

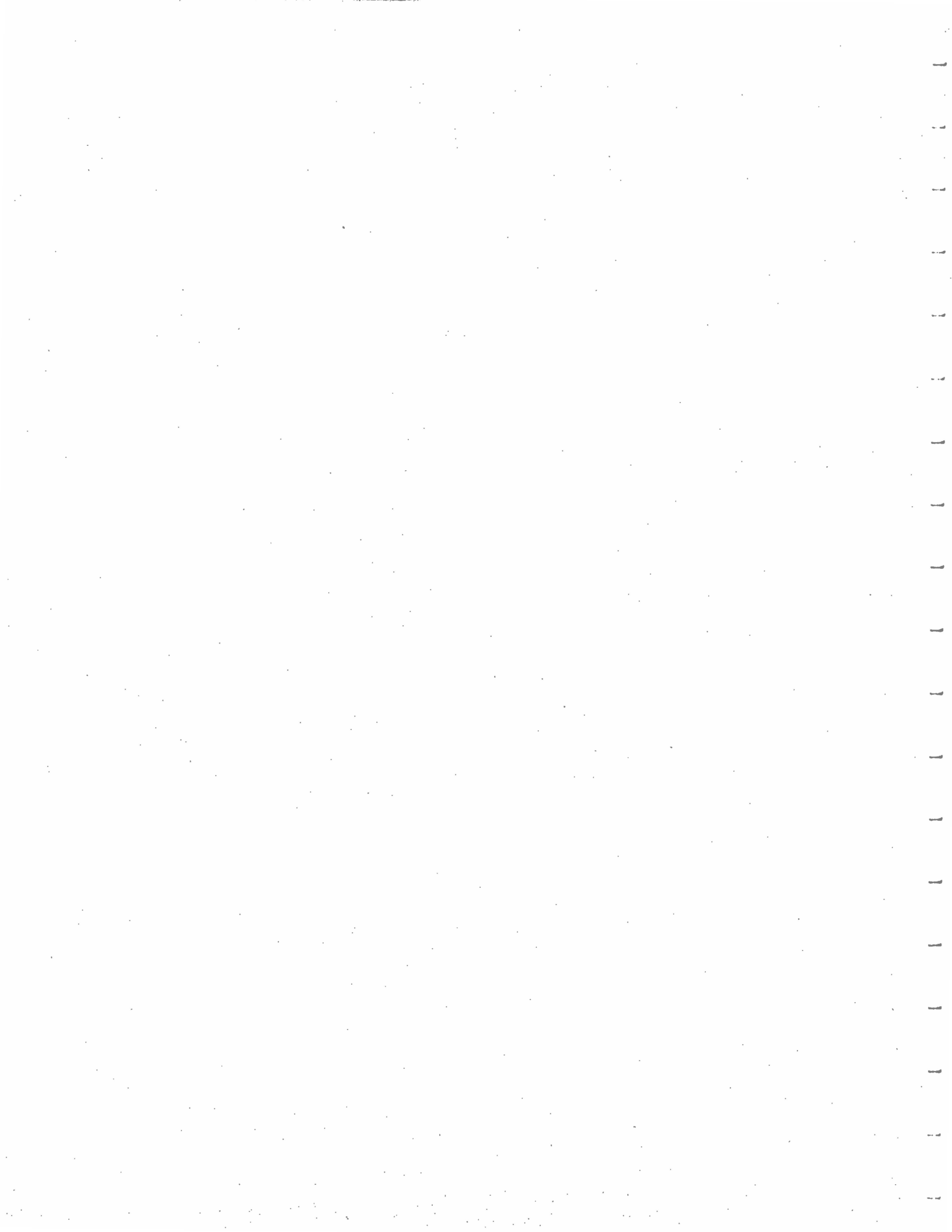
# **COLUMBIA COUNTY, FLORIDA**

## **ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended September 30, 2005**



**Powell & Jones**  
Certified Public Accountants



**COLUMBIA COUNTY, FLORIDA**

**LIST OF PRINCIPAL OFFICIALS**

September 30, 2005

<u>Title</u>	<u>Name</u>
<b>Board of County Commissioners</b>	
District I	Ronald Williams
District II	Dewey Weaver
District III	George Skinner
District IV	Jennifer Flinn
District V	Elizabeth Porter
<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>	William Gootee
<b>Supervisor of Elections</b>	Elizabeth P. Horne
<b>Tax Collector</b>	Ronnie Brannon

# **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Florida (the County), as of and for the year ended September 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

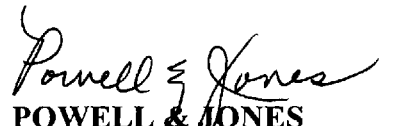
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Florida, as of September 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the major governmental funds 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 June 29, 2006, on our consideration of 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 be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 1 - 3 through 1 - 10 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying information identified in the table of contents as combining statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
**POWELL & JONES**  
Certified Public Accountants  
June 29, 2006

**COLUMBIA COUNTY, FLORIDA**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended September 30, 2005**

The County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2005. The analysis provides summary financial information for the County and should be read in conjunction with the County's financial statements.

The County has implemented Governmental Accounting Standards Board (GASB) Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement requires governmental entities to report finances in accordance with specific guidelines. Among those guidelines are the components of this section dealing with management's discussion and analysis.

Its intent is to provide a brief, objective, and easily readable analysis of the County's financial performance for the year and its financial position at fiscal year end September 30, 2005.

One of the key changes in financial presentation is the requirement to capitalize infrastructure assets and record depreciation. Consequently, significant changes have resulted in the reporting of fixed assets, long term liabilities, and fund balances.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of : 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The **Government-wide financial statements** present an overall picture of the County's financial position and results of operations. The **Fund financial statements** present financial information for the County's major funds. The **Notes to the financial statements** provide additional information concerning the County's finances that are not disclosed in the government-wide or fund financial statements.

### **Government-wide financial statements**

The government-wide financial statements consist of the **statement of net assets** and the **statement of activities**, and are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. Emphasis is placed on the net assets of governmental activities and business-type activities and the change in net assets. Governmental activities are primarily supported by property and non ad valorem taxes, sales and use taxes, federal and state grants, and state shared revenues. Business-type activities are supported by charges to the users of those activities.

The statement of net assets presents information on all assets and liabilities of the County, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Net assets are reported in three categories: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net assets are reported for all Governmental Activities separate from those of business-type activities.

The **statement of activities** presents information on all revenues and expenses of the County and the change in net assets. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the County. To assist in understanding the County's operations, expenses have been reported as governmental activities or business-type activities. Governmental activities financed by the County include public safety, physical environment, transportation, economic environment, human services, culture and recreation, and general government services. Business-type activities financed by user charges include the landfill operation.

### **Fund financial statements**

A fund is a separate accounting entity with a self-balancing set of accounts, and is used to maintain control over resources that have been segregated for specific activities or objectives in accordance with special regulations, restrictions, or limitations. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental fund financial statements* provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

*Proprietary fund financial statements* provide information on all assets and liabilities of the fund, changes in the economic resources (revenues and expenses), and total economic resources.

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures, and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances - budget and actual**, is provided for the County's general fund and major special revenue, capital projects, and debt service funds. For the proprietary funds, which includes business-type activities, a **statement of net assets**; a **statement of revenues, expenses, and changes in fund net assets**; and a **statement of cash flows** are presented. A combining statement of fiduciary net assets is presented for the County's agency funds.

*Fund financial statements* provide more detailed information about the County's activities. Individual funds are established by the County to track revenues that are restricted to certain uses, comply with legal requirements, or account for the use of state and federal grants.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the County. The government-wide financial statements provide an overall picture of the County's financial standing, split between governmental activities and business-type activities. These statements are comparable to private-sector companies and give a good understanding of the County's overall financial health and how the County paid for the various activities, or functions, provided by the County. All assets of the County, including buildings, land, roads, and bridges and reported in the **statement of net assets**. All liabilities, including principal outstanding on bonds, landfill closure liabilities, and future employee benefits obligated but not paid by the County, are included. The **statement of activities** includes depreciation on all long lived assets of the County, but transactions between the different functions of the County have been eliminated in order to avoid "doubling up" the revenues and expenses.



The *fund financial statements* provide a picture of the major funds of the County and a column for all non-major funds. In the case of governmental activities, outlays for long lived assets are reported as expenditures, and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the fund financial statements to the *government wide financial statements*.

### **Notes to the financial statements**

The **Notes to the financial statements** provide additional detail concerning the financial activities and financial balances of the County. Additional information about the accounting practices of the County, investments of the County, long-term debt, and pension plan are some of the items included in the notes to the financial statements.

### **FINANCIAL HIGHLIGHTS**

Total assets of the County exceeded total liabilities by \$126,812,629 (net assets). Unrestricted net assets for governmental activities were \$9,995,072, and for business-type activities were \$1,508,076. Governmental Activities restricted net assets were \$9,733,163, and were \$2,646,956 for Business-type Activities.

Total net assets increased by \$12,094,795. Of that amount, \$11,809,175 is attributable to Governmental Activities and Business-type Activities \$285,620.

Governmental Funds revenues increased \$8,865,557 to \$58,308,698. This 17.9% increase in revenue was due primarily to an increase in intergovernmental grants during the year. Governmental Fund expenditures increased by \$9,067,438 to \$59,464,096. This increase in expenditures of 17.9% was primarily due to completion of various County facilities and road projects during the year.

Business-type activities revenues increased 26.9% to \$2,587,401, while business-type expenses decreased 0.5% to \$2,301,841. The increase in revenue was attributable to greater tonnage and increased interest earnings.

### **FINANCIAL ANALYSIS OF THE COUNTY**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At September 30, 2005, the assets of the County exceed liabilities by \$126,812,629.

The following schedule provides a summary of the assets, liabilities, and net assets of the county.

## Net Assets

	Governmental Activities	Business-type Activities	Total Government	
			2005	2004
<b>Assets</b>				
Current assets	\$ 34,492,139	\$ 9,029,562	\$ 43,521,701	\$ 43,148,510
Restricted assets	-	3,046,956	3,046,956	3,923,988
Noncurrent assets	<u>99,343,167</u>	<u>6,987,114</u>	<u>106,330,281</u>	<u>99,554,153</u>
Total assets	<u>133,835,306</u>	<u>19,063,632</u>	<u>152,898,938</u>	<u>146,626,651</u>
<b>Liabilities</b>				
Current liabilities (payable from current assets)	1,607,665	124,183	1,731,848	1,100,940
Current liabilities (payable from restricted assets)	-	400,000	400,000	4,536,673
Noncurrent liabilities	<u>13,156,239</u>	<u>10,798,222</u>	<u>23,954,461</u>	<u>21,089,750</u>
Total liabilities	<u>14,763,904</u>	<u>11,322,405</u>	<u>26,086,309</u>	<u>26,727,363</u>
<b>Net Assets</b>				
Net assets invested in capital assets, net of related debt	99,343,167	3,586,195	102,929,362	76,610,458
Net assets - restricted	9,733,163	2,646,956	12,380,119	10,466,861
Net assets - unrestricted	<u>9,995,072</u>	<u>1,508,076</u>	<u>11,503,148</u>	<u>32,821,969</u>
<b>Total Net Assets</b>	<u><b>\$119,071,402</b></u>	<u><b>\$ 7,741,227</b></u>	<u><b>\$126,812,629</b></u>	<u><b>\$119,899,288</b></u>

82% of the County's net assets reflect its investment in capital assets (land, buildings, infrastructure, and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional 10% of the County's net assets represent resources that are dedicated or subject to restrictions on how they may be used. The remaining balance of unrestricted net assets (\$11,503,148) may be used to meet the government's ongoing obligations to citizens and creditors.

The following schedule provides a summary of the changes in net assets. The increase in Governmental Activities net assets is due primarily to various road improvement and other capital grants received for capital road projects which have been capitalized. The County received \$4,374,036 for these paving project in the 2005 fiscal year. The decrease in Business-type Activities net assets is due to lower tippage fees at the landfill facility.

**Changes in Net Assets**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Government</u>	
			2005	2004
<b>Revenues:</b>				
Program Revenues				
Charges for services	\$ 11,530,422	\$ 1,996,756	\$13,527,178	\$12,653,079
Operating grants/ contributions	4,804,590	191,176	4,995,766	2,168,599
Capital grants/ contributions	4,725,306	-	4,725,306	2,868,151
General Revenues				
Property taxes	14,479,409	-	14,479,409	13,124,285
Sales and use taxes	11,891,334	-	11,891,334	11,295,282
Federal and State shared revenues	8,177,082	-	8,177,082	7,626,877
Interest	794,282	308,118	1,102,400	423,711
Other	<u>1,303,454</u>	<u>91,411</u>	<u>1,394,865</u>	<u>834,382</u>
Total Revenues	<u>57,705,879</u>	<u>2,587,461</u>	<u>60,293,340</u>	<u>50,994,366</u>
<b>Expenses:</b>				
General government	10,159,799	-	10,159,799	9,771,961
Public safety	16,711,319	-	16,711,319	15,374,701
Physical environment	5,772,875	2,301,841	8,074,716	5,040,302
Transportation	7,118,857	-	7,118,857	6,835,417
Economic environment	1,756,756	-	1,756,756	1,407,023
Human services	2,006,719	-	2,006,719	1,795,151
Culture/recreation	1,791,258	-	1,791,258	1,468,627
Interest on long-term debt	<u>579,121</u>	<u>-</u>	<u>579,121</u>	<u>565,024</u>
Total Expenses	<u>45,896,704</u>	<u>2,301,841</u>	<u>48,198,545</u>	<u>42,258,206</u>
<b>Increase in net assets</b>	<u>\$ 11,809,175</u>	<u>\$ 285,620</u>	<u>\$12,094,795</u>	<u>\$ 8,736,160</u>

Property taxes provide 25% of the revenues for Governmental Activities, while sales taxes provide 21%. Most of the Governmental Activities resources are spent for Public Safety (36%), General Government (22%), Transportation (16%), and Physical Environment (13%).

**FUND FINANCIAL INFORMATION**

**Governmental Funds**

**General Fund**

The County's General Fund is the main operating fund of the County. It is used to account for all financial resources that are not restricted by State or Federal laws, County Ordinances or other externally imposed requirements. As of September 30, 2005, total assets were \$14,227,872 and total liabilities were \$1,681,407. The ending fund balance was \$12,546,465, all of which is undesignated and unreserved.

During the year ended September 30, 2005, total revenues, \$25,301,615, exceeded total expenditures, \$11,410,959, by \$13,890,656. \$12,439,988 was also transferred to other funds for operational and capital related purposes, and \$451,720 was transferred in. The net increase in the fund balance in the General Fund was therefore, \$1,902,388.

During the fiscal year, the County amended the General Fund budget by \$715,753, primarily due to State and Federal grants being received during the course of the year in excess of the original approved budget. The County budgeted ad valorem taxes at 95% of the total tax levy, as allowed by State law; actual collections were 93%. Other revenues were approximately the same as the prior year.

### **Other Governmental Funds**

The *County Transportation Trust Fund* accounts for motor fuel taxes designated for the annual maintenance of roads, bridges, right-of-way, drainage systems, etc. The County has the legal authority to levy ad valorem taxes for the Transportation Fund, but has elected not to do so. As of September 30, 2005, expenditures exceeded revenues, debt proceeds, and transfers by \$558,085. This deficit was offset by fund balance and was due to a budgeted transfer out of \$1,000,000 for road improvements.

The *Municipal Services Benefit Unit Fund* (MSBU) accounts for expenditures incurred for the solid waste collection in the unincorporated area, and other services which primarily benefit residents of the unincorporated area of the County. Financing is provided by non-ad valorem assessments and other revenues derived from the unincorporated area. For the fiscal year ended September 30, 2005, revenues and transfers in exceeded expenditures by \$287,941.

The *Municipal Services Special District Fund* (MSSD) accounts for expenditures incurred for emergency medical services, fire control, and 911 communications. Financing is provided by non ad valorem assessments, service fees, and distribution of state shared revenues. For the fiscal year ended September 30, 2005, revenues were exceeded by expenditures by \$384,192.

