

# COLUMBIA COUNTY, FLORIDA

## ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2000



Raymond A. Demore  
Certified Public Accountants

# COLUMBIA COUNTY, FLORIDA

## ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2000

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**COLUMBIA COUNTY, FLORIDA**

**ANNUAL FINANCIAL REPORT**

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# **INTRODUCTORY SECTION**

**COLUMBIA COUNTY, FLORIDA**  
**LIST OF PRINCIPAL OFFICIALS**  
**September 30, 2000**

<u>Title</u>	<u>Name</u>
<b>Board of County Commissioners</b>	
District I	Ronald Williams
District II	Dewey Weaver
District III	Zimmie Petty
District IV	Kenneth Witt
District V	James Montgomery
<b>County Attorney</b>	Marlin M. Feagle
<b>Clerk of Circuit Court</b>	P. DeWitt Cason
<b>Property Appraiser</b>	J. Doyle Crews
<b>Sheriff</b>	Frank Owens
<b>Supervisor of Elections</b>	Carolyn D. Kirby
<b>Tax Collector</b>	H. Ray Walker

# **FINANCIAL SECTION**





Powell & Jones  
Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

Honorable Board of  
County Commissioners  
And Constitutional Officers  
Columbia County, Florida

We have audited the accompanying general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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, 2000, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 1, 2001, on our consideration of the Columbia County, Florida's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should not be read in conjunction with this report in considering the results of our audit.

  
POWELL & JONES  
August 1, 2001

**COLUMBIA COUNTY, FLORIDA**

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

September 30, 2000

Proprietary <u>Fund Type</u>	Fiduciary <u>Fund Type</u>	<u>Account Groups</u>		Totals <u>(Memorandum Only)</u>
		Trust and Agency <u>Funds</u>	General Fixed Assets Group	
\$ 6,020,469	\$2,016,307	\$ -	\$ -	\$ 21,964,396
515,230	7,717	-	-	679,702
-	-	-	-	18,214
162,046	116,709	-	-	2,187,878
-	-	-	-	3,500,000
6,451	8,748	-	-	1,471,534
-	-	-	-	137,049
2,078,271	-	-	-	20,333,464
-	-	-	-	4,542
707,213	-	-	-	707,213
159,681	-	-	-	159,681
887,973	-	-	-	887,973
7,079,071	-	-	-	7,079,071
2,857,274	-	-	-	2,857,274
(5,801,872)	-	-	-	(5,801,872)
-	-	2,159,852	-	2,159,852
-	-	12,610,374	-	12,610,374
-	-	33,148,356	-	33,148,356
-	-	11,296,218	-	11,296,218
-	-	18,455,067	-	18,455,067
-	-	-	-	42,884
287,682	-	-	-	441,093
-	-	-	1,085,356	1,085,356
-	-	-	16,937,118	16,937,118
<u>\$14,959,489</u>	<u>\$2,149,481</u>	<u>\$ 77,669,867</u>	<u>\$ 18,022,474</u>	<u>\$152,362,437</u>

\$ 68,193	\$ -	\$ -	\$ -	\$ 1,224,303
-	74,033	-	-	74,033
-	151,419	-	-	151,419
134,594	616,376	-	-	2,187,878
-	815,500	-	-	838,072
-	7,386	-	-	7,386
-	155,295	-	-	155,295
-	32,386	-	-	32,386
-	32,346	-	-	32,345
88,027	22,759	-	-	110,786
-	-	-	-	315
-	2,635	-	-	2,635
-	-	-	-	80,926
44,098	-	-	-	44,098
-	203,259	-	-	213,259
-	36,087	-	-	88,835
153,184	-	-	-	153,184
35,000	-	-	-	35,000
315,000	-	-	-	315,000

(continued)

**COLUMBIA COUNTY, FLORIDA**

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

September 30, 2000

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets Group	General Long-term Debt Group	
Enterprise Fund	Trust and Agency Funds			
\$ -	\$ -	\$ -	\$ -	\$ 13,747
-	-	-	-	3,500,000
-	-	-	918,149	918,149
-	-	-	1,548,804	1,548,804
-	-	-	14,445,000	14,445,000
4,660,000	-	-	-	5,770,521
2,226,355	-	-	-	2,226,355
<u>7,724,451</u>	<u>2,149,481</u>	<u>-</u>	<u>18,022,474</u>	<u>34,169,732</u>
506,174	-	-	-	506,174
-	-	-	-	32,253,806
-	-	-	-	1,033,994
6,728,864	-	-	-	6,728,864
-	-	77,669,867	-	77,669,867
<u>7,235,038</u>	<u>-</u>	<u>77,669,867</u>	<u>-</u>	<u>118,192,705</u>
<u>\$14,959,489</u>	<u>\$2,149,481</u>	<u>\$ 77,669,867</u>	<u>\$ 18,022,474</u>	<u>\$152,362,437</u>

See notes to financial statements.

## COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 2000

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)
<b>EXPENDITURES (continued)</b>					
Debt Service					
General government	\$ -	\$ 1,804	\$1,557,475	\$ -	\$ 1,559,279
Public safety	-	27,985	-	-	27,985
Transportation	-	427,686	1,162,284	-	1,589,970
Economic environment	-	-	90,730	280,090	370,820
Total expenditures	<u>7,396,327</u>	<u>24,398,812</u>	<u>10,261,998</u>	<u>2,657,278</u>	<u>44,714,415</u>
Excess (deficiency) of revenues over expenditures	<u>10,666,182</u>	<u>(9,126,832)</u>	<u>(4,572,862)</u>	<u>(1,839,617)</u>	<u>(4,873,129)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt proceeds	289,320	387,465	3,500,000	-	4,176,785
Interfund transfers in	-	10,124,565	-	600,000	10,724,565
Interfund transfers out	<u>(9,236,154)</u>	<u>(1,177,541)</u>	<u>(310,870)</u>	<u>-</u>	<u>(10,724,565)</u>
Total other financing sources (uses)	<u>(8,946,834)</u>	<u>9,334,489</u>	<u>3,189,130</u>	<u>600,000</u>	<u>4,176,785</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>1,719,348</u>	<u>207,657</u>	<u>(1,383,732)</u>	<u>(1,239,617)</u>	<u>(696,344)</u>
Fund balances at beginning of year	<u>7,253,704</u>	<u>10,042,302</u>	<u>15,977,079</u>	<u>711,060</u>	<u>33,984,145</u>
Fund balances at end of year	<u>\$ 8,973,052</u>	<u>\$10,249,959</u>	<u>\$14,593,347</u>	<u>\$ (528,557)</u>	<u>\$33,287,801</u>

See notes to financial statements.

## COLUMBIA COUNTY, FLORIDA

### COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

#### GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended September 30, 2000

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 140,375	\$ 1,220,284	\$ 1,408,497	\$ 188,213	\$ -	\$ -	\$ -
(47,961)	-	-	-	-	-	-
259,737	3,564,959	3,564,962	3	500,000	500,000	-
184,246	26,219	26,219	-	-	-	-
30,991	-	-	-	-	-	-
245,619	640,080	689,458	49,378	330,432	317,661	(12,771)
<u>813,007</u>	<u>5,451,542</u>	<u>5,689,136</u>	<u>237,594</u>	<u>830,432</u>	<u>817,661</u>	<u>(12,771)</u>
(6,780)	1,138,806	1,235,862	(97,056)	-	-	-
(292,056)	-	-	-	-	-	-
(1,330)	-	-	-	-	-	-
33,806	-	-	-	1,093,441	1,111,731	(18,290)
(302,768)	-	-	-	81,522	81,522	-
-	-	-	-	-	-	-
210,628	-	-	-	-	-	-
(8,528)	6,215,647	6,215,647	-	-	-	-
(396,441)	-	-	-	-	-	-
-	-	-	-	-	-	-
(538,376)	-	-	-	1,320,000	1,183,935	136,065
(9,521)	-	-	-	-	-	-
-	-	-	-	-	-	-
48,591	-	-	-	-	-	-
-	1,557,475	1,557,475	-	-	-	-
(6,432)	-	-	-	-	-	-
(312,016)	1,165,372	1,162,284	3,088	-	-	-
-	90,730	90,730	-	280,090	280,090	-
<u>(1,581,223)</u>	<u>10,168,030</u>	<u>10,261,998</u>	<u>(93,968)</u>	<u>2,775,053</u>	<u>2,657,278</u>	<u>117,775</u>
(768,216)	(4,716,488)	(4,572,862)	143,626	(1,944,621)	(1,839,617)	105,004
387,465	2,500,000	3,500,000	1,000,000	-	-	-
(128,845)	-	-	-	600,000	600,000	-
1,910	(310,870)	(310,870)	-	-	-	-
<u>260,530</u>	<u>2,189,130</u>	<u>3,189,130</u>	<u>1,000,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
(507,686)	(2,527,358)	(1,383,732)	1,143,626	(1,344,621)	(1,239,617)	105,004
-	15,977,079	15,977,079	-	711,060	711,060	-
<u>\$ (507,686)</u>	<u>\$13,449,721</u>	<u>\$14,593,347</u>	<u>\$ 1,143,626</u>	<u>\$ (633,561)</u>	<u>\$ (528,557)</u>	<u>\$ 105,004</u>

# COLUMBIA COUNTY, FLORIDA

## LANDFILL ENTERPRISE FUND

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

For the Fiscal Year Ended September 30, 2000

#### OPERATING EXPENSES (continued)

Landfill Recycling	
Personal services	
Regular salaries	\$ 46,515
FICA	3,547
Retirement	4,614
Life and health insurance	4,728
Worker's compensation	5,489
Total personal services	<u>64,893</u>
Operating expenses	
Utility services	335
Repair and maintenance	8,635
Operating supplies	576
Gas and oil	6,518
Total operating expenses	<u>16,064</u>
Total landfill recycling	<u>80,957</u>
Solid Waste Grants	
Grants and aids	
City of Lake City	44,127
Waste tire recycling	27,605
Total solid waste grant	<u>71,732</u>
Total operating expenses	<u>2,293,609</u>
Operating income	<u>1,193,160</u>

#### NONOPERATING REVENUES (EXPENSES)

State grants	
Physical environment	
Small County grant	50,000
Recycling and education	95,143
Waste tire grant	26,016
Interest earnings	
Interest on investments	475,545
Interest SBA	20,819
Landfill	
Debt service	
Interest	(339,483)
Other debt service costs	(19,064)
Bond issuance costs	(26,353)
Total nonoperating revenues (expenses)	<u>282,623</u>
Net income	1,475,783

Retained earnings, beginning of year	5,253,081
Retained earnings, end of year	<u>\$6,728,864</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

LANDFILL ENTERPRISE FUND

COMBINED STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 2000

Reconciliation of Operating Income to Net  
Cash Provided by Operating Activities

Operating income	<u>\$1,193,160</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	882,775
(Increase) decrease in assets:	
Accounts receivable	(180,626)
Due from other governmental units	8,528
Increase (decrease) in liabilities:	
Accounts payable	27,486
Accrued compensated absences	11,627
Increase in estimated closure liability	<u>433,615</u>
Total adjustments	<u>1,183,405</u>
Net cash provided by operating activities	<u>\$2,376,565</u>

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **NOTES TO FINANCIAL STATEMENTS**

For the Fiscal Year Ended September 30, 2000

### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the 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:



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.

## **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 not capitalized in the general fixed assets account group.

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

## **NOTE 2. LEGAL COMPLIANCE - BUDGETS**

The Board 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. Various such amendments were made during the year. 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, 2000, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budgets are adopted on the accrual basis.
7. Legal control of the budget is exercised pursuant to applicable provisions of Florida Statutes.

## **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, 2000, 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, 2000, is insured through the Bureau of Collateral Securities, Division of Treasury, State Department of Insurance.

**Investments** - Pursuant to Section 125.31, *Florida Statutes*, the Board of County Commissioners is authorized to invest surplus public funds in:

<u>Fund Type</u>	<u>Accounts and Notes Due From Individuals</u>	<u>Due from other Govern- mental Units</u>	<u>Total</u>
General	\$ 689	\$ 473,651	\$ 474,340
Special Revenue	174,199	222,521	396,720
Debt Service	-	760,163	760,163
Capital Projects	81	-	81
Enterprise	515,230	6,451	521,681
Agency	7,717	8,748	16,465
	<u>\$ 697,916</u>	<u>\$1,471,534</u>	<u>\$ 2,169,450</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, 2000:

**Ambulance fees** - In April, 1990, the County assumed operation of the county-wide rescue-ambulance service, including the patient billing operation. Although the County is actively attempting to collect these billed accounts, it is estimated that a substantial amount will not be collected. Receivables due from insurance programs have been recorded in the financial statements.

#### NOTE 6. CHANGES IN FIXED ASSETS

A summary of changes in the general fixed assets follows:

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2000</u>
Land	\$ 1,909,061	\$ 250,791	\$ -	\$ 2,159,852
Buildings	12,200,661	409,713	-	12,610,374
Improvements other than buildings	31,084,352	2,064,004	-	33,148,356
Construction in progress	4,918,520	6,377,698	-	11,296,218
Equipment	16,960,774	1,851,702	357,409	18,455,067
Total general fixed assets	<u>\$ 67,073,368</u>	<u>\$10,853,908</u>	<u>\$ 357,409</u>	<u>\$ 77,669,867</u>

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

	<u>Balance October 1, 1999</u>	<u>Net Additions (Deductions)</u>	<u>Balance September 30, 2000</u>
Land	\$ 801,910	\$ 86,063	\$ 887,973
Equipment	2,527,333	329,940	2,857,273
Improvements other than buildings	7,079,071	-	7,079,071
	<u>10,408,314</u>	<u>416,003</u>	<u>10,824,317</u>
Less: accumulated depreciation	<u>(4,919,097)</u>	<u>(882,775)</u>	<u>(5,801,872)</u>
Net fixed assets	<u>\$ 5,489,217</u>	<u>\$ (466,772)</u>	<u>\$ 5,022,445</u>

#### NOTE 7. CAPITAL LEASES

A. The Board of County Commissioners has the following installment payment agreements with Caterpillar Financial Services Corporation:

1. Purchase of a wheel tractor scraper costing \$255,448. The terms of the agreement require five annual payments of \$37,568, which includes interest of 5.85% and a balloon payment at the end of the lease term of \$108,747. At that time, the Board may also exercise its option to have the vendor repurchase the equipment for \$115,000.

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, 2000:

September 30,	County Commission		Sheriff	Supervisor	Total
	Governmental	Enterprise		of Elections	
2001	\$ 184,904	\$ 155,769	\$ 6,438	\$ 1,804	\$ 348,915
2002	286,067	-	6,438	1,804	294,309
2003	814,596	-	537	1,804	816,937
2004	94,996	-	-	151	95,147
2005	400,990	-	-	-	401,141
Total minimum lease payments	1,781,553	155,769	13,413	5,563	1,956,298
Less: amount representing interest	<u>250,918</u>	<u>2,586</u>	<u>204</u>	<u>610</u>	<u>254,318</u>
Present value of future minimum lease payments	<u>\$1,530,635</u>	<u>\$ 153,183</u>	<u>\$13,209</u>	<u>\$ 4,953</u>	<u>\$1,701,980</u>

**NOTE 8. LONG-TERM DEBT**

Notes Payable

- A. The Board has a note with Columbia County Bank, associated with the County owned Florida Sports Hall of Fame and Tourist Information Center Complex. This loan is secured by proceeds of the Three Cent Tourist Development Tax levied by the County, and certain revenues of the complex. Details of this loan follow:

Original amount	\$1,170,000
Current interest rate	4.75%
Payment, monthly	\$ 7,561
Due date	01-21-2019

- B. On September 1, 1995, the County refinanced the Series 1994 Solid Waste Disposal Revenue Bonds with a fixed rate loan from the City of Gulf Breeze, Florida Local Government Loan program. The loan of \$6,090,000 is being repaid over a period of seventeen years with interest rates ranging from 3.70% to 5.90%. The debt is payable from the net revenues of the Solid Waste Disposal facility. Debt service is accounted for in the Landfill Enterprise Fund.

