenue	-	41,509	41,509	-
FINES AND FORFEITURES				
Court cases				
Court fines				
Felonies	14,000	17,489	3,489	20,913
Misdemeanors	55,000	22,646	(32,354)	51,301
Traffic	350,000	326,938	(23,062)	350,127
Court costs	160,000	196,738	36,738	179,812
Service charge criminal fund	-	5,460	5,460	1,551
Fines & forfeitures Sheriff	28,000	31,425	3,425	23,293
Other fines and forfeitures				
Deposits on bonds	-	-	-	8,203
Total fines and forfeitures	607,000	600,696	(6,304)	635,200
MISCELLANEOUS				
Interest earnings				
Interest on investments	4,000	1,480	(2,520)	3,958
Interest SBA	-	1,352	1,352	1,059
Other miscellaneous	-	2,144	2,144	2,016
Total miscellaneous	4,000	4,976	976	7,033
TOTAL REVENUES	611,000	647,181	36,181	642,233
 EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Capital outlay	-	8,430	(8,430)	5,350
Excess of revenues over expenditures	611,000	638,751	27,751	636,883

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
OTHER FINANCING USES				
Interfund transfers out	\$ (621,058)	\$ (647,188)	\$ (26,130)	\$ (688,454)
Excess (deficiency) of revenues over expenditures and other financing uses	(10,058)	(8,437)	1,621	(51,571)
Fund balance at beginning of year	315,406	315,406	-	366,978
Fund balance at end of year	<u>\$ 305,348</u>	<u>\$ 306,969</u>	<u>\$ 1,621</u>	<u>\$ 315,407</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993			1992
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
TAXES				
Ad valorem taxes				
Current ad valorem taxes	\$ 100,037	\$ 84,768	\$ (15,269)	\$ 86,260
Delinquent ad valorem taxes	-	-	-	2,371
Total taxes	100,037	84,768	(15,269)	88,631
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	-	-	1,046
Other miscellaneous	-	2,691	2,691	975
Total miscellaneous	-	2,691	2,691	2,021
TOTAL REVENUES	100,037	87,459	(12,578)	90,652
 EXPENDITURES				
ECONOMIC ENVIRONMENT				
Industry development				
Personal services	63,075	47,258	15,817	71,421
Operating expenses	27,874	32,217	(4,343)	65,018
TOTAL EXPENDITURES	90,949	79,475	11,474	136,439
 Excess (deficiency) of revenues over expenditures	9,088	7,984	(1,104)	(45,787)
 Fund balance at beginning of year	(7,224)	(7,224)	-	56,564
Prior period adjustment	-	-	-	(18,000)
Fund balance at end of year	\$ 1,864	\$ 760	\$ (1,104)	\$ (7,223)

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance	1992
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
FINES AND FORFEITURES				
Court cases				
Confiscated property	\$ -	\$ 21,931	\$ 21,931	\$ 34,507
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	296	296	564
TOTAL REVENUES	<u>-</u>	<u>22,227</u>	<u>22,227</u>	<u>35,071</u>
 EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Operating expenses	4,000	16,286	(12,286)	7,945
Capital outlay	-	-	-	25,800
TOTAL EXPENDITURES	<u>4,000</u>	<u>16,286</u>	<u>(12,286)</u>	<u>33,745</u>
 Excess (deficiency) of revenues over over expenditures	(4,000)	5,941	9,941	1,326
 Fund balance at beginning of year	3,743	3,743	-	2,416
Fund balance at end of year	<u>\$ (257)</u>	<u>\$ 9,684</u>	<u>\$ (9,941)</u>	<u>\$ 3,742</u>

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
CHARGES FOR SERVICES				
General government				
County court fees				
Law Library fees	\$ 5,102	\$ 5,102	\$ -	\$ 5,599
EXPENDITURES				
GENERAL GOVERNMENT				
Judicial				
Operating expenses	4,556	4,556	-	4,285
Excess (deficiency) of revenues over expenditures	546	546	-	1,314
Fund balance at beginning of year	2,953	2,953	-	1,639
Fund balance at end of year	<u>\$ 3,499</u>	<u>\$ 3,499</u>	<u>\$ -</u>	<u>\$ 2,953</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
REVENUES				
TAXES				
Ad valorem taxes				
Delinquent ad valorem taxes	\$ -	\$ -	\$ -	\$ 9,892
Franchise fees				
Other	70,000	25,084	(44,915)	27,972
Total taxes	70,000	25,084	(44,916)	37,864
LICENSES AND PERMITS				
Professional and occupational	26,500	30,568	4,068	7,308
Competency cards	16,000	15,675	(325)	13,225
Building permits	100,000	105,035	5,035	92,541
Other licenses and permits				
Permits (regulations)	-	-	-	3,070
Permits (land use)	20,000	24,360	4,360	3,975
Total licenses and permits	162,500	175,638	13,138	120,119
INTERGOVERNMENTAL REVENUE				
State grants				
General government				
Comprehensive planning	-	-	-	9,011
Planning assistance	-	-	-	48,363
State shared revenues				
General government				
Mobile home licenses	24,000	26,585	2,585	32,055
Total intergovernmental revenue	24,000	26,585	2,585	89,429
CHARGES FOR SERVICES				
General government				
Zoning fees	-	-	-	13,710
Public safety				
Protective inspection fees	-	424	424	-
Physical environment				
Garbage/solid waste revenue				
Columbia County School Board	40,000	36,330	(3,670)	37,363
State Park garbage fees	20,000	13,920	(6,080)	11,328
Total charges for services	60,000	50,674	(9,326)	62,401

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
MISCELLANEOUS				
Interest earnings				
Interest on investments	\$ -	\$ 2,301	\$ 2,301	\$ 3,040
Interest SBA	32,000	33,661	1,661	63,588
Interest County Officers				
Tax Collector	-	1,086	1,086	1,527
Special assessments/ impact fee				
Spring Hollow lighting	-	1,454	1,454	1,470
Public safety	-	-	-	22,688
Physical environment	1,400,000	1,053,501	(346,499)	1,120,204
Delinquent fees	-	27,663	27,663	17,837
Other miscellaneous	-	612	612	876
Total miscellaneous	<u>1,432,000</u>	<u>1,120,278</u>	<u>(311,722)</u>	<u>1,231,230</u>
TOTAL REVENUES	<u>1,748,500</u>	<u>1,398,259</u>	<u>(350,241)</u>	<u>1,541,043</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	28,000	38,685	(10,685)	45,890
Financial and administrative				
Operating expenses	-	7,817	(7,817)	4,412
Total general government	<u>28,000</u>	<u>46,502</u>	<u>(18,502)</u>	<u>50,302</u>
PUBLIC SAFETY				
Protective inspections				
Personal services	165,711	163,659	2,052	163,901
Operating expenses	39,200	21,646	17,554	63,947
Capital outlay	-	-	-	9,310
Total protective inspections	<u>204,911</u>	<u>185,305</u>	<u>19,606</u>	<u>237,158</u>
Building Inspector				
Operating expenses	-	-	-	31
Total public safety	<u>204,911</u>	<u>185,305</u>	<u>19,606</u>	<u>237,189</u>
PHYSICAL ENVIRONMENT				
Container service				
Personal services	460,614	346,388	114,226	301,141
Operating expenses	660,160	890,573	(230,413)	624,455
Capital outlay	-	24,158	(24,158)	79,432
Total physical environment	<u>1,120,774</u>	<u>1,261,119</u>	<u>(140,345)</u>	<u>1,005,028</u>