The *Sheriff General Fund* is the general operating fund of the Sheriff, a Constitutional Officer. The primary source of funds are transfers from the Board of County Commission Fine and Forfeiture Fund. Expenditures for the year were \$11,269,072, and by law this fund has no ending fund balance.

The *Clerk General Fund* is the general operating fund of the Clerk of the Circuit Court, a Constitutional Officer. The primary source of funds are various court related fees and service charges and transfers from the Board of County Commission General Fund. Expenditures for the year were \$2,459,823, and this fund also had no ending fund balance.

The *Economic Development Fund* accounts for expenditures associated with debt service and other outlays for economic development projects authorized by the Board of County Commissioners. During the year, expenditures exceeded revenues by \$1,617,023, leaving an ending fund balance of \$695,918.

The *Connector Road Project Fund* accounts for the ongoing project to provide bypass roads to relieve traffic congestion throughout the county. Financing is provided by a dedicated local option gas tax and state construction grants. During the year, revenues exceeded expenditures by \$299,652, leaving an ending fund balance of \$4,700,611 to be used in subsequent years for this project.

The *Road Improvement Fund* accounts for the ongoing resurfacing and improvements to various roads within the County. Financing is provided by State construction grants and various transfers from other Board funds. During the year, expenditures exceeded revenues by \$674,319. Transfers in of \$2,000,000 offset this deficit, leaving an ending fund balance of \$2,057,853.

### **Proprietary Funds**

The *Landfill Enterprise Fund* accounts for the revenues, expenses, assets, and liabilities associated with the County-operated solid waste disposal facility. This fund is substantially financed by tippage fees charged to users of the services. Total assets as of September 30, 2005, were \$19,063,632, total liabilities were \$11,322,405, and net assets were \$7,741,227. Total income was \$2,587,461, and total expenses were \$2,301,841, leaving a net income of \$285,620.

### **CAPITAL ASSETS ACTIVITY**

The County's capital assets for its governmental and business-type activities as of September 30, 2005, is \$106,174,362 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation. Prior to 2003, general fixed assets were recorded at cost or fair market value at the time of acquisition. Depreciation was not recognized for governmental activities.

The most significant change in capital assets during the fiscal year was the completion of various road and other capital projects.

The following schedule provides a summary of the County's capital assets balances for the year ended September 30, 2005, compared to the prior year:

#### **Capital Assets**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Government</u>	
			<u>2005</u>	<u>2004</u>
Land and improvements	\$ 3,462,386	\$ 7,753,507	\$ 11,215,893	\$ 11,215,892
Construction in progress	-	2,995,135	2,995,135	2,808,428
Buildings and improvements	99,789,453	493,668	100,283,121	93,405,120
Equipment	<u>15,522,639</u>	<u>2,659,604</u>	<u>18,182,243</u>	<u>14,965,554</u>
	118,774,478	13,901,914	132,676,392	122,394,994
Less accumulated depreciation	<u>(19,431,311)</u>	<u>(7,070,719)</u>	<u>(26,502,030)</u>	<u>(23,023,113)</u>
Total	<u>\$ 99,343,167</u>	<u>\$ 6,831,195</u>	<u>\$106,174,362</u>	<u>\$ 99,371,884</u>

### **DEBT MANAGEMENT**

#### **Governmental Activities Debt**

During the year, total long-term debt decreased by \$4,688,511 leaving the following balances:

Bank loan	\$ 871,652
Revenue bonds	9,537,970
Government loan	26,000
Capital leases	1,357,559
Compensated absences	<u>1,363,058</u>
	<u>\$13,156,239</u>

### **Business-type Activities Debt**

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. Principal payments of \$380,000 were made on this loan during the year, leaving a balance of \$3,245,000 at year end. The County has internally escrowed funds to fully pay this debt.

### **OTHER FINANCIAL INFORMATION**

#### **Economic Factors and Next Year's Budget**

- The current *unemployment rate* for the County, was 3.5%. This represents a decrease of 1% from the prior fiscal year.
- The official *population* for the County in 2005 was 58,915, and is estimated to be 64,040 by the end of 2006, an 8.7% increase.
- The *ad valorem tax millage rate* for the County was 8.864 mills in 2005, which has remained unchanged for many years. During the ensuing year, the value of the tax roll is estimated to increase by 18%.

### **REQUEST FOR INFORMATION**

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning this report or requests for additional information should be addressed to the County Manager, P. O. Drawer 1529, Lake City, Florida 32025, or by calling (386) 758-1005.

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF NET ASSETS**

September 30, 2005

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 14,931,721	\$ 7,703,140	\$ 22,634,861
Accounts receivable, net	377,631	225,077	602,708
Due from other funds	-	75,795	75,795
Due from other governmental units	2,368,237	-	2,368,237
Inventories	14,001	-	14,001
Prepaid expenses	18	-	18
Investments	<u>16,800,531</u>	<u>1,025,550</u>	<u>17,826,081</u>
Total current assets	<u>34,492,139</u>	<u>9,029,562</u>	<u>43,521,701</u>
Noncurrent Assets:			
Restricted assets			
Cash	-	96,551	96,551
Investments	<u>-</u>	<u>2,950,405</u>	<u>2,950,405</u>
Total restricted assets	<u>-</u>	<u>3,046,956</u>	<u>3,046,956</u>
Capital assets, net	<u>99,343,167</u>	<u>6,831,195</u>	<u>106,174,362</u>
Other assets			
Unamortized bond issuance costs	<u>-</u>	<u>155,919</u>	<u>155,919</u>
Total noncurrent assets	<u>99,343,167</u>	<u>10,034,070</u>	<u>109,377,237</u>
Total assets	<u>\$133,835,306</u>	<u>\$ 19,063,632</u>	<u>\$152,898,938</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 862,219	\$ 24,352	\$ 886,571
Accrued liabilities	2,247	-	2,247
Accrued interest payable	100,428	54,516	154,944
Due to other funds	75,795	-	75,795
Due to other governmental units	447,933	-	447,933
Deferred revenue	98,084	-	98,084
Accrued compensated absences	-	45,315	45,315
Deposits	20,009	-	20,009
Other current liabilities	<u>950</u>	<u>-</u>	<u>950</u>
Total current liabilities	<u>1,607,665</u>	<u>124,183</u>	<u>1,731,848</u>

**COLUMBIA COUNTY, FLORIDA**

STATEMENT OF NET ASSETS

September 30, 2005

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Liabilities Payable from Restricted Assets:			
Notes payable short-term	\$ -	\$ 400,000	\$ 400,000
Total current liabilities payable from restricted assets	<u>-</u>	<u>400,000</u>	<u>400,000</u>
Noncurrent Liabilities:			
Due within one year			
Notes and loans payable	95,235	-	95,235
Capital leases payable	454,039	-	454,039
Bonds payable	3,490,836	-	3,490,836
Due in more than one year			
Notes payable	802,417	2,845,000	3,647,417
Capital leases payable	903,520	-	903,520
Bonds payable	6,047,134	-	6,047,134
Estimated liability for closure	-	7,953,222	7,953,222
Accrued compensated absences	1,363,058	-	1,363,058
Total noncurrent liabilities	<u>13,156,239</u>	<u>10,798,222</u>	<u>23,954,461</u>
Total liabilities	<u>\$ 14,763,904</u>	<u>\$ 11,322,405</u>	<u>\$ 26,086,309</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$ 99,343,167	\$ 3,586,195	\$ 102,929,362
Restricted for:			
Library	481,327	-	481,327
Debt service	1,964,489	-	1,964,489
Road projects	6,758,464	-	6,758,464
Other purposes	528,883	2,646,956	3,175,839
Unrestricted	<u>9,995,072</u>	<u>1,508,076</u>	<u>11,503,148</u>
Total net assets	<u>\$ 119,071,402</u>	<u>\$ 7,741,227</u>	<u>\$ 126,812,629</u>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended September 30, 2005**

	<u>Expenses</u>	<u>Program Services</u>			<u>Net (Expenses) Revenues and Changes in Net Assets</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
<b>Functions/Programs</b>							
<b>Governmental Activities</b>							
General Government	\$ 10,159,799	\$ 4,899,232	\$ 131,503	\$ 108,369	\$ (5,020,695)	\$ -	\$ (5,020,695)
Public Safety	16,711,319	4,083,259	734,398	242,901	(11,650,761)	-	(11,650,761)
Physical Environment	5,772,875	2,481,289	2,710,730	-	(580,856)	-	(580,856)
Transportation	7,118,857	14,185	-	4,374,036	(2,730,636)	-	(2,730,636)
Economic Environment	1,756,756	11,550	470,618	-	(1,274,588)	-	(1,274,588)
Human Services	2,006,719	1,065	37,025	-	(1,968,629)	-	(1,968,629)
Culture/recreation	1,791,258	39,842	720,316	-	(1,031,100)	-	(1,031,100)
Interest on long-term debt	579,121	-	-	-	(579,121)	-	(579,121)
<b>Total governmental activities</b>	<b>45,896,704</b>	<b>11,530,422</b>	<b>4,804,590</b>	<b>4,725,306</b>	<b>(24,836,386)</b>	<b>-</b>	<b>(24,836,386)</b>
<b>Business - type activities</b>							
Physical Environment							
Landfill	2,301,841	1,996,756	191,176	-	-	(113,909)	(113,909)
<b>Total government</b>	<b>48,198,545</b>	<b>13,527,178</b>	<b>4,995,766</b>	<b>4,725,306</b>	<b>(24,836,386)</b>	<b>(113,909)</b>	<b>(24,950,295)</b>
<b>General revenues</b>							
Ad valorem taxes					14,479,409	-	14,479,409
Sales and use taxes					11,891,334	-	11,891,334
Franchise fees					62,038	-	62,038
Licenses and permits					620,060	-	620,060
Federal payments in lieu of taxes					176,736	-	176,736
Federal and state shared revenue					8,177,082	-	8,177,082
Local payments in lieu of taxes					21,060	-	21,060
Interest					794,282	308,118	1,102,400
Gain (loss) on disposition of fixed assets					(221,223)	80,000	(141,223)
Rents and royalties					306,487	-	306,487
Miscellaneous					338,296	11,411	349,707
<b>Total general revenue</b>					<b>36,645,561</b>	<b>399,529</b>	<b>37,045,090</b>
<b>Change in net assets</b>					<b>11,809,175</b>	<b>285,620</b>	<b>12,094,795</b>
<b>Net assets beginning of year</b>					<b>108,756,439</b>	<b>11,142,848</b>	<b>119,899,287</b>
<b>Prior period adjustment</b>					<b>(1,494,212)</b>	<b>(3,687,241)</b>	<b>(5,181,453)</b>
<b>Net assets end of year</b>					<b>\$ 119,071,402</b>	<b>\$ 7,741,227</b>	<b>\$ 126,812,629</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
For the Fiscal Year Ended September 30, 2005

	Special Revenue Funds						Debt Service Fund	Capital Projects funds		Other Governmental Funds	Total Governmental Funds
	General Fund	County Transportation Trust	Municipal Services Benefit Unit	Municipal Services Special District	Clerk of Courts Operating	Sheriff Operating	Economic Development	Connector Road Project	Road Improvement		
<b>ASSETS</b>											
Current assets											
Cash	\$ 74,681	\$ 684,638	\$ 534,571	\$ 2,204,255	\$ 327,973	\$ 237,229	\$ 365,146	\$ 4,801,650	\$ 1,641,524	\$ 3,138,003	\$ 14,009,670
Accounts receivable	6,023	89	12,136	349,004	-	9,409	-	-	-	970	377,631
Due from other funds	997,648	-	1,576,650	59,085	236,023	-	-	-	429,695	604,255	3,903,356
Due from other governmental units	603,809	464,613	24,432	11,569	14,003	63,728	340,772	334,624	-	510,687	2,368,237
Inventories	-	14,001	-	-	-	-	-	-	-	-	14,001
Prepaid expenses	-	-	-	-	-	-	-	-	-	18	18
Investments	12,545,711	1,472,958	18,351	1,450,802	-	-	-	-	-	1,312,709	16,800,531
<b>Total assets</b>	<b>\$ 14,227,872</b>	<b>\$ 2,636,299</b>	<b>\$ 2,166,140</b>	<b>\$ 4,074,715</b>	<b>\$ 577,999</b>	<b>\$ 310,366</b>	<b>\$ 705,918</b>	<b>\$ 5,136,274</b>	<b>\$ 2,071,219</b>	<b>\$ 5,566,642</b>	<b>\$ 37,473,444</b>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>LIABILITIES</b>											
Accounts payable	\$ 168,201	\$ 12,182	\$ 149,471	\$ 311,769	\$ 2,112	\$ 129,860	\$ -	\$ 5,968	\$ 13,366	\$ 69,290	\$ 862,219
Due to other funds	1,513,206	-	75,451	8	143,417	178,876	-	429,695	-	716,447	3,057,100
Due to other governmental units	-	-	-	-	432,470	-	-	-	-	15,463	447,933
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	1,495	1,495
Accrued wages	-	-	752	-	-	-	-	-	-	-	752
Deposits	-	10,009	-	-	-	-	10,000	-	-	-	20,009
Revenues collected in advance	-	-	-	84,499	-	1,630	-	-	-	11,955	98,084
Other current liabilities	-	-	-	950	-	-	-	-	-	-	950
<b>Total liabilities</b>	<b>1,681,407</b>	<b>22,191</b>	<b>225,674</b>	<b>397,226</b>	<b>577,999</b>	<b>310,366</b>	<b>10,000</b>	<b>435,663</b>	<b>13,366</b>	<b>814,650</b>	<b>4,488,542</b>
<b>Fund balances</b>											
Unreserved	12,546,465	2,614,108	1,940,466	3,677,489	-	-	695,918	4,700,611	2,057,853	3,741,782	31,974,692
Reserved	-	-	-	-	-	-	-	-	-	1,010,210	1,010,210
<b>Total fund balances</b>	<b>12,546,465</b>	<b>2,614,108</b>	<b>1,940,466</b>	<b>3,677,489</b>	<b>-</b>	<b>-</b>	<b>695,918</b>	<b>4,700,611</b>	<b>2,057,853</b>	<b>4,751,992</b>	<b>32,984,902</b>
<b>Total liabilities and fund balances</b>	<b>\$ 14,227,872</b>	<b>\$ 2,636,299</b>	<b>\$ 2,166,140</b>	<b>\$ 4,074,715</b>	<b>\$ 577,999</b>	<b>\$ 310,366</b>	<b>\$ 705,918</b>	<b>\$ 5,136,274</b>	<b>\$ 2,071,219</b>	<b>\$ 5,566,642</b>	

Amounts reported for governmental activities in the statement of net assets are different because:  
Capital assets used in governmental activities are not financial resources and, are therefore not reported in funds.  
Long-term debt transactions including bonds payable (\$9,537,970), notes payable (\$897,652), capital leases payable (\$1,357,559), accrued interest (\$100,428), and compensated absences (\$1,363,058), are not due and payable in the current period and therefore are not reported in the funds.  
Net assets of governmental activities

99,343,167

(13,256,667)