Annual debt service requirements to maturity for notes payable including interest of \$2,371,659, are as follows:

Fiscal Year Ending September 30,	Long-Term Debt Account Group	Enterprise Fund	Total
2001	\$ 572,520	\$ 90,730	\$ 663,250
2002	572,678	90,730	663,408
2003	571,643	90,730	662,373
2004	569,543	90,730	660,273
2005	571,223	90,730	661,953
Thereafter	<u>3,936,194</u>	<u>1,209,731</u>	<u>5,145,925</u>
	<u>\$6,793,801</u>	<u>\$1,663,381</u>	<u>\$ 8,457,182</u>

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
2001	\$ 191,136
2002	190,752
2003	189,808
2004	188,505
2005	190,987
Thereafter	<u>1,034,597</u>
	<u>\$ 1,985,784</u>

- E. On February 23, 2000, the County also closed on a Revenue Term Bond in the amount of \$3,500,000. The proceeds were used for infrastructure improvements to accommodate Service Zone. The bonds are being repaid over a period of six years with an average interest rate of 5.36%. The debt is secured by the State Half-Cent Sales Tax revenue. Debt service is accounted for in the applicable debt service fund.

Debt service requirements to maturity including interest of \$757,696, are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Amount</u>
2001	\$ 194,896
2002	917,500
2003	390,700
2004	377,300
2005	1,093,800
Thereafter	<u>1,283,500</u>
	<u>\$ 4,257,696</u>

#### Changes in Long-Term Liabilities

During the year ended September 30, 2000, the following occurred in liabilities reported in the general long-term debt account group:

	Balance October 1, 1999	Additions	Retirements	Balance September 30, 2000
Compensated absences	\$ 751,455	\$ 166,694	\$ -	\$ 918,149
Capital leases	978,820	676,785	106,801	1,548,804
Notes payable	1,146,685	-	36,164	1,110,521
Revenue bonds payable	<u>13,237,000</u>	<u>3,500,000</u>	<u>2,292,000</u>	<u>14,445,000</u>
	<u>\$16,113,960</u>	<u>\$ 4,343,479</u>	<u>\$ 2,434,965</u>	<u>\$ 18,022,474</u>

#### Proprietary Debt

	Balance October 1, 1999	Additions	Retirements	Balance September 30, 2000
Compensated absences	\$ 32,471	\$ 11,627	\$ -	\$ 44,098
Capital leases	185,382	-	32,199	153,183
Notes payable	<u>5,275,000</u>	<u>-</u>	<u>300,000</u>	<u>4,975,000</u>
	<u>\$5,492,853</u>	<u>\$ 11,627</u>	<u>\$ 332,199</u>	<u>\$ 5,172,281</u>

#### NOTE 9. INTERFUND RECEIVABLES/PAYABLES

Balances at September 30, 2000, were:

**NOTE 11. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for County employees covered by the System for the year ended September 30, 2000, was \$11,965,133; this figure also represents the total payroll.

Membership is compulsory for all full-time and part-time employees working in a regularly established position for Columbia County. Elected County officials may elect not to participate in the System.

The Florida Retirement System provides vesting of benefits after ten years of creditable service, eight years for Elected State and County Officer's Class (ESCOC), or seven years for Senior Management Service Class (SMSC). Members are eligible for normal retirement when they have met the minimum requirements for their specific class of membership. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age.

Benefits are computed on the basis of age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings. Members may select one of four benefit options at retirement. The System also provides death and disability benefits.

Retirement coverage is employee noncontributory. Employers pay all contributions. Rates are based on class of membership. The contribution requirement for the year ended September 30, 2000, was \$1,644,974, which represents 13.75% of covered payroll.

The "actuarial accrued liability" is a standardized 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 help users (1) assess the Florida Retirement Systems' funding status on a going-concern basis, (2) assess progress in accumulating sufficient assets to pay benefits when due, and (3) make comparisons among Public Employee Retirement Systems. The measure is independent of and should not be confused with the actuarial funding method used to determine contributions to the System.

At June 30, 2000, the unfunded actuarial accrued liability for the State of Florida Retirement System, determined through an actuarial valuation performed as of that date was \$(13.555) billion as follows:

	<u>Billions</u>
Actuarial Accrued Liability	\$ 74.949
Actuarial Value of Assets	<u>88.504</u>
Unfunded Actuarial Accrued Liability	<u>\$ (13.555)</u>

Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually; (b) projected salary increases of 6.25 percent per year compounded annually, attributable to inflation; and (c) additional projected salary increases of 3.00 percent per year.

The ten year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is not presently available. Historical trend information is presented in the Florida Retirement System's June 30, 2000, comprehensive annual financial report.

compliance with these requirements, and at September 30, 2000, restricted cash of \$1,866,578 is held for this purpose. This is reported as restricted assets on the balance sheet. The County expects future inflation costs to be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from other future revenues of the County.

**NOTE 16. DEFICIT FUND BALANCES**

The following fund of Columbia County reflected the following deficit fund balance at September 30, 2000:

<u>Fund</u>	<u>Amount</u>
Road Improvement	\$792,857

The Board of County Commissioners intends to fund this deficit through transfers of non-restricted assets from other related funds of the Board of County Commissioners.

**NOTE 17. CONSTRUCTION COMMITMENTS**

During the year the County commenced the Courthouse Facilities improvement project, which initially consists of a new judicial complex and renovations to the existing Courthouse and Annex buildings. This total construction budget for these buildings is \$21,113,856. At year end contracts totaling \$15,649,267 have been awarded for this project, and \$9,959,984 had been expended on these contracts.

This project will be fully financed from current funds on hand and subsequent collections of the County's State Half-Cent Sales Tax distributions.

**NOTE 18. SUBSEQUENT EVENT**

On December 28, 2000, subsequent to year end, the County issued Revenue Bond Series 2000 in the amount of \$6,001,500 to SunTrust Bank. These funds will be utilized for the Connector Road project. This note will be repaid over a five year period at an interest rate of 4.50%, and is secured by a first lien on the County's Five Cent Local Option Fuel Tax.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF 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 component unit general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 2000, and have issued our report thereon dated August 1, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether Columbia County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Columbia County Board of County Commissioners and separate Constitutional Officers in separate letters in the component unit financial statement sections of the County's annual financial report.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Columbia County, Florida's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Columbia County Board of County Commissioners and separate Constitutional Officers in separate letters in the component unit financial statement sections of the County's annual financial report.

This report is intended solely for the information and use of management, the Columbia County Board of County Commissioners, Constitutional Officers, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

  
POWELL & JONES  
August 1, 2001

**COMPONENT UNIT FINANCIAL  
STATEMENTS**



**Powell & Jones**  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

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## INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

The component unit general purpose financial statements referred to above include only the financial activities of the primary government. Financial activities of other component units are not included.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of September 30, 2000, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 1, 2001, on our consideration of the Columbia County Board of County Commissioners' internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

# **COMBINED FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

BOARD OF COUNTY COMMISSIONERS

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 2000

<u>Capital Projects Funds</u>	<u>Proprietary Fund Type</u>  <u>Enterprise Fund</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
		<u>General Fixed Assets Group</u>	<u>General Long-term Debt Group</u>	
\$ 3,147,317	\$6,020,469	\$ -	\$ -	\$ 19,243,088
81	515,230	-	-	617,593
-	-	-	-	18,214
420,861	162,046	-	-	1,271,999
-	-	-	-	3,500,000
-	6,451	-	-	2,186,713
-	-	-	-	133,057
238,361	2,078,271	-	-	20,333,464
-	-	-	-	4,542
-	707,213	-	-	707,213
-	159,681	-	-	159,681
-	887,973	-	-	887,973
-	7,079,071	-	-	7,079,071
-	2,857,274	-	-	2,857,274
-	(5,801,872)	-	-	(5,801,872)
-	-	2,159,852	-	2,159,852
-	-	12,610,374	-	12,610,374
-	-	33,148,356	-	33,148,356
-	-	11,296,218	-	11,296,218
-	-	15,511,490	-	15,511,490
-	-	-	-	42,884
-	287,682	-	-	441,093
-	-	-	1,085,356	1,085,356
-	-	-	16,918,949	16,918,949
<u>\$ 3,806,620</u>	<u>\$14,959,489</u>	<u>\$ 74,726,290</u>	<u>\$ 18,004,305</u>	<u>\$146,412,582</u>
\$ 404,316	\$ 68,193	\$ -	\$ -	\$ 888,663
420,861	134,594	-	-	1,271,999
-	88,027	-	-	88,027
-	-	-	-	315
-	-	-	-	67,060
-	44,098	-	-	44,098
10,000	-	-	-	10,000
-	-	-	-	13,747
-	-	-	-	52,727
-	153,184	-	-	153,184
-	35,000	-	-	35,000
-	315,000	-	-	315,000

(continued)

**COLUMBIA COUNTY, FLORIDA**

BOARD OF COUNTY COMMISSIONERS

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 2000

<u>Capital Projects Funds</u>	<u>Proprietary Fund Type</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise Fund</u>	<u>General Fixed Assets Group</u>	<u>General Long-term Debt Group</u>	
\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,500,000
-	-	-	918,149	918,149
-	-	-	1,530,635	1,530,635
-	-	-	14,445,000	14,445,000
-	4,660,000	-	1,110,521	5,770,521
-	2,226,355	-	-	2,226,355
<u>4,335,177</u>	<u>7,724,451</u>	<u>-</u>	<u>18,004,305</u>	<u>31,330,480</u>
-	506,174	-	-	506,174
-	-	-	-	32,086,780
(528,557)	-	-	-	1,033,994
-	6,728,864	-	-	6,728,864
-	-	74,726,290	-	74,726,290
(528,557)	7,235,038	74,726,290	-	115,082,102
<u>\$ 3,806,620</u>	<u>\$14,959,489</u>	<u>\$ 74,726,290</u>	<u>\$ 18,004,305</u>	<u>\$146,412,582</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

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

For the Fiscal Year Ended September 30, 2000

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)
<b>EXPENDITURES (continued)</b>					
Debt Service					
General government	\$ -	\$ -	\$1,557,475	\$ -	\$ 1,557,475
Public safety	-	21,553	-	-	21,553
Transportation	-	427,686	1,162,284	-	1,589,970
Economic environment	-	-	90,730	280,090	370,820
Total expenditures	<u>7,396,327</u>	<u>12,203,898</u>	<u>10,261,998</u>	<u>2,657,278</u>	<u>32,519,501</u>
Excess (deficiency) of revenues over expenditures	<u>10,666,182</u>	<u>956,078</u>	<u>(4,572,862)</u>	<u>(1,839,617)</u>	<u>5,209,781</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt proceeds	289,320	387,465	3,500,000	-	4,176,785
Interfund transfers in	-	-	-	600,000	600,000
Interfund transfers out	-	(350,000)	(250,000)	-	(600,000)
Interfund transfers to County Officers	(9,236,154)	(795,430)	(60,870)	-	(10,092,454)
Total other financing sources (uses)	<u>(8,946,834)</u>	<u>(757,965)</u>	<u>3,189,130</u>	<u>600,000</u>	<u>(5,915,669)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>1,719,348</u>	<u>198,113</u>	<u>(1,383,732)</u>	<u>(1,239,617)</u>	<u>(705,888)</u>
Fund balances at beginning of year	7,253,704	9,884,820	15,977,079	711,060	33,826,663
Fund balances at end of year	<u>\$8,973,052</u>	<u>\$10,082,933</u>	<u>\$14,593,347</u>	<u>\$ (528,557)</u>	<u>\$33,120,775</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

BOARD OF COUNTY COMMISSIONERS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL

GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUND TYPES

For the Fiscal Year Ended September 30, 2000

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 140,375	\$ 1,220,284	\$ 1,408,497	\$ 188,213	\$ -	\$ -	\$ -
(47,961)	-	-	-	-	-	-
206,880	3,564,959	3,564,962	3	500,000	500,000	-
89,975	26,219	26,219	-	-	-	-
30,990	-	-	-	-	-	-
143,524	640,080	689,458	49,378	330,432	317,661	(12,771)
<u>563,783</u>	<u>5,451,542</u>	<u>5,689,136</u>	<u>237,594</u>	<u>830,432</u>	<u>817,661</u>	<u>(12,771)</u>
(37,561)	1,138,806	1,235,862	(97,056)	-	-	-
40,381	-	-	-	-	-	-
(1,330)	-	-	-	-	-	-
33,806	-	-	-	1,093,441	1,111,731	(18,290)
(302,768)	-	-	-	81,522	81,522	-
-	-	-	-	-	-	-
210,628	-	-	-	-	-	-
(10,180)	6,215,647	6,215,647	-	-	-	-
(441,729)	-	-	-	-	-	-
-	-	-	-	-	-	-
(538,376)	-	-	-	1,320,000	1,183,935	136,065
(9,521)	-	-	-	-	-	-
-	-	-	-	-	-	-
48,591	-	-	-	-	-	-
-	1,557,475	1,557,475	-	-	-	-
-	-	-	-	-	-	-
(312,016)	1,165,372	1,162,284	3,088	-	-	-
-	90,730	90,730	-	280,090	280,090	-
<u>(1,320,075)</u>	<u>10,168,030</u>	<u>10,261,998</u>	<u>(93,968)</u>	<u>2,775,053</u>	<u>2,657,278</u>	<u>117,775</u>
(756,292)	(4,716,488)	(4,572,862)	143,626	(1,944,621)	(1,839,617)	105,004
387,465	2,500,000	3,500,000	1,000,000	600,000	600,000	-
-	(250,000)	(250,000)	-	-	-	-
1,910	(60,870)	(60,870)	-	-	-	-
<u>389,375</u>	<u>2,189,130</u>	<u>3,189,130</u>	<u>1,000,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
(366,917)	(2,527,358)	(1,383,732)	1,143,626	(1,344,621)	(1,239,617)	105,004
-	15,977,079	15,977,079	-	711,060	711,060	-
<u>\$ 366,917</u>	<u>\$13,449,721</u>	<u>\$14,593,347</u>	<u>\$ 1,143,626</u>	<u>\$ (633,561)</u>	<u>\$ (528,557)</u>	<u>\$ 105,004</u>

See notes to financial statements.



# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### LANDFILL ENTERPRISE FUND

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

For the Fiscal Year Ended September 30, 2000

#### OPERATING EXPENSES (continued)

Landfill Recycling	
Personal services	
Regular salaries	\$ 46,515
FICA	3,547
Retirement	4,614
Life and health insurance	4,728
Worker's compensation	5,489
Total personal services	<u>64,893</u>
Operating expenses	
Utility services	335
Repair and maintenance	8,635
Operating supplies	576
Gas and oil	6,518
Total operating expenses	<u>16,064</u>
Total landfill recycling	<u>80,957</u>
Solid Waste Grants	
Grants and aids	
City of Lake City	44,127
Waste tire recycling	27,605
Total solid waste grant	<u>71,732</u>
Total operating expenses	<u>2,293,609</u>
Operating income	<u>1,193,160</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
State grants	
Physical environment	
Small County grant	50,000
Recycling and education	95,143
Waste tire grant	26,016
Interest earnings	
Interest on investments	475,545
Interest SBA	20,819
Landfill	
Debt service	
Interest	(339,483)
Other debt service costs	(19,064)
Bond issuance costs	(26,353)
Total nonoperating revenues (expenses)	<u>282,623</u>
Net income	1,475,783
Retained earnings, beginning of year	<u>5,253,081</u>
Retained earnings, end of year	<u>\$6,728,864</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**BOARD OF COUNTY COMMISSIONERS**

**LANDFILL ENTERPRISE FUND**

**COMBINED STATEMENT OF CASH FLOWS**

For the Fiscal Year Ended September 30, 2000

Reconciliation of Operating Income to Net  
Cash Provided by Operating Activities

Operating income	<u>\$1,193,160</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	882,775
(Increase) decrease in assets:	
Accounts receivable	(180,626)
Due from other governmental units	8,528
Increase (decrease) in liabilities:	
Accounts payable	27,486
Accrued compensated absences	11,627
Increase in estimated closure liability	<u>433,615</u>
Total adjustments	<u>1,183,405</u>
Net cash provided by operating activities	<u>\$2,376,565</u>

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **BOARD OF COUNTY COMMISSIONERS**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 2000

#### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Columbia County Board of County Commissioners 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**

The Board is the legislative and governing body of Columbia County, Florida and consists of five elected officials. The Board operates under a non-charter form of government under the authority provided in the Constitution of the State of Florida. Pursuant to Florida law, the Clerk of the Circuit Court is the clerk and accountant of the Board and serves as the auditor, recorder, and custodian of the Board's funds.