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
TRANSPORTATION				
Roads and streets				
Operating expenses	\$ -	\$ 1,085	\$ (1,085)	\$ 1,083
CULTURE/RECREATION				
Parks and recreation				
Operating expenses	-	10,637	(10,637)	5,452
Grants and aids	23,000	84,587	(61,587)	149,479
Total culture/recreation	23,000	95,224	(72,224)	154,931
TOTAL EXPENDITURES	<u>1,376,685</u>	<u>1,589,235</u>	<u>(212,550)</u>	<u>1,448,533</u>
Excess (deficiency) of revenues over expenditures	<u>371,815</u>	<u>(190,976)</u>	<u>(562,791)</u>	<u>92,510</u>
OTHER FINANCING USES				
Interfund transfers out	<u>(330,000)</u>	<u>(318,954)</u>	<u>11,046</u>	<u>(302,867)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	41,815	(509,930)	(551,745)	(210,357)
Fund balance at beginning of year	-	1,292,821	1,292,821	1,503,178
Fund balance at end of year	<u>\$ 41,815</u>	<u>\$ 782,891</u>	<u>\$ 741,076</u>	<u>\$1,292,821</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance	1992
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Public safety	\$ -	\$ 26,559	\$ 26,559	15,468
State shared revenues				
General government				
State revenue sharing	50,000	169,961	119,961	-
Racing tax	15,000	15,000	-	-
Total intergovernmental revenue	<u>65,000</u>	<u>211,520</u>	<u>146,520</u>	<u>15,468</u>
CHARGES FOR SERVICES				
Public safety				
Police services	-	500	500	900
Ambulance fees	400,000	536,903	136,903	487,963
911 Telephone Assessments	106,000	114,477	8,477	116,405
Total charges for services	<u>506,000</u>	<u>651,880</u>	<u>145,880</u>	<u>605,268</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	2,227	2,227	2,268
Interest SBA	40,000	14,311	(25,689)	35,885
Interest County Officers	-	1,063	1,063	1,428
Special assessments/impact fees				
Special assessments				
EMS	410,000	385,009	(24,991)	416,643
Fire control	670,000	566,478	(103,522)	644,368
Delinquent special assessments	-	100,184	100,184	29,871
Other miscellaneous	-	6,793	6,793	330
Total miscellaneous	<u>1,120,000</u>	<u>1,076,065</u>	<u>(43,935)</u>	<u>1,130,793</u>
TOTAL REVENUES	<u>1,691,000</u>	<u>1,939,465</u>	<u>248,465</u>	<u>1,751,529</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	24,775	25,037	(262)	115,836
Financial and administrative				
Operating expenses	-	1,145	(1,145)	6,715
Total general government	<u>24,775</u>	<u>26,182</u>	<u>(1,407)</u>	<u>122,551</u>
PUBLIC SAFETY				
Fire control				
Personal services	1,000	1,000	-	4,300
Operating expenses	133,645	118,187	15,458	106,127

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
PUBLIC SAFETY (continued)				
Capital outlay	\$ 16,675	\$ 98,498	\$ (81,823)	\$ 38,242
Debt service	25,000	24,894	106	476,197
Grants and aids	612,364	788,711	(176,347)	554,594
Total fire control	<u>788,684</u>	<u>1,031,290</u>	<u>(242,606)</u>	<u>1,179,460</u>
Emergency and disaster relief				
Personal services	153,843	155,189	(1,346)	159,495
Operating expenses	63,350	64,591	(1,241)	58,878
Total emergency and disaster relief	<u>217,193</u>	<u>219,780</u>	<u>(2,587)</u>	<u>218,373</u>
Ambulance and rescue services				
Personal services	491,062	522,163	(31,101)	474,560
Operating expenses	123,410	105,514	17,896	110,837
Capital outlay	-	82,324	(82,324)	74,128
Total ambulance and rescue service	<u>614,472</u>	<u>710,001</u>	<u>(95,529)</u>	<u>659,525</u>
EMS billings				
Personal services	19,880	21,129	(1,249)	19,905
Operating expenses	24,000	17,775	6,225	24,683
Capital outlay	-	2,743	(2,743)	1,980
Total EMS billings	<u>43,880</u>	<u>41,647</u>	<u>2,233</u>	<u>46,568</u>
Other public safety				
Operating expenses	-	15,000	(15,000)	7,500
Capital outlay	-	-	-	14,614
Total other public safety	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>	<u>22,114</u>
Total public safety	<u>1,664,229</u>	<u>2,017,718</u>	<u>(353,489)</u>	<u>2,126,040</u>
TOTAL EXPENDITURES	<u>1,689,004</u>	<u>2,043,900</u>	<u>(354,896)</u>	<u>2,248,591</u>
Excess (deficiency) of revenues over expenditures	<u>1,996</u>	<u>(104,435)</u>	<u>(106,431)</u>	<u>(497,062)</u>
OTHER FINANCING SOURCES (USES)				
Debt proceeds	-	-	-	102,759
Interfund transfers out	-	(18,854)	(18,854)	(43,483)
Total other financing sources (uses)	<u>-</u>	<u>(18,854)</u>	<u>(18,854)</u>	<u>59,276</u>
Excess (deficiency) of revenues and other financing sources over ex- penditures and other financing uses	<u>1,996</u>	<u>(123,289)</u>	<u>(125,285)</u>	<u>(437,786)</u>
Fund balance at beginning of year	261,522	261,522	-	668,622
Prior period adjustment	-	-	-	30,684
Fund balance at end of year	<u>\$ 263,518</u>	<u>\$ 138,233</u>	<u>\$ (125,285)</u>	<u>\$ 261,520</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
MISCELLANEOUS				
Interest earnings				
Interest on investments	\$ 290	\$ 290	\$ -	\$ 463
Excess (deficiency) of revenues over expenditures	290	290	-	463
Fund balance at beginning of year	11,470	11,470	-	11,007
Fund balance at end of year	<u>\$ 11,760</u>	<u>\$ 11,760</u>	<u>\$ -</u>	<u>\$ 11,470</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Other state grants	\$ -	\$ 2,500	\$ 2,500	\$ -
CHARGES FOR SERVICES				
Culture and recreation				
Parks and recreation				
Admissions Sports Hall of Fame	12,000	7,081	(4,919)	7,853
Gift shop Sports Hall of Fame	-	16,619	16,619	-
Total charges for services	<u>12,000</u>	<u>23,700</u>	<u>11,700</u>	<u>7,853</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	-	-	8,135
Interest SBA	-	2,156	2,156	-
Rents and royalties				
Rents and leases	300,000	213,657	(86,343)	211,812
Sign rent	43,500	58,247	14,747	-
Other miscellaneous				
Other contributions	-	-	-	141
Ticket Master commissions	-	2,442	2,442	-
Other miscellaneous	-	2,061	2,061	3,017
Total miscellaneous	<u>343,500</u>	<u>278,563</u>	<u>(64,937)</u>	<u>223,105</u>
TOTAL REVENUES	<u>355,500</u>	<u>304,763</u>	<u>(50,737)</u>	<u>230,958</u>
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Industry development				
Personal services	-	39,199	(39,199)	-
Operating expenses	113,300	38,848	74,452	146,574
Total industry environment	<u>113,300</u>	<u>78,047</u>	<u>35,253</u>	<u>146,574</u>
Sports Hall of Fame				
Operating expenses	-	-	-	92,581
Capital outlay	-	6,000	(6,000)	12,313
Total Sports Hall of Fame	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>104,894</u>
Welcome Center				
Personal services	-	95,949	(95,949)	-
Operating expenses	218,925	169,420	49,505	130,344
Capital expenses	6,000	7,656	(1,656)	-
Total Welcome Center	<u>224,925</u>	<u>273,025</u>	<u>(48,100)</u>	<u>130,344</u>
TOTAL EXPENDITURES	<u>338,225</u>	<u>357,072</u>	<u>(18,847)</u>	<u>381,812</u>

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
Excess (deficiency) of revenues over expenditures	\$ 17,275	\$ (52,309)	\$ (69,584)	\$ (150,854)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	50,000	50,000	-
Interfund transfers out	-	-	-	(120,102)
Total other financing sources (uses)	-	50,000	50,000	(120,102)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	17,275	(2,309)	(19,584)	(270,956)
Fund balance at beginning of year	48,536	48,536	-	319,494
Fund balance at end of year	\$ 65,811	\$ 46,227	\$ (19,584)	\$ 48,538