\$ 119,071,402

**COLUMBIA COUNTY, FLORIDA**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended September 30, 2005**

	Special Revenue Funds						Debt Service Fund	Capital Projects funds		Other Governmental Funds	Total Governmental Funds
	General Fund	County Transportation Trust	Municipal Services Benefit Unit	Municipal Services Special District	Clerk of Courts Operating	Sheriff Operating	Economic Development	Connector Road Project	Road Improvement		
<b>REVENUES</b>											
Taxes	\$ 19,995,791	\$ 2,517,012	\$ 62,038	\$ -	\$ -	\$ -	\$ -	\$ 2,078,560	\$ -	\$ 1,800,440	\$ 26,453,841
Licenses and permits	-	-	620,060	-	-	-	-	-	-	-	620,060
Intergovernmental	3,726,146	2,749,005	198,258	1,413,791	42,985	83,820	1,343,613	2,156,000	3,561,210	2,499,121	17,773,949
Charges for services	943,795	14,185	-	1,555,644	2,293,049	194,593	-	-	-	2,068,897	7,070,163
Fines and forfeitures	129,090	-	400	-	-	-	-	-	-	131,252	260,742
Miscellaneous	506,793	441,712	2,539,056	1,907,993	-	-	193,950	97,797	13,278	429,364	6,129,943
<b>Total revenues</b>	<b>25,301,615</b>	<b>5,721,914</b>	<b>3,419,812</b>	<b>4,877,428</b>	<b>2,336,034</b>	<b>278,413</b>	<b>1,537,563</b>	<b>4,332,357</b>	<b>3,574,488</b>	<b>6,929,074</b>	<b>58,308,698</b>
<b>EXPENDITURES</b>											
<b>Current expenditures</b>											
General government	3,144,731	-	262,519	110,552	2,459,823	-	-	20,000	-	3,409,559	9,407,184
Public safety	982,038	-	580,432	3,880,180	-	10,513,475	-	-	-	345,769	16,301,894
Physical environment	3,536,329	-	2,210,535	-	-	-	-	-	-	-	5,746,864
Transportation	-	4,284,149	-	-	-	-	-	2,321,147	36,243	-	6,641,539
Economic environment	272,534	-	-	-	-	-	620,924	-	-	865,144	1,758,602
Human services	2,006,719	-	-	-	-	-	-	-	-	-	2,006,719
Culture/recreation	1,177,914	-	83,004	-	-	-	-	-	-	516,131	1,777,049
<b>Capital outlay</b>											
General government	29,645	-	-	-	-	-	-	-	-	58,875	88,520
Public safety	173,129	-	21,381	1,270,888	-	755,597	-	-	-	1,122,952	3,343,947
Physical environment	38,720	-	-	-	-	-	-	-	-	-	38,720
Transportation	-	991,660	-	-	-	-	-	250,095	4,212,564	-	5,454,319
Economic environment	43,740	-	-	-	-	-	1,186,271	-	-	17,050	1,247,061
Human services	5,460	-	-	-	-	-	-	-	-	-	5,460
<b>Debt services</b>											
Principal	-	541,973	-	-	-	-	1,115,000	1,350,000	-	2,060,124	5,067,097
Interest	-	90,811	-	-	-	-	232,391	91,463	-	164,456	579,121
<b>Total expenditures</b>	<b>11,410,959</b>	<b>5,908,593</b>	<b>3,157,871</b>	<b>5,261,620</b>	<b>2,459,823</b>	<b>11,269,072</b>	<b>3,154,586</b>	<b>4,032,705</b>	<b>4,248,807</b>	<b>8,560,060</b>	<b>59,464,096</b>
<b>Excess of revenues over (under) expenditures</b>	<b>13,890,656</b>	<b>(186,679)</b>	<b>261,941</b>	<b>(384,192)</b>	<b>(123,789)</b>	<b>(10,990,659)</b>	<b>(1,617,023)</b>	<b>299,652</b>	<b>(674,319)</b>	<b>(1,630,986)</b>	<b>(1,155,398)</b>
<b>Other financing sources</b>											
Interfund transfers in	451,720	-	-	-	123,789	10,990,659	-	-	2,000,000	1,413,692	14,979,860
Interfund transfers out	(12,439,988)	(1,000,000)	-	-	-	-	-	-	-	(1,539,872)	(14,979,860)
Debt proceeds	-	441,915	26,000	-	-	-	-	-	-	28,050	495,965
<b>Total other financing sources (uses)</b>	<b>(11,988,268)</b>	<b>(558,085)</b>	<b>26,000</b>	<b>-</b>	<b>123,789</b>	<b>10,990,659</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>(98,130)</b>	<b>495,965</b>
<b>Net change in fund balances</b>	<b>1,902,388</b>	<b>(744,764)</b>	<b>287,941</b>	<b>(384,192)</b>	<b>-</b>	<b>-</b>	<b>(1,617,023)</b>	<b>299,652</b>	<b>1,325,681</b>	<b>(1,729,116)</b>	<b>(659,433)</b>
<b>Fund balances beginning of year</b>	<b>10,746,770</b>	<b>3,358,872</b>	<b>1,652,525</b>	<b>4,061,681</b>	<b>-</b>	<b>-</b>	<b>2,312,941</b>	<b>4,400,959</b>	<b>732,172</b>	<b>6,481,108</b>	<b>33,747,028</b>
<b>Prior period adjustment</b>	<b>(102,693)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(102,693)</b>
<b>Fund balances end of year</b>	<b>\$ 12,546,465</b>	<b>\$ 2,614,108</b>	<b>\$ 1,940,466</b>	<b>\$ 3,677,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 695,918</b>	<b>\$ 4,700,611</b>	<b>\$ 2,057,853</b>	<b>\$ 4,751,992</b>	<b>\$ 32,984,902</b>

## COLUMBIA COUNTY, FLORIDA

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2005

Net change in fund balances - total governmental funds		\$ (659,433)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Expenditure for capital assets	\$10,178,027	
Less current year depreciation	<u>(1,883,798)</u>	8,294,229
 The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade ins, dispositions) is to decrease net assets		 (602,819)
 Debt and capital lease proceeds provide current financial resources to governmental funds, but debt and capital leases increase long-term liabilities in the statement of net assets		
Debt proceeds		(495,965)
 Repayments of notes, capital leases and bonds are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
Bond principal payments	4,410,576	
Capital lease principal payments	590,071	
Note principal payments	<u>66,450</u>	5,067,097
 Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Net change in compensated absences	117,380	
Accrued interest expense	<u>88,686</u>	<u>206,066</u>
 Change in net assets of governmental activities		 <u>\$11,809,175</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>TAXES</b>				
Advalorem taxes				
Ad valorem taxes	\$ 14,596,240	\$ 14,596,240	\$ 13,774,835	\$ (821,405)
Delinquent taxes	25,000	25,000	483,093	458,093
Sales and Use Taxes				
Small County Infrastructure Surtax	4,672,160	4,672,160	5,716,803	1,044,643
<b>Total Taxes</b>	<b>19,293,400</b>	<b>19,293,400</b>	<b>19,974,731</b>	<b>681,331</b>
<b>INTERGOVERNMENTAL</b>				
<b>Federal Grants</b>				
<b>Public Safety</b>				
FEMA Frances	-	-	1,162,051	1,162,051
FEMA Jeanne	-	-	1,411,691	1,411,691
Mutijurisdictional Task Force	-	-	122,020	122,020
Local law enforcement block	-	-	26,728	26,728
Bullet Proof Vest	-	-	9,025	9,025
Dot Traffic Enforcement	-	-	52,629	52,629
Cops In School	-	-	97,973	97,973
STOP	-	-	61,901	61,901
Homeland Security Regional	76,447	76,447	86,584	10,137
Courthouse Security System	-	-	46,837	46,837
CCSO FEMA Reimbursement	-	-	125,824	125,824
Regional Terrorism Grant	-	-	58,456	58,456
Emergency preparedness grants	-	-	36,778	36,778
Other federal	-	-	20,000	20,000
<b>Total Federal Grants</b>	<b>76,447</b>	<b>76,447</b>	<b>3,318,497</b>	<b>3,242,050</b>
<b>State Grants</b>				
<b>Public Safety</b>				
State Emergency Preparedness	114,587	114,587	124,812	10,225
State FEMA Frances	-	-	61,210	61,210
State FEMA Jeanne	-	-	75,778	75,778
State Code Red	-	-	11,000	11,000
State Mutijurisdictional task force	-	-	3,149	3,149

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Human Services</b>				
Mosquito Control	\$ 45,191	\$ 45,191	\$ 37,025	\$ (8,166)
Culture and recreation				-
State Aid to Libraries	50,000	50,000	45,658	(4,342)
Other	119,430	119,430	-	(119,430)
<b>Total State Grants</b>	<u>329,208</u>	<u>329,208</u>	<u>358,632</u>	<u>29,424</u>
<b>State Shared Revenues</b>				
Insurance Agents' Licenses	18,000	18,000	25,430	7,430
Alcohol Beverage Licenses	12,500	12,500	12,740	240
<b>Total State Shared Revenues</b>	<u>30,500</u>	<u>30,500</u>	<u>38,170</u>	<u>7,670</u>
<b>State Payments in Lieu of Taxes</b>				
SRWMD	25,000	25,000	21,060	(3,940)
<b>Grants from Other Local Units</b>				
Barnhardt Trust	-	-	9,184	9,184
Network Solutions	-	-	1,663	1,663
<b>Total Grants from Other Local Units</b>	<u>-</u>	<u>-</u>	<u>10,847</u>	<u>10,847</u>
<b>Total Intergovernmental Revenue</b>	<u>461,155</u>	<u>461,155</u>	<u>3,747,206</u>	<u>3,286,051</u>
<b>CHARGES FOR SERVICES</b>				
<b>General Government</b>				
Copies	200	200	365	165
Tax Collector Fees	-	-	20,822	20,822
Sheriff Fees	-	-	84,512	84,512
Other General Government Charges	-	-	132,852	132,852
Administrative	-	-	386,850	386,850
SHIP Administration	-	-	22,277	22,277
Additional Court Costs	-	-	18,823	18,823
Court Facility Fees	210,814	210,814	138,259	(72,555)
Court Facility Fees Civil	-	-	3,100	3,100
Traffic Court	-	-	18	18
<b>Public Safety</b>				
911 Surcharge	-	-	2,040	2,040
School Resource Officer	-	-	104,066	104,066
Room and Board for Prisoners	-	-	5,284	5,284
<b>Human Services</b>				
Animal Control Fees	-	-	1,065	1,065

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Culture and Recreation</b>				
Lake City Library Fees	\$ 6,600	\$ 6,600	\$ 2,190	\$ (4,410)
Lake City Printing	-	-	4,963	4,963
Ft. White Library Fees	-	-	78	78
Ft. White Printing	-	-	520	520
West Branch Library Fees	-	-	95	95
West Branch Printing	-	-	476	476
Other Charges for Services	20,000	20,000	15,140	(4,860)
<b>Total Charges for Services</b>	<b>237,614</b>	<b>237,614</b>	<b>943,795</b>	<b>706,181</b>
<b>FINES AND FORFEITURES</b>				
Communications surcharge	-	-	97,570	97,570
Library fines	32,000	32,000	31,520	(480)
<b>Total fines</b>	<b>32,000</b>	<b>32,000</b>	<b>129,090</b>	<b>97,090</b>
<b>MISCELLANEOUS</b>				
Interest	120,000	120,000	323,163	203,163
Rentals and leases	8,400	8,400	8,750	350
Disposition of fixed assets	-	-	15,834	15,834
Special assessments	-	-	13,730	13,730
Contributions	-	-	12,195	12,195
Other	-	-	133,121	133,121
<b>Total Miscellaneous</b>	<b>128,400</b>	<b>128,400</b>	<b>506,793</b>	<b>378,393</b>
<b>TOTAL REVENUES</b>	<b>20,152,569</b>	<b>20,152,569</b>	<b>25,301,615</b>	<b>5,149,046</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
<b>Legislative</b>				
Personal services	648,053	679,742	614,112	65,630
Operating expenses	104,500	136,425	666,310	(529,885)
Capital outlay	-	17,302	10,000	7,302
<b>Total legislative</b>	<b>752,553</b>	<b>833,469</b>	<b>1,290,422</b>	<b>(456,953)</b>
<b>Executive</b>				
Personal services	-	-	1,275	(1,275)
<b>Tax Collector</b>				
Operating expenses	-	-	68,149	(68,149)
<b>Accounting and Auditing</b>				
Operating expenses	80,000	80,000	112,655	(32,655)
<b>Data Processing</b>				
Operating expenses	32,000	32,000	28,847	3,153

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Legal Counsel</b>				
Personal services	\$ 66,611	\$ 66,611	\$ 80,376	\$ (13,765)
Operating expenses	20,000	20,000	768	19,232
<b>Total legal counsel</b>	<b>86,611</b>	<b>86,611</b>	<b>81,144</b>	<b>5,467</b>
<b>Circuit Court</b>				
Operating expenses	-	-	21,401	(21,401)
<b>Total Circuit Court</b>	<b>-</b>	<b>-</b>	<b>21,401</b>	<b>(21,401)</b>
<b>County Court Mediation</b>				
Operating expenses	-	-	106	(106)
<b>General government</b>				
Operating expenses	-	56,371	43,416	12,955
<b>Nondepartmental</b>				
Personal services	10,000	10,000	406	9,594
Operating expenses	440,500	440,500	479,249	(38,749)
<b>Total nondepartmental</b>	<b>450,500</b>	<b>450,500</b>	<b>479,655</b>	<b>(29,155)</b>
<b>Courthouse Maintenance</b>				
Personal services	647,266	647,266	624,022	23,244
Operating expenses	450,300	316,800	304,978	11,822
Capital outlay	5,000	24,645	19,645	5,000
<b>Total courthouse maintenance</b>	<b>1,102,566</b>	<b>988,711</b>	<b>948,645</b>	<b>40,066</b>
<b>Annex</b>				
Operating expenses	-	57,000	34,512	22,488
<b>Montgomery Building</b>				
Operating expenses	-	20,500	13,556	6,944
<b>Witt Building</b>				
Operating expenses	-	33,000	32,205	795
<b>Utilities Sheriff</b>				
Operating expenses	-	-	2,294	(2,294)

(Continued)

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Watertown Building</b>				
Operating expenses	\$ -	\$ 10,000	\$ 16,094	\$ (6,094)
<b>Total general government</b>	<u>2,504,230</u>	<u>2,648,162</u>	<u>3,174,376</u>	<u>(526,214)</u>
<b>Public Safety</b>				
Emergency				
Operating expenses	-	9,661	5,969	3,692
Preparedness				
Personal services	30,486	78,886	89,094	(10,208)
Operating expenses	8,400	36,661	43,395	(6,734)
Capital Outlay	-	38,739	27,641	11,098
<b>Total preparedness</b>	<u>38,886</u>	<u>154,286</u>	<u>160,130</u>	<u>(5,844)</u>
Safety				
Personal services	58,613	58,613	61,528	(2,915)
Operating expenses	20,550	20,550	12,938	7,612
<b>Total safety</b>	<u>79,163</u>	<u>79,163</u>	<u>74,466</u>	<u>4,697</u>
Emergency Management				
Personal services	78,886	-	-	-
Operating expenses	35,460	50,991	50,991	-
<b>Total emergency management</b>	<u>114,346</u>	<u>50,991</u>	<u>50,991</u>	<u>-</u>
Public Safety Services				
Operating expenses	65,000	-	400	(400)
Communications				
Operating expenses	72,821	61,821	22,711	39,110
Capital outlay	14,626	14,626	-	14,626
<b>Total communications</b>	<u>87,447</u>	<u>76,447</u>	<u>22,711</u>	<u>53,736</u>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Corrections</b>				
Personal services	\$ 90,000	\$ 59,463	\$ 59,463	\$ -
<b>Corrections Maintenance</b>				
Personal services	39,025	39,025	36,935	2,090
Operating expenses	284,000	319,687	337,057	(17,370)
Capital outlay	150,000	150,000	-	150,000
<b>Total corrections maintenance</b>	<u>473,025</u>	<u>508,712</u>	<u>373,992</u>	<u>134,720</u>
<b>Sheriffs Grants</b>				
Personal services	-	16,557	16,557	-
<b>Law Enforcement</b>				
Personal services	210,000	210,000	210,000	-
<b>Judicial</b>				
Personal services	30,000	35,000	35,000	-
<b>EMS Tower</b>				
Capital outlay	-	204,000	145,488	58,512
<b>Total Public Safety</b>	<u>1,187,867</u>	<u>1,404,280</u>	<u>1,155,167</u>	<u>249,113</u>
<b>Physical Environment</b>				
<b>Conservation and resource management</b>				
Personal services	158,039	158,039	128,995	29,044
Operating expenses	54,982	76,582	65,111	11,471
Capital outlay	-	5,400	-	5,400
<b>Total conservation and resource management</b>	<u>213,021</u>	<u>240,021</u>	<u>194,106</u>	<u>45,915</u>
<b>Landscaping</b>				
Personal expenses	102,486	102,486	106,113	(3,627)
Operating expenses	41,379	41,379	31,604	9,775
Capital outlay	-	-	38,720	(38,720)
<b>Total landscaping</b>	<u>143,865</u>	<u>143,865</u>	<u>176,437</u>	<u>(32,572)</u>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Soil Conservation Grants and aids	\$ 6,546	\$ 7,646	\$ 7,646	\$ -
Florida Forest Grants and aids	3,000	3,000	3,000	-
Recreational Facilities Operating expenses	250,530	290,530	67,406	223,124
Florida Boating Improvement Operating expenses	-	27,766	1,015	26,751
FEMA Frances Personal operating expenses	-	80,190	71,519	8,671
Operating expenses	-	12,950	12,708	242
Total FEMA Frances	-	93,140	84,227	8,913
Conservation and resource management Grants and aids	14,100	-	12,730	(12,730)
FEMA Operating expenses	-	-	2,750,024	(2,750,024)
Local Mitigation Strategy Operating expenses	-	-	278,458	(278,458)
Total Physical Environment	631,062	805,968	3,575,049	2,769,081
Economic Environment				
Downtown Redevelopment Grants and aids	125,000	125,000	127,464	(2,464)
Economic development Operating expenses	92,140	-	-	-
Special Projects Capital outlay	125,000	295,611	188,810	106,801
Total Economic Environment	342,140	420,611	316,274	104,337