The Board is an integral part of Columbia County, the primary government for financial reporting purposes.

The accompanying financial statements include the Board and its component unit. The component unit is an entity for which the Board is considered to be financially accountable.

As a primary government, the Board is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the Board. The Board may also be financially accountable for governmental organizations that are fiscally dependent on it.

**Blended Component Units** - Although legally separate entities, blended component units are in substance part of the primary government's operations and, accordingly, data from these units are combined with the data of the primary government. Such component units included in the accompanying financial statements are: Columbia County Industrial Development Authority (CCIDA), and Columbia County Law Library. Separately issued financial statements on the CCIDA are available in the public records.

**Discretely Presented Component Units** - Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate entities. There are no such units in Columbia County.

The Board did not participate in any joint ventures during the 1999-00 fiscal year.

##### **B. Fund Accounting**

The Board 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.

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 Board 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**

For financial statement purposes, cash includes amounts in demand deposits as well as short-term money market investment accounts.

Investments, consisting of investments in the Florida Local Government Surplus Funds Trust Fund, and Florida Counties Investment Trust Fund, and Nations Fund Government Money Market 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." Interfund eliminations have not been made in the financial statements.

#### **G. Prepaid Items**

Significant payments made to vendors for goods or services that will benefit periods beyond September 30, 2000, are recorded as prepaid items.

#### **H. 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.

#### **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, 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

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.

#### **P. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Q. Proprietary Activity Accounting and Financial Reporting**

The County applies all applicable Government Accounting Standards (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations. Accounting Principles Board (APB) opinion and Accounting Research Bulletins (ARB's).

#### **R. Restricted Assets**

The Landfill Fund is required by Florida law to establish and maintain prescribed amounts of resources (consisting of investments) that can only be used to pay for closure costs of its landfill.

### **NOTE 2. LEGAL COMPLIANCE - BUDGETS**

The Board 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. Various such amendments were made during the year.
5. Formal budgetary integration is employed as a management control device in all governmental funds.

- (f) Securities of, or interest in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided the portfolio of such investment company or investment trust is limited to United States Government obligations and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company takes delivery of such collateral either directly or through an authorized custodian.

At September 30, 2000, the Board's investments consisted of the following:

	Carrying Amount	Market Value	Category
*Local Government Surplus Funds Trust Fund	\$ 5,884,863	\$ 5,884,863	-
Florida Local Government Investment Trust	1,774,179	1,774,179	
Nations Fund Government Money Market	12,834,103	12,834,103	1
	<u>\$20,493,145</u>	<u>\$20,443,145</u>	

The Board's investments are categorized to give an indication of the level of risk assumed by the Board at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Board or its agent in the Board's name. Category 2 includes uninsured and unregistered investment for which the securities are held by the counterparty's trust department or agent in the Board's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty's trust department or agent, but not in the Board's name.

\*Investments in the State Pool cannot be classified in any credit risk category because the investments are not evidenced by identifiable securities that exist in physical or book entry form.

#### NOTE 5. RECEIVABLES

Receivables at September 30, 2000, consist of the following:

<u>Fund Type</u>	<u>Notes and Accounts</u>	<u>Governmental Unit Payments</u>	<u>Total</u>
General	\$ 689	\$ 945,374	\$ 946,063
Special Revenue	101,593	472,314	573,907
Capital Projects	81	-	81
Enterprise	515,230	6,451	521,681
Debt Service	-	762,574	762,574
	<u>\$ 617,593</u>	<u>\$2,186,713</u>	<u>\$ 2,804,306</u>

The Board 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, 2000:

**Ambulance fees** - In April, 1990, the County assumed operation of the county-wide rescue/ambulance service, including the patient billing operation. Although the County is actively attempting to collect these billed accounts, it is estimated that a substantial amount will not be collected. Receivables due from insurance programs have been recorded in the financial statements.

#### NOTE 6. CHANGES IN FIXED ASSETS

A summary of changes in the general fixed assets follows:

of \$10,439, including interest at 5%, beginning in May, 1998, and a balloon payment of \$102,800 at the end of sixty months. At that time the Board may also exercise its option to have the vendor repurchase the equipment for \$102,800.

7. Purchase of two motor graders costing \$256,000. The terms of the agreement require a down payment of \$20,877 and four annual payments of \$20,877, including interest at 5%, beginning in July, 1998, and a balloon payment of \$205,600 at the end of sixty months. At that time the Board may also exercise its option to have the vendor repurchase the equipment for \$205,600.
8. Purchase of a land compactor costing \$223,493. The terms of the agreement require four annual payments of \$49,608, including interest at 5.5%.
9. Purchase of three motor graders costing \$387,465. The terms of the agreement require 5 annual payments of \$27,006, including interest of 4.643% and a balloon payment of \$333,000 at the end of sixty months.
10. Purchase of voting system costing \$289,320. The terms of the agreement require 10 bi-annual payments of \$33,995, including interest of 6.09%.

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, 2000:

<u>September 30,</u>	<u>County Commission</u>		<u>Total</u>
	<u>Governmental</u>	<u>Enterprise</u>	
2001	\$ 184,904	\$ 155,769	\$ 340,673
2002	286,067	-	286,067
2003	814,596	-	814,596
2004	94,996	-	94,996
2005	<u>400,990</u>	<u>-</u>	<u>440,990</u>
Total minimum lease payments	1,781,553	155,769	1,937,322
Less: amount representing interest	<u>250,918</u>	<u>2,586</u>	<u>253,504</u>
Present value of future minimum lease payments	<u>\$1,530,635</u>	<u>\$ 153,183</u>	<u>\$ 1,683,818</u>

**NOTE 8. LONG-TERM DEBT**

Notes Payable

- A. The Board has a note with Columbia County Bank, associated with the County owned Florida Sports Hall of Fame and Tourist Information Center Complex. This loan is secured by proceeds of the Three Cent Tourist Development Tax levied by the County, and certain revenues of the complex. Details of this loan follow:

Original amount	\$1,170,000
Current interest rate	4.75%
Payment, monthly	\$ 7,561
Due date	01-21-2019

Fiscal Year Ending  
September 30,

2001  
2002  
2003  
2004  
2005

<u>Amount</u>	
\$	1,497,157
	1,429,888
	1,361,352
	1,292,402
	1,229,586
	<u>6,810,385</u>

- C. On the same date, the County closed on a Line of Credit Bond held by SunBank National Association in the amount of \$1,500,000. The interest rates and security are the same as the above Term Bond. Interest is payable on this line of credit quarterly with all outstanding principal due on January 1, 2001. The County has made no advances under this line of credit as of September 30, 2000.
- D. On April 15, 1996, the County also closed on a Revenue Term Bond in the amount of \$1,700,000. The proceeds were used to construct a manufacturing plant to be leased by the County to Homes of Merit. The bonds are being repaid over a period of eleven years with an average interest rate of 7.23%. The debt is secured by the State Half-Cent Sales Tax revenue. Debt service is accounted for in the applicable debt service fund and is being reimbursed by the tenant.

Debt service requirements to maturity, including interest of \$545,784, are as follows:

Fiscal Year Ending  
September 30,

2001  
2002  
2003  
2004  
2005  
Thereafter

<u>Amount</u>	
\$	191,136
	190,752
	189,807
	188,505
	190,987
	1,034,597
	<u>1,985,784</u>

- E. On February 23, 2000, the County also closed on a Revenue Term Bond in the amount of \$3,500,000. The purpose of this loan was to provide for infrastructure improvements to accommodate industrial development. The bonds are being repaid over a period of six years with an average interest rate of 5.36%. The debt is secured by the State Half-Cent Sales Tax revenue. Debt service is accounted for in the applicable debt service fund.

Debt service requirements to maturity, including interest of \$757,696, are as follows:

Fiscal Year Ending  
September 30,

2001  
2002  
2003  
2004  
2005  
Thereafter

<u>Amount</u>	
\$	194,896
	917,500
	390,700
	377,300
	1,093,800
	1,283,500
	<u>4,257,696</u>

### Changes in Long-Term Liabilities

During the year ended September 30, 2000, the following occurred in liabilities reported in the general long-term debt account group:



**NOTE 11. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Board of County Commissioners' employees covered by the System for the year ended September 30, 2000, was \$5,033,085; this figure also represents the total payroll.

Membership is compulsory for all full-time and part-time employees working in a regularly established position for Columbia County. Elected County officials may elect not to participate in the System.

The Florida Retirement System provides vesting of benefits after ten years of creditable service, eight years for Elected State and County Officer's Class (ESCOC), or seven years for Senior Management Service Class (SMSC). Members are eligible for normal retirement when they have met the minimum requirements for their specific class of membership. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age.

Benefits are computed on the basis of age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings. Members may select one of four benefit options at retirement. The System also provides death and disability benefits.

Retirement coverage is employee noncontributory. Employers pay all contributions. Rates are based on class of membership. The contribution requirement for the year ended September 30, 2000, was \$580,349, which represents 11.5% of covered payroll.

The "actuarial accrued liability" is a standardized 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 help users (1) assess the Florida Retirement Systems' funding status on a going-concern basis, (2) assess progress in accumulating sufficient assets to pay benefits when due, and (3) make comparisons among Public Employee Retirement Systems. The measure is independent of and should not be confused with the actuarial funding method used to determine contributions to the System.

At June 30, 2000, the unfunded actuarial accrued liability for the State of Florida Retirement System, determined through an actuarial valuation performed as of that date was \$(13.555) billion as follows:

	<u>Billions</u>
Actuarial Accrued Liability	\$ 74.949
Actuarial Value of Assets	88.504
Unfunded Actuarial Accrued Liability	<u>\$ (13.555)</u>

Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually; (b) projected salary increases of 6.25 percent per year compounded annually, attributable to inflation; and (c) additional projected salary increases of 3.00 percent per year.

The ten year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is not presently available. Historical trend information is presented in the Florida Retirement System's June 30, 2000, comprehensive annual financial report.

(because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from other future revenues of the County.

**NOTE 16. DEFICIT FUND BALANCES**

The following fund of Columbia County reflected the following deficit fund balance at September 30, 2000:

<u>Fund</u>	<u>Amount</u>
Road Improvement	\$792,857

The Board of County Commissioners intends to fund this deficit through transfers of non-restricted assets from other related funds of the Board of County Commissioners.

**NOTE 17. CONSTRUCTION COMMITMENTS**

During the year the Board continued the Courthouse facilities improvement project, which initially consists of a new judicial complex and renovations to the existing Courthouse and Annex buildings. This total construction budget for these buildings is \$21,113,856. At year end contract totaling \$15,649,267 have been awarded for this project, and \$9,959,984 had been expended on these contracts.

This project will be fully financed from current funds on hand and subsequent collections of the County's State Half-Cent Sales Tax distributions.

**NOTE 18. SUBSEQUENT EVENT**

On December 28, 2000, subsequent to year end, the County issued Revenue Bond Series 2000 in the amount of \$6,001,500 to SunTrust Bank. These funds will be utilized for the Connector Road project. This note will be repaid over a five year period at an interest rate of 4.50%, and is secured by a first lien on the County's Five Cent Local Option Fuel Tax.

# **COMBINING AND INDIVIDUAL FUND STATEMENTS**

# **GENERAL FUND**

**COLUMBIA COUNTY, FLORIDA**

**BOARD OF COUNTY COMMISSIONERS**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes			
Ad valorem taxes			
Current ad valorem taxes	\$9,862,169	\$9,757,752	\$ (104,417)
Delinquent ad valorem taxes	15,000	57,119	42,119
Sales and use taxes			
Local government			
infrastructure surtax	4,373,140	4,589,060	215,920
Franchise fees			
CATV	12,000	-	(12,000)
Total taxes	<u>14,262,309</u>	<u>14,403,931</u>	<u>141,622</u>
Intergovernmental revenue			
Federal grants			
Public safety			
Other public safety	-	15,052	15,052
Physical environment			
FEMA mitigation grant	-	24,900	24,900
Federal disaster relief	-	15,452	15,452
Culture/recreation			
Library Literacy Grant	16,650	-	(16,650)
State grants			
General government			
County Article V grant	100,000	100,000	-
Court support services	-	9,771	9,771
Judicial-court appointed attorney	-	8,915	8,915
Public safety			
Sheriff's department	615,694	571,109	(44,585)
State Emergency Management	-	123,748	123,748
Hazardous materials	7,809	7,809	-
Emergency management State and local assistance	98,000	132,119	34,119
Physical environment			
Litter and Marine Debris	10,000	8,234	(1,766)
Human services			
Mosquito control-1	26,800	26,536	(264)
Culture/recreation			
Aid to libraries	42,000	47,774	5,774
Florida boating improvement	-	16,650	16,650
State shared revenues			
General government			
State revenue sharing	566,659	803,965	237,306
Insurance agents county licenses	8,000	5,940	(2,060)

(continued)