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
CHARGES FOR SERVICES				
General government				
Support payment fee	\$ 77,696	\$ 77,696	\$ -	\$ 64,972
Recording of legal instruments	125,245	125,245	-	131,272
Certification, copying, record search	66,842	66,842	-	50,987
Circuit Court fees	271,987	271,987	-	259,284
County Court fees	18,505	18,505	-	5,326
Other general government charges	6,614	6,614	-	5,740
Total charges for services	<u>566,889</u>	<u>566,889</u>	<u>-</u>	<u>517,581</u>
MISCELLANEOUS				
Interest earnings	9,609	9,609	-	11,106
Other miscellaneous	4,186	4,186	-	-
Total miscellaneous	<u>13,795</u>	<u>13,795</u>	<u>-</u>	<u>11,106</u>
TOTAL REVENUES	<u>580,684</u>	<u>580,684</u>	<u>-</u>	<u>528,687</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Personal services	142,275	142,275	-	136,480
Operating expenses	2,905	2,905	-	2,835
Capital outlay	1,033	1,033	-	-
Total financial and administrative	<u>146,213</u>	<u>146,213</u>	<u>-</u>	<u>139,315</u>
Clerk of Circuit Court				
Personal services	359,624	359,624	-	319,959
Operating expenses	83,883	83,883	-	122,866
Capital outlay	56,090	56,090	-	3,769
Debt service	42,593	42,593	-	33,320
Total Clerk of Circuit Court	<u>542,190</u>	<u>542,190</u>	<u>-</u>	<u>479,914</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		Actual
Clerk of County Court				
Personal services	\$ 161,347	\$ 161,347	\$ -	\$ 166,190
Operating expenses	17,970	17,970	-	19,180
Capital outlay	1,216	1,216	-	1,977
Total Clerk of County Court	180,533	180,533	-	187,347
TOTAL EXPENDITURES	868,936	868,936	-	806,576
Excess (deficiency) of revenues over expenditures	(288,252)	(288,252)	-	(277,889)
OTHER FINANCING SOURCES				
Interfund transfers in	288,252	288,252	-	277,889
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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance	1992
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
CHARGES FOR SERVICES				
General government				
County officers fees				
Lake Shore Hospital				
Authority	\$ 32,728	\$ 32,677	\$ (51)	\$ 32,252
Columbia County Industrial				
Development Authority	3,033	3,028	(5)	4,171
Suwannee River Water				
Management District	<u>11,287</u>	<u>11,269</u>	<u>(18)</u>	<u>11,122</u>
TOTAL REVENUES	<u>47,048</u>	<u>46,974</u>	<u>(74)</u>	<u>47,545</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Personal services	384,654	384,421	233	369,551
Operating expenses	63,840	63,433	407	56,266
Capital outlay	<u>9,416</u>	<u>9,336</u>	<u>80</u>	<u>15,759</u>
TOTAL EXPENDITURES	<u>457,910</u>	<u>457,190</u>	<u>720</u>	<u>441,576</u>
Excess (deficiency) of revenues over expenditures	<u>(410,862)</u>	<u>(410,216)</u>	<u>646</u>	<u>(394,031)</u>
OTHER FINANCING SOURCES				
Interfund transfers in	<u>410,862</u>	<u>410,216</u>	<u>(646)</u>	<u>394,031</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
MISCELLANEOUS				
Other miscellaneous				
Reimbursement	\$ 15,022	\$ 15,022	\$ -	\$ -
EXPENDITURES				
PUBLIC SAFETY				
Sheriff administration				
Personal services	306,585	306,585	-	323,532
Operating expenses	39,562	39,562	-	34,276
Capital outlay	14,824	14,824	-	-
Total Sheriff administration	<u>360,971</u>	<u>360,971</u>	<u>-</u>	<u>357,808</u>
Sheriff road patrol				
Personal services	1,023,797	1,023,797	-	865,427
Operating expenses	251,761	251,761	-	266,537
Capital outlay	140,759	140,759	-	76,617
Debt service	46,863	46,863	-	43,663
Total Sheriff road patrol	<u>1,463,180</u>	<u>1,463,180</u>	<u>-</u>	<u>1,252,244</u>
Sheriff criminal investigation				
Personal services	476,885	476,885	-	505,678
Operating expenses	82,807	82,807	-	81,335
Capital outlay	21,767	21,767	-	1,295
Total Sheriff criminal investigation	<u>581,459</u>	<u>581,459</u>	<u>-</u>	<u>588,308</u>
Sheriff judicial process				
Personal services	68,916	68,916	-	64,986
Operating expenses	8,616	8,616	-	8,542
Total Sheriff judicial process	<u>77,532</u>	<u>77,532</u>	<u>-</u>	<u>73,528</u>
Sheriff process service				
Personal services	238,634	238,634	-	246,838
Operating expenses	23,974	23,974	-	17,135
Capital outlay	-	-	-	19,632
Total Sheriff process service	<u>262,608</u>	<u>262,608</u>	<u>-</u>	<u>283,605</u>
Sheriff communications				
Personal services	252,975	252,975	-	218,221
Operating expenses	17,057	17,057	-	8,202
Capital outlay	21,734	21,734	-	3,762
Total Sheriff communications	<u>291,766</u>	<u>291,766</u>	<u>-</u>	<u>230,185</u>

(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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
Zero Tolerance II				
Personal services	\$ 10,633	\$ 10,633	\$ -	\$ -
Operating expenses	2,390	2,390	-	-
Capital outlay	15,163	15,163	-	-
Total Zero Tolerance II	28,186	28,186	-	-
Anti-drug Abuse Grant				
Capital outlay	-	-	-	14,221
Grants and aids	-	-	-	18,717
Total Anti-drug Abuse Grant	-	-	-	32,938
Zero Tolerance III				
Personal services	40,591	40,591	-	-
Operating expenses	7,277	7,277	-	-
Total Zero Tolerance III	47,868	47,868	-	-
Sheriff Special Services				
Operating expenses	4,126	4,126	-	-
Capital outlay	2,316	2,316	-	-
Total Sheriff Special Services	6,442	6,442	-	-
Detention and correction				
Personal services	1,275,234	1,275,234	-	1,243,785
Operating expenses	325,230	325,230	-	340,473
Capital outlay	37,500	37,500	-	-
Total detention and correction	1,637,964	1,637,964	-	1,584,258
TOTAL EXPENDITURES	4,757,976	4,757,976	-	4,402,874
Excess (deficiency) of revenues over expenditures	(4,742,954)	(4,742,954)	-	(4,402,874)
OTHER FINANCING SOURCES				
Interfund transfers in	4,710,454	4,710,454	-	4,394,237
Debt proceeds	32,500	32,500	-	8,637
TOTAL OTHER FINANCING SOURCES	4,742,954	4,742,954	-	4,402,874
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