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Human Services</b>				
<b>Mosquito Control</b>				
Personal services	\$ 19,703	\$ 19,703	\$ 18,964	\$ 739
Operating expenses	76,647	30,292	53,046	(22,754)
Capital outlay	3,500	49,855	5,460	44,395
<b>Total mosquito control</b>	<u>99,850</u>	<u>99,850</u>	<u>77,470</u>	<u>22,380</u>
<b>Human Services</b>				
Grants and aids	<u>1,556,284</u>	<u>1,556,284</u>	<u>1,612,707</u>	<u>(56,423)</u>
<b>Mental Health</b>				
Grants and aids	<u>137,954</u>	<u>137,954</u>	<u>137,954</u>	<u>-</u>
<b>Welfare and Public Assistance</b>				
Operating expenses	-	25,000	13,613	11,387
Grants and aids	<u>121,435</u>	<u>113,435</u>	<u>112,435</u>	<u>1,000</u>
<b>Total welfare and public assistance</b>	<u>121,435</u>	<u>138,435</u>	<u>126,048</u>	<u>12,387</u>
<b>Retardation</b>				
Grants and aids	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>Other Human Services</b>				
Grants and aids	<u>10,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>Total Human Services</b>	<u>1,965,523</u>	<u>1,990,523</u>	<u>2,012,179</u>	<u>21,656</u>
<b>Culture/Recreation</b>				
<b>Library</b>				
Personal services	471,556	423,056	414,143	8,913
Operating expenses	108,000	111,309	200,834	(89,525)
Capital outlay	49,000	121,229	-	121,229
<b>Total library</b>	<u>628,556</u>	<u>655,594</u>	<u>614,977</u>	<u>40,617</u>
<b>Ft. White Library</b>				
Personal services	55,857	52,057	50,626	1,431
Operating expenses	16,500	11,700	29,075	(17,375)
Capital outlay	14,500	23,100	-	23,100
<b>Total Ft. White Library</b>	<u>86,857</u>	<u>86,857</u>	<u>79,701</u>	<u>7,156</u>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**GENERAL FUND**

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

For the fiscal year ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Parks and recreation</b>				
Operating expenses	\$ 35,000	\$ 35,000	\$ 31,476	\$ 3,524
Capital outlay	47,400	-	-	-
Grants and aids	387,750	477,643	439,115	38,528
<b>Total parks and recreation</b>	<b>470,150</b>	<b>512,643</b>	<b>470,591</b>	<b>42,052</b>
<b>Special Events</b>				
Grants and aids	5,000	12,500	12,645	(145)
<b>Total Culture/Recreation</b>	<b>1,190,563</b>	<b>1,267,594</b>	<b>1,177,914</b>	<b>89,680</b>
<b>Total Expenditures</b>	<b>7,821,385</b>	<b>8,537,138</b>	<b>11,410,959</b>	<b>(2,873,821)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>12,331,184</b>	<b>11,615,431</b>	<b>13,890,656</b>	<b>2,275,225</b>
<b>Other financing sources (uses)</b>				
Operating transfers in	-	386,850	451,720	64,870
Operating transfers out	(350,000)	(350,000)	(350,000)	-
Transfer to Officer Funds	(11,904,101)	(12,694,866)	(12,089,988)	604,878
<b>Total other financing sources (uses)</b>	<b>(12,254,101)</b>	<b>(12,658,016)</b>	<b>(11,988,268)</b>	<b>669,748</b>
<b>Net change in fund balance</b>	<b>77,083</b>	<b>(1,042,585)</b>	<b>1,902,388</b>	<b>2,944,973</b>
<b>Fund balance, beginning of year</b>	<b>10,746,770</b>	<b>10,746,770</b>	<b>10,746,770</b>	<b>-</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>(102,693)</b>	<b>(102,693)</b>
<b>Fund balance, end of year</b>	<b>\$ 10,823,853</b>	<b>\$ 9,704,185</b>	<b>\$ 12,546,465</b>	<b>\$ 2,842,280</b>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## COUNTY TRANSPORTATION TRUST

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Taxes</b>				
<b>Sales and use taxes</b>				
County 1 - cent voted gas tax	\$ 608,047	\$ 608,047	\$ 619,362	\$ 11,315
Local option gas tax/alternative fuel	1,538,845	1,538,845	1,552,650	13,805
Small county infrastructure surtax	345,000	345,000	345,000	-
<b>Total taxes</b>	<u>2,491,892</u>	<u>2,491,892</u>	<u>2,517,012</u>	<u>25,120</u>
<b>Intergovernmental revenue</b>				
<b>Federal grants</b>				
Title III	35,000	35,000	-	(35,000)
<b>Federal shared revenues</b>				
<b>Federal forestry</b>				
Federal payments in lieu of taxes				
Federal forestry	125,000	125,000	176,736	51,736
<b>State shared revenues</b>				
<b>General government</b>				
State revenue sharing	280,737	280,737	308,149	27,412
<b>Transportation</b>				
Motor fuel tax rebate	30,000	30,000	45,791	15,791
Constitutional gas tax	1,449,346	1,449,346	1,542,612	93,266
County gas tax	650,817	650,817	664,987	14,170
Special and motor fuel use tax	5,000	5,000	10,730	5,730
Other transportation	-	-	-	-
<b>Total intergovernmental revenue</b>	<u>2,575,900</u>	<u>2,575,900</u>	<u>2,749,005</u>	<u>173,105</u>
<b>Charges for services</b>				
Transportation	5,000	5,000	14,185	9,185
<b>Miscellaneous</b>				
<b>Interest</b>				
SBA	21,000	21,000	31,157	10,157
Other interest	-	-	50,624	50,624
<b>Sale of equipment</b>				
Other miscellaneous	14,000	14,000	4,236	(9,764)
<b>Total miscellaneous</b>	<u>35,000</u>	<u>35,000</u>	<u>441,712</u>	<u>406,712</u>
<b>Total revenues</b>	<u>5,107,792</u>	<u>5,107,792</u>	<u>5,721,914</u>	<u>614,122</u>

(Continued)

# COLUMBIA COUNTY, FLORIDA

## COUNTY TRANSPORTATION TRUST

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>Transportation</b>				
Contracted mowing				
Operating expenses	\$ 155,000	\$ 196,000	\$ 186,443	\$ 9,557
<b>Total contracted mowing</b>	<b>155,000</b>	<b>196,000</b>	<b>186,443</b>	<b>9,557</b>
<b>Graded roads</b>				
Personal services	818,036	818,036	763,247	54,789
Operating expenses	47,000	46,740	30,684	16,056
Capital outlay	-	181,680	653,356	(471,676)
Debt service	231,185	231,185	632,784	(401,599)
<b>Total graded roads</b>	<b>1,096,221</b>	<b>1,277,641</b>	<b>2,080,071</b>	<b>(802,430)</b>
<b>Drainage and equipment</b>				
Personal services	308,473	308,473	289,836	18,637
Operating expenses	256,000	458,894	326,522	132,372
Capital outlay	-	260,838	286,438	(25,600)
<b>Total drainage and equipment</b>	<b>564,473</b>	<b>1,028,205</b>	<b>902,796</b>	<b>125,409</b>
<b>Sign shop</b>				
Personal services	104,251	104,251	109,941	(5,690)
Operating expenses	145,000	148,936	120,466	28,470
<b>Total sign shop</b>	<b>249,251</b>	<b>253,187</b>	<b>230,407</b>	<b>22,780</b>
<b>Repair shop</b>				
Personal services	391,321	391,321	363,841	27,480
Operating expenses	210,000	238,689	203,726	34,963
<b>Total repair shop</b>	<b>601,321</b>	<b>630,010</b>	<b>567,567</b>	<b>62,443</b>
<b>Stock room</b>				
Personal services	28,997	28,997	32,881	(3,884)
Operating expenses	270,000	420,000	420,214	(214)
<b>Total stock room</b>	<b>298,997</b>	<b>448,997</b>	<b>453,095</b>	<b>(4,098)</b>

(Continued)

# COLUMBIA COUNTY, FLORIDA

## COUNTY TRANSPORTATION TRUST

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Administration</b>				
Personal services	\$ 413,897	\$ 413,897	\$ 426,269	\$ (12,372)
Operating expenses	657,550	587,827	615,768	(27,941)
Capital outlay	-	56,422	38,850	17,572
<b>Total administration</b>	<u>1,071,447</u>	<u>1,058,146</u>	<u>1,080,887</u>	<u>(22,741)</u>
<b>Tree trimming</b>				
Personal services	261,952	261,952	177,217	84,735
Operating expenses	21,000	29,700	26,719	2,981
Capital outlay	-	13,018	13,016	2
<b>Total tree trimming</b>	<u>282,952</u>	<u>304,670</u>	<u>216,952</u>	<u>87,718</u>
<b>Secondary maintenance</b>				
Personal services	164,930	164,930	153,807	11,123
Operating expenses	12,000	14,560	12,076	2,484
<b>Total secondary maintenance</b>	<u>176,930</u>	<u>179,490</u>	<u>165,883</u>	<u>13,607</u>
<b>Suwannee Valley Transit</b>				
Grants and aids	24,492	24,492	24,492	-
<b>Total expenditures</b>	<u>4,521,084</u>	<u>5,400,838</u>	<u>5,908,593</u>	<u>507,755</u>
<b>Excess of revenues over (under) expenditures</b>	<u>586,708</u>	<u>(293,046)</u>	<u>(186,679)</u>	<u>106,367</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	-	441,915	441,915
Interfund transfers out	(1,000,000)	(1,089,250)	(1,000,000)	89,250
<b>Total other financing sources uses</b>	<u>(1,000,000)</u>	<u>(1,089,250)</u>	<u>(558,085)</u>	<u>531,165</u>
<b>Net change in fund balance</b>	<u>(413,292)</u>	<u>(1,382,296)</u>	<u>(744,764)</u>	<u>637,532</u>
<b>Fund balance at beginning of year</b>	<u>3,358,872</u>	<u>3,358,872</u>	<u>3,358,872</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 2,945,580</u>	<u>\$ 1,976,576</u>	<u>\$ 2,614,108</u>	<u>\$ 637,532</u>



# COLUMBIA COUNTY, FLORIDA

## MUNICIPAL SERVICES BENEFIT UNIT FUND

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

September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Franchise fees				
Solid waste	\$ 40,000	\$ 40,000	\$ 62,038	\$ 22,038
Licenses and permits				
Professional and occupational	65,000	71,000	71,856	856
Building permits	180,000	225,000	409,715	184,715
Other licenses and permits				
Permits land use	44,000	70,000	134,300	64,300
Building inspection	4,000	4,000	4,189	189
Total licenses and permits	293,000	370,000	620,060	250,060
Intergovernmental				
State shared revenues				
General government				
Mobile home permits	22,000	25,000	23,393	(1,607)
Communications service taxes	184,832	228,599	174,865	(53,734)
Total intergovernmental	206,832	253,599	198,258	(55,341)
Fines and forfeitures				
General government				
Violation of local ordinances	1,000	1,000	400	(600)
Miscellaneous				
Interest earnings				
Interest on investments	1,000	1,000	53,219	52,219
Interest SBA	25,000	8,000	495	(7,505)
Special assessments/impact fees				
Special assessments				
Partial year solid waste	25,000	30,000	35,767	5,767
Physical environment	2,350,000	2,381,500	1,826,696	(554,804)
Delinquent fees	10,000	200	618,826	618,626
Other miscellaneous				
Special lighting	1,500	-	1,435	1,435
Other	500	500	2,618	2,118
Total miscellaneous	2,413,000	2,421,200	2,539,056	117,856
<b>Total revenues</b>	2,953,832	3,085,799	3,419,812	334,013

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## MUNICIPAL SERVICES BENEFIT UNIT FUND

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

September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>General government</b>				
<b>Legislative</b>				
Operating expenses	\$ 88,750	\$ 88,750	\$ 108,811	(20,061)
Capital outlay	100,000	-	-	-
<b>Total legislative</b>	<b>188,750</b>	<b>88,750</b>	<b>108,811</b>	<b>(20,061)</b>
<b>Tax Collector</b>				
Operating expenses	75,000	75,000	69,109	5,891
<b>Total general government</b>	<b>263,750</b>	<b>163,750</b>	<b>177,920</b>	<b>(14,170)</b>
<b>Public safety</b>				
<b>Protective inspections</b>				
Personal services	419,592	419,592	361,667	57,925
Operating expenses	120,700	120,700	138,748	(18,048)
Capital outlay	26,000	42,000	21,381	20,619
<b>Total protective inspections</b>	<b>566,292</b>	<b>582,292</b>	<b>521,796</b>	<b>60,496</b>
<b>Code enforcement</b>				
Personal services	60,269	60,269	58,923	1,346
Operating expenses	15,300	15,300	21,094	(5,794)
<b>Total code enforcement</b>	<b>75,569</b>	<b>75,569</b>	<b>80,017</b>	<b>(4,448)</b>
<b>Addressing services</b>				
Personal services	36,548	36,548	41,724	(5,176)
Operating expenses	26,700	25,712	42,875	(17,163)
Capital outlay	-	22,113	-	22,113
<b>Total addressing services</b>	<b>63,248</b>	<b>84,373</b>	<b>84,599</b>	<b>(226)</b>
<b>Total public safety</b>	<b>705,109</b>	<b>742,234</b>	<b>686,412</b>	<b>55,822</b>
<b>Physical environment</b>				
<b>Container service</b>				
Operating expenses	2,025,000	2,025,000	2,210,535	(185,535)
<b>Culture/recreation</b>				
<b>Parks and recreation</b>				
Operating expenses	35,250	26,250	29,897	(3,647)
Grants and aids	55,000	64,000	51,972	12,028
<b>Total parks and recreation</b>	<b>90,250</b>	<b>90,250</b>	<b>81,869</b>	<b>8,381</b>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**MUNICIPAL SERVICES BENEFIT UNIT FUND**

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

**September 30, 2005**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Spring Hollow Subdivision</b>				
<b>Operating expenses</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,135</u>	<u>\$ 365</u>
<b>Total culture/recreation</b>	<u>91,750</u>	<u>91,750</u>	<u>83,004</u>	<u>8,746</u>
<b>Total expenditures</b>	<u>3,085,609</u>	<u>3,022,734</u>	<u>3,157,871</u>	<u>(135,137)</u>
<b>Excess of revenues over (under) expenditures</b>	(131,777)	63,065	261,941	198,876
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>Debt proceeds</b>	-	-	26,000	26,000
<b>Net change in fund balance</b>	(131,777)	63,065	287,941	224,876
<b>Fund balance beginning of year</b>	1,684,396	1,684,396	1,652,525	(31,871)
<b>Fund balance end of year</b>	<u>\$ 1,552,619</u>	<u>\$ 1,747,461</u>	<u>\$ 1,940,466</u>	<u>\$ 193,005</u>