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Violations of local ordinances			
Animal control fines	\$ 500	\$ 245	\$ (255)
Total fines and forfeitures	<u>114,500</u>	<u>85,219</u>	<u>(29,281)</u>
Miscellaneous			
Interest earnings			
Interest on investments	390,000	521,167	131,167
Interest SBA	7,000	17,818	10,818
Interest County officers			
Tax Collector	20,000	28,839	8,839
Sheriff	10,000	-	(10,000)
Sale of fixed assets	-	44,585	44,585
Contributions and donations			
Donation Bernhard Trust	15,588	7,588	(8,000)
Literacy Council	3,000	4,500	1,500
Other miscellaneous			
Sheriff excess fees	-	11,718	11,718
Other miscellaneous	2,600	68,229	65,629
Total miscellaneous	<u>448,188</u>	<u>704,444</u>	<u>256,256</u>
Total revenues	<u>17,453,077</u>	<u>18,062,508</u>	<u>609,431</u>
<b>EXPENDITURES</b>			
General government			
Legislative			
Personal services	607,009	564,015	42,994
Operating expenses	213,500	96,679	116,821
Capital outlay	1,000	143,968	(142,968)
Total legislative	<u>821,509</u>	<u>804,662</u>	<u>16,847</u>
Executive			
Personal services	935	-	935
Property Appraiser adjustment board			
Operating expenses	1,653	-	1,653
Tax Collector			
Operating expenses	-	3,947	(3,947)
Auditing/accounting			
Operating expenses	60,000	79,711	(19,711)
Data processing			
Operating expenses	421,092	12,062	409,030
Capital outlay	375,000	29,149	345,851
Total data processing	<u>796,092</u>	<u>41,211</u>	<u>754,881</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Supervisor of Elections			
Personal services	\$ 892	\$ -	\$ 892
Elections			
Capital outlay	22,913	303,305	(280,392)
Non-departmental			
Personal services	10,000	3,271	6,729
Operating expenses	345,500	324,016	21,484
Capital outlay	-	275	(275)
Total non-departmental	<u>355,500</u>	<u>327,562</u>	<u>27,938</u>
Courthouse maintenance			
Personal services	149,316	141,304	8,012
Operating expenses	128,995	86,741	42,254
Capital outlay	1,105	1,105	-
Total Courthouse maintenance	<u>279,416</u>	<u>229,150</u>	<u>50,266</u>
Courthouse annex maintenance			
Operating expenses	50,000	56,290	(6,290)
Capital outlay	11,997	6,740	5,257
Total Courthouse annex maintenance	<u>61,997</u>	<u>63,030</u>	<u>(1,033)</u>
Montgomery building			
Operating expenses	16,500	12,045	4,455
Jail maintenance			
Operating expenses	19,000	12,822	6,178
Criminal investigations			
Operating expenses	4,000	3,644	356
Elections office			
Operating expenses	6,500	-	6,500
Total general government	<u>3,589,044</u>	<u>3,080,472</u>	<u>508,572</u>
Public safety			
Law enforcement			
Personal services	226,849	226,849	-
Sheriff service of process			
Personal services	33,500	-	33,500
Detention Center operations			
Personal services	110,710	75,259	35,451
Operating expenses	69,130	130,000	(60,870)
Total Detention Center	<u>179,840</u>	<u>205,259</u>	<u>(25,419)</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Marine litter and debris			
Operating expenses	\$ 10,000	\$ 9,597	\$ 403
Landscaping			
Personal services	37,665	12,836	24,829
Operating expenses	19,600	3,164	16,436
Capital outlay	25,000	22,948	2,052
Total landscaping	<u>82,265</u>	<u>38,948</u>	<u>43,317</u>
Hazardous waste			
Operating expenses	7,809	7,809	-
Total physical environment	<u>709,380</u>	<u>423,251</u>	<u>286,129</u>
Economic environment			
Commissioners special projects			
Operating expenses	116,126	10,813	105,313
Grants and aids	190,843	10,811	180,032
Total special projects	<u>306,969</u>	<u>21,624</u>	<u>285,345</u>
Otted Grant			
Operating expenses	-	493	(493)
Veterans services			
Personal services	72,837	71,825	1,012
Operating expenses	6,300	6,551	(251)
Capital outlay	-	1,009	(1,009)
Total veterans services	<u>79,137</u>	<u>79,385</u>	<u>(248)</u>
Other economic environment			
Grants and aids	66,800	-	66,800
Downtown Action Committee			
Grants and aids	5,000	69,071	(64,071)
Total economic environment	<u>457,906</u>	<u>170,573</u>	<u>287,333</u>
Human services			
Health			
Operating expenses	1,022,805	1,173,427	(150,622)
Capital outlay	-	10,010	(10,010)
Grants and aids	124,000	134,000	(10,000)
Total health	<u>1,146,805</u>	<u>1,317,437</u>	<u>(170,632)</u>
Mosquito control			
Personal services	12,613	10,911	1,702
Operating expenses	25,300	18,279	7,021
Capital outlay	47,120	44,878	2,242
Total mosquito control	<u>85,033</u>	<u>74,068</u>	<u>10,965</u>

(continued)



# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Parks and recreation			
Operating expenses	\$ 26,000	\$ 18,975	\$ 7,025
Grants and aids	229,990	345,563	(115,573)
Total parks and recreation	255,990	364,538	(108,548)
Special events			
Grants and aids	13,000	13,000	-
Special community facilities			
Capital outlay	-	20,542	(20,542)
Grants and aids	17,548	225,278	(207,730)
Total special community facilities	17,548	245,820	(228,272)
Total culture/recreation	894,637	1,198,281	(303,644)
Total expenditures	8,134,233	7,396,327	737,906
Excess (deficiency) of revenues over expenditures	9,318,844	10,666,181	1,347,337
<b>OTHER FINANCING USES</b>			
Debt proceeds	-	289,320	289,320
Interfund transfers out			
Transfer to Clerk	(565,249)	(442,305)	122,944
Transfer to Property Appraiser	(625,405)	(609,969)	15,436
Transfer to Sheriff	(7,571,897)	(7,511,027)	60,870
Transfer to Supervisor of Elections	(360,055)	(361,925)	(1,870)
Transfer to Tax Collector	(350,000)	(310,928)	39,072
Total other financing uses	(9,472,606)	(8,946,834)	525,772
Excess (deficiency) of revenues over expenditures and financing uses	(153,762)	1,719,347	1,873,109
Fund balance at beginning of year	-	7,253,704	7,253,704
Fund balance at end of year	\$ (153,762)	\$ 8,973,051	\$ 9,126,813

See notes to financial statements.

# **SPECIAL REVENUE FUNDS**

**COLUMBIA COUNTY, FLORIDA**

BOARD OF COUNTY COMMISSIONERS

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2000

<u>Industrial Development Authority</u>	<u>Law Enforcement Special</u>	<u>Law Library</u>	<u>Library Enhancement</u>	<u>Local Housing Assistance</u>	<u>Municipal Services Benefit Unit</u>	<u>Municipal Services Special District</u>	<u>Tourist Development Tax</u>	<u>Totals</u>
\$108,427	\$ 11,473	\$ 6,800	\$ 1,577	\$ 423,840	\$1,858,070	\$1,157,941	\$ 97,010	\$ 6,153,471
489	-	-	-	-	-	101,104	-	101,593
-	-	-	-	-	-	-	-	18,214
-	-	-	-	-	155,972	69,450	-	255,758
-	-	545	-	-	134,118	51,445	21,393	472,314
-	-	-	-	-	-	-	-	133,057
-	1,107	-	1,056,962	32,460	16,151	1,085,579	-	3,440,143
<u>\$108,916</u>	<u>\$ 12,580</u>	<u>\$ 7,345</u>	<u>\$1,058,539</u>	<u>\$ 456,300</u>	<u>\$2,164,311</u>	<u>\$2,465,519</u>	<u>\$ 118,403</u>	<u>\$10,574,550</u>
\$ -	\$ -	\$ -	\$ 349	\$ -	\$ 13,188	\$ 151,038	\$ 2,769	\$ 197,406
-	-	-	-	-	162,046	66,007	-	277,628
-	-	-	-	-	-	-	315	315
-	-	-	13,747	-	-	-	-	13,747
-	-	-	-	-	-	2,522	-	2,522
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,096</u>	<u>-</u>	<u>175,234</u>	<u>219,567</u>	<u>3,084</u>	<u>491,618</u>
-	-	-	-	-	-	515,780	-	783,994
108,916	12,580	7,345	1,044,443	456,300	1,989,077	1,730,172	115,319	9,298,938
<u>108,916</u>	<u>12,580</u>	<u>7,345</u>	<u>1,044,443</u>	<u>456,300</u>	<u>1,989,077</u>	<u>2,245,952</u>	<u>115,319</u>	<u>10,082,932</u>
<u>\$108,916</u>	<u>\$ 12,580</u>	<u>\$ 7,345</u>	<u>\$1,058,539</u>	<u>\$ 456,300</u>	<u>\$2,164,311</u>	<u>\$2,465,519</u>	<u>\$ 118,403</u>	<u>\$10,574,550</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, 2000

Industrial Development Authority	Law Enforcement Special	Law Library	Library Enhancement	Local Housing Assistance	Municipal Services Benefit Unit	Municipal Services Special District	Tourist Development Tax	Totals
\$154,808	\$ -	\$ -	\$ -	\$ -	\$ 234,827	\$ -	\$ 181,393	\$ 2,284,382
-	-	-	-	-	287,039	-	-	287,039
3,450	-	-	471,487	534,986	25,931	295,999	43,500	3,778,797
-	-	6,166	-	-	-	844,020	-	912,141
-	38,718	-	-	-	-	-	-	813,990
16,513	3,058	-	59,975	6,280	2,818,111	1,829,580	141,549	5,083,627
<u>174,771</u>	<u>41,776</u>	<u>6,166</u>	<u>531,462</u>	<u>541,266</u>	<u>3,365,908</u>	<u>2,969,599</u>	<u>366,442</u>	<u>13,159,976</u>
-	-	2,660	-	-	136,896	78,754	-	342,233
-	-	-	-	-	470,379	2,605,242	-	3,075,621
-	-	-	-	-	2,321,330	-	-	2,321,330
-	-	-	-	-	(2,200)	-	-	3,102,497
150,324	-	-	-	500,221	-	-	284,104	1,131,873
-	-	-	305,154	-	17,827	-	-	322,981
-	-	-	-	-	-	-	-	15,980
-	-	-	-	-	34,643	659,288	-	693,931
-	-	-	-	-	2,200	-	-	582,872
1,536	-	-	-	-	-	-	11,485	13,021
-	-	-	152,320	-	-	-	-	152,320
-	-	-	-	-	-	21,553	-	21,553
-	-	-	-	-	-	-	-	427,686
<u>151,860</u>	<u>-</u>	<u>2,660</u>	<u>457,474</u>	<u>500,221</u>	<u>2,981,075</u>	<u>3,364,837</u>	<u>295,589</u>	<u>12,203,898</u>
22,911	41,776	3,506	73,988	41,045	384,833	(395,238)	70,853	956,078
-	-	-	-	-	-	-	-	387,465
-	-	-	-	-	(350,000)	-	-	(350,000)
-	-	-	-	-	(44,198)	(27,336)	-	(71,534)
-	(30,240)	-	-	-	-	-	-	(723,896)
-	(30,240)	-	-	-	(394,198)	(27,336)	-	(757,965)
22,911	11,536	3,506	73,988	41,045	(9,365)	(422,574)	70,853	198,113
86,005	1,044	3,839	970,455	415,256	1,998,442	2,668,526	44,466	9,884,820
<u>\$108,916</u>	<u>\$ 12,580</u>	<u>\$ 7,345</u>	<u>\$1,044,443</u>	<u>\$ 456,301</u>	<u>\$1,989,077</u>	<u>\$2,245,952</u>	<u>\$ 115,319</u>	<u>\$10,082,933</u>

See notes to financial statements.

# **DEBT SERVICE FUNDS**

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### DEBT SERVICE FUNDS

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

For the Fiscal Year Ended September 30, 2000

	<u>Courthouse Improvement Debt Service</u>	<u>1993 Debt Service</u>	<u>Tourist Development Debt Service</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ 1,290,957	\$ 117,540	\$ 1,408,497
Intergovernmental revenue	3,564,962	-	-	3,564,962
Charges for services	26,219	-	-	26,219
Miscellaneous	590,080	88,114	11,264	689,458
Total revenues	<u>4,181,261</u>	<u>1,379,071</u>	<u>128,804</u>	<u>5,689,136</u>
 <b>EXPENDITURES</b>				
Current expenditures				
General government	1,235,862	-	-	1,235,862
Capital outlay				
General government	6,215,647	-	-	6,215,647
Debt Service				
General government	1,557,475	-	-	1,557,475
Transportation	-	1,162,284	-	1,162,284
Economic environment	-	-	90,730	90,730
Total expenditures	<u>9,008,984</u>	<u>1,162,284</u>	<u>90,730</u>	<u>10,261,998</u>
Excess (deficiency) of revenues over expenditures	<u>(4,827,723)</u>	<u>216,787</u>	<u>38,074</u>	<u>(4,572,862)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	3,500,000	-	-	3,500,000
Transfers out				
Transfer to Sheriff	(60,870)	-	-	(60,870)
Interfund transfers out	-	(250,000)	-	(250,000)
Total other financing sources (uses)	<u>3,439,130</u>	<u>(250,000)</u>	<u>-</u>	<u>3,189,130</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(1,388,593)</u>	<u>(33,213)</u>	<u>38,074</u>	<u>(1,383,732)</u>
Fund balances at beginning of year	<u>13,541,351</u>	<u>2,263,300</u>	<u>172,428</u>	<u>15,977,079</u>
Fund balances at end of year	<u>\$12,152,758</u>	<u>\$ 2,230,087</u>	<u>\$ 210,502</u>	<u>\$14,593,347</u>

See notes to financial statements.

# **CAPITAL PROJECTS FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**BOARD OF COUNTY COMMISSIONERS**

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

September 30, 2000

	<u>Fifth and Sixth Cent Fuel Tax Trust</u>	<u>Road Improvement</u>	<u>Economic Development</u>	<u>Totals</u>
<b>ASSETS</b>				
Current Assets				
Cash	\$ 11,930	\$ -	\$3,135,387	\$ 3,147,317
Accounts receivable	-	-	81	81
Due from other funds	-	-	420,861	420,861
Investments	<u>128,506</u>	<u>653</u>	<u>109,202</u>	<u>238,361</u>
Total assets	<u>\$ 140,436</u>	<u>\$ 653</u>	<u>\$3,665,531</u>	<u>\$ 3,806,620</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	\$ 13,675	\$ 372,643	\$ 17,998	\$ 404,316
Due to other funds	-	420,861	-	420,861
Deposits	-	-	10,000	10,000
Other Liabilities				
Advances from other funds	<u>-</u>	<u>-</u>	<u>3,500,000</u>	<u>3,500,000</u>
	13,675	793,504	3,527,998	4,335,177
 <b>FUND BALANCES</b>				
Undesignated fund balances	<u>126,761</u>	<u>(792,851)</u>	<u>137,533</u>	<u>(528,557)</u>
Total liabilities and fund balances	<u>\$ 140,436</u>	<u>\$ 653</u>	<u>\$3,665,531</u>	<u>\$ 3,806,620</u>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**

**BOARD OF COUNTY COMMISSIONERS  
CAPITAL PROJECTS FUNDS**

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

For the Fiscal Year Ended September 30, 2000

	<u>Fifth and Sixth Cent Fuel Tax Trust</u>	<u>Road Improvement</u>	<u>Economic Development</u>	<u>Totals</u>
<b>OTHER FINANCING SOURCES</b>				
Interfund transfers in	\$ <u>          -</u>	\$ <u>600,000</u>	\$ <u>          -</u>	\$ <u>600,000</u>
 Excess (deficiency) of revenues and other financing sources over expenditures	 (478,377)	 (684,061)	 (77,179)	 (1,239,617)
 Fund balances at beginning of year	 <u>605,138</u>	 <u>(108,790)</u>	 <u>214,712</u>	 <u>711,060</u>
Fund balances at end of year	<u>\$ 126,761</u>	<u>\$ (792,851)</u>	<u>\$ 137,533</u>	<u>\$ (528,557)</u>

See notes to financial statements.

# **SINGLE AUDIT AND COMPLIANCE SECTION**

**COLUMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

For the Fiscal Year Ended September 30, 2000

Grantor/Program Title	CFDA#	Grant Number	Award Amount	Reported in Prior Years	Fund Balance October 1, 1999	2000		Fund Balance September 30, 2000
						* Revenue Recognized	** Expenditures	
Federal Highway Administration Passed through the Florida Department of Transportation Section 163 Highway Safety Funds	20.600	FR-00-28-09-01	\$ 34,671	\$ -	\$ -	\$ 34,671	\$ 34,671	\$ -
Total federal awards			<u>4,123,463</u>	<u>2,088,635</u>	<u>-</u>	<u>1,206,758</u>	<u>1,206,758</u>	<u>-</u>
<b>STATE FINANCIAL ASSISTANCE</b>								
Department of State - Division of Library and Information Services State aid to Libraries Operating		00-ST-07	** 47,774	-	-	47,774	47,774	-
Equalization		00-ST-07	** 428,835	-	-	428,835	428,835	-
Florida Family Literacy		00-FLL-02	** 25,000	-	-	11,253	11,253	13,747
Justice Administrative Commission Court Appointed Attorney's Fees		N/A	** 8,914	-	-	8,914	8,914	-
Child Dependency State Appropriation		N/A	** 61,844	-	-	61,844	61,844	-
Office of State Courts Administration Article V Grants-in-aid		N/A	** 100,000	-	-	100,000	100,000	-
Grant in Aid Family Courts Trust Fund		N/A	** 14,246	-	-	14,246	14,246	-
Grant in Aid General Appropriations Act		N/A	** 250,000	-	-	250,000	250,000	-
Grant in Aid Court Reporting Services		N/A	** 41,143	-	-	41,143	41,143	-
Department of Environmental Protection Recycling and Education Grant		RE-00-10	** 95,143	-	-	95,143	95,143	-
Waste Tire Grant		WT-00-12	** 26,016	-	-	26,016	26,016	-
Small County Grant		SC-00-04	** 50,000	-	-	50,000	50,000	-
Litter and Marine Litter		LC-99-10	** 26,316	3,854	-	2,458	2,458	-
Litter and Marine Litter		LC-00-10	** 17,500	-	-	5,776	5,776	-
Florida Boating Improvement Program		N/A	** 16,650	-	-	16,650	16,650	-
Department of Revenue Child Support Enforcement Program		N/A	9,771	-	-	9,771	9,771	-
Department of Health Emergency Medical Services County Grant Program		C9912	** 25,995	-	-	25,995	25,995	-
Emergency Medical Services		M5029	** 225,000	122,299	102,701	102,701	102,701	-
Department of Agriculture & Consumer Services Mosquito Control Grant		FY99/00	** 26,536	-	-	26,536	26,536	-
Department of Community Affairs Hazardous Materials Grant		99CP-3V-03-22-22-007	** 7,809	-	-	7,809	7,809	-
Total state financial assistance			<u>1,504,492</u>	<u>126,153</u>	<u>102,701</u>	<u>1,332,864</u>	<u>1,332,864</u>	<u>13,747</u>
Total all expenditures			<u>\$5,627,755</u>	<u>\$2,214,788</u>	<u>\$ 102,701</u>	<u>\$2,539,622</u>	<u>\$2,529,622</u>	<u>\$ 13,747</u>

\* Audited as a major program.