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
CHARGES FOR SERVICES				
Public safety				
Other public safety charges	\$ 96,480	\$ 96,480	\$ -	\$ 103,127
MISCELLANEOUS				
Interest earnings				
Interest on investments	655	655	-	1,083
Other miscellaneous				
Reimbursements	2,061	2,061	-	-
Total miscellaneous	2,716	2,716	-	1,083
TOTAL REVENUES	99,196	99,196	-	104,210
EXPENDITURES				
PUBLIC SAFETY				
Detention and correction				
Personal services	15,901	15,901	-	-
Operating expenses	71,289	71,289	-	71,171
Capital outlay	21,192	21,192	-	18,118
TOTAL EXPENDITURES	108,382	108,382	-	89,289
Excess (deficiency) of revenues over expenditures	(9,186)	(9,186)	-	14,291
Fund balance at beginning of year	35,731	35,731	-	-
Prior period adjustment	-	-	-	20,811
Fund balance at end of year	\$ 26,545	\$ 26,545	\$ -	\$ 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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993			1992
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
General government charges for services	\$ -	\$ -	\$ -	\$ 3,538
Miscellaneous	-	-	-	2,623
TOTAL REVENUES	-	-	-	6,161
 EXPENDITURES				
General government				
Other general government				
Personal services Supervisor	128,037	137,806	(9,769)	130,241
Personal services Elections	37,590	34,369	3,221	38,076
Operating expenses Supervisor	4,900	4,872	28	3,145
Operating expenses Elections	40,210	31,379	8,831	47,394
Capital outlay	-	2,000	(2,000)	-
TOTAL EXPENDITURES	210,737	210,426	311	218,856
 Excess (deficiency) of revenues over expenditures	(210,737)	(210,426)	311	(212,695)
 OTHER FINANCING SOURCES				
Interfund transfers in	210,737	210,426	(311)	212,695
 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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
CHARGES FOR SERVICES				
General government				
County Officer commissions and fees				
Professional and occupational licenses	\$ 1,181	\$ 1,181	\$ -	\$ 1,621
Motor vehicle fees	162,541	162,541	-	173,591
Boat fees	10,228	10,228	-	10,795
Other licenses and permits	12,120	12,120	-	12,902
State commissions	-	-	-	3,799
Tax commissions CCIDA	1,576	1,576	-	1,643
Tax commissions SRWMD	6,338	6,338	-	6,109
Tax commissions LSHA	18,376	18,376	-	17,710
Delinquent tax commissions	42,634	42,634	-	44,743
Commissions special assessments	70,740	70,740	-	-
Advertising collections	554	554	-	2,212
Total charges for services	<u>326,288</u>	<u>326,288</u>	<u>-</u>	<u>275,125</u>
MISCELLANEOUS				
Interest earnings				
Interest County Officers Tax Collector	3,175	3,175	-	5,140
Other miscellaneous	3,010	3,010	-	1,780
Total miscellaneous	<u>6,185</u>	<u>6,185</u>	<u>-</u>	<u>6,920</u>
TOTAL REVENUES	<u>332,473</u>	<u>332,473</u>	<u>-</u>	<u>282,045</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Personal services	453,768	453,768	-	428,411
Operating expenses	103,195	103,195	-	99,282
Capital outlay	2,783	2,783	-	31,324
TOTAL EXPENDITURES	<u>559,746</u>	<u>559,746</u>	<u>-</u>	<u>559,017</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, 1993
(With Comparative Actual Amounts the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
Excess (deficiency) of revenues over expenditures	\$ (227,273)	\$ (227,273)	\$ -	\$ (276,972)
OTHER FINANCING SOURCES				
Interfund transfers in	227,273	227,973	-	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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance	1992
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
CHARGES FOR SERVICES				
General government				
Recording of legal instruments	\$ 20,755	\$ 20,755	\$ -	\$ 21,094
MISCELLANEOUS				
Interest earnings				.
Interest County Officers Clerk	73	73	-	46
TOTAL REVENUES	20,828	20,828	-	21,140
 EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative				
Operating expenses	10,966	10,966	-	9,363
Debt service	12,953	12,953	-	10,258
TOTAL EXPENDITURES	23,919	23,919	-	19,621
 Excess (deficiency) of revenues over expenditures	(3,091)	(3,091)	-	1,519
 Fund balance at beginning of year	6,378	6,378	-	4,859
Fund balance at end of year	\$ 3,287	\$ 3,287	\$ -	\$ 6,378

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		Actual
REVENUES				
FINES AND FORFEITURES				
Court cases				
Law enforcement education	\$ 15,815	\$ 15,815	\$ -	\$ 15,264
MISCELLANEOUS				
Interest earnings				
Interest County Officers	<u>98</u>	<u>98</u>	<u>-</u>	<u>55</u>
TOTAL REVENUES	<u>15,913</u>	<u>15,913</u>	<u>-</u>	<u>15,319</u>
 EXPENDITURES				
PUBLIC SAFETY				
Law enforcement				
Operating expenses	<u>14,809</u>	<u>14,809</u>	<u>-</u>	<u>11,713</u>
 Excess (deficiency) of revenues over expenditures	1,104	1,104	-	3,606
 Fund balance at beginning of year	<u>7,285</u>	<u>7,285</u>	<u>-</u>	<u>3,679</u>
Fund balance at end of year	<u>\$ 8,389</u>	<u>\$ 8,389</u>	<u>\$ -</u>	<u>\$ 7,285</u>

See notes to financial statements.

DEBT SERVICE FUNDS

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

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

1989 Road Improvement 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, 1993
(With Comparative Totals for September 30, 1992)

	<u>Road Improvement</u>		Tourist	<u>Totals</u>	
	1990	1989	Development	1993	1992
	<u>Debt</u>	<u>Debt</u>	<u>Debt</u>		
	<u>Service</u>	<u>Service</u>	<u>Service</u>		
ASSETS					
Cash	\$ 655	\$ 71,720	\$ 44,739	\$ 117,114	\$ 301,381
Due from other funds	49,212	-	-	49,212	49,212
Due from other governmental units	93,448	371,069	21,352	485,869	138,943
Interest receivable	-	2,080	-	2,080	3,840
Investments	481,335	886,489	160,832	1,528,656	1,656,827
Unamortized premium treasury securities	<u>10,911</u>	-	-	<u>10,911</u>	<u>12,058</u>
TOTAL ASSETS	<u>\$ 635,561</u>	<u>\$ 1,331,358</u>	<u>\$ 226,923</u>	<u>\$ 2,193,842</u>	<u>\$ 2,162,261</u>
 LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 400
Due to other funds	-	138,012	-	138,012	138,012
Interest payable	-	95,856	-	95,856	106,141
Current bonds payable	-	<u>360,000</u>	-	<u>360,000</u>	<u>340,000</u>
Total liabilities	<u>-</u>	<u>593,868</u>	<u>-</u>	<u>593,868</u>	<u>584,553</u>
 FUND BALANCES	<u>635,561</u>	<u>737,490</u>	<u>226,923</u>	<u>1,599,974</u>	<u>1,577,708</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 635,561</u>	<u>\$ 1,331,358</u>	<u>\$ 226,923</u>	<u>\$ 2,193,842</u>	<u>\$ 2,162,261</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, 1993
(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	<u>Road Improvement</u>		Tourist	<u>Totals</u>	
	1990	1989	Development	1993	1992
	<u>Debt</u>	<u>Debt</u>	<u>Debt</u>		
	<u>Service</u>	<u>Service</u>	<u>Service</u>		
REVENUES					
Taxes	\$ 699,245	\$ 737,205	\$ 321,224	\$ 1,757,674	\$ 1,501,272
Miscellaneous	<u>37,242</u>	<u>45,346</u>	<u>4,602</u>	<u>87,190</u>	<u>110,370</u>
TOTAL REVENUES	<u>736,487</u>	<u>782,551</u>	<u>325,826</u>	<u>1,844,864</u>	<u>1,611,642</u>
EXPENDITURES					
Capital outlay					
Economic environment	-	-	-	-	254,621
Debt Service					
Transportation	677,728	551,712	-	1,229,440	1,232,683
Economic environment	<u>-</u>	<u>-</u>	<u>243,156</u>	<u>243,156</u>	<u>1,910,252</u>
TOTAL EXPENDITURES	<u>677,728</u>	<u>551,712</u>	<u>243,156</u>	<u>1,472,596</u>	<u>3,397,556</u>
Excess (deficiency) of revenues over expenditures	<u>58,759</u>	<u>230,839</u>	<u>82,670</u>	<u>372,268</u>	<u>(1,785,914)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	-	-	220,105
Debt proceeds	-	-	-	-	1,932,658
Interfund transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(50,000)</u>	<u>(350,000)</u>	<u>(250,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(50,000)</u>	<u>(350,000)</u>	<u>1,902,763</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(91,241)	80,839	32,670	22,268	116,849
Fund balances at beginning of year	<u>726,802</u>	<u>656,651</u>	<u>194,253</u>	<u>1,577,706</u>	<u>1,460,859</u>
Fund balances at end of year	<u>\$ 635,561</u>	<u>\$ 737,490</u>	<u>\$ 226,923</u>	<u>\$ 1,599,974</u>	<u>\$ 1,577,708</u>

See notes to financial statements.