# COLUMBIA COUNTY, FLORIDA

## MUNICIPAL SERVICES SPECIAL DISTRICT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenue				
State grants				
Public safety				
Intergovernmental grant	\$ -	\$ -	\$ 2,223	\$ 2,223
EMS grant	-	-	27,540	27,540
State shared revenue				
General government				
Communications service tax		-	59,964	59,964
State revenue sharing	927,000	927,000	1,100,814	173,814
Racing tax	223,250	223,250	223,250	-
Total intergovernmental revenue	<u>1,150,250</u>	<u>1,150,250</u>	<u>1,413,791</u>	<u>263,541</u>
Charges for services				
Public safety				
Ambulance fees	820,000	820,000	1,313,378	493,378
911 Telephone assessments	260,000	260,000	242,266	(17,734)
Total charges for services	<u>1,080,000</u>	<u>1,080,000</u>	<u>1,555,644</u>	<u>475,644</u>
Miscellaneous				
Interest earnings				
Interest on investments	-	-	61,993	61,993
Interest SBA	20,000	20,000	39,133	19,133
Rents				
Rents and leases	18,000	18,000	3,183	(14,817)
Special assessments/impact fees				
Special assessments				
Current	1,525,000	1,525,000	1,386,275	(138,725)
Delinquent special assessments	-	-	148,046	148,046
Partial year	20,000	20,000	17,747	(2,253)
City EMS assessments	250,000	250,000	250,000	-
Other miscellaneous	500	500	1,616	1,116
Total miscellaneous	<u>1,833,500</u>	<u>1,833,500</u>	<u>1,907,993</u>	<u>74,493</u>
Total revenues	<u>4,063,750</u>	<u>4,063,750</u>	<u>4,877,428</u>	<u>813,678</u>

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## MUNICIPAL SERVICES SPECIAL DISTRICT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
General government				
Legislative				
Operating expenses	\$ 108,750	\$ 108,750	\$ 109,987	\$ (1,237)
Total legislative	<u>108,750</u>	<u>108,750</u>	<u>109,987</u>	<u>(1,237)</u>
Financial and administrative				
Tax Collector				
Operating expenses	50,000	50,000	565	49,435
Total general government	<u>158,750</u>	<u>158,750</u>	<u>110,552</u>	<u>48,198</u>
Public safety				
Fire departments				
Personal services	13,200	13,200	-	13,200
Operating expenses	249,000	249,000	193,629	55,371
Capital outlay	1,057,400	1,289,878	1,270,888	18,990
Total fire departments	<u>1,319,600</u>	<u>1,552,078</u>	<u>1,464,517</u>	<u>87,561</u>
FireControl				
Operating expenses	19,364	-	42,263	(42,263)
Grants and aids	1,265,869	1,265,869	1,758,254	(492,385)
Total fire control	<u>1,285,233</u>	<u>1,265,869</u>	<u>1,800,517</u>	<u>(534,648)</u>
EMS Communications				
Personal services	310,865	310,865	273,723	37,142
Operating expenses	237,850	237,850	176,898	60,952
Total EMS communications	<u>548,715</u>	<u>548,715</u>	<u>450,621</u>	<u>98,094</u>
EMS billings				
Personal services	86,048	86,048	90,433	(4,385)
Operating expenses	15,000	13,333	13,425	(92)
Capital outlay	-	1,667	-	1,667
Total EMS billings	<u>101,048</u>	<u>101,048</u>	<u>103,858</u>	<u>(2,810)</u>
EMS Medical Director				
Personal services	13,025	\$ 13,025	\$ 11,230	1,795
Total EMS medical director	<u>13,025</u>	<u>13,025</u>	<u>11,230</u>	<u>1,795</u>

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## MUNICIPAL SERVICES SPECIAL DISTRICT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Ambulance services</b>				
Personal services	\$ 1,141,765	\$ 1,141,765	\$ 1,078,474	\$ 63,291
Operating expenses	203,950	344,900	234,840	110,060
Capital outlay	100,000	100,000	-	100,000
<b>Total ambulance services</b>	<u>1,445,715</u>	<u>1,586,665</u>	<u>1,313,314</u>	<u>273,351</u>
<b>EMS Tower</b>				
Operating expenses	-	7,900	7,011	889
<b>Total EMS tower</b>	<u>-</u>	<u>7,900</u>	<u>7,011</u>	<u>889</u>
<b>Total public safety</b>	<u>4,713,336</u>	<u>5,075,300</u>	<u>5,151,068</u>	<u>(75,768)</u>
<b>Total expenditures</b>	<u>4,872,086</u>	<u>5,234,050</u>	<u>5,261,620</u>	<u>(27,570)</u>
<b>Excess of revenues over (under) expenditures</b>	(808,336)	(1,170,300)	(384,192)	786,108
<b>Fund balance beginning of year</b>	4,061,680	4,061,680	4,061,681	-
<b>Fund balance end of year</b>	<u>\$ 3,253,344</u>	<u>\$ 2,891,380</u>	<u>\$ 3,677,489</u>	<u>\$ 786,108</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT  
OPERATING FUND**

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

**For the Fiscal Year Ended September 30, 2005**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
<b>Intergovernmental revenue</b>			
<b>Federal grants</b>			
IV - D grant	\$    31,428	\$    42,985	\$    11,557
<b>Charges for services</b>			
<b>General government</b>			
<b>Noncourt related charges</b>			
Recording	172,457	300,652	128,195
Documentary stamp commissions	27,464	48,821	21,357
Marriage licenses fees and charges	16,631	24,734	8,103
Passports	10,962	21,600	10,638
Copies	36,963	63,422	26,459
Other charges	36,994	25,440	(11,554)
<b>Court related charges</b>			
County court criminal	242,796	290,607	47,811
Circuit court criminal	217,560	195,064	(22,496)
County court civil	162,855	227,139	64,284
Circuit court civil	200,469	278,482	78,013
Traffic	534,529	744,022	209,493
Probate	47,375	50,860	3,485
<b>Miscellaneous</b>			
Interest	1,716	22,206	20,490
<b>Total revenues</b>	<u>1,740,199</u>	<u>2,336,034</u>	<u>595,835</u>
<b>EXPENDITURES</b>			
<b>Board of County Commissioners</b>			
Personal services	265,406	284,965	(19,559)
Operating expenses	1,800	1,025	775
<b>Total Board of County Commissioners</b>	<u>267,206</u>	<u>285,990</u>	<u>(18,784)</u>
<b>Other general government</b>			
Personal services	212,813	255,856	(43,043)
Operating expenses	37,334	32,002	5,332
<b>Total other general government</b>	<u>250,147</u>	<u>287,858</u>	<u>(37,711)</u>
<b>Clerk administration</b>			
Personal services	484,734	459,187	25,547
Operating expenses	156,775	571,640	(414,865)
<b>Total Clerk administration</b>	<u>641,509</u>	<u>1,030,827</u>	<u>(389,318)</u>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT  
OPERATING FUND**

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

**For the Fiscal Year Ended September 30, 2005**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>Jury Management</b>			
Personal services	\$ 23,097	\$ 25,058	\$ (1,961)
Operating expenses	<u>1,976</u>	<u>1,396</u>	<u>580</u>
<b>Total jury management</b>	<u>25,073</u>	<u>26,454</u>	<u>(1,381)</u>
<b>Circuit Criminal</b>			
Personal services	149,458	133,352	16,106
Operating expenses	<u>19,769</u>	<u>8,400</u>	<u>11,369</u>
<b>Total circuit criminal</b>	<u>169,227</u>	<u>141,752</u>	<u>27,475</u>
<b>Circuit Civil</b>			
Personal services	41,088	49,868	(8,780)
Operating expenses	<u>3,960</u>	<u>1,605</u>	<u>2,355</u>
<b>Total circuit civil</b>	<u>45,048</u>	<u>51,473</u>	<u>(6,425)</u>
<b>Circuit Family</b>			
Personal services	134,982	154,542	(19,560)
Operating expenses	<u>17,790</u>	<u>18,024</u>	<u>(234)</u>
<b>Total circuit family</b>	<u>152,772</u>	<u>172,566</u>	<u>(19,794)</u>
<b>Circuit Juvenile</b>			
Personal services	46,095	47,439	(1,344)
Operating expenses	<u>5,924</u>	<u>5,010</u>	<u>914</u>
<b>Total circuit juvenile</b>	<u>52,019</u>	<u>52,449</u>	<u>(430)</u>
<b>Circuit Probate</b>			
Personal services	27,237	31,749	(4,512)
Operating expenses	<u>3,963</u>	<u>2,932</u>	<u>1,031</u>
<b>Total circuit probate</b>	<u>31,200</u>	<u>34,681</u>	<u>(3,481)</u>
<b>Information Technology</b>			
Personal services	50,079	53,529	(3,450)
Operating expenses	<u>2,962</u>	<u>3,288</u>	<u>(326)</u>
<b>Total information technology</b>	<u>53,041</u>	<u>56,817</u>	<u>(3,776)</u>

(Continued)



**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT  
OPERATING FUND**

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

**For the Fiscal Year Ended September 30, 2005**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>County Criminal</b>			
Personal services	\$ 117,723	\$ 130,222	\$ (12,499)
Operating expenses	15,810	11,633	4,177
<b>Total county criminal</b>	<u>133,533</u>	<u>141,855</u>	<u>(8,322)</u>
<b>County Civil</b>			
Personal services	24,867	31,585	(6,718)
Operating expenses	3,960	4,981	(1,021)
<b>Total County Civil</b>	<u>28,827</u>	<u>36,566</u>	<u>(7,739)</u>
<b>County Traffic</b>			
Personal services	138,034	125,937	12,097
Operating services	19,769	14,598	5,171
<b>Total county traffic</b>	<u>157,803</u>	<u>140,535</u>	<u>17,268</u>
<b>Total expenditures</b>	<u>2,007,405</u>	<u>2,459,823</u>	<u>(452,418)</u>
<b>Excess of revenues over (under) expenditures</b>	(267,206)	(123,789)	143,417
<b>Other financing sources</b>			
Transfer from Board of County Commissioners	<u>267,206</u>	<u>123,789</u>	<u>(143,417)</u>
<b>Net change in fund balance</b>	-	-	-
<b>Fund balance beginning of year</b>	-	-	-
<b>Fund balance end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF  
OPERATING FUND**

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenue				
Federal grants				
Local Law Enforcement Block Grant	\$ 20,090	\$ 20,090	\$ 20,092	\$ (2)
COPS	34,659	34,659	34,659	-
STOP	11,302	11,302	11,302	-
Terrorism	4,204	4,204	4,204	-
DOT	-	-	-	-
Charges for Services	13,563	13,563	13,563	
Public safety				
Police services	93,357	93,357	194,593	101,236
<b>Total revenue</b>	<b>177,175</b>	<b>177,175</b>	<b>278,413</b>	<b>101,234</b>
<b>Expenditures</b>				
Administration				
Personal services	906,879	906,879	833,227	73,652
Operating expenses	163,286	163,286	165,663	(2,377)
Capital outlay	67,496	67,496	67,496	-
<b>Total administration</b>	<b>1,137,661</b>	<b>1,137,661</b>	<b>1,066,386</b>	<b>71,275</b>
Road Patrol				
Personal services	1,906,595	1,906,595	1,961,917	(55,322)
Operating expenses	566,006	566,006	585,259	(19,253)
Capital outlay	253,907	253,907	263,621	(9,714)
<b>Total road patrol</b>	<b>2,726,508</b>	<b>2,726,508</b>	<b>2,810,797</b>	<b>(84,289)</b>
Detective				
Personal services	499,988	499,988	490,249	9,739
Operating expenses	97,716	97,716	144,390	(46,674)
Capital outlay	50,000	50,000	49,551	449
<b>Total Detective</b>	<b>647,704</b>	<b>647,704</b>	<b>684,190</b>	<b>(36,486)</b>
Courts Judicial				
Personal services	933,874	933,874	884,912	48,962
Operating expenses	153,717	153,717	148,142	5,575
Capital outlay	26,874	26,874	26,874	-
<b>Total court judicial</b>	<b>1,114,465</b>	<b>1,114,465</b>	<b>1,059,928</b>	<b>54,537</b>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF  
OPERATING FUND**

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Records Evidence</b>				
Personal services	\$ 124,009	\$ 124,009	\$ 127,322	(3,313)
Operating expenses	18,321	18,321	19,436	(1,115)
<b>Total records evidence</b>	<b>142,330</b>	<b>142,330</b>	<b>146,758</b>	<b>(4,428)</b>
<b>Communications</b>				
Personal services	398,531	398,531	371,854	26,677
Operating expenses	51,251	51,251	56,234	(4,983)
Capital outlay	599	599	599	-
<b>Total communications</b>	<b>450,381</b>	<b>450,381</b>	<b>428,687</b>	<b>21,694</b>
<b>Corrections</b>				
Personal services	2,555,579	2,555,579	2,459,348	96,231
Operating expenses	1,045,507	1,045,507	890,201	155,306
Capital outlay	98,254	98,254	133,517	(35,263)
<b>Total corrections</b>	<b>3,699,340</b>	<b>3,699,340</b>	<b>3,483,066</b>	<b>216,274</b>
<b>Community Affairs</b>				
Personal services	419,721	419,721	626,653	(206,932)
Operating expenses	88,300	88,300	102,161	(13,861)
<b>Total community affairs</b>	<b>508,021</b>	<b>508,021</b>	<b>728,814</b>	<b>(220,793)</b>
<b>New Complex</b>				
Operating expenses	87,493	87,493	76,802	10,691
Capital outlay	12,192	12,192	12,192	-
<b>Total new complex</b>	<b>99,685</b>	<b>99,685</b>	<b>88,994</b>	<b>10,691</b>
<b>Wireless 911 Grant</b>				
Capital outlay	1,679	1,679	21,769	(20,090)
<b>Total wireless 911 grant</b>	<b>1,679</b>	<b>1,679</b>	<b>21,769</b>	<b>(20,090)</b>
<b>COPS</b>				
Personal services	77,466	77,466	131,971	(54,505)
<b>Total COPS</b>	<b>77,466</b>	<b>77,466</b>	<b>131,971</b>	<b>(54,505)</b>

(Continued)

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF  
OPERATING FUND**

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>STOP</b>				
Personal services	\$ 88,482	\$ 88,482	\$ 94,329	\$ (5,847)
Operating expenses	6,425	6,425	6,546	(121)
Capital outlay	5,093	5,093	5,100	(7)
<b>Total Stop</b>	<b>100,000</b>	<b>100,000</b>	<b>105,975</b>	<b>(5,975)</b>
<b>DOT</b>				
Personal services	91,609	91,609	93,609	(2,000)
<b>Total DOT</b>	<b>91,609</b>	<b>91,609</b>	<b>93,609</b>	<b>(2,000)</b>
<b>Task Force</b>				
Personal services	133,283	133,283	159,409	(26,126)
Operating expenses	3,732	3,732	3,587	145
Capital outlay	20,235	20,235	29,585	(9,350)
<b>Total task force</b>	<b>157,250</b>	<b>157,250</b>	<b>192,581</b>	<b>(35,331)</b>
<b>Local Law Enforcement Block Grant</b>				
Capital outlay	29,698	29,698	29,698	-
<b>Total local law enforcement block grant</b>	<b>29,698</b>	<b>29,698</b>	<b>29,698</b>	<b>-</b>
<b>Terrorism Grant</b>				
Operating expenses	13,276	13,276	16,268	(2,992)
Capital outlay	45,180	45,180	46,793	(1,613)
<b>Total terrorism</b>	<b>58,456</b>	<b>58,456</b>	<b>63,061</b>	<b>(4,605)</b>
<b>Homeland Security</b>				
Operating expenses	8,863	8,863	5,541	3,322
Capital outlay	77,720	77,720	80,410	(2,690)
<b>Total homeland security</b>	<b>86,583</b>	<b>86,583</b>	<b>85,951</b>	<b>632</b>
<b>Courthouse Security</b>				
Operating expenses	-	-	28,747	(28,747)
Capital outlay	46,837	46,837	18,090	28,747
<b>Total courthouse security</b>	<b>46,837</b>	<b>46,837</b>	<b>46,837</b>	<b>-</b>
<b>Total expenditures</b>	<b>11,175,673</b>	<b>11,175,673</b>	<b>11,269,072</b>	<b>(93,399)</b>

(Continued)