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

\*\*\*Modified accrual basis of accounting.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***


To the Board of County Commissioners  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 2000, and have issued our report thereon dated August 1, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether the Columbia County Board of County Commissioners' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Columbia County Board of County Commissioners in a separate letter dated August 1, 2001, on pages 2-56 - 2-58.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Columbia County Board of County Commissioners' internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Columbia County Board of County Commissioners in a separate letter dated August 1, 2001, on pages 2-56 - 2-58.

This report is intended solely for the information and use of management, the Columbia County Board of County Commissioners, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

  
POWELL & JONES  
August 1, 2001

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of County Commissioners  
Columbia County, Florida

Compliance

We have audited the compliance of the Board of County Commissioners of Columbia County, Florida with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended September 30, 2000. The Board of County Commissioners of Columbia County, Florida's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Board of County Commissioners of Columbia County, Florida's management. Our responsibility is to express an opinion on the Board of County Commissioners of Columbia County, Florida's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board of County Commissioners of Columbia County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Board of County Commissioners of Columbia County, Florida's compliance with those requirements.

In our opinion, the Board of County Commissioners of Columbia County, Florida complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended September 30, 2000.

Internal Control Over Compliance

The management of the Board of County Commissioners of Columbia County, Florida is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to a federal program. In planning and performing our audit, we considered the Board of County Commissioners of Columbia County, Florida's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.


**INDEPENDENT AUDITOR'S REPORT ON EXAMINATION OF MANAGEMENT'S  
ASSERTION ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS**

To the Board of County Commissioners  
Columbia County, Florida

We have examined management's assertion about the Columbia County Board of County Commissioners' compliance with the allowable cost requirements established in the grant agreements applicable to the State grants and aids appropriations identified on the schedule of expenditures of state financial assistance for the fiscal year ended September 30, 2000, on pages 2 - 48 and 2 - 49. Management is responsible for the Columbia County Board of County Commissioners' compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Columbia County Board of County Commissioners' compliance with specified requirements.

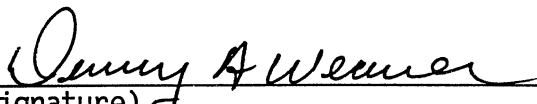
Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining on a test basis, evidence about the Columbia County Board of County Commissioners' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the Columbia County Board of County Commissioners' compliance with specified requirements.

In our opinion, management's assertion that the Columbia County Board of County Commissioners complied with allowable cost requirements of the grants and aids appropriations identified on the schedule of expenditures of federal and state awards is fairly stated, in all material respects

  
POWELL & JONES  
August 1, 2001

MANAGEMENT ASSERTION REPORT

I, Dewey Weaver, hereby assert that the Columbia County Board of County Commissioners complied with allowable cost requirements of the state grants and aids appropriations identified on the attached schedule of expenditures of state financial assistance, during the fiscal year ended September 30, 2000.

  
\_\_\_\_\_

(Signature)

Chairman of Board of County Commissioners  
\_\_\_\_\_

(Title)

August 1, 2001  
\_\_\_\_\_

(Date)

**COLUMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS  
SUMMARY OF FINDINGS**

For the Fiscal year Ended September 30, 2000

**Section I. Summary of Auditor's Results**

Financial Statement

Types of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered to be material weaknesses?	No
Noncompliance material on financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.592	U.S. Department of Justice, Office of Justice Programs, Local Law Enforcement Block Grant
16.588	Office of Community Oriented Policing Services, COPS Universal Hiring Supplement Award

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

**Section II. Financial Statement Findings**

There were no financial statement findings.

**Section III. Federal Award Findings and Questioned Costs**

None



## MANAGEMENT LETTER

To the Board of County Commissioners  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, for the year ended September 30, 2000, we considered the Columbia County Board of County Commissioners' 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.

### IMMATERIAL INTERNAL CONTROL AND COMPLIANCE FINDINGS

#### PRIOR YEAR FINDINGS

Road Department Supplies Inventory - In the prior years we found that no year end physical inventory was taken of the parts, fuel, and supplies inventories maintained at the Road Department. Such inventories should be taken at least annually in order to maintain the integrity and accuracy of the inventory system.

During the current year, we found that a physical supplies inventory was taken at year end. However, at the time of our audit, the "hand counts" had not yet been entered into a formal inventory system. The Road Department is currently implementing a computerized inventory system that when completed, should fully address this long-standing weakness.

Fuel Accountability System - From our review of the computerized fuel accountability system in the prior years, we found that many monthly fuel usage reports were incorrect due to employees entering invalid odometer readings. This practice undermined the control feature of the fuel accountability system. We thus recommended that all employees be required to properly enter odometer or other fuel usage readings when fuel is dispensed, and that monthly fuel usage reports be reviewed and investigated for "out of range" readings. During the current year, the Road Department implemented controls and procedures to substantially correct this finding.

All other prior year findings were substantially corrected during the current year.

#### CURRENT YEAR FINDINGS

General ledger accounting system - During the course of our audit, we encountered various situations where the Finance Office staff could not easily run various

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 2000, 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*.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

**INVESTMENT OF PUBLIC FUNDS** - The Board of County Commissioners complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

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

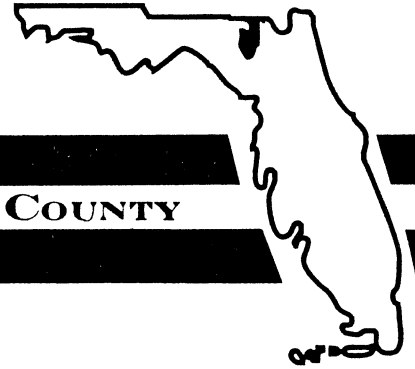
Sincerely,

**POWELL & JONES**



Richard C. Powell  
Certified Public Accountant  
August 1, 2001

District No. 1 - Ronald Williams  
District No. 2 - Dewey Weaver  
District No. 3 - George A. Skinner  
District No. 4 - Kenneth E. Witt  
District No. 5 - James Montgomery



**BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY**

September 28, 2001

Honorable Charles Lester  
Auditor General  
111 West Madison Street  
Tallahassee, Florida 32301

RE: Columbia County Financial Report –  
Period Ending September 30, 2000

Dear Mr. Lester:

The following is a response to management findings as noted in the above referenced financial report.

General Ledger Accounting System

Fixed Assets Accounting System

Columbia County has budgeted sufficient funds to replace the current accounting system. The new system will correct all deficiencies noted in these two comments. Implementation is scheduled for calendar year 2002.

Deficit Fund Balance

This finding was corrected by revising an existing interlocal agreement with the City of Lake City. The revision permits the repayment of expenses to Columbia County.

Landfill Accounts Receivable

All delinquent accounts will be final billed with demand for payment, forwarded for collection efforts or adjusted off.

Sincerely,

A handwritten signature in black ink that reads "Dale Williams".

Dale Williams  
County Coordinator

XC: Board of County Commissioners  
Richard Powell, C.P.A.

BOARD MEETS FIRST THURSDAY AT 7:00 P.M.  
AND THIRD THURSDAY AT 7:00 P.M.



Powell & Jones  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

2565 S. First Street  
Lakeland, Florida 32925  
888 / 755-4200  
Fax: 352 / 755-4490

## INDEPENDENT AUDITOR'S REPORT

Honorable Clerk of the Circuit Court  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the accompanying financial statements present only the Columbia County Clerk of the Circuit Court which is an integral part of Columbia County, the primary government for financial reporting purposes.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of September 30, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and the schedule of expenditures of federal awards and state financial assistance listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Columbia County Clerk of the Circuit Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

# **COMBINED FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

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

For the Fiscal Year Ended September 30, 2000

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals (Memorandum Only)</u>
<b>REVENUES</b>			
Intergovernmental revenue	\$ 52,856	\$ 9,138	\$ 61,994
Charges for services	853,736	61,663	915,399
Miscellaneous	<u>38,587</u>	-	<u>38,587</u>
Total revenues	<u>945,179</u>	<u>70,801</u>	<u>1,015,980</u>
<b>EXPENDITURES</b>			
Current expenditures			
General government	1,383,723	80,449	1,464,172
Capital outlay			
General government	<u>3,762</u>	<u>1,168</u>	<u>4,930</u>
Total expenditures	<u>1,387,485</u>	<u>81,617</u>	<u>1,469,102</u>
Excess (deficiency) of revenues over expenditures	<u>(442,306)</u>	<u>(10,816)</u>	<u>(453,122)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from other governmental units	<u>442,306</u>	-	<u>442,306</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	(10,816)	(10,816)
Fund balances at beginning of year	-	64,177	64,177
Fund balances at end of year	<u>\$ -</u>	<u>\$ 53,361</u>	<u>\$ 53,361</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## CLERK OF THE CIRCUIT COURT

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended September 30, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>OTHER FINANCING SOURCES</b>						
Transfers from other governmental units	\$ 565,220	\$ 442,306	\$ (122,914)	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	(8,816)	(10,816)	(2,000)
Fund balances at beginning of year	-	-	-	64,177	64,177	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 55,361	\$ 53,361	\$ (2,000)

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **CLERK OF THE CIRCUIT COURT**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 2000

#### **NOTE 1. THE REPORTING ENTITY**

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Clerk of the Circuit Court is an elected Constitutional Officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Office is an integral part of Columbia County, the primary government for financial reporting purposes.

#### **NOTE. 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the Clerk's significant accounting policies is presented to assist the reader in understanding and interpreting the accompanying financial statements.

##### **A. Basis of Presentation**

The accounts of the Clerk of the Circuit Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

##### **GOVERNMENTAL FUNDS**

General Fund - The General Fund is the general operating fund of the Clerk of the Circuit Court. It is used to account for all financial resources not properly accounted for in any other fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 2000, the Clerk of the Circuit Court maintained the Public Records Modernization Trust Fund and Teen Court Trust Fund, as special revenue funds.



The collateral for the Clerk's deposits is categorized to give an indication of the level of risk assumed by the Clerk at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the Clerk or his agent in the Clerk's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the Clerk's name. Category 3 includes uninsured or unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the Clerk's name. All of the collateral covering the Clerk's deposits was Category 1.

E. Inventories

It is the policy of the Clerk of the Circuit Court to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

F. Property, Plant and Equipment

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Asset Group of Accounts, except for its infrastructure fixed assets which the County has elected not to report. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been provided on the County's general fixed assets. Assets purchased by the Clerk of the Circuit Court are reported in the County's General Fixed Asset Account Group.

G. 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.

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 of the Board of County Commissioners.

H. Total Column on the Combined Statements

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 3. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Clerk employees covered by the System for the year ended September 30, 2000, was \$1,121,338; this figure also represents the total payroll.

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 45,616	\$21,072
Public Defender Occupancy Trust	-	84
Public Records Modernization Trust	12,854	-
Registry of Court	-	286
Teen Court	2,398	-
Trust	-	46,022
Domestic Relations Trust	10,064	3,468
	<u>\$ 70,932</u>	<u>\$70,932</u>

# **COMBINING STATEMENTS**

# **GENERAL FUND**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**GENERAL FUND**

**BALANCE SHEET**

September 30, 2000

**ASSETS**

Current Assets

Cash	\$109,587
Accounts receivable	50,936
Due from other funds	45,616
Due from other governmental units	680
Total assets	<u>\$206,819</u>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Current Liabilities

Accounts payable	\$ 62,832
Due to other funds	21,072
Due to other governmental units	<u>122,915</u>
Total liabilities	<u>\$206,819</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental revenue			
Federal grants			
Human services			
Other human services grants	\$ -	\$ 52,856	\$ 52,856
Charges for services			
General government			
Recording of legal instruments			
Recording fees user	185,000	160,721	(24,279)
Recording inter	34,000	45,241	11,241
Certification, copying, record search			
Certify copy seal	36,000	49,800	13,800
Copies inter	70,500	65,635	(4,865)
Circuit Court fees			
Appeals filed inter- governmental	12,500	14,107	1,607
Juvenile cases filed	71,000	37,880	(33,120)
Prepare court orders	16,500	32,824	16,324
Exhibit files	170	532	362
Civil filing	38,000	35,972	(2,028)
Marriage certificates	1,500	1,620	120
Other government charges	13,000	16,853	3,853
Certified mail user	-	335	335
Certified mail user	1,950	3,640	1,690
Miscellaneous	-	16,246	16,246
Modem line reimbursement	1,250	1,000	(250)
Court attendance	42,000	58,200	16,200
Registry of Court service charges	2,400	2,794	394
Approving bonds	1,400	10	(1,390)
Marriage licenses	12,000	17,699	5,699
Dissolution of marriage	1,000	6	(994)
Filing fees civil	58,000	69,970	11,970
Filing fees criminal	54,500	55,319	819
Juror and witness payrolls	550	745	195
Court minutes	35,500	48,430	12,930
Support payment	85,000	19,682	(65,318)
Probate charges	9,000	12,719	3,719

(continued)

# COLUMBIA COUNTY, FLORIDA

## CLERK OF THE CIRCUIT COURT

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services (continued)			
General government (continued)			
County Court fees			
County Court administration fees	\$ 23,000	\$ 36,563	\$ 13,563
County Court Circuit fees	38,000	49,193	11,193
Total charges for services	843,720	853,736	10,016
Miscellaneous			
Interest earnings			
Interest on investments	7,337	38,489	31,152
Other miscellaneous	-	98	98
Total miscellaneous	7,337	38,587	31,250
Total revenue	851,057	945,179	94,122
<b>EXPENDITURES</b>			
General government			
Clerk of the Board of County Commissioners			
Personal services	211,709	208,957	2,752
Operating expenses	3,635	2,001	1,634
Total Clerk of the Board of County Commissioners	215,344	210,958	4,386
Clerk of Circuit Court			
Personal services	703,457	720,880	(17,423)
Operating expenses	142,600	142,910	(310)
Capital outlay	5,000	2,999	2,001
Total Clerk of Circuit Court	851,057	866,789	(15,732)
Clerk of County Court			
Personal services	321,634	279,548	42,086
Operating expenses	27,242	29,427	(2,185)
Capital outlay	1,000	763	237
Total Clerk of County Court	349,876	309,738	40,138
Total expenditures	1,416,277	1,387,485	28,792
Excess (deficiency) of revenues over expenditures	(565,220)	(442,306)	122,914

(continued)

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Board of County Commissioners	<u>\$ 565,220</u>	<u>\$ 442,306</u>	<u>\$ (122,914)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See notes to financial statements.