**Individual Fund Statements of Revenues,
Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual**

COLUMBIA COUNTY, FLORIDA

1990 ROAD IMPROVEMENT DEBT SERVICE FUND

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

For the Fiscal Year Ended September 30, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
TAXES				
Sales and use taxes				
County 1-cent voted gas tax	\$ 500,000	\$ 458,702	\$ (41,298)	\$ 470,120
Local option gas tax/ alternative fuel	<u>350,000</u>	<u>240,544</u>	<u>(109,456)</u>	<u>318,634</u>
Total taxes	<u>850,000</u>	<u>699,246</u>	<u>(150,754)</u>	<u>788,754</u>
MISCELLANEOUS				
Interest earnings				
Interest on investments	25,000	35,306	10,306	35,982
Interest SBA	-	1,912	1,912	1,878
Other miscellaneous	-	23	23	-
Total miscellaneous	<u>25,000</u>	<u>37,241</u>	<u>12,241</u>	<u>37,860</u>
TOTAL REVENUES	<u>875,000</u>	<u>736,487</u>	<u>(138,513)</u>	<u>826,614</u>
EXPENDITURES				
TRANSPORTATION				
Roads and streets				
Debt service	<u>677,728</u>	<u>677,728</u>	<u>-</u>	<u>680,400</u>
Excess (deficiency) of revenues over expenditures	<u>197,272</u>	<u>58,759</u>	<u>(138,513)</u>	<u>146,214</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	100,000
Interfund transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>(100,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	47,272	(91,241)	(138,513)	146,214
Fund balance at beginning of year	<u>726,802</u>	<u>726,802</u>	<u>-</u>	<u>580,589</u>
Fund balance at end of year	<u>\$ 774,074</u>	<u>\$ 635,561</u>	<u>\$ (138,513)</u>	<u>\$ 726,803</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

1989 ROAD IMPROVEMENT DEBT SERVICE FUND

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

For the Fiscal Year Ended September 30, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
TAXES				
Sales and use taxes				
Local option gas tax/ alternative fuel	\$ 700,000	\$ 737,205	\$ 37,205	\$ 408,867
MISCELLANEOUS				
Interest earnings				
Interest on investments	40,000	31,878	(8,122)	42,256
Interest SBA	-	13,457	13,457	27,512
Other miscellaneous	-	11	11	29
Total miscellaneous	40,000	45,346	5,346	69,797
TOTAL REVENUES	<u>740,000</u>	<u>782,551</u>	<u>42,551</u>	<u>478,664</u>
EXPENDITURES				
TRANSPORTATION				
Transportation construction				
Debt service	551,712	551,712	-	552,283
Excess (deficiency) of revenues over expenditures	188,288	230,839	42,551	(73,619)
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	(150,000)	(150,000)	-	(150,000)
Excess (deficiency) of revenues over expenditures and other financing uses	38,288	80,839	42,551	(223,619)
Fund balance at beginning of year	656,651	656,651	-	880,270
Fund balance at end of year	<u>\$ 694,939</u>	<u>\$ 737,490</u>	<u>\$ 42,551</u>	<u>\$ 656,651</u>

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
TAXES				
Sales and use taxes				
Local option resort tourist	\$ 321,224	\$ 321,224	\$ -	\$ 303,651
MISCELLANEOUS				
Interest earnings				
Interest on investments	4,601	4,602	1	2,713
TOTAL REVENUES	<u>325,825</u>	<u>325,826</u>	<u>1</u>	<u>306,364</u>
EXPENDITURES				
ECONOMIC ENVIRONMENT				
Sports Hall of Fame				
Capital outlay	-	-	-	254,621
Debt service	(263,156)	243,156	(506,312)	1,910,252
TOTAL EXPENDITURES	<u>(263,156)</u>	<u>243,156</u>	<u>(506,312)</u>	<u>2,164,873</u>
Excess (deficiency) of revenues over expenditures	<u>588,981</u>	<u>82,670</u>	<u>(506,311)</u>	<u>(1,858,509)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	(50,000)	(50,000)	-	120,105
Debt proceeds	-	-	-	1,932,658
TOTAL OTHER FINANCING SOURCES (USES)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>2,052,763</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	538,981	32,670	(506,311)	194,254
Fund balance at beginning of year	194,253	194,253	-	-
Fund balance at end of year	<u>\$ 733,234</u>	<u>\$ 226,923</u>	<u>\$ (506,311)</u>	<u>\$ 194,254</u>

See notes to financial statements.

CAPITAL PROJECTS FUNDS

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

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

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

Road Improvement Fund - To account for the road construction projects financed by the revenue bonds issued by the County for road improvements.

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

COLUMBIA COUNTY, FLORIDA

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

September 30, 1993

(With Comparative Totals for September 30, 1992)

	Capital Projects	Fifth and Sixth Cent Fuel Tax	Road Improvement Fund	Industrial Park Trust	Totals	
					1993	1992
ASSETS						
Cash	\$ 255,364	\$ 10,098	\$ 74	\$ 15,726	\$ 281,262	\$ 65,780
Due from other funds	-	-	138,567	5	138,572	142,431
Due from other governmental units	80,000	-	-	-	80,000	80,000
Investments	24,131	473,083	1,060,751	81,006	1,638,971	2,281,255
TOTAL ASSETS	<u>\$ 359,495</u>	<u>\$ 483,181</u>	<u>\$ 1,199,392</u>	<u>\$ 96,737</u>	<u>\$ 2,138,805</u>	<u>\$ 2,569,466</u>
 LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 5,615	\$ 106,582	\$ 271,320	\$ -	\$ 383,517	\$ 61,707
Due to other funds	89,375	-	-	-	89,375	89,375
TOTAL LIABILITIES	<u>94,990</u>	<u>106,582</u>	<u>271,320</u>	<u>-</u>	<u>472,892</u>	<u>151,082</u>
 FUND BALANCES						
Reserved	211,890	-	-	-	211,890	-
Undesignated fund balances	52,615	376,599	928,072	96,737	1,454,023	2,418,384
TOTAL FUND BALANCES	<u>264,505</u>	<u>376,599</u>	<u>928,072</u>	<u>96,737</u>	<u>1,665,913</u>	<u>2,418,384</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 359,495</u>	<u>\$ 483,181</u>	<u>\$ 1,199,392</u>	<u>\$ 96,737</u>	<u>\$ 2,138,805</u>	<u>\$ 2,569,466</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

CAPITAL PROJECTS FUNDS

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

For the Fiscal Year Ended September 30, 1993
(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	Capital Projects	Fifth and Sixth Cent Fuel Tax	Road Improvement	Industrial Park Trust	Totals	
					1993	1992
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 427	\$ 427	\$ 167,025
Intergovernmental revenue	295,518	322,828	-	-	618,346	363,389
Miscellaneous	1,307	20,486	46,949	3,010	71,752	140,738
TOTAL REVENUES	<u>296,825</u>	<u>343,314</u>	<u>46,949</u>	<u>3,437</u>	<u>690,525</u>	<u>671,152</u>
EXPENDITURES						
Current Expenditures						
General government	25,397	-	7,500	-	32,897	10,719
Transportation	-	893,563	11,105	-	904,668	543,127
Culture/recreation	28,958	-	-	-	28,958	-
Capital Outlay						
Public safety	-	-	-	-	-	17,733
Transportation	-	-	443,483	-	443,483	422,752
Economic environment	-	-	-	-	-	249,991
Culture/recreation	54,671	-	-	-	54,671	-
TOTAL EXPENDITURES	<u>109,026</u>	<u>893,563</u>	<u>462,088</u>	<u>-</u>	<u>1,464,677</u>	<u>1,244,322</u>
Excess (deficiency) of revenues over expenditures	<u>187,799</u>	<u>(550,249)</u>	<u>(415,139)</u>	<u>3,437</u>	<u>(774,152)</u>	<u>(573,170)</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	76,680	750,000	-	-	826,680	-
Interfund transfers out	-	(55,000)	(750,000)	-	(805,000)	(237,832)
TOTAL OTHER FINANCING SOURCES (USES)	<u>76,680</u>	<u>695,000</u>	<u>(750,000)</u>	<u>-</u>	<u>21,680</u>	<u>(237,832)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>264,479</u>	<u>144,751</u>	<u>(1,165,139)</u>	<u>3,437</u>	<u>(752,472)</u>	<u>(811,002)</u>
Fund balances at beginning of year	26	231,848	2,093,211	93,300	2,418,385	3,229,386
Fund balances at end of year	<u>\$ 264,505</u>	<u>\$ 376,599</u>	<u>\$ 928,072</u>	<u>\$ 96,737</u>	<u>\$ 1,665,913</u>	<u>\$ 2,418,384</u>

See notes to financial statements.