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF  
OPERATING FUND**

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

**For the Fiscal Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Excess of revenues over (under) expenditures	\$ (10,998,498)	\$ (10,998,498)	\$ (10,990,659)	\$ 7,839
Other financing sources				
Transfers from the Board of County Commissioners	<u>10,998,498</u>	<u>10,998,498</u>	<u>10,990,659</u>	<u>(7,839)</u>
Net change in fund balance	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# COLUMBIA COUNTY, FLORIDA

## ECONOMIC DEVELOPMENT DEBT SERVICE FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
State shared revenues				
Half-cent sales tax	\$ -	\$ -	\$ 1,343,613	1,343,613
Miscellaneous				
Interest	1,100,000	1,100,000	16,646	(1,083,354)
Rents	190,986	190,986	177,304	(13,682)
Total miscellaneous	<u>1,290,986</u>	<u>1,290,986</u>	<u>193,950</u>	<u>(1,097,036)</u>
Total revenues	<u>1,290,986</u>	<u>1,290,986</u>	<u>1,537,563</u>	<u>246,577</u>
<b>EXPENDITURES</b>				
Economic environment				
Economic development				
Operating expenses	-	-	210,872	(210,872)
Hunter Panels				
Operating expenses	-	-	1,251	(1,251)
Capital outlay	-	-	740,207	(740,207)
Total Hunter Panels	<u>-</u>	<u>-</u>	<u>741,458</u>	<u>(741,458)</u>
New Millenium				
Operating expenses	-	-	370,664	(370,664)
Capital outlay	-	-	446,064	(446,064)
Debt service	1,159,850	1,159,850	1,155,858	3,992
Total New Millenium	<u>1,159,850</u>	<u>1,159,850</u>	<u>1,972,586</u>	<u>(812,736)</u>
Industry Development				
Grants and aids	46,000	46,000	38,137	7,863
Homes of Merit				
Debt service	190,986	190,986	191,533	(547)
Total expenditures	<u>1,396,836</u>	<u>1,396,836</u>	<u>3,154,586</u>	<u>1,757,750</u>
Excess of revenues over (under) expenditures	(105,850)	(105,850)	(1,617,023)	(1,511,173)
Fund balance beginning of year	2,312,941	2,312,941	2,312,941	-
Fund balance end of year	<u>\$ 2,207,091</u>	<u>\$ 2,207,091</u>	<u>\$ 695,918</u>	<u>\$ (1,511,173)</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## CONNECTOR ROAD PROJECT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Taxes</b>				
<b>Sales taxes</b>				
County 5 cent voted gas tax	\$ -	\$ -	\$ -	\$ -
City 5 cent voted gas tax	585,314	585,314	616,785	31,471
Second local option tax	1,518,922	1,518,922	1,461,775	(57,147)
<b>Total taxes</b>	<u>2,104,236</u>	<u>2,104,236</u>	<u>2,078,560</u>	<u>(25,676)</u>
<b>Intergovernmental</b>				
<b>State grants</b>				
Small County Road Assistance Program	2,100,000	2,100,000	2,156,000	56,000
<b>Miscellaneous</b>				
Interest	30,000	30,000	95,249	65,249
Other miscellaneous	126,000	126,000	2,548	(123,452)
<b>Total miscellaneous</b>	<u>156,000</u>	<u>156,000</u>	<u>97,797</u>	<u>(58,203)</u>
<b>Total revenues</b>	<u>4,360,236</u>	<u>4,360,236</u>	<u>4,332,357</u>	<u>(27,879)</u>
<b>EXPENDITURES</b>				
<b>Legislative</b>				
Operating expenses	20,000	-	20,000	(20,000)
<b>Total general government</b>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>
<b>Transportation</b>				
<b>Road and street legislative</b>				
Personal services	70,985	70,985	94,257	(23,272)
Operating expenses	-	-	1,873	(1,873)
Debt service	1,441,125	1,441,125	1,441,463	(338)
<b>Total road and street legislative</b>	<u>1,512,110</u>	<u>1,512,110</u>	<u>1,537,593</u>	<u>(25,483)</u>
<b>State Road 247 to Mary Ethel</b>				
Operating expenses	-	-	5,075	(5,075)
<b>Bascom Norris to Mary Ethel</b>				
Operating expenses	-	-	38,676	(38,676)
<b>US 90 to CSX</b>				
Operating expenses	599,000	5,406,000	12,877	5,393,123
Capital outlay	50,000	-	52,781	(52,781)
<b>Total US 90 to CSX</b>	<u>649,000</u>	<u>5,406,000</u>	<u>65,658</u>	<u>5,340,342</u>

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## CONNECTOR ROAD PROJECT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>CSX to Lake Jeffrey</b>				
Operating expenses	\$ 500,000	\$ -	\$ 408,811	\$ (408,811)
Capital outlay	1,000	-	591	(591)
<b>Total CSX to Lake Jeffrey</b>	<u>501,000</u>	<u>-</u>	<u>409,402</u>	<u>(409,402)</u>
<b>CSX Railroad Bridge</b>				
Capital outlay	800,000	1,200,000	3,301	1,196,699
<b>CSX to US 41</b>				
Operating expenses	1,700,000	1,700,000	1,759,399	(59,399)
Capital outlay	50,000	50,000	193,422	(143,422)
<b>Total CSX to US 41</b>	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,952,821</u>	<u>(202,821)</u>
<b>Real Road extension</b>				
Capital outlay	-	-	179	(179)
<b>Total transportation</b>	<u>5,212,110</u>	<u>9,868,110</u>	<u>4,012,705</u>	<u>5,855,405</u>
<b>Total expenditures</b>	<u>5,232,110</u>	<u>9,868,110</u>	<u>4,032,705</u>	<u>5,835,405</u>
<b>Excess of revenues over (under) expenditures</b>	(871,874)	(5,507,874)	299,652	5,807,526
<b>Fund balance at beginning of year</b>	4,400,959	4,400,959	4,400,959	-
<b>Fund balance at end of year</b>	<u>\$ 3,529,085</u>	<u>\$ (1,106,915)</u>	<u>\$ 4,700,611</u>	<u>\$ 5,807,526</u>

See notes to financial statements.



# COLUMBIA COUNTY, FLORIDA

## ROAD IMPROVEMENT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
State grants				
Transportation				
Small County Road Assistance Program	\$ 2,932,931	\$ 2,932,931	\$ 2,218,036	\$ (714,895)
State shared revenues				
General government				
Half-cent sales tax	1,100,217	1,100,217	1,343,174	242,957
Total intergovernmental	<u>4,033,148</u>	<u>4,033,148</u>	<u>3,561,210</u>	<u>(471,938)</u>
Miscellaneous				
Interest	20,000	20,000	13,104	(6,896)
Other miscellaneous	-	-	174	174
Total miscellaneous	<u>20,000</u>	<u>20,000</u>	<u>13,278</u>	<u>(6,722)</u>
Total revenues	<u>4,053,148</u>	<u>4,053,148</u>	<u>3,574,488</u>	<u>(478,660)</u>
<b>EXPENDITURES</b>				
Transportation				
Kirby Road drainage				
Operating expenses	-	-	679	(679)
Rolling Oaks				
Operating	-	-	247	(247)
Birley Road				
Operating expenses	-	-	81	(81)
Capital outlay	-	-	90	(90)
Total Birley Road	<u>-</u>	<u>-</u>	<u>171</u>	<u>(171)</u>
Booker - T Combs Road				
Capital outlay	50,000	100,000	97,540	2,460
Lee Dairy Road				
Operating expenses	-	-	470	(470)
Capital outlay	100,000	300,000	219,574	80,426
Total Lee Dairy Road	<u>100,000</u>	<u>300,000</u>	<u>220,044</u>	<u>79,956</u>
Leisure Lane				
Operating expenses	-	-	28	(28)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## ROAD IMPROVEMENT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Boone Road</b>				
Operating expenses	\$ 300,000	\$ -	\$ 3,849	\$ (3,849)
<b>Hamp Farmer Road</b>				
Capital outlay	-	-	197	(197)
<b>Hope Henry Road</b>				
Operating expenses	-	-	5,201	(5,201)
Capital outlay	560,000	560,000	455,584	104,416
<b>Total Hope Henry Road</b>	<u>560,000</u>	<u>560,000</u>	<u>460,785</u>	<u>99,215</u>
<b>Thomas Gabriel Road</b>				
Operating expenses	-	10,000	5,529	4,471
Capital outlay	260,000	250,000	22,429	227,571
<b>Total Thomas Gabriel Road</b>	<u>260,000</u>	<u>260,000</u>	<u>27,958</u>	<u>232,042</u>
<b>Brook Loop</b>				
Capital outlay	76,000	86,000	39,307	46,693
<b>Canasa Road</b>				
Operating expenses	-	-	695	(695)
Capital outlay	-	-	2	(2)
<b>Total Canasa Road</b>	<u>-</u>	<u>-</u>	<u>697</u>	<u>(697)</u>
<b>Kirby Road</b>				
Operating expenses	-	-	1,265	(1,265)
Capital outlay	150,000	150,000	15,623	134,377
<b>Total Kirby Road</b>	<u>150,000</u>	<u>150,000</u>	<u>16,888</u>	<u>133,112</u>
<b>Lulu Area</b>				
Operating expenses	-	-	9,747	(9,747)
Capital outlay	250,000	250,000	1,291	248,709
<b>Total Lulu Area</b>	<u>250,000</u>	<u>250,000</u>	<u>11,038</u>	<u>238,962</u>
<b>CR 18</b>				
Capital outlay	-	-	432,471	(432,471)
<b>CR 240</b>				
Operating expenses	-	-	4,896	(4,896)
Capital outlay	1,000,000	1,000,000	454,787	545,213
<b>Total CR 240</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>459,683</u>	<u>540,317</u>

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## ROAD IMPROVEMENT FUND

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

For the Fiscal Year Ended September 30, 2005

	Budgeted amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>CR 240 (247-47)</b>				
Operating expenses	\$ -	\$ -	\$ 114	\$ (114)
Capital outlay	700,000	700,000	268,828	431,172
<b>Total CR 240 (247-47)</b>	<u>700,000</u>	<u>700,000</u>	<u>268,942</u>	<u>431,058</u>
<b>Ebenezer Road</b>				
Capital outlay	<u>125,000</u>	<u>155,000</u>	<u>127,456</u>	<u>27,544</u>
<b>Wilson Springs Road</b>				
Capital outlay	<u>1,100,000</u>	<u>1,100,000</u>	<u>767,171</u>	<u>332,829</u>
<b>CR 133</b>				
Operating expenses	-	-	1,360	(1,360)
Capital outlay	500,000	500,000	47,918	452,082
<b>Total CR 133</b>	<u>500,000</u>	<u>500,000</u>	<u>49,278</u>	<u>450,722</u>
<b>CR 252</b>				
Operating expenses	-	-	944	(944)
Capital outlay	1,300,000	800,000	494,013	305,987
<b>Total CR 252</b>	<u>1,300,000</u>	<u>800,000</u>	<u>494,957</u>	<u>305,043</u>
<b>CR 25A</b>				
Capital outlay	<u>105,000</u>	<u>500,000</u>	<u>764,903</u>	<u>(264,903)</u>
<b>Cypress Lake Road</b>				
Operating expenses	-	-	1,138	(1,138)
<b>District V 5th and 6th</b>				
Capital outlay	-	-	800	(800)
<b>District V</b>				
Capital outlay	-	-	2,580	(2,580)
<b>Total expenditures</b>	<u>6,576,000</u>	<u>6,461,000</u>	<u>4,248,807</u>	<u>2,212,193</u>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,522,852)</b>	<b>(2,407,852)</b>	<b>(674,319)</b>	<b>1,733,533</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	2,000,000	2,000,000	2,000,000	-
<b>Net change in fund balance</b>	<u>(522,852)</u>	<u>(407,852)</u>	<u>1,325,681</u>	<u>1,733,533</u>
<b>Fund balance beginning of year</b>	732,172	732,172	732,172	-
<b>Fund balance end of year</b>	<u>\$ 209,320</u>	<u>\$ 324,320</u>	<u>\$ 2,057,853</u>	<u>\$ 1,733,533</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## STATEMENT OF NET ASSETS PROPRIETARY FUND For the Fiscal Year Ended September 30, 2005

	<u>Landfill Enterprise</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 7,703,140
Accounts receivable	225,077
Due from other funds	75,795
Investments	1,025,550
<b>Total current assets</b>	<b>9,029,562</b>
<b>Noncurrent Assets</b>	
<b>Restricted assets</b>	
Cash	96,551
Investments	2,950,405
<b>Total restricted assets</b>	<b>3,046,956</b>
<b>Fixed assets</b>	
Land	887,973
Buildings	493,668
Improvements other than buildings	6,865,533
Construction in progress	2,995,136
Equipment	2,659,604
Allowance for depreciation	(7,070,719)
<b>Total fixed assets</b>	<b>6,831,195</b>
<b>Other assets</b>	
Unamortized bond issuance costs	155,919
<b>Total noncurrent assets</b>	<b>10,034,070</b>
<b>Total assets</b>	<b>19,063,632</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	24,352
Interest payable	54,516
Accrued compensated absences	45,315
<b>Total current liabilities</b>	<b>124,183</b>
<b>Current Liabilities Payable from Restricted Assets</b>	
Note payable Gulf Breeze, short-term portion	<b>400,000</b>
<b>Noncurrent Liabilities</b>	
Note payable Gulf Breeze, long-term portion	2,845,000
Estimated landfill closure liability	7,953,222
<b>Total noncurrent liabilities</b>	<b>10,798,222</b>
<b>Total liabilities</b>	<b>11,322,405</b>

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## STATEMENT OF NET ASSETS PROPRIETARY FUND

For the Fiscal Year Ended September 30, 2005

	<u>Landfill Enterprise</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	\$ 3,586,195
Restricted	2,646,956
Unrestricted	1,508,076
<b>Total net assets</b>	<u>\$ 7,741,227</u>

# COLUMBIA COUNTY, FLORIDA

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS PROPRIETARY FUND

For the Fiscal Year Ended September 30, 2005

	<u>Landfill Enterprise</u>
<b>OPERATING REVENUES</b>	
Physical environment	
Garbage/solid waste revenue	
Landfill fees commercial	\$ 888,689
Landfill fees Waste Control	1,108,067
Total physical environment	1,996,756
Miscellaneous	
Sale of surplus recycling	8,378
Other miscellaneous	3,033
Total miscellaneous	11,411
Total operating revenue	2,008,167
<b>OPERATING EXPENSES</b>	
Landfill	
Personal services	
Regular salaries	396,958
FICA	29,390
Retirement	30,778
Life and health insurance	51,057
Workers' compensations	68,234
Total personal services	576,417
Operating expenses	
Professional services	77,198
Accounting and auditing	1,905
Depreciation	273,343
Other contractual services	4,925
Travel and per diem	1,228
Communications services	832
Utility services	15,407
Rentals and leases	2,000
Insurance	37,982
Repairs and maintenance	215,323
Other current charges and obligations	830
Administration fees	74,800
Office supplies	2,680
Operating supplies	5,835
Gas and oil	89,779
Leachate disposal	255,451
Hazardous waste disposal	15,059
Total operating expenses	1,074,577
Total landfill	1,650,994

(Continued)

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS PROPRIETARY FUND

For the Fiscal Year Ended September 30, 2005

	<u>Landfill Enterprise</u>
<b>OPERATING EXPENSES (Continued)</b>	
Central Landfill Closure	
Operating expenses	
Professional services	\$ 53,135
Contractual services	7,583
Landfill closure	109,309
Rents and leases	3,000
Total landfill closure	173,027
 Recycling	
Personal services	
Salaries	1,333
FICA	100
Retirement	99
Health	147
Total personal services	1,679
 Operating expenses	
Repairs and maintenance	1,443
 Litter Removal	
Operating expenses	
Contractual services	165,295
Waste tire grant	25,843
Total litter removal	191,138
Total operating expenses	2,018,281
 Operating loss	(10,114)
 <b>NONOPERATING REVENUES (EXPENSES)</b>	
Sale of equipment	
State grants	80,000
Physical environment	
Small county grant	191,176
Interest earnings	
SBA	19,971
Other	288,147
Debt service costs	
Interest	(240,447)
Other debt service costs	(16,760)
Amortization	(26,353)
Total nonoperating revenues (expenses)	295,734
 Net income	285,620
Net assets at beginning of year	11,142,848
Prior period adjustment	(3,687,241)
Net assets at end of year	\$ 7,741,227