# **SPECIAL REVENUE FUNDS**

# COLUMBIA COUNTY, FLORIDA

## CLERK OF THE CIRCUIT COURT

### SPECIAL REVENUE FUNDS

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

For the Fiscal Year Ended September 30, 2000

	<u>Public Records Modernization Fund</u>	<u>Teen Court Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Intergovernmental revenue			
Federal grants			
Public safety			
Juvenile Justice Block			
grant	\$ -	\$ 9,138	\$ 9,138
Charges for services			
General government			
Recording of legal instruments	34,962	-	34,962
County Officers fees	-	26,701	26,701
Total charges for services	<u>34,962</u>	<u>26,701</u>	<u>61,663</u>
Total revenues	<u>34,962</u>	<u>35,839</u>	<u>70,801</u>
<b>EXPENDITURES</b>			
General government			
Financial and administrative			
Operating expenses	38,106	-	38,106
Capital outlay	<u>1,168</u>	<u>-</u>	<u>1,168</u>
Total financial and administrative	<u>39,274</u>	<u>-</u>	<u>39,274</u>
Judicial			
Personal services	-	540	540
Operating expenses	<u>-</u>	<u>41,803</u>	<u>41,803</u>
Total judicial	<u>-</u>	<u>42,343</u>	<u>42,343</u>
Total expenditures	<u>39,274</u>	<u>42,343</u>	<u>81,617</u>
Excess of revenues over expenditures	(4,312)	(6,504)	(10,816)
Fund balances at beginning of year	46,927	17,250	64,177
Fund balances at end of year	<u>\$ 42,615</u>	<u>\$ 10,746</u>	<u>\$ 53,361</u>

See notes to financial statements.

# **AGENCY FUNDS**

# COLUMBIA COUNTY, FLORIDA

## CLERK OF THE CIRCUIT COURT

### AGENCY FUNDS

#### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2000

	<u>Balance</u> <u>Oct. 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Sept. 30, 2000</u>
<b>DOMESTIC RELATIONS FUND</b>				
<b>Assets</b>				
Cash	\$ 479	\$ 284,206	\$ 281,853	\$ 2,832
Dishonored checks receivable	3,478	1,368	2,604	2,242
Due from other funds	-	10,064	-	10,064
<b>Total assets</b>	<u>\$ 3,957</u>	<u>\$ 295,638</u>	<u>\$ 284,457</u>	<u>\$ 15,138</u>
<b>Liabilities</b>				
Due to other governmental units	\$ 1,187	\$ 11,670	\$ 1,187	\$ 11,670
Due to other funds	2,770	2,426	1,728	3,468
<b>Total liabilities</b>	<u>\$ 3,957</u>	<u>\$ 14,096</u>	<u>\$ 2,915</u>	<u>\$ 15,138</u>
<b>JURY AND WITNESS FUND</b>				
<b>Assets</b>				
Cash	<u>\$ 770</u>	<u>\$ 23,127</u>	<u>\$ 23,456</u>	<u>\$ 441</u>
<b>Liabilities</b>				
Due to other governmental units	<u>\$ 770</u>	<u>\$ 23,127</u>	<u>\$ 23,456</u>	<u>\$ 441</u>
<b>PUBLIC DEFENDER OCCUPANCY TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 9,549	\$ 89,967	\$ 94,010	\$ 5,506
Due from other governmental units	-	8,181	-	8,181
<b>Total assets</b>	<u>\$ 9,549</u>	<u>\$ 98,148</u>	<u>\$ 94,010</u>	<u>\$ 13,687</u>
<b>Liabilities</b>				
Due to other funds	\$ 335	\$ 84	\$ 335	\$ 84
Due to Public Defender	9,214	8,180	3,791	13,603
<b>Total liabilities</b>	<u>\$ 9,549</u>	<u>\$ 8,264</u>	<u>\$ 4,126</u>	<u>\$ 13,687</u>
<b>REGISTRY OF COURT FUND</b>				
<b>Assets</b>				
Cash	<u>\$ 79,184</u>	<u>\$4,794,667</u>	<u>\$4,654,279</u>	<u>\$ 219,572</u>
<b>Liabilities</b>				
Due to other funds	\$ 351	\$ 286	\$ 351	\$ 286
Deposits held in escrow	64,687	4,791,855	4,653,283	203,259
Interest payable	14,146	2,526	645	16,027
<b>Total liabilities</b>	<u>\$ 79,184</u>	<u>\$4,794,667</u>	<u>\$4,654,279</u>	<u>\$ 219,572</u>

(continued)

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the Fiscal Year Ended September 30, 2000

	<u>Balance</u> <u>Oct. 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Sept. 30, 2000</u>
<b>TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 459,842	\$5,432,998	\$5,156,610	\$ 736,230
Dishonored checks receivable	-	<u>25,652</u>	<u>21,048</u>	<u>4,604</u>
Total assets	<u>\$ 459,842</u>	<u>\$5,458,650</u>	<u>\$5,177,658</u>	<u>\$ 740,834</u>
<b>Liabilities</b>				
Due to other funds	\$ 42,878	\$ 513,702	\$ 510,558	\$ 46,022
Due to other governmental units	336,231	3,891,203	3,758,409	469,025
Suspense	22,033	39,189	28,877	32,345
Court liability fees payable	34,323	924,249	807,153	151,419
Juvenile installments	68	-	-	68
Tax deed sales	16,991	46,455	28,809	34,637
Installments payable	<u>7,318</u>	-	-	<u>7,318</u>
Total liabilities	<u>\$ 459,842</u>	<u>\$5,414,798</u>	<u>\$5,133,806</u>	<u>\$ 740,834</u>
 <b>EMPLOYEE RETIREMENT COMPENSATION</b>				
<b>TRUST FUND</b>				
<b>Assets</b>				
Cash	<u>\$ 5,934</u>	<u>\$ 186</u>	<u>\$ 4,970</u>	<u>\$ 1,150</u>
<b>Liabilities</b>				
Retirement funds payable	<u>\$ 5,934</u>	<u>\$ 186</u>	<u>\$ 4,970</u>	<u>\$ 1,150</u>
 <b>COURT REPORTING PAYROLL TRUST FUND</b>				
<b>Assets</b>				
Cash	<u>\$ 11,687</u>	<u>\$ 239,447</u>	<u>\$ 211,603</u>	<u>\$ 39,531</u>
<b>Liabilities</b>				
Due to other governmental units	<u>\$ 11,687</u>	<u>\$ 239,447</u>	<u>\$ 211,603</u>	<u>\$ 39,531</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## CLERK OF THE CIRCUIT COURT

### AGENCY FUNDS

#### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2000

	Balance Oct. 1, 1999	Additions	Deductions	Balance Sept. 30, 2000
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 567,445	\$10,864,598	\$10,426,781	\$ 1,005,262
Dishonored checks receivable	3,478	27,020	23,652	6,846
Due from other funds	-	10,064	-	10,064
Due from other governmental units	-	8,181	-	8,181
<b>Total assets</b>	<b><u>\$ 570,923</u></b>	<b><u>\$10,909,863</u></b>	<b><u>\$10,450,433</u></b>	<b><u>\$ 1,030,353</u></b>
<b>Liabilities</b>				
Court fees payable	\$ 34,323	\$ 924,249	\$ 807,153	\$ 151,419
Deposits held in escrow	64,687	4,791,855	4,653,283	203,259
Due to other funds	46,334	516,498	512,972	49,860
Due to other governmental units	349,875	4,165,447	3,994,655	520,667
Due to Public Defender	9,214	8,180	3,791	13,603
Interest payable	14,146	2,526	645	16,027
Juvenile installments	68	-	-	68
Suspense liability	22,033	39,189	28,877	32,345
Tax deeds sales	16,991	46,455	28,809	34,637
Retirement funds payable	5,934	186	4,970	1,150
Installments payable	7,318	-	-	7,318
<b>Total liabilities</b>	<b><u>\$ 570,923</u></b>	<b><u>\$10,494,585</u></b>	<b><u>\$10,035,155</u></b>	<b><u>\$ 1,030,353</u></b>

See notes to financial statements.

# **COMPLIANCE SECTION**

COLUMBIA COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the Fiscal Year Ended September 30, 2000

<u>Grantor/Program Title</u>	<u>CFDA#</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>Reported in Prior Years</u>	<u>Fund Balance October 1, 1999</u>	<u>2000</u>		<u>Fund Balance September 30, 2000</u>
						<u>Revenue Recognized</u>	<u>Expenditures</u>	
<b>FEDERAL AWARDS</b>								
<b>Non-Major Programs</b>								
Passed through Florida Department of Revenue	93.563	CC312	\$ 52,856	\$ -	\$ -	\$ 52,856	\$52,856	\$ -
<b>STATE FINANCIAL ASSISTANCE</b>								
Department of Juvenile Justice		80-03-07-780- 790-011	9,138	-	-	9,138	9,138	-
Total all expenditures			<u>\$ 61,994</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$61,994</u>	<u>\$61,994</u>	<u>\$ -</u>



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***


To the Clerk of the Circuit Court  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, and have issued our report thereon dated August 2, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether the Columbia County Clerk of the Circuit Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Columbia County Clerk of the Circuit Court's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Columbia County Clerk of the Circuit Court in a separate letter dated August 2, 2001, on pages 3-22 - 3-23.

This report is intended solely for the information and use of management, Clerk of the Circuit Court of Columbia County, and the Board of County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

  
**POWELL & JONES**  
August 2, 2001

## MANAGEMENT LETTER

Honorable Clerk of the Circuit Court  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, for the year ended September 30, 2000, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of 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.

### PRIOR YEAR FINDINGS

All prior year findings were cleared during the current year.

### CURRENT YEAR FINDINGS

Contractual services - From our review of Teen Court expenditures, we found that two persons serving on a contractual basis were not issued Forms 1099 for their compensation received during 1999. We recommend that a system be established to assure that Forms 1099 are issued and reported to the federal government for all contractual payments to individuals in excess of \$600, as required by Internal Revenue Service regulations.

Travel - From our audit of travel expense reimbursements, we found three instances where travel vouchers did not indicate times of departure and return. To properly document meal allowances paid for out-of-area travel, times of departure and return should be included on all travel vouchers.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 2000, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Clerk of the Circuit Court are combined with other County agencies in that report.

**INVESTMENT OF PUBLIC FUNDS** - The Clerk of the Circuit Court complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

**FINANCIAL EMERGENCY STATUS** - Nothing came to our attention that caused us to believe that the Clerk of the Circuit Court 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*.

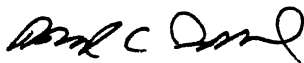
**PUBLIC RECORDS MODERNIZATION TRUST FUND** - The Clerk of the Circuit Court complied with Section 28.24(15)(d), *Florida Statutes*, regarding the collection and use of Public Records Modernization Trust Fund moneys.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.544(1)(f).

**CONCLUSION** - We have reviewed information regarding our audit with the Clerk of the Circuit Court and have provided appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this year's audit of the Clerk of the Circuit Court. We also appreciate the helpful assistance and courtesy afforded us by these employees.

Sincerely,

**POWELL & JONES**



Richard C. Powell  
Certified Public Accountant  
August 2, 2001

# P. DeWitt Cason

Clerk of Circuit Court - Columbia County, Florida



September 12, 2001

Richard C. Powell  
Powell and Jones, Certified Public Accountants

Dear Mr. Powell:

This letter is to confirm that I have received the Management Letter, prepared by your firm, for our financial statement audit for the fiscal year ended September 30, 2000.

I concur with your finding regarding contractual services. However, we have not issued Forms 1099 for Teen Court compensation in the past and this has not been considered an issue. I also concur with your finding regarding travel expense vouchers.

We enjoyed the challenges associated with this year's audit and appreciate the professionalism of you and your staff.

Sincerely,

P. DeWitt Cason  
Columbia County Clerk of Courts



Powell & Jones  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

2585 C. First Street  
Lake City, Florida 32025  
305 / 755-4200  
Fax: 305 / 755-4430

## INDEPENDENT AUDITOR'S REPORT

Honorable Property Appraiser  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the accompanying financial statements present only the Columbia County Property Appraiser which is an integral part of Columbia County, the primary government for financial reporting purposes.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of September 30, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Governmental Auditing Standards*, we have also issued a report dated July 12, 2001, on our consideration of the Columbia County Property Appraiser's internal control over financial reporting on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Powell & Jones*  
POWELL & JONES  
July 12, 2001

# **COMBINED FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

**PROPERTY APPRAISER**

**COMBINED BALANCE SHEET -  
ALL FUND TYPES**

September 30, 2000

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
<b>ASSETS</b>	
Current Assets	
Cash	<u>\$ 16,820</u>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Current Liabilities	
Due to other governmental units	<u>\$ 16,820</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## PROPERTY APPRAISER

### GENERAL FUND

#### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Charges for services			
General government			
Sale of maps and publications	\$ 4,745	\$ 4,745	\$ -
Certification, copying, and record search	1,008	1,008	-
County officer fees			
Lake Shore Hospital Authority	49,681	48,480	(1,201)
Columbia County Industrial Development Authority	4,571	4,460	(111)
Suwannee River Water Management District	16,277	15,883	(394)
Total charges for services	<u>76,282</u>	<u>74,576</u>	<u>(1,706)</u>
Miscellaneous			
Interest earnings			
Interest County Officers Property Appraiser	3,746	3,746	-
Other miscellaneous	5,034	5,034	-
Total miscellaneous	<u>8,780</u>	<u>8,780</u>	<u>-</u>
Total revenues	<u>85,062</u>	<u>83,356</u>	<u>(1,706)</u>
<b>EXPENDITURES</b>			
General government			
Financial and administrative			
Personal services	577,317	577,220	97
Operating expenses	111,296	110,054	1,242
Capital outlay	7,000	6,051	949
Total expenditures	<u>695,613</u>	<u>693,325</u>	<u>2,288</u>
Excess (deficiency) of revenues over expenditures	<u>(610,551)</u>	<u>(609,969)</u>	<u>582</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from Board of County Commissioners	<u>610,551</u>	<u>609,969</u>	<u>(582)</u>

(continued)



**COLUMBIA COUNTY, FLORIDA**

**PROPERTY APPRAISER**

**GENERAL FUND**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ -	\$ -	\$ -
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **PROPERTY APPRAISER**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 2000

#### **NOTE 1. THE REPORTING ENTITY**

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Property Appraiser is an elected Constitutional Officer, whose Office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Office is an integral part of Columbia County, the primary government for financial reporting purposes.

#### **NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the Property Appraiser's significant accounting policies is presented to assist the reader in understanding and interpreting the accompanying financial statements.

##### **A. Basis of Presentation**

The accounts of the Property Appraiser are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and one broad fund category as follows:

##### **GOVERNMENTAL FUND**

General Fund - The General Fund is the general operating fund of the Property Appraiser. It is used to account for all financial resources not properly accounted for in any other fund.

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 of the Board of County Commissioners.

**NOTE 3. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Property Appraiser employees covered by the System for the year ended September 30, 2000, was \$457,361; this figure also represents the total payroll.

Membership is compulsory for all full-time and part-time employees working in a regularly established position for Columbia County. Elected County officials may elect not to participate in the System.

The Florida Retirement System provides vesting of benefits after ten years of creditable service, eight years for Elected State and County Officers' Class (ESCOC), or seven years for Senior Management Service Class (SMSC). Members are eligible for normal retirement when they have met the minimum requirements for their specific class of membership. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age.

Benefits are computed on the basis of age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings. Members may select one of four benefit options at retirement. The System also provides death and disability benefits.

Retirement coverage is employee noncontributory. Employers pay all contributions. Rates are based on class of membership. The contribution requirement for the year ended September 30, 2000, was \$53,231, which represents 11.6% of covered payroll.

The "actuarial accrued liability" is a standardized 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 help users (1) assess the Florida Retirement Systems' funding status on a going-concern basis, (2) assess progress in accumulating sufficient assets to pay benefits when due, and (3) make comparisons among Public Employee Retirement Systems. The measure is independent of and should not be confused with the actuarial funding method used to determine contributions to the System.