**Individual Fund Statements of Revenues,
Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual**

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
REVENUES				
INTERGOVERNMENTAL REVENUE				
State grants				
Culture/recreation				
Library Equalization grant	\$ 295,518	\$ 295,518	\$ -	\$ -
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	439	439	224
Interest SBA	-	868	868	863
Total miscellaneous	-	1,307	1,307	1,087
TOTAL REVENUES	<u>295,518</u>	<u>296,825</u>	<u>1,307</u>	<u>1,087</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	-	25,397	(25,397)	-
PUBLIC SAFETY				
Detention and correction				
Capital outlay	-	-	-	17,733
CULTURE/RECREATION				
Libraries				
Personal services	9,557	25,680	(16,123)	-
Operating expenses	5,399	3,278	2,121	-
Capital outlay	280,562	54,671	225,891	-
Total culture/recreation	295,518	83,629	211,889	-
TOTAL EXPENDITURES	<u>295,518</u>	<u>109,026</u>	<u>186,492</u>	<u>17,733</u>
Excess (deficiency) of revenues over expenditures	-	187,799	187,799	(16,646)
OTHER FINANCING SOURCES				
Interfund transfers in	-	76,680	76,680	-
Excess (deficiency) of revenues and other financing sources over expenditures	-	264,479	264,479	(16,646)
Fund balance at beginning of year	26	26	-	16,671
Fund balance at end of year	<u>\$ 26</u>	<u>\$ 264,505</u>	<u>\$ 264,479</u>	<u>\$ 25</u>

See notes to financial statements.

COLUMBIA COUNTY, FLORIDA

FIFTH AND SIXTH CENT FUEL TAX TRUST FUND

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

For the Fiscal Year Ended September 30, 1993

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

	1993		Variance	1992
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
INTERGOVERNMENTAL REVENUE				
State shared revenues				
Transportation				
Constitutional gas tax	\$ 360,000	\$ 322,828	\$ (37,172)	\$ 363,389
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	5,199	5,199	8,867
Interest SBA	15,000	15,286	286	16,151
Total miscellaneous	15,000	20,485	5,485	25,018
TOTAL REVENUES	375,000	343,313	(31,687)	388,407
EXPENDITURES				
TRANSPORTATION				
Road and streets				
Personal services	-	8,072	(8,072)	-
Operating expenses	20,000	69,757	(49,757)	-
Capital outlay	-	-	-	21,095
Transportation construction				
Operating expenses	-	-	-	32,695
District I				
Capital outlay	40,000	105,852	(65,852)	125,947
District II				
Capital outlay	40,000	423,299	(383,299)	38,845
District III				
Capital outlay	40,000	147,741	(107,741)	165,483
District IV				
Capital outlay	40,000	100,251	(60,251)	144,778
District V				
Capital outlay	40,000	38,590	1,410	35,014
TOTAL EXPENDITURES	220,000	893,562	(673,562)	563,857
Excess (deficiency) of revenues over expenditures	155,000	(550,249)	(705,249)	(175,450)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	750,000	750,000	-
Interfund transfers out	(155,000)	(55,000)	100,000	(135,000)
Total other financing sources (uses)	(155,000)	695,000	895,000	(135,000)
Excess (deficiency) of revenues and other financing sources over ex- penditures and other financing uses	-	144,751	144,751	(310,450)
Fund balance at beginning of year	231,848	231,848	-	542,298
Fund balance at end of year	\$ 231,848	\$ 376,599	\$ 144,751	\$ 231,848

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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
MISCELLANEOUS				
Interest earnings				
Interest SBA	\$ 46,948	\$ 46,948	\$ -	\$ 101,144
Other miscellaneous	-	-	-	7,498
TOTAL REVENUES	<u>46,948</u>	<u>46,948</u>	<u>-</u>	<u>108,642</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Financial and administrative Operating expenses	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>10,638</u>
TRANSPORTATION				
Roads and streets				
Operating expenses	11,105	11,105	-	365
Capital outlay	443,483	443,483	-	401,657
Total transportation	<u>454,588</u>	<u>454,588</u>	<u>-</u>	<u>402,022</u>
TOTAL EXPENDITURES	<u>462,088</u>	<u>462,088</u>	<u>-</u>	<u>412,660</u>
Excess (deficiency) of revenues over expenditures	<u>(415,140)</u>	<u>(415,140)</u>	<u>-</u>	<u>(304,018)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>	<u>(100,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>(1,165,140)</u>	<u>(1,165,140)</u>	<u>-</u>	<u>(404,018)</u>
Fund balance at beginning of year	2,093,211	2,093,211	-	2,497,229
Fund balance at end of year	<u>\$ 928,071</u>	<u>\$ 928,071</u>	<u>\$ -</u>	<u>\$ 2,093,211</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, 1993
(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES				
TAXES				
Ad Valorem taxes				
Current ad valorem taxes	\$ -	\$ 3	\$ 3	\$ 164,963
Delinquent ad valorem taxes	-	424	424	2,062
Total taxes	-	427	427	167,025
MISCELLANEOUS				
Interest earnings				
Interest on investments	-	232	232	2,546
Interest SBA	-	2,778	2,778	3,219
Interest County Officers Tax Collector	-	-	-	226
Total miscellaneous	-	3,010	3,010	5,991
TOTAL REVENUES	-	3,437	3,437	173,016
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Operating expenses	-	-	-	81
ECONOMIC ENVIRONMENT				
Industry development				
Capital outlay	-	-	-	249,991
TOTAL EXPENDITURES	-	-	-	250,072
Excess (deficiency) of revenues over expenditures	-	3,437	3,437	(77,056)
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	-	-	-	(2,832)
Excess (deficiency) of revenues over expenditures and other financing uses	-	3,437	3,437	(79,888)
Fund balance at beginning of year	93,300	93,300	-	173,188
Fund balance at end of year	\$ 93,300	\$ 96,737	\$ 3,437	\$ 93,300

See notes to financial statements.

AGENCY FUNDS

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

CLERK OF COURTS

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

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

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

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

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, 1993

	<u>Balance October 1, 1992</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1993</u>
Clerk of Courts				
<u>Domestic Relations</u>				
Assets				
Cash	\$ 3,656	\$ 3,220,268	\$ 3,219,028	\$ 4,896
Dishonored checks receivable	624	3,367	3,327	664
Due from individuals	<u>1,537</u>	<u>740</u>	<u>446</u>	<u>1,831</u>
Total assets	<u>\$ 5,817</u>	<u>\$ 3,224,375</u>	<u>\$ 3,222,801</u>	<u>\$ 7,391</u>
Liabilities				
Due to other governmental units	\$ 913	\$ 10,105	\$ 10,003	\$ 1,015
Due to other funds	4,904	94,491	93,019	6,376
Due to individuals	-	<u>3,123,603</u>	<u>3,123,603</u>	-
Total liabilities	<u>\$ 5,817</u>	<u>\$ 3,228,199</u>	<u>\$ 3,226,625</u>	<u>\$ 7,391</u>
Clerk of Courts				
<u>Registry of the Court</u>				
Assets				
Cash	<u>\$ 216,040</u>	<u>\$ 2,165,749</u>	<u>\$ 2,023,176</u>	<u>\$ 358,613</u>
Liabilities				
Due to other funds	\$ 888	\$ -	\$ 888	\$ -
Deposits held in escrow	197,325	2,157,173	2,010,433	344,065
Interest payable	<u>17,827</u>	<u>8,472</u>	<u>11,751</u>	<u>14,548</u>
Total liabilities	<u>\$ 216,040</u>	<u>\$ 2,165,645</u>	<u>\$ 2,023,072</u>	<u>\$ 358,613</u>
Clerk of Courts				
<u>Trust Fund</u>				
Assets				
Cash	\$ 286,281	\$ 4,559,545	\$ 4,499,385	\$ 346,441
Dishonored checks receivable	2,553	6,138	7,142	1,549
State documentary stamp inventory	6,000	-	-	6,000
Due from other funds	11,444	18	11,444	18
Due from bank	79	9	80	8
Due from individuals	-	<u>2,951</u>	-	<u>2,951</u>
Total assets	<u>\$ 306,357</u>	<u>\$ 4,568,661</u>	<u>\$ 4,518,051</u>	<u>\$ 356,967</u>
Liabilities				
Due to other funds	\$ 93,250	\$ 1,408,764	\$ 1,391,764	\$ 110,250
Due to other governmental units	155,091	1,658,774	1,656,697	157,168
Due to individuals	3,962	23,292	27,170	84
State stamp consignments	3,237	26,994	25,896	4,335
Suspense	8,224	51,858	9,394	50,688
Court ordered fees	41,457	1,028,669	1,048,350	21,776
Juvenile installments	343	3,046	3,047	342
Tax deed sales	793	19,552	8,040	12,305
Other current liabilities	-	<u>19</u>	-	<u>19</u>
Total liabilities	<u>\$ 306,357</u>	<u>\$ 4,220,968</u>	<u>\$ 4,170,358</u>	<u>\$ 356,967</u>
(continued)				