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## STATEMENT OF CASH FLOWS PROPRIETARY FUND

For the Fiscal Year Ended September 30, 2005

	<u>Landfill Enterprise</u>
Cash Flows From Operating Activities	
Cash flows from customers	\$ 1,898,281
Cash paid to employees	(398,465)
Cash paid for employee benefits	(179,805)
Cash paid to vendors	<u>(906,187)</u>
Net cash provided by operating activities	<u>413,824</u>
Cash Flows From Noncapital Financing Activities	
State grants received	<u>191,176</u>
Net cash provided by noncapital financing activities	<u>191,176</u>
Cash Flows From Capital and Related Financing Activities	
Payments to acquire or construct capital assets	(843,388)
Sale of fixed assets	80,000
Principal paid on bonds	(380,000)
Interest paid on capital debt	(240,447)
Other debt service costs	<u>(16,760)</u>
Net cash used for capital and related financing activities	<u>(1,400,595)</u>
Cash Flows From Investing Activities	
Interest received	308,118
Increase in investments	<u>(506,075)</u>
Net cash used for investing activities	<u>(197,957)</u>
Net decrease in cash	(993,552)
Cash at beginning of year	<u>8,793,243</u>
Cash at end of year	<u>\$ 7,799,691</u>

(continued)



# COLUMBIA COUNTY, FLORIDA

## STATEMENT OF CASH FLOWS PROPRIETARY FUND

For the Fiscal Year Ended September 30, 2005

	<u>Landfill Enterprise</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating loss	<u>\$ (10,114)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	273,343
Amortization	26,353
(Increase) decrease in assets:	
Accounts receivable	109,886
Due from other funds	(75,795)
Increase (decrease) in liabilities:	
Accounts payable	(13,282)
Interest payable	(5,701)
Accrued compensated absences	(174)
Landfill closure liability	<u>109,308</u>
Total adjustments	<u>423,938</u>
Net cash provided by operating activities	<u>\$ 413,824</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**  
**STATEMENT OF FIDUCIARY NET ASSETS**

**AGENCY FUNDS**  
**September 30, 2005**

	Clerk of Circuit Court					Sheriff		Tax Collector		Totals	
	Clerk's Trust	Court Reporting Payroll Trust	Domestic Relations	Jury Witness	Public Defender Occupancy Trust	Registry of Court	Bond and Fine	Inmate Welfare	Ad Valorem Tax		Tag Agency
<b>ASSETS</b>											
Cash	\$ 1,609,322	\$ -	\$ 2,572	\$ 7,009	\$ 38,599	\$ 53,371	\$ 6,359	\$ 87,676	\$ 1,454,128	\$ 131,521	\$ 3,390,557
Accounts receivable	6,263	-	-	-	-	-	-	-	-	390	6,653
Due from other funds	-	-	-	-	-	-	-	-	651	-	651
<b>Total assets</b>	<b>\$ 1,615,585</b>	<b>\$ -</b>	<b>\$ 2,572</b>	<b>\$ 7,009</b>	<b>\$ 38,599</b>	<b>\$ 53,371</b>	<b>\$ 6,359</b>	<b>\$ 87,676</b>	<b>\$ 1,454,779</b>	<b>\$ 131,911</b>	<b>\$ 3,397,861</b>
<b>LIABILITIES</b>											
Cash bond liability	219,027	-	-	-	-	-	-	-	-	-	219,027
Due to individuals	74,441	-	-	-	-	-	-	10,902	-	-	85,343
Court fees payable	343,268	-	-	-	-	-	-	-	-	-	343,268
Deposits held in escrow	3,338	-	-	-	-	36,561	-	-	13,401	-	53,300
Due to other funds	307,629	-	810	-	398	6	5,895	-	569,585	38,379	922,702
Due to other funds governmental units	573,726	-	538	7,009	38,201	-	-	-	515,115	93,488	1,228,077
Interest payable	-	-	-	-	-	16,804	-	-	356,285	-	373,089
Installments payable	7,318	-	-	-	-	-	-	-	-	-	7,318
Tax deeds payable	82,043	-	-	-	-	-	-	-	-	-	82,043
Other current liabilities	4,795	-	1,224	-	-	-	464	76,774	393	44	83,694
<b>Total liabilities</b>	<b>1,615,585</b>	<b>-</b>	<b>2,572</b>	<b>7,009</b>	<b>38,599</b>	<b>53,371</b>	<b>6,359</b>	<b>87,676</b>	<b>1,454,779</b>	<b>131,911</b>	<b>3,397,861</b>
<b>NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

September 30, 2005

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Columbia County, Florida, (the "County") is a political subdivision of the State pursuant to Article VIII, Section 1(a) of the Constitution of the State of Florida. The County is governed by the Board of County Commissioners and five elected constitutional officers (Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector) in accordance with State statutes and regulations. The constitutional officers maintain separate accounting records and budgets from the Board of County Commissioners. The Constitution of the State of Florida, Article VIII, Section 1(d) created the constitutional officers and Article VIII, Section 1(e), created the Board of County Commissioners.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, are not applied in the preparation of the financial statements of the proprietary fund types in accordance with GASB Statement 20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

In June, 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement 34-Basic Financial Statement and Management's Discussion and Analysis - for State and Local Governments. This Statement provides for the most significant change in financial reporting in over twenty years and is scheduled for a phased implementation (based on the size of government) starting with the fiscal year ending 2002. As part of this statement, there is a new reporting requirement regarding the local government's infrastructure (roads, bridges, traffic signals, etc.). This requirement permits an optional four-year further delay for implementation of the infrastructure related portion to the fiscal year ending in 2006. The County fully implemented the basic model in the FY 2002-2003, and will implement the infrastructure related portion by 2006.

#### A. Reporting Entity

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity's financial statements should allow users to distinguish between the primary government (the Board) and its component units. However, some component units, because of the closeness of their relationships with the Board, should be blended as though they are part of the Board. Otherwise, most component units should be discretely presented. As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the Board), (2) organizations for which the County is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to,

or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing body, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which are legally separate in order to determine which organizations, if any, should be included in the Board's special purpose financial statements. Management determined that the Columbia County Industrial Development Authority was the only organization that should be included in the County's financial statements as a component unit.

### **Blended Component Unit**

**Columbia County Industrial Development Authority (CCIDA)** created pursuant to the provisions of Section 159.45, *Florida Statutes*, the Board of County Commissioners appoints the governing body, approves the millage rate and the budget of the CCIDA. Although legally separate, the CCIDA is appropriately blended as a governmental fund-type (special revenues) component unit into the primary government.

## **B. Measurement Focus and Basis of Accounting**

The basic financial statements of the County are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

### **1. Government-wide Financial Statements**

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and agency fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 - Accounting and Financial Reporting for Nonexchange Transactions.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. As applicable, the County also chooses to eliminate the indirect costs between governmental activities to avoid a "doubling up" effect.

## **2. Fund Financial Statements**

The underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be 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 or expenses, as appropriate. Governmental 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.

Fund financial statements for the primary government's governmental and proprietary funds are presented after the government-wide financial statements. These statements display information about major funds individually, and nonmajor funds in the aggregate for governmental and enterprise funds.

### **Governmental Funds**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 40 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources." Governmental funds operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Any noncurrent portions of long-term receivables (special assessments) due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Noncurrent portions of other long-term receivables are offset by fund balance reserve accounts. Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

### **Proprietary Funds**

The County's Landfill Enterprise Fund is a proprietary fund. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. The County applies all GASB pronouncements as well as all FASB Statements and Interpretations,

APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, taxes, and investment earnings, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

### **C. Basis of Presentation**

GASB Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The County has used GASB 34 minimum criteria for major fund determination and has also electively disclosed funds which either had debt outstanding or specific community focus as major funds. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

#### **1. Governmental Major Funds:**

**General Fund** - The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

**County Transportation Trust Fund** - The County Transportation Trust Fund accounts for expenditures incurred for the maintenance and repairs of County roads. Financing is provided by local option fuel taxes and distributions of state shared fuel taxes and other revenues.

**Municipal Services Benefit Unit Fund** - The Municipal Services Benefit Unit Fund (MSBU) accounts for expenditures incurred for the solid waste collection in the unincorporated area, and other services which primarily benefit residents of the unincorporated area of the County. Financing is provided by non-ad valorem assessments and other revenues derived from the unincorporated area.

**Municipal Services Special District Fund** - The Municipal Services Special District Fund (MSSD) accounts for expenditures incurred for emergency medical services, fire control, and 911 communications. Financing is provided by non ad valorem assessments, service fees, and distribution of state shared revenues.

**Clerk of Courts Operating Fund** - The Operating Fund of the Clerk of Circuit Court is used to account for all financial resources which are generated from operations of the Office or any other resources not required to be accounted for in another fund.

**Sheriff Operating Fund** - The Operating Fund of the Sheriff is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

**Economic Development Debt Service Fund** - The Economic Development Debt Service Fund accounts for expenditures associated with debt service and other outlays for economic development projects authorized by the Board of County Commissioners.

**Connector Road Project Fund** - The Connector Road Project Fund accounts for the ongoing project to provide bypass roads to relieve traffic congestion throughout the County. Financing is provided by a dedicated local option gas tax and state construction grants.

**Road Improvement Fund** - The Road Improvement Fund accounts for the ongoing resurfacing and improvements to various roads within the County. Financing is provided by State construction grants and various transfers from other County funds.

## **2. Proprietary Funds:**

**Landfill Enterprise Fund** - The Landfill Enterprise Fund accounts for the revenues, expenses, assets, and liabilities associated with the County operated solid waste disposal services.

## **3. Non-current Governmental Assets/Liabilities:**

GASB Statement 34 requires noncurrent governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds and capital leases, be reported in the governmental activities column in the government-wide statement of net assets.

## **D. Assets, Liabilities and Net Assets or Equity**

### **1. Cash and Cash Equivalents**

The County maintains a cash pool that is available for use by most funds. Earnings from the pooled cash are allocated to the respective funds based on applicable cash participation by each fund. The cash pool is managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts. Therefore, all balances representing participants' equity in the cash pools are classified as cash and cash equivalents for financial statement purposes. In addition, longer-term investments are held by certain of the County's funds and are reported as investments on these statements.

### **2. Investments**

Investments, consisting of investments in the Florida Local Government Surplus Funds Trust Fund and Florida Counties Investment Trust Fund, are stated at cost which approximated market value. All such investments are secured as required by State law.

### **3. Allowance for Doubtful Accounts**

The County provides an allowance for Landfill Enterprise Fund accounts receivable that may become uncollectible. At September 30, 2005, this allowance was \$13,218. No other allowances for doubtful accounts are maintained since other fund accounts receivable are considered collectible as reported at September 30, 2005.

### **4. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All receivables are shown net of an allowance for doubtful accounts. Any receivables in excess of 180 days would comprise the trade accounts receivable allowance for doubtful accounts.

### **5. Inventories**

Inventories are valued at cost, which approximates market, using the "first-in, first-out" method of accounting. Supplies inventories of certain governmental funds are recorded as expenditures when consumed rather than when purchased.

### **6. Restricted Assets**

Certain net assets of the County are classified as restricted assets on the statement of net assets because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributions, or laws or regulations of other governments. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net assets and then from unrestricted net assets.

## 7. 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, County-administered Special Revenue Funds, Capital Projects Funds, and the Enterprise Fund. Material encumbrances outstanding at year end, if any, are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

## 8. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right-of-ways, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Except for roads and bridges constructed prior to October 1, 1981, assets are recorded at historical cost. Roads and bridges constructed prior to October 1, 1981 are reported at estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The County holds legal title to the capital assets used in the operations of the Board, Clerk of the Circuit Court, Property Appraiser, Supervisor of Elections and Tax Collector, as is accountable for them under Florida Law.

The Sheriff is accountable for and thus maintains capital asset records pertaining only to equipment used in his operations.

Property, plant, and equipment of the County, as well as component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	5 - 40
Machinery and equipment	3 - 12
Road and bridge infrastructure	20 - 40

## 9. Capitalization of Interest

Interest costs related to bond issues are capitalized during the construction period. These costs are netted against applicable interest earnings on construction fund investments. During the current period, the County did not have any capitalized interest.

## 10. Deferred Revenues

Deferred revenues reported in government-wide financial statements represent unearned revenues. The deferred revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Deferred revenues reported in governmental fund financial statements represent unearned revenues or revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as deferred revenues.

## 11. Accrued Compensated Absences

The County accrues accumulated unpaid vacation and sick leave when earned by the employee. The current portion is the amount estimated to be used in the following year. The noncurrent portion is the amount estimated to be used in subsequent fiscal years. Both the current and noncurrent estimated accrued compensated absences amounts for governmental funds are maintained separately and represent a reconciling item between the fund and government-wide presentation.



## 12. Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the “revenue reduction” approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2005.

## 13. Landfill Closure Costs

Under the terms of current state and federal regulations, the County was required to place a final cover on closed landfill areas, and to perform certain monitoring and maintenance functions for a period of twenty years after closure. The County recognizes these costs of post-closure maintenance annually. Required obligations for closure and post-closure costs are recognized in the Landfill Fund.

## 14. Capital Contributions

The capital contributions accounted for in the proprietary fund type represents contributions from other funds. Any current year contributions are reported after nonoperating revenues and expenses on the statement of revenues, expenses, and changes in fund assets in accordance with GASB Statement 33.

## NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets.

“Total fund balances” of the County’s governmental funds (\$32,984,902) differs from “net assets” of governmental activities (\$119,071,402) reported in the statement of net assets. This difference primarily results from the long-term economical focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet.

#### Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets are reported as expenditures in governmental funds. However, the statement of net assets included those capital assets among the assets of the County as a whole.

Cost of capital assets	\$118,774,478
Accumulated depreciation	<u>(19,431,311)</u>
Total	<u>\$ 99,343,167</u>

#### Long-term debt transactions

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net assets. Balances at September 30, 2005, were:

Revenue Notes/Bonds Payable	\$ (9,537,970)
Notes payable	(897,652)
Capital leases payable	(1,357,559)
Compensated absences	<u>(1,363,058)</u>
Total	<u>\$(13,156,239)</u>

Accrued interest

Accrued liabilities in the statement of net assets differs from the amount reported in governmental funds due to accrued interest on the Revenue Bonds and certain capital lease debts.

Notes payable	\$ (3,450)
Revenue Bonds	(83,075)
Capital Lease Debts	<u>(13,903)</u>
	<u><u>\$(100,428)</u></u>

Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of \$2,981,305 between governmental funds must be eliminated for the statement of net assets.

Amounts receivable and payable to agency funds totaling \$922,051 have been reclassified to cash.