At June 30, 2000, the unfunded actuarial accrued liability for the State of Florida Retirement System, determined through an actuarial valuation performed as of that date was \$(13.555) billion, as follows:

	<u>Billions</u>
Actuarial Accrued Liability	\$ 74.949
Actuarial Value of Assets	88.504
Unfunded Actuarial Accrued Liability	<u><u>\$(13.555)</u></u>

# **COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***


To the Property Appraiser  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, and have issued our report thereon dated July 12, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether the Columbia County Property Appraiser's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting - In planning and performing our audit we considered the Columbia County Property Appraiser's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Columbia County Property Appraiser in a separate letter dated July 12, 2001, on pages 4-10 and 4-11.

This report is intended solely for the information and use of management, the Board of County Commissioners, and Property Appraiser of Columbia County, and is not intended to be and should not be used by anyone other than these specified parties.

  
POWELL & JONES  
July 12, 2001

## MANAGEMENT LETTER

Honorable Property Appraiser  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, for the year ended September 30, 2000, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiencies. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, and other compliance matters, the remaining sections of this report letter discuss these findings.

### PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

### CURRENT YEAR FINDINGS

General Fixed Assets - From our review of equipment purchased during the year, we found several instances where items of equipment had not been reported to the County fixed assets custodian for inclusion in the County general fixed assets accounting system. We recommend that a system be implemented to assure that all changes in general fixed assets of the Property Appraiser be properly reported for inclusion in the County's general fixed assets group of accounts.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 2000, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Property Appraiser are combined with other County Agencies in that report.

**INVESTMENT OF PUBLIC FUNDS** - The Columbia County Property Appraiser complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

**FINANCIAL EMERGENCY STATUS** - Nothing came to our attention that caused us to believe that the Property Appraiser 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*.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.544(1)(f).

**CONCLUSION** - We have reviewed information regarding our audit with the Property Appraiser and have provided appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this year's examination of the County. We appreciate the helpful assistance of all County employees in completing this year's audit.

Sincerely,

**POWELL & JONES**



Richard C. Powell  
Certified Public Accountant  
July 12, 2001

COLUMBIA COUNTY  
PROPERTY APPRAISER

J. DOYLE CREWS  
Certified Florida Appraiser

Post Office Box 1907  
Lake City, Florida 32056-1907  
(904) 758-1083

September 4, 2001

Ms. Kathryn Brewer, CPA  
Local Government Section and Special Studies  
Office of Auditor General  
Claude Denson Pepper Building  
111 West Madison Street  
Tallahassee, Fl 32399-1450

Dear Ms. Brewer;

I have received the audit for the office of the Columbia County Property Appraiser for the period October 1, 1999 through September 30, 2000.

There were no deficiencies cited by this report. We have implemented a system to assure that all changes in general fixed assets are reported, per the recommendation in the report.

Sincerely,



J. Doyle Crews, CFA  
Property Appraiser

JDC:mm

XC: Columbia County Board of County commissioners





Powell & Jones  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

2585 S. First Street  
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## INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the accompanying financial statements present only the Columbia County Sheriff which is an integral part of Columbia County, the primary government for financial reporting purposes.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of September 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2001, on our consideration of the Columbia County Sheriff's internal control over financial reporting and our tests on its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Columbia County Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

  
POWELL & JONES  
June 29, 2001

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

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

For the Fiscal Year Ended September 30, 2000

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals (Memorandum Only)</u>
<b>REVENUES</b>			
Charges for services	\$ 94,512	\$ 54,999	\$ 149,511
Fines and forfeitures	-	171,223	171,223
Miscellaneous	<u>45,293</u>	<u>140,426</u>	<u>185,719</u>
Total revenues	<u>139,805</u>	<u>366,648</u>	<u>506,453</u>
 <b>EXPENDITURES</b>			
Current Expenditures			
Public safety	8,014,502	221,424	8,235,926
Capital Outlay			
Public safety	419,925	119,377	539,302
Debt Service			
Public safety	<u>3,216</u>	<u>3,216</u>	<u>6,432</u>
Total expenditures	<u>8,437,643</u>	<u>344,017</u>	<u>8,781,660</u>
 Excess (deficiency) of revenues over expenditures	 <u>(8,297,838)</u>	 <u>22,631</u>	 <u>(8,275,207)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Interfund transfers in	8,297,838	29,840	8,327,678
Interfund transfers out	-	(32,111)	(32,111)
Total other financing sources (uses)	<u>8,297,838</u>	<u>(2,271)</u>	<u>8,295,567</u>
 Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	 -	 20,360	 20,360
 Fund balances at beginning of year	 <u>-</u>	 <u>93,305</u>	 <u>93,305</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 113,665</u>	<u>\$ 113,665</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

#### GENERAL AND SPECIAL REVENUE FUNDS

For the Fiscal Year Ended September 30, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess (deficiency) of revenues and other financing sources over expenditures	\$ -	\$ -	\$ -	\$ 42,070	\$ 20,360	\$ (21,710)
Fund balances at beginning of year	-	-	-	93,305	93,305	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 135,375	\$ 113,665	\$ (21,710)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### NOTES TO FINANCIAL STATEMENTS

September 30, 2000

#### NOTE 1. THE REPORTING ENTITY

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Sheriff is an elected Constitutional Officer, whose Office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Office is an integral part of Columbia County, the primary government for financial reporting purposes.

#### NOTE. 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Sheriff's significant accounting policies is presented to assist the reader in understanding and interpreting the accompanying financial statements.

##### A. Basis of Presentation

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

##### GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Sheriff. It is used to account for all financial resources not properly accounted for in any other fund.

Special Revenue Funds - Special Revenue Funds are used to account for the collection and disbursement of earmarked revenues utilized in the general activities of a government.

##### FIDUCIARY FUNDS

Agency Funds - Agency Funds are required and used by the Sheriff to account for resources received from and disbursed to other governmental units, other funds of Columbia County and individuals. The Sheriff functions purely as an agent for others in the maintenance of these funds.

Bank Deposit Covered By	Category			Bank Balance
	1	2	3	
Eligible Collateral	\$ 147,097	\$ -	\$ -	\$ 147,097
FDIC Insurance	365,329	-	-	365,329
Total Deposits	<u>\$ 512,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 512,426</u>

E. Inventories

It is the policy of the Sheriff to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

F. Property, Plant and Equipment

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Group of Accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been provided on the Sheriff's general fixed assets.

G. 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 of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability is reported in the General Long-Term Debt Account Group.

H. Total Column on the Combined Statements

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance 10/01/99	Additions	Deletions	Balance 09/30/00
Equipment	<u>\$ 2,822,549</u>	<u>\$ 478,437</u>	<u>\$ 357,409</u>	<u>\$ 2,943,577</u>

**NOTE 5. CONTINGENT LIABILITIES**

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

**NOTE 6. RISK MANAGEMENT**

The Sheriff participates in various public entity risk pools for certain of its insurance coverages. Under these insurance risk pools, the Sheriff entity risk pool pays annual premiums to the pools for its insurance coverages. The agreements for formation of the pools provide that the pools will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specific amounts.

The Sheriff continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The pooling agreements allow for the pools to make additional assessments to make the pools self-sustaining. It is not possible to estimate the amount of such additional assessments, which might have to be paid by the Sheriff.

The pooling agreements require the pool to be self-sustaining. It is not possible to estimate the amount of losses, which might have to be borne by the Sheriff.

**NOTE 7. LONG-TERM DEBT**

The Sheriff has an installment payment agreement with Xerox Corporation for a copy machine costing \$26,459. The agreement calls for sixty monthly payments of \$536, including interest at 7.96%.

Annual debt service requirements to maturity for this note, including interest of \$204 is as follows:

Year End September 30	Amount
2001	\$ 6,438
2002	6,438
2003	537
	<u>\$ 13,413</u>

Changes in Long-Term Liabilities - During the year ended September 30, 2000, the following occurred in liabilities reported in the general long-term debt account group:

	Balance 10/01/99	Additions	Retirements	Balance 09/30/00
Note payable	<u>\$ 18,371</u>	<u>\$ -</u>	<u>\$ 5,162</u>	<u>\$ 13,209</u>

# **GENERAL FUND**



# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Charge for Services			
Public safety			
Police services	\$ -	\$ 94,512	\$ 94,512
Miscellaneous revenue	-	45,293	45,293
Total revenue	<u>-</u>	<u>139,805</u>	<u>139,805</u>
<b>EXPENDITURES</b>			
Public safety			
VEST Grant			
Operating expenses	-	13,195	(13,195)
BLOCK Grant C			
Personal services	42,823	45,152	(2,329)
Operating expenses	-	37,563	(37,563)
Capital outlay	6,295	6,294	1
Total Block Grant C	<u>49,118</u>	<u>89,009</u>	<u>(39,891)</u>
BLOCK Grant D			
Capital outlay	99,028	110,421	(11,393)
COPS Grant			
Personal services	425,751	406,622	19,129
STOP Grant			
Personal services	62,351	62,113	238
Operating expenses	14,366	10,307	4,059
Capital outlay	1,786	1,817	(31)
Total STOP grant	<u>78,503</u>	<u>74,237</u>	<u>4,266</u>
Multi-Jurisdictional Task Force Grant			
Personal services	130,698	125,897	4,801
Operating expenses	9,888	11,012	(1,124)
Capital outlay	58,357	71,223	(12,866)
Total Multi-Jurisdictional Task	<u>198,943</u>	<u>208,132</u>	<u>(9,189)</u>
Sheriff administration			
Personal services	358,007	357,871	136
Operating expenses	47,114	39,442	7,672
Capital outlay	650	650	-
Debt service	-	3,216	(3,216)
Total Sheriff administration	<u>405,771</u>	<u>401,179</u>	<u>4,592</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### GENERAL FUND

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Detention and correction			
Personal services	\$2,068,620	\$1,998,523	\$ 70,097
Operating expenses	631,964	918,591	(286,627)
Capital outlay	8,213	2,663	5,550
Total detention and correction	<u>2,708,797</u>	<u>2,919,777</u>	<u>(210,980)</u>
Total expenditures	<u>8,193,448</u>	<u>8,437,643</u>	<u>(244,195)</u>
Excess (deficiency) of revenues over expenditures	<u>(8,193,448)</u>	<u>(8,297,838)</u>	<u>(104,390)</u>
<b>OTHER FINANCING SOURCES</b>			
Interfund transfers in			
Transfers from Board of County Commissioners	8,193,448	8,265,727	72,279
Transfers from other funds	-	32,111	32,111
Total other financing sources	<u>8,193,448</u>	<u>8,297,838</u>	<u>104,390</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

# **COMBINING STATEMENTS**

# **SPECIAL REVENUE FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2000

	<u>Minimum Standards School</u>	<u>Forfeiture</u>	<u>Inmate Welfare</u>	<u>Work Program</u>	<u>Totals</u>
<b>ASSETS</b>					
Current Assets					
Cash	\$ 19,926	\$ 79,586	\$ 21,041	\$ 4,862	\$ 125,415
Inventories	-	-	3,992	-	3,992
Total assets	<u>\$ 19,926</u>	<u>\$ 79,586</u>	<u>\$ 25,033</u>	<u>\$ 4,862</u>	<u>\$ 129,407</u>
 <b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current Liabilities					
Due to other governmental units	\$ -	\$ 15,068	\$ -	\$ -	\$ 15,068
Accrued payroll deductions and matching	-	-	387	287	674
Total liabilities	<u>-</u>	<u>15,068</u>	<u>387</u>	<u>287</u>	<u>15,742</u>
 <b>FUND BALANCES</b>					
Undesignated fund balances	<u>19,926</u>	<u>64,518</u>	<u>24,646</u>	<u>4,575</u>	<u>113,665</u>
Total liabilities and fund balances	<u>\$ 19,926</u>	<u>\$ 79,586</u>	<u>\$ 25,033</u>	<u>\$ 4,862</u>	<u>\$ 129,407</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### SPECIAL REVENUE FUNDS

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

For the Fiscal Year Ended September 30, 2000

	Minimum Standards School	Forfeiture	Inmate Welfare	Work Program	Totals
Detention and correction					
Personal services	\$ -	\$ -	\$ 16,686	\$ 18,649	\$ 35,335
Operating expenses	-	-	112,889	4,265	117,154
Capital outlay	-	-	29,836	26,472	56,308
Debt Service	-	-	3,216	-	3,216
Total detention and correction	-	-	162,627	49,386	212,013
Total expenditures	13,194	118,810	162,627	49,386	344,017
Excess (deficiency) of revenues over expenditures	8,905	34,678	1,010	(21,962)	22,631
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer from Board of County Commissioners	-	29,840	-	-	29,840
Interfund transfers out	-	-	(32,111)	-	(32,111)
Total other financing sources (uses)	-	29,840	(32,111)	-	(2,271)
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	8,905	64,518	(31,101)	(21,962)	20,360
Fund balances at beginning of year	11,021	-	55,747	26,537	93,305
Fund balances at end of year	\$ 19,926	\$ 64,518	\$ 24,646	\$ 4,575	\$ 113,665

See notes to financial statements.

# **AGENCY FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the Fiscal Year Ended September 30, 2000

	Balance Oct. 1, 1999	Additions	Deductions	Balance Sept. 30, 2000
<b>INMATE TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 25,149	\$ 221,440	\$ 189,932	\$ 56,657
<b>Liabilities</b>				
Due to individuals	\$ 25,149	\$ 221,440	\$ 189,932	\$ 56,657
 <b>TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 70,274	\$ 414,492	\$ 401,861	\$ 82,905
<b>Liabilities</b>				
Cash bonds liability	\$ 56,559	\$ 275,991	\$ 258,517	\$ 74,033
Individual depositors liability	13,643	137,547	143,017	8,173
Other current liabilities	72	953	326	699
Total liabilities	\$ 70,274	\$ 414,491	\$ 401,860	\$ 82,905
 <b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 95,423	\$ 635,932	\$ 591,793	\$ 139,562
<b>Liabilities</b>				
Cash bonds liability	\$ 56,559	\$ 275,991	\$ 258,517	\$ 74,033
Individual depositors liability	13,643	137,547	143,017	8,173
Due to individuals	25,149	221,440	189,932	56,657
Other current liabilities	72	953	326	699
Total liabilities	\$ 95,423	\$ 635,931	\$ 591,792	\$ 139,562

See notes to financial statements.



# **COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Sheriff  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, and have issued our report thereon dated June 29, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether the Columbia County Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Columbia County Sheriff in a separate letter dated June 29, 2001, on pages 5-20 - 5-21.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Columbia County Sheriff's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Columbia County Sheriff in a separate letter dated June 29, 2001, on pages 5-20 - 5-21.

This report is intended solely for the information and use of management, Sheriff of Columbia County, and the Board of County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

  
**POWELL & JONES**  
June 29, 2001

## MANAGEMENT LETTER

Honorable Sheriff  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, for the year ended September 30, 2000, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of 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.

### PRIOR YEAR FINDINGS

All prior year findings were cleared in the current year.

### CURRENT YEAR FINDINGS

General ledger - At the time of our audit, the Operating Fund general ledger for the fiscal year end was out of balance. Based on our audit work, we were able to substantially bring the general ledger into balance with adjusting journal entries. We recommend that as a part of year end closing procedures, that all funds and significant accounts be fully reconciled and balanced.

Payroll reporting - During our audit of payroll transactions, we could not reconcile salary amounts reported on the quarterly Forms 941 and monthly State retirement reports with corresponding amounts in the general ledger. We found that this was partly due to the manner in which "special detail" revenues were recorded as credits to salary expenditures in the general ledger. To more fully account for payroll transactions, we recommend that a formal reconciliation between amounts reported on the payroll reports and the general ledger accounts be performed on at least a quarterly basis. "Special detail" receipts should also be recorded in a separate revenue account.

Accounts payable - From our test of selected disbursements, the Office could not locate original invoices for several payments. Also, we found isolated instances where payments were erroneously posted twice in the general ledger and not subsequently reversed. To improve accountability and record retention over accounts payable, we recommend that these processes be centralized for all Sheriff departments.