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1993

	Balance October <u>1, 1992</u>	<u>Additions</u>	<u>Deductions</u>	Balance September <u>30, 1993</u>
Clerk of Courts <u>Jury - Witness Fund</u>				
Assets				
Cash	\$ 193	\$ 24,422	\$ 20,044	\$ 4,571
Due from other governmental units	307	-	307	-
Total assets	<u>\$ 500</u>	<u>\$ 24,422</u>	<u>\$ 20,351</u>	<u>\$ 4,571</u>
Liabilities				
Due to other funds	\$ 500	\$ 2,800	\$ 3,300	\$ -
Due to other governmental units	-	35,651	31,080	4,571
Total liabilities	<u>\$ 500</u>	<u>\$ 38,451</u>	<u>\$ 34,380</u>	<u>\$ 4,571</u>
Clerk of Courts <u>Public Defender Occupancy Trust</u>				
Assets				
Cash	\$ 23,713	\$ 77,007	\$ 82,651	\$ 18,069
Due from other funds	-	3,085	-	3,085
Total assets	<u>\$ 23,713</u>	<u>\$ 80,092</u>	<u>\$ 82,651</u>	<u>\$ 21,154</u>
Liabilities				
Due to other funds	\$ 4,945	\$ 290	\$ 4,349	\$ 886
Due to Public Defender	9,834	77,007	66,573	20,268
Due to other governmental units	8,934	-	8,934	-
Total liabilities	<u>\$ 23,713</u>	<u>\$ 77,297</u>	<u>\$ 79,856</u>	<u>\$ 21,154</u>
Sheriff <u>Trust Fund</u>				
Assets				
Cash	\$ 30,351	\$ 242,772	\$ 248,965	\$ 24,158
Liabilities				
Cash bonds liability	\$ 22,170	\$ 177,927	\$ 182,032	\$ 18,065
Individual depositors liability	2,401	13,633	15,643	391
Due to other funds	5,780	51,839	51,917	5,702
Total liabilities	<u>\$ 30,351</u>	<u>\$ 243,399</u>	<u>\$ 249,592</u>	<u>\$ 24,158</u>
Supervisor of Elections <u>Trust Fund</u>				
Assets				
Cash	\$ -	\$ 37,289	\$ 37,289	\$ -
Liabilities				
Due to other funds	\$ -	\$ 37,289	\$ 37,289	\$ -

(continued)

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1993

	Balance October 1, 1992	Additions	Deductions	Balance September 30, 1993
Tax Collector				
<u>Ad Valorem Tax Fund</u>				
Assets				
Cash	\$ 572	\$16,056,846	\$16,056,438	\$ 980
Dishonored checks receivable	-	7,802	7,802	-
Due from other funds	64	358	64	358
Investments	331,883	15,967,823	16,056,846	242,860
Total assets	<u>\$ 332,519</u>	<u>\$32,032,829</u>	<u>\$32,121,150</u>	<u>\$ 244,198</u>
Liabilities				
Advertising fees payable	\$ -	\$ 54,609	\$ 54,609	\$ -
Escrow funds payable	38,509	3,234	38,419	3,324
Due to other governmental units	182,031	211,123	192,686	200,468
Due to other funds	82,959	2,299,893	2,376,335	6,517
Taxes payable	-	29,411,301	29,411,301	-
Interest payable	1,278	17,688	17,906	1,060
Sales tax commissions	-	37,857	37,857	-
Other current liabilities	575	-	-	575
Occupational licenses payable	27,167	41,223	36,136	32,254
Total liabilities	<u>\$ 332,519</u>	<u>\$32,076,928</u>	<u>\$32,165,249</u>	<u>\$ 244,198</u>
Tax Collector				
<u>Tag Agency Fund</u>				
Assets				
Cash	\$ 32,748	\$ 3,287,902	\$ 3,222,258	\$ 98,392
Dishonored checks receivable	1,149	625	941	833
Due from other funds	155	60	155	60
Total assets	<u>\$ 34,052</u>	<u>\$ 3,288,587</u>	<u>\$ 3,223,354</u>	<u>\$ 99,285</u>
Liabilities				
Interest payable	\$ -	\$ 2,177	\$ 2,177	\$ -
Due to other funds	119	115	119	115
Due to other governmental units	33,898	3,381,951	3,316,705	99,144
Other current liabilities	35	2,918	2,927	26
Total liabilities	<u>\$ 34,052</u>	<u>\$ 3,387,161</u>	<u>\$ 3,321,928</u>	<u>\$ 99,285</u>
Tax Collector				
<u>Delinquent Tax Fund</u>				
Assets				
Cash	\$ -	\$ 892,579	\$ 892,579	\$ -
Due from other funds	82,959	886,092	962,506	6,545
Total assets	<u>\$ 82,959</u>	<u>\$ 1,778,671</u>	<u>\$ 1,855,085</u>	<u>\$ 6,545</u>

(continued)

COLUMBIA COUNTY, FLORIDA

ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1993

	Balance October 1, 1992	Additions	Deductions	Balance September 30, 1993
Liabilities				
Due to other funds	\$ 41,350	\$ 81,772	\$ 118,361	\$ 4,761
Due to other governmental units	39,922	41,735	80,839	818
Other current liabilities	1,687	5,165	5,886	966
Total liabilities	<u>\$ 82,959</u>	<u>\$ 128,672</u>	<u>\$ 205,086</u>	<u>\$ 6,545</u>
<u>Total - All Agency Funds</u>				
Assets				
Cash	\$ 593,554	\$30,564,380	\$30,301,813	\$ 856,121
Due from bank	79	9	80	8
Dishonored checks receivable	4,326	17,932	19,212	3,046
Due from other funds	94,622	889,613	974,169	10,066
Due from individuals	1,537	3,691	446	4,782
State documentary stamp inventory	6,000	-	-	6,000
Investments	331,883	15,967,823	16,056,846	242,860
Total assets	<u>\$1,032,001</u>	<u>\$47,443,448</u>	<u>\$47,352,566</u>	<u>\$1,122,883</u>
Liabilities				
Advertising fees payable	\$ -	\$ 54,609	\$ 54,609	\$ -
Cash bonds liability	22,170	177,927	182,032	18,065
Court fees payable	41,457	1,028,669	1,048,350	21,776
Deposits held in escrow	197,325	2,157,173	2,010,433	344,065
Due to other funds	234,695	3,977,253	4,077,341	134,607
Due to other governmental units	420,482	5,339,339	5,296,637	463,184
Due to individuals	3,962	3,096,433	3,100,311	84
Due to Public Defender	9,834	77,007	66,573	20,268
Escrow funds payable	38,509	3,324	38,509	3,324
Individual depositors	2,401	13,633	15,643	391
Interest payable	19,105	28,337	31,833	15,609
Juvenile installments	343	3,046	3,047	342
Occupational licenses payable	27,167	41,223	36,136	32,254
State stamp consignment	3,237	26,994	25,896	4,335
Suspense liability	8,224	51,858	9,394	50,688
Tax deeds sales	793	19,552	8,040	12,305
Taxes payable	-	29,411,301	29,411,301	-
Tax sale commissions	-	37,857	37,857	-
Other current liabilities	2,297	8,101	8,812	1,586
Total liabilities	<u>\$1,032,001</u>	<u>\$45,553,636</u>	<u>\$45,462,754</u>	<u>\$1,122,883</u>

See notes to financial statements.

SINGLE AUDIT AND COMPLIANCE SECTION

COLUMBIA COUNTY, FLORIDA

SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE

For the Fiscal Year Ended September 30, 1993

<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, 1992</u>	<u>Revenue Recognized</u>	<u>1993 Expenditures</u>	<u>Fund Balance September 30, 1993</u>
FEDERAL FINANCIAL ASSISTANCE								
NONMAJOR PROGRAMS								
<u>Federal Emergency Management Agency</u>								
Passed through Florida Department of Community Affairs:								
Emergency Management Assistance	83.516	023-0000-0982	\$ 90,214	\$ -	\$ -	\$ 67,925	\$ 67,925	\$ -
<u>U.S. Department of Education</u>	84.167A	R167A20528	25,346	-	-	-	24,557	(24,557)
<u>U. S. Department of Justice</u>								
Passed through Florida Department of Community Affairs:								
Anti-Drug Abuse Act Drug Control and System Improvement Formula Grant Program	16.579	92-CJ-63-03-22-01-048	66,889	34,633	-	32,256	32,256	-
Anti-Drug Abuse Act Drug Control and System Improvement Formula Grant Program	16.579	93-CJ-79-03-22-01-083	107,763	-	-	50,830	50,830	-
Anti-Drug Abuse Act Drug Control and System Improvement Formula Grant Program	16.579	91-CJ-28-03-22-01-131	13,800	-	-	13,800	13,800	-
Total Federal			<u>\$ 304,012</u>	<u>\$ 34,633</u>	<u>\$ -</u>	<u>\$ 164,811</u>	<u>\$ 189,368</u>	<u>\$(24,557)</u>
STATE FINANCIAL ASSISTANCE								
<u>Department of State - Division of Library and Information Services</u>								
Literacy project		DLIS-92-I-12	\$ *36,000	\$ -	\$ -	\$ 26,992	\$ 23,220	\$ 3,772
State aid to libraries		93-ST-08						
Operating			*33,460	-	-	33,460	33,460	-
Equalization			*295,518	-	-	295,518	83,628	211,890
<u>Department of Environmental Regulation</u>								
Recycling and Education Grant		RE-93-10	*108,027	-	-	107,406	107,406	-
Waste Tire Grant		WT-93-10	*26,725	-	-	26,725	26,725	-
<u>Department of Community Affairs</u>								
Hazardous Materials Emergency Plan		93-EF-1A-03-22-22-007	*935	-	-	935	935	-
<u>Department of Health & Rehabilitative Services</u>								
Emergency Medical Services County Grant Program		C-9212	*24,759	-	-	24,759	24,759	-
Forestry Fire Control Grant			1,800	-	-	1,800	1,800	-
State Mosquito Control - I			*14,373	-	-	14,373	14,373	-
<u>Department of Commerce</u>								
Brochure Matching Grant			2,500	-	-	2,500	2,500	-
Total State			<u>\$ 544,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 534,468</u>	<u>\$ 318,806</u>	<u>\$215,662</u>

*State grants and aids appropriation under Section 216.349, Florida Statutes.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF 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 financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, and have issued our report thereon dated July 27, 1994.

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.

In planning and performing our audit of the financial statements of Columbia County, Florida, for the year ended September 30, 1993, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

Accounting Applications

- * Billings
- * Receivables
- * Cash receipts
- * Purchasing and receiving
- * 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

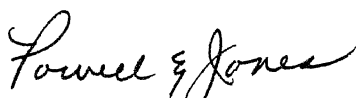
For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

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 financial statements. Due to the separate offices involved, for clarity in presentation, these conditions are described in the "Management Letter" on pages 102-105. 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 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 27, 1994

**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 financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, and have issued our report thereon dated July 27, 1994.

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.

In planning and performing our audit for the year ended September 30, 1993, 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 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 financial statements in a separate report dated July 27, 1994.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures 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, 1993, Columbia County, Florida, had no major federal financial assistance programs and expended 51% of its total federal financial assistance under the following nonmajor federal financial assistance programs: U.S. Department of Justice - Drug Control and System Improvement Formula Grant.

The County also expended \$318,806 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.

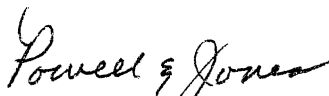
We noted no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies 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
Lake City, Florida
July 27, 1994

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT
OF 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 financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, and have issued our report thereon dated July 27, 1994.

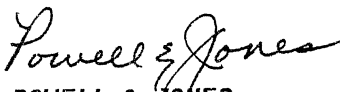
We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provision of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB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

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 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 27, 1994. 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
Lake City, Florida
July 27, 1994

**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 financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, and have issued our report thereon dated July 27, 1994.

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 and State Financial Assistance, for the year ended September 30, 1993: 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 27, 1994

**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

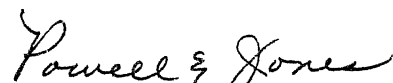
We have audited the financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, and have issued our report thereon dated July 27, 1994.

In connection with our audit of the 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, 1993.

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
Lake City, Florida
July 27, 1994

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE GRANT AND AID APPROPRIATIONS ON AN AUDIT
OF THE FINANCIAL STATEMENTS**

To the Board of County
Commissioners
Columbia County, Florida

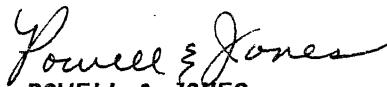
We have audited the financial statements of Columbia County, Florida, as of and for the year ended September 30, 1993, and have issued our report thereon dated July 27, 1994.

We conducted the audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with state grant and aid appropriations applicable to the County is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the County's compliance with state grant and aid appropriations identified in the Schedule of Federal and State Financial Assistance, pursuant to Section 216.349, *Florida Statutes*, and Chapter 10,600, *Rules of the Auditor General*. However, the objective of our audit of the 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 indicated 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.

This report is intended for the information of the Board of County Commissioners, management, and all applicable state agencies, and should not be used for any other purpose. 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 27, 1994

MANAGEMENT LETTER

July 27, 1994

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, 1993, 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.

Grant Reports - In the prior year, we found immaterial instances where expenditures reported for library grants did not readily reconcile with the general ledger records maintained by the County. We recommended that such reconciliations be made and retained for audit when future grant reports are completed.

In the current year, we again noted this finding for certain library and other County grants. We thus again make this recommendation.

Due to the large growth in the fund in recent years, these practices are important to improve internal control over these inmate-related funds. These recommendations were also made in the prior year.

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

CURRENT YEAR FINDINGS

Bond and Fine Agency Fund - From our audit of transactions in the Bond and Fine Agency Fund, we found that the subsidiary liability ledgers are not reconciled to the general ledger cash account on a monthly basis. Such reconciliation should be performed on a monthly basis to maintain the accuracy of these records.

CAROLYN D. KIRBY
SUPERVISOR OF ELECTIONS

PRIOR YEAR FINDINGS

Prior year findings were cleared during the current year.

CURRENT YEAR FINDINGS

Voided Check - From our audit of cash, we found where one check that had been voided was still listed as outstanding on the bank reconciliation at year end. Such checks should be properly reversed from the accounting records at the time they are voided.

H. RAY WALKER
TAX COLLECTOR

PRIOR YEAR FINDINGS

All prior year findings were cleared during the year.

CURRENT YEAR FINDINGS

Cash Disbursements - From our test of cash disbursements, we noted instances where approval for payment was not documented on the related invoices. To enhance the audit trail, we recommend that the Tax Collector or his designee initial or otherwise denote approval for all disbursements on the related source documents.

AUDITOR GENERAL COMPLIANCE MATTERS

ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT

The financial report for the year ended September 30, 1993, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in substantial agreement with the audited financial statements.

FINANCIAL EMERGENCY STATUS

Nothing came to our attention that caused us to believe that the County is, or during the fiscal year was, in a state of financial emergency as a consequence of conditions in Section 218.503(1), *Florida Statutes*.