Individual depositors - From our audit of individual depositor transactions, we found that the Office was not performing a reconciliation of these accounts on a monthly basis. Upon our notification, this internal control procedure was implemented.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 2000, will be filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*. The financial statements of the Sheriff will be combined with other County agencies in that report.

**INVESTMENT OF PUBLIC FUNDS** - The Sheriff complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

**FINANCIAL EMERGENCY STATUS** - Nothing came to our attention that caused us to believe that the Sheriff 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*.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.544(1)(f).

**CONCLUSION** - We have reviewed information regarding our audit with the Sheriff and have provided appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this year's examination of the Sheriff's office. We appreciate the helpful assistance of all office employees in completing this year's audit.

Sincerely,

**POWELL & JONES**



Richard C. Powell  
Certified Public Accountant  
June 29, 2001



# FRANK E. OWENS, SHERIFF

COLUMBIA COUNTY  
POST OFFICE BOX 650, LAKE CITY, FLORIDA 32056-0650

Residence 752-3430

Emergency/Communications 752-3222  
Administrative Office 752-9212  
Investigations 752-7015  
Patrol 758-1376  
Detention Center 755-7000

September 20, 2001

Powell & Jones, CPA's  
2585 S. First Street  
Lake City, FL 32025

In response to your management letter of June 1, 2001, I have the following response:

First I would like to point out we are attempting to make a response to the "draft" management letter as agreed upon.

- (1) I agree with your recommendation regarding reconciliation of our operating account.
- (2) I agree with your recommendation regarding payroll reporting.
- (3) I agree with your comments concerning retention of original invoices. We do try to properly file these. However, since this is a non-automated process, mistakes can, and will occur. Furthermore, given the relocation of our office some misplaced items are to be expected.

The Sheriff's Office has engaged a consultant to review certain of our financial operations including internal control. I will ask that they incorporate your findings into their work. They will be making recommendations to me concerning many of the suggested improvements you pointed out. We will implement those deemed cost effective, necessary, and feasible after reviewing their report.

Sincerely,

Frank E. Owens, Sheriff  
Columbia County, Florida



**Powell & Jones**  
 Certified Public Accountants

Richard C. Powell, Jr., CPA  
 Marian Jones Powell, CPA

2595 S. First Street  
 Lake City, Florida 32025  
 385 / 755-4200  
 Fax: 385 / 755-4490

**INDEPENDENT AUDITOR'S REPORT**

Honorable Supervisor of Elections  
 Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the accompanying financial statements present only the Columbia County Supervisor of Elections which is an integral part of Columbia County, the primary government for financial reporting purposes.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of September 30, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2001, on our consideration of the Columbia County Supervisor of Elections internal control over financial reporting on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Powell & Jones*

**POWELL & JONES**

July 20, 2001 Institute of Certified Public Accountants American Institute of Certified Public Accountants

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

## SUPERVISOR OF ELECTIONS

### GENERAL FUND

#### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Miscellaneous			
Other miscellaneous	\$ 4,469	\$ 4,469	\$ -
<b>EXPENDITURES</b>			
General government			
Other general government			
Personal services Supervisor	203,800	203,800	-
Personal services Elections	74,873	74,873	-
Operating expenses Supervisor	7,954	7,954	-
Operating expenses Elections	74,576	74,576	-
Capital outlay	3,387	3,387	-
Debt service	1,804	1,804	-
Total expenditures	<u>366,394</u>	<u>366,394</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(361,925)</u>	<u>(361,925)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from Board of County Commissioners	<u>361,925</u>	<u>361,925</u>	<u>-</u>
Total other financing sources	<u>361,925</u>	<u>361,925</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.



# **COLUMBIA COUNTY, FLORIDA**

## **SUPERVISOR OF ELECTIONS**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 2000

#### **NOTE 1. THE REPORTING ENTITY**

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Supervisor of Elections is an elected Constitutional Officer, whose Office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Office is an integral part of Columbia County, the primary government for financial reporting purposes.

#### **NOTE. 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the Supervisor of Elections' significant accounting policies is presented to assist the reader in understanding and interpreting the accompanying financial statements.

##### **A. Basis of Presentation**

The accounts of the Supervisor of Elections are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

##### **GOVERNMENTAL FUND**

General Fund - The General Fund is the general operating fund of the Supervisor of Elections. It is used to account for all financial resources not properly accounted for in any other fund.

##### **FIDUCIARY FUND**

Agency Fund - Agency Funds are required and used by the Supervisor of Elections to account for resources received from and disbursed to other governmental units, other funds of Columbia County and individuals. The Supervisor of Elections functions purely as an agent for others in the maintenance of the Fee Fund.

The Fee Fund was not utilized during the current year.

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 of the Board of County Commissioners.

#### H. Total Column on the Combined Statements

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

#### **NOTE 3. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Supervisor of Elections employees covered by the System for the year ended September 30, 2000, was \$163,578; the total payroll was \$190,808.

Membership is compulsory for all full-time and part-time employees working in a regularly established position for Columbia County. Elected County officials may elect not to participate in the System.

The Florida Retirement System provides vesting of benefits after ten years of creditable service, eight years for Elected State and County Officers' Class (ESCOC), or seven years for Senior Management Service Class (SMSC). Members are eligible for normal retirement when they have met the minimum requirements for their specific class of membership. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age.

Benefits are computed on the basis of age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings. Members may select one of four benefit options at retirement. The System also provides death and disability benefits.

Retirement coverage is employee noncontributory. Employers pay all contributions. Rates are based on class of membership. The contribution requirement for the year ended September 30, 2000, was \$22,427, which represents 13.7% of covered payroll.

The "actuarial accrued liability" is a standardized 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 help users (1) assess the Florida Retirement Systems' funding status on a going-concern basis, (2) assess progress in accumulating sufficient assets to pay benefits when due, and (3) make comparisons among Public Employee Retirement Systems. The measure is independent of and should not be confused with the actuarial funding method used to determine contributions to the System.

At June 30, 2000, the unfunded actuarial accrued liability for the State of Florida Retirement System, determined through an actuarial valuation performed as of that date was \$(13.555) billion, as follows:

# **COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

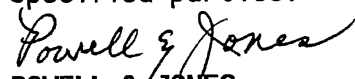
To the Supervisor of Elections  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, and have issued our report thereon dated July 20, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether the Columbia County Supervisor of Elections' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting - In planning and performing our audit we considered the Columbia County Supervisor of Elections' internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Columbia County Supervisor of Elections in a separate letter dated July 20, 2001, on pages 6-9 - 6-10.

This report is intended solely for the information and use of management, the Board of County Commissioners, and Supervisor of Elections of Columbia County, and is not intended to be and should not be used by anyone other than these specified parties.

  
**POWELL & JONES**  
July 20, 2001

## MANAGEMENT LETTER

Honorable Supervisor of Elections  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, for the year ended September 30, 2000, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of 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.

### PRIOR YEAR FINDINGS

Employee Bonding - From our review of insurance coverages in the prior and current years, we could not ascertain that all employees of the Office involved in cash transactions, were covered by honesty bonding insurance. To increase office internal control, we recommend that appropriate bonding insurance be obtained by the Office.

### CURRENT YEAR FINDINGS

Travel - From our audit of travel expense reimbursements, we found one instance where a travel voucher did not indicate times of departure and return. To properly document meal allowances paid for out-of-area travel, times of departure and returns should be included on all travel vouchers.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 2000, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Supervisor of Elections are combined with other County Agencies in that report.

**INVESTMENT OF PUBLIC FUNDS** - The Columbia County Supervisor of Elections complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

**FINANCIAL EMERGENCY STATUS** - Nothing came to our attention that caused us to believe that the Supervisor of Elections 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*.

**CAROLYN D. KIRBY**  
*Supervisor of Elections • Columbia County*

September 4, 2001

Honorable Charles Lester  
Auditor General  
111 West Madison St.  
Tallahassee, Fl. 32301

Re: Annual Financial Report, Supervisor of Elections Fiscal Year ending September 30, 2000.

Dear Honorable Lester:

We have received the Columbia County, Florida Supervisor of Elections Annual Financial Report for the fiscal year ending September 30, 2000.

In reference to travel vouchers, we try very hard to make sure times of departure and return are properly documented. We must have overlooked one but we will be more careful in the future.

We are taking into consideration that the employees of the Office involved in cash transactions be covered by honesty bonding insurance, as referenced in prior year findings.

We are very pleased with the overall conclusion of the audit for the Supervisor of election office. We will strive to maintain that standard of audit.



Carolyn D. Kirby  
CDK/jl

Cc:  
Richard Powell, CPA  
Dale Williams, County Administrator  
Judy Lewis, Internal Audit





**Powell & Jones**  
 Certified Public Accountants

Richard C. Powell, Jr., CPA  
 Marian Jones Powell, CPA

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 Lake City, Florida 32021  
 386 / 755-4200  
 Fax 386 / 755-4290

**INDEPENDENT AUDITOR'S REPORT**

**Honorable Tax Collector  
 Columbia County, Florida**

We have audited the accompanying component unit general purpose financial statements of the Columbia County Tax Collector, a component unit of Columbia County, Florida, as of and for the year ended September 30, 2000, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the accompanying financial statements present only the Columbia County Tax Collector which is an integral part of Columbia County, the primary government for financial reporting purposes.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Tax Collector, a component unit of Columbia County, Florida, as of September 30, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 29, 2001, on our consideration of the Columbia County Tax Collector's internal control over financial reporting on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statement listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Columbia County Tax Collector. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Powell & Jones*  
**POWELL & JONES**  
 May 29, 2001

# **COMBINED FINANCIAL STATEMENTS**



**COLUMBIA COUNTY, FLORIDA**

**TAX COLLECTOR**

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

September 30, 2000

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>Agency Funds</u>	
<b>ASSETS</b>			
Cash	\$ 142,839	\$ 871,483	\$1,014,322
Dishonored checks receivable	-	870	870
Due from other funds	13,695	106,645	120,340
Due from other governmental units	-	568	568
Other current assets	-	-	-
<b>Total assets</b>	<u>\$ 156,534</u>	<u>\$ 979,566</u>	<u>\$1,136,100</u>
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 10,257	\$ -	\$ 10,257
Accrued payroll deductions	13,191	-	13,191
Due to other funds	899	119,441	120,340
Due to other governmental units	132,187	676,229	808,416
Other current liabilities	-	183,896	183,896
<b>Total liabilities and fund equity</b>	<u>\$ 156,534</u>	<u>\$ 979,566</u>	<u>\$1,136,100</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## TAX COLLECTOR

### GENERAL FUND

#### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES</b>			
General government			
Financial and administrative			
Personal services	\$ 702,381	\$ 702,807	\$ (426)
Operating expenses	140,014	136,235	3,779
Capital outlay	<u>45,391</u>	<u>45,391</u>	<u>-</u>
Total expenditures	<u>887,786</u>	<u>884,433</u>	<u>3,353</u>
Excess (deficiency) of revenues over expenditures	<u>(375,367)</u>	<u>(382,688)</u>	<u>(7,321)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from the Board of County Commissioners	<u>375,367</u>	<u>382,688</u>	<u>7,321</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

E. Inventories

It is the policy of the Tax Collector to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

F. Property, Plant and Equipment

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Asset Group of Accounts, except for its infrastructure fixed assets which the County has elected not to report. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been provided on the County's general fixed assets. Assets purchased by the Tax Collector are reported in the Board of County Commissioners' General Fixed Asset Account Group.

G. 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 of the Board of County Commissioners.

H. Total Column on the Combined Statements

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 3. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Tax Collector employees covered by the System for the year ended September 30, 2000, was \$553,997; this figure also represents the total full-time payroll.

Membership is compulsory for all full-time and part-time employees working in a regularly established position for Columbia County. Elected County officials may elect not to participate in the System.

The Florida Retirement System provides vesting of benefits after ten years of creditable service, eight years for Elected State and County Officers' Class (ESCOC), or seven years for Senior Management Service Class (SMSC). Members are eligible for normal retirement when they have met the minimum requirements for

# **COMBINING STATEMENTS**

# **AGENCY FUNDS**

# COLUMBIA COUNTY, FLORIDA

## TAX COLLECTOR

### AGENCY FUNDS

#### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2000

	<u>Balance</u> <u>Oct. 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Sept. 30, 2000</u>
<b>AD VALOREM TAX FUND</b>				
<b>Assets</b>				
Cash	\$ 583,525	\$27,763,767	\$27,611,021	\$ 736,271
Due from other funds	42	634	-	676
Total assets	<u>\$ 583,567</u>	<u>\$27,764,401</u>	<u>\$27,611,021</u>	<u>\$ 736,947</u>
<b>Liabilities</b>				
Escrow funds payable	\$ 755	\$ 31,630	\$ -	\$ 32,385
Due to other governmental units	485,148	61,614	-	546,762
Due to other funds	45,240	60,531	-	105,771
Taxes payable	-	21,498,345	21,498,345	-
Other current liabilities	4,790	6,190,703	6,188,761	6,732
Occupational licenses payable	47,634	60,590	62,927	45,297
Total liabilities	<u>\$ 583,567</u>	<u>\$27,903,413</u>	<u>\$27,750,033</u>	<u>\$ 736,947</u>
<b>DELINQUENT TAX FUND</b>				
<b>Assets</b>				
Cash	\$ 2,601	\$1,705,581	\$1,706,687	\$ 1,495
Due from other funds	45,389	60,533	-	105,922
Due from other governmental units	267	301	-	568
Total assets	<u>\$ 48,257</u>	<u>\$1,766,415</u>	<u>\$1,706,687</u>	<u>\$ 107,985</u>
<b>Liabilities</b>				
Due to other funds	\$ 6,712	\$ 14,800	\$ 19,952	\$ 1,560
Due to other governmental units	41,445	184,558	218,246	7,757
Other current liabilities	100	1,500,982	1,402,414	98,668
Total liabilities	<u>\$ 48,257</u>	<u>\$1,700,340</u>	<u>\$1,640,612</u>	<u>\$ 107,985</u>
<b>TAG AGENCY FUND</b>				
<b>Assets</b>				
Cash	\$ 109,689	\$4,583,299	\$4,559,271	\$ 133,717
Dishonored checks receivable	1,578	-	708	870
Due from other funds	224	-	177	47
Total assets	<u>\$ 111,491</u>	<u>\$4,583,299</u>	<u>\$4,560,156</u>	<u>\$ 134,634</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## TAX COLLECTOR

### AGENCY FUNDS

#### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2000

	Balance Oct. 1, 1999	Additions	Deductions	Balance Sept. 30, 2000
<b>TAG AGENCY FUND</b>				
<b>Liabilities</b>				
Due to other funds	\$ 8,457	\$ 3,653	\$ -	\$ 12,110
Due to other governmental units	102,231	4,566,074	4,546,595	121,710
Other current liabilities	803	17,376	17,365	814
<b>Total liabilities</b>	<b>\$ 111,491</b>	<b>\$4,587,103</b>	<b>\$4,563,960</b>	<b>\$ 134,634</b>
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 695,815	\$34,052,647	\$33,876,979	\$ 871,483
Dishonored checks receivable	1,578	-	708	870
Due from other funds	45,655	61,167	177	106,645
Due from other governmental units	267	301	-	568
<b>Total assets</b>	<b>\$ 743,315</b>	<b>\$34,114,115</b>	<b>\$33,877,864</b>	<b>\$ 979,566</b>
<b>Liabilities</b>				
Due to other funds	\$ 60,409	\$ 78,984	\$ 19,952	\$ 119,441
Due to other governmental units	628,824	4,812,246	4,764,841	676,229
Escrow funds payable	755	31,630	-	32,385
Occupational licenses payable	47,634	60,590	62,927	45,297
Taxes payable	-	21,498,345	21,498,345	-
Other current liabilities	5,693	7,709,061	7,608,540	106,214
<b>Total liabilities</b>	<b>\$ 743,315</b>	<b>\$34,190,856</b>	<b>\$33,954,605</b>	<b>\$ 979,566</b>

See notes to financial statements.

# **COMPLIANCE SECTION**