## **Note 2. Reconciliation of Government-wide and Fund Financial Statements - continued**

### **A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets - continued**

COLUMBIA COUNTY, FLORIDA

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the

	<u>Total Governmental Funds</u>	<u>Capital Related Items</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 14,009,670	\$ -
Accounts receivable - net	377,631	-
Due from other funds	3,903,356	-
Due from other governmental units	2,368,237	-
Inventories	14,001	-
Prepaid expenses	18	-
Investments	16,800,531	-
Capital assets - net	-	99,343,167
<b>Total assets</b>	<u><u>\$ 37,473,444</u></u>	<u><u>\$ 99,343,167</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 862,219	\$ -
Accrued liabilities	2,247	-
Accrued interest payable	-	-
Due to other funds	3,057,100	-
Due to other governmental units	447,933	-
Deposits	20,009	-
Other current liabilities	950	-
Deferred revenues	98,084	-
Accrued compensated absences	-	-
Notes payable	-	-
Bonds payable	-	-
Loan Agreement payable	-	-
Capital leases payable	-	-
<b>Total liabilities</b>	<u>4,488,542</u>	-
<b>Fund balances/net assets</b>	<u>32,984,902</u>	<u>99,343,167</u>
<b>Total liabilities and fund balance/net assets</b>	<u><u>\$ 37,473,444</u></u>	<u><u>\$ 99,343,167</u></u>

COLUMBIA COUNTY, FLORIDA

STATEMENTS - continued

Government-wide Statement of Net Assets - continued

<u>Long-Term Debt Transactions</u>	<u>Reclassifications and Eliminations</u>	<u>Statement of Net Assets</u>
\$ -	\$ 922,051	\$ 14,931,721
-	-	377,631
-	(3,903,356)	-
-	-	2,368,237
-	-	14,001
-	-	18
-	-	16,800,531
-	-	99,343,167
<u>\$ -</u>	<u>\$ (2,981,305)</u>	<u>\$133,835,306</u>
\$ -	\$ -	\$ 862,219
-	-	2,247
100,428	-	100,428
-	(2,981,305)	75,795
-	-	447,933
-	-	20,009
-	-	950
-	-	98,084
1,363,058	-	1,363,058
871,652	-	871,652
9,537,970	-	9,537,970
26,000	-	26,000
<u>1,357,559</u>	<u>-</u>	<u>1,357,559</u>
13,256,667	(2,981,305)	14,763,904
<u>(13,256,667)</u>	<u>-</u>	<u>119,071,402</u>
<u>\$ -</u>	<u>\$ (2,981,305)</u>	<u>\$133,835,306</u>

## B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for governmental funds \$(659,433) differs from the "change in net assets" for governmental activities \$11,809,175 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

### Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net assets decrease by the amount of depreciation expense charges for the year. The statement of activities reports gains or losses arising from the disposition of capital assets. Conversely, governmental funds do not report these gains or losses.

Loss on deleted assets	\$ (602,819)
Capital outlay	10,178,027
Depreciation expense	<u>(1,883,798)</u>
Difference	<u>\$ 7,691,410</u>

### Long-term debt transactions

In the statement of activities, debt proceeds increase long-term liabilities. However, in the governmental funds, debt proceeds are treated as other financing sources since they provide current financial resources to governmental funds.

Debt proceeds	<u>\$ (495,965)</u>
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Repayments of debt principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities.

Debt principal payments made	<u>\$ 5,067,097</u>
------------------------------	---------------------

Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in compensated absences	<u>\$ 117,380</u>
Net change in accrued interest	<u>\$ 88,686</u>

### Reclassification and Eliminations

Transfers in and transfers out in the amount of \$14,979,860 between governmental activities should be eliminated.

## **Note 2. Reconciliation of Government-wide and Fund Financial Statements - continued**

### **B. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities - continued**

COLUMBIA COUNTY, FLORIDA

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL  
 B. Explanation of Differences Between Government Fund Operating Statements and the

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions
<b>REVENUES</b>			
Taxes	\$ 26,453,841	\$ -	\$ -
Licenses and permits	620,060	-	-
Intergovernmental	17,773,949	-	-
Charges for services	7,070,163	-	-
Fines and forfeitures	260,742	-	-
Special assessments	4,297,087	-	-
Interest	794,282	-	-
Gain (loss) on disposition of capital assets	381,596	(602,819)	-
Miscellaneous	656,978	-	-
Total revenues	<u>58,308,698</u>	<u>(602,819)</u>	<u>-</u>
<b>EXPENDITURES</b>			
<b>Current Expenditures</b>			
General government	9,407,184	820,634	-
Public safety	16,301,894	557,028	-
Physical environment	5,746,864	23,385	-
Transportation	6,641,539	472,645	-
Economic environment	1,758,602	1,705	-
Human services	2,006,719	-	-
Culture/recreation	1,777,049	8,401	-
<b>Capital Outlay</b>			
General government	88,520	(88,520)	-
Public safety	3,343,947	(3,343,947)	-
Physical environment	38,720	(38,720)	-
Transportation	5,454,319	(5,454,319)	-
Economic environment	1,247,061	(1,247,061)	-
Human services	5,460	(5,460)	-
<b>Debt Service</b>			
Principal	5,067,097	-	(5,067,097)
Interest	579,121	-	-
Total expenditures	<u>59,464,096</u>	<u>(8,294,229)</u>	<u>(5,067,097)</u>
Excess of revenues over (under) expenditures	<u>(1,155,398)</u>	<u>7,691,410</u>	<u>5,067,097</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	14,979,860	-	-
Transfers out	(14,979,860)	-	-
Debt proceeds	495,965	-	(495,965)
Total other financing sources (uses)	<u>495,965</u>	<u>-</u>	<u>(495,965)</u>
Net change in fund balances	(659,433)	7,691,410	4,571,132
Fund balances at beginning of year	33,747,028	93,043,276	(16,364,313)
Prior period adjustment	(102,693)	(1,391,519)	-
Fund balances at end of year	<u>\$ 32,984,902</u>	<u>\$ 99,343,167</u>	<u>\$(11,793,181)</u>



COLUMBIA COUNTY, FLORIDA

STATEMENTS - continued  
Statement of Activities - continued

<u>Compensated Absences</u>	<u>Accrued Interest</u>	<u>Reclassifications and Eliminations</u>	<u>Statement of Activities</u>
\$ -	\$ -	\$ -	\$ 26,453,841
-	-	-	620,060
-	-	-	17,773,949
-	-	-	7,070,163
-	-	-	260,742
-	-	-	4,297,087
-	-	-	794,282
-	-	-	(221,223)
-	-	-	<u>656,978</u>
-	-	-	<u>57,705,879</u>
(430)	(67,589)	-	10,159,799
(147,603)	-	-	16,711,319
2,626	-	-	5,772,875
20,549	(15,876)	-	7,118,857
1,670	(5,221)	-	1,756,756
-	-	-	2,006,719
5,808	-	-	1,791,258
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	579,121
<u>(117,380)</u>	<u>(88,686)</u>	<u>-</u>	<u>45,896,704</u>
<u>117,380</u>	<u>88,686</u>	<u>-</u>	<u>11,809,175</u>
-	-	(14,979,860)	-
-	-	14,979,860	-
-	-	-	-
-	-	-	-
117,380	88,686	-	11,809,175
(1,480,438)	(189,114)	-	108,756,439
-	-	-	(1,494,212)
<u><u>\$(1,363,058)</u></u>	<u><u>\$ (100,428)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 119,071,402</u></u>

### NOTE 3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### Budgets and Budgetary Accounting

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

1. Prior to July 15, the County Manager 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 Constitutional Officers submit, at various times, to the Board and to certain divisions within the Department of Revenue, State of Florida, a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them, as set forth in Chapter 129 of the *Florida Statutes*.
5. The Department of Revenue, State of Florida, has the final authority on the operating budgets for the Tax Collector and the Property Appraiser, which are classified as separate special revenue funds.
6. 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.
7. Formal budgetary integration is employed as a management control device in all governmental funds.
8. 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, 2005, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis.
9. Legal control of the budget is exercised pursuant to applicable provisions of *Florida Statutes*.
10. Appropriations for the County lapse at the close of the fiscal year.
11. The following is a comparison of the appropriations to total expenses for the proprietary fund for the fiscal year ended September 30, 2005.

	<u>Appropriations</u>	<u>Expenses</u>	<u>Variance Negative</u>
Primary Government			
Enterprise Fund			
Landfill	<u>\$1,992,925</u>	<u>\$2,301,841</u>	<u>\$ (308,916)</u>

The appropriations budget did not include debt service payments that are considered to be defeased by the County.

### NOTE 4. CASH AND CASH EQUIVALENTS

The County maintains a cash pool that is available for use by all funds except those whose cash and investments must be segregated due to bond covenants or other legal restrictions.

## 1. Deposits

At September 30, 2005, the carrying amount of the County's deposits was \$21,809,361. All deposits with financial institutions were 100% insured by federal depository insurance or by collateral provided by qualified public depositories to the State Treasurer pursuant to the Public Depository Security Act of the State of Florida. The Act established a Trust Fund, maintained by the State Treasurer, which is a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a member fails.

## 2. Investments -

*Florida Statutes*, and various bond covenants authorize investments in certificates of deposit, money market accounts, savings accounts, repurchase agreements, the Local Government Surplus Funds Trust Fund, administered by the Florida State Board of Administration, Florida Local Government Investment Trust Fund, obligations of the U.S. Government, obligations of government agencies unconditionally guaranteed by the U.S. Government, obligations of the Federal Farm Credit Banks, obligations of the Federal Home Loan Mortgage Corporation, including Federal Home Loan Mortgage Corporation participation certificates, obligations of the Federal Home Loan Bank, obligations of the Government National Mortgage Association, obligations of the Federal National Mortgage Association and securities of any management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss.80a-1 et seq., provided the portfolio is limited to U.S. Government obligations and to repurchase agreements fully collateralized by U.S. Government obligations. The County invested in only these types of instruments during the fiscal year.

In accordance with generally accepted accounting principles, the County's investments are categorized in the following schedule to give an indication of the level of custodial credit risk assumed at year end. Category 1 includes investments that are insured or registered, or for which the securities are held by the County or its agent in the County's name. Investments in the Local Government Surplus Funds Trust Fund, the Florida Local Government Investment Trust Fund, money market accounts and guaranteed investment contracts are not categorized since the investments are not evidenced by securities that exist in physical or book entry form.

The Local Government Surplus Funds Trust Fund Investment Pool (Pool) is a "2a-7" like pool, and therefore, the County's account balance is used for fair value reporting. All units of local government in Florida are eligible, but not required, to participate in the Pool. In addition to a variety of fixed coupon investments, the Pool also purchases floating rate and adjustable rate securities. These floating rate and adjustable rate securities are used to hedge against interest rate risk and provide diversification to the portfolio. The floating rate and adjustable rate securities all float relative to prevailing short-term interest rates such as LIBOR, Prime, or Fed Funds rates. On September 30, 2005, the Pool held floating rate securities, either directly or as invested securities lending collateral, at a fair value of \$19.352 billion. The Pool also participates in securities lending programs. As of September 30, 2005, the collateral held by the Pool, \$70,087,000 in cash and \$3,692,107,000 in U.S. Government and corporate securities, exceeded the fair value of the securities underlying the agreements. As of September 30, 2005, the Pool had approximately 800 local government participants with total investments of approximately \$15.569 billion.

The Florida Local Government Investment Trust Fund (Trust) is a professionally managed fund available only to public entities in Florida. The investment policy of the trust restricts investments to direct obligations of or securities fully guaranteed by the United States; obligations of certain federal agencies, including collateralized mortgage obligations; repurchase agreements; corporate bonds; and commercial paper. As of September 30, 2005, the Trust had investments, at fair value, of approximately \$428 million. Of the total investments in the Trust, 3.6% was invested in asset backed securities 16.58% was invested in Federal Agency Mortgage-backed securities.

Investments in the Pool and Trust are reported at fair value based on the fair value per share of the underlying portfolio.

Schedule of Investments at September 30, 2005

	Fair Value	Category
Florida Local Government Surplus Funds Trust Fund	\$ 2,950,405	1
Local Government Surplus Funds Trust Fund	6,686,251	*
First Federal Money Market Funds	<u>11,139,831</u>	*
	<u>\$20,776,487</u>	

**NOTE 5. PROPERTY TAX REVENUES**

Taxable values for all property are established as of January 1, which is the date of lien, for the fiscal year starting October 1. Property tax revenues recognized for the 2004-2005 fiscal year were levied in October 2004. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount. All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1; therefore, there were no material taxes receivable at fiscal year end.

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2005, was as follows:

**Primary Government**

	Beginning Balance	Additions	Deletions/ Reclass- ifications	Prior Period Adjustment	Balance
<u>Governmental activities:</u>					
<u>Capital assets:</u>					
Land	\$ 3,462,386	\$ -	\$ -	\$ -	\$ 3,462,386
Buildings	43,347,666	1,229,073	-	-	44,576,739
Improvements other than buildings	49,563,786	5,648,928	-	-	55,212,714
Equipment	12,895,175	3,300,026	(915,804)	243,242	15,522,639
Total capital assets	<u>109,269,013</u>	<u>10,178,027</u>	<u>(915,804)</u>	<u>243,242</u>	<u>118,774,478</u>
Less accumulated depreciation	<u>(16,225,737)</u>	<u>(1,883,798)</u>	<u>312,985</u>	<u>(1,634,761)</u>	<u>(19,431,311)</u>
Governmental activities capital assets, net	<u>\$93,043,276</u>	<u>\$8,294,229</u>	<u>\$ (602,819)</u>	<u>\$(1,391,519)</u>	<u>\$99,343,167</u>
<u>Business-type activities:</u>					
Land	\$ 887,973	\$ -	\$ -	\$ -	\$ 887,973
Equipment	2,070,379	656,681	(67,456)	-	2,659,604
Buildings	493,668	-	-	-	493,668
Landfill	6,865,533	-	-	-	6,865,533
Construction in progress	<u>2,808,428</u>	<u>186,708</u>	<u>-</u>	<u>-</u>	<u>2,995,136</u>
Total capital assets	<u>13,125,981</u>	<u>843,389</u>	<u>(67,456)</u>	<u>-</u>	<u>13,901,914</u>
Less accumulated depreciation	<u>(6,797,376)</u>	<u>(273,343)</u>	<u>-</u>	<u>-</u>	<u>(7,070,719)</u>
Business-type activities capital assets, net	<u>\$ 6,328,605</u>	<u>\$ 570,046</u>	<u>\$ (67,456)</u>	<u>\$ -</u>	<u>\$ 6,831,195</u>

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General Government	\$ 820,634
Public Safety	557,028
Physical Environment	23,385
Economic Environment	1,705
Transportation	472,645
Culture/Recreation	8,401
Total depreciation expense - governmental activities	<u>\$1,883,798</u>
Business-type activities:	
Landfill Enterprise	<u>\$ 273,343</u>
Total depreciation expense - business-type activities	<u>\$ 273,343</u>

**NOTE 7. INTERFUND RECEIVABLES/PAYABLES**

Balances at September 30, 2005, were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 997,648	\$1,513,205
Special Revenue Funds:		
Municipal Services Benefit Unit	1,576,650	75,451
Municipal Services Special District	59,085	8
Sheriff:		
Operating	-	178,876
Clerk of Courts:		
Operating	236,023	143,417
Public Records Modernization	16,583	-
Teen Court	2,553	32,070
Property Appraiser Operating	-	21,425
Supervisor of Elections Operating	-	8,570
Tax Collector Operating	94,095	185,061
Court Service Fund	21,703	-
Courthouse Facilities Debt Service	469,321	-
Capital Projects Funds:		
Connector Road Project	-	429,695
Road Improvement	429,695	469,321
Proprietary Fund:		
Landfill Enterprise	75,795	-
Agency Funds:		
Clerk of Circuit Court		
Trust	-	307,628
Domestic Relations	-	810
Public Defender Occupancy Trust	-	398
Registry of Courts	-	6
Sheriff		
Bond and Fine	-	5,895
Tax Collector		
Ad Valorem Tax	651	569,586
Tag Agency	-	38,380
Totals	<u>\$3,979,802</u>	<u>\$3,979,802</u>

**NOTE 8. INTERFUND TRANSFERS**

Interfund transfers for the year ended September 30, 2005, consisted of the following:

Transfers from General Fund to:	
Road Improvement Fund	\$ 300,000
Court Service Fund	50,000
Clerk of Courts Operating Fund	123,789
Property Appraiser Operating Fund	886,279
Sheriff Operating Fund	10,990,659
Supervisor of Elections Operating Fund	463,744
Transfer from Special Revenue Funds to:	
General Fund	451,720
Road Improvement Fund	700,000
Special Law Enforcement Fund	13,669
Transfers from Transportation Trust	
Road Improvement Fund	<u>1,000,000</u>
Total transfers	<u>\$ 14,979,860</u>

Transfers are used to 1) move revenues from the fund that state law requires to collect them to the fund that state law requires to expend them, 2) provide matching funds for grants, 3) use unrestricted general fund revenues to finance transportation activities which must be accounted for in another fund, and 4) fund Constitutional Officer operations.

**NOTE 9. RECEIVABLE AND PAYABLE BALANCES**

**Receivables**

Receivables at September 30, 2005, were as follows:

	<u>Accounts</u>	<u>Due from Other Governmental Units</u>	<u>Total Receivables</u>
Governmental Activities:			
General	\$ 6,023	\$ 603,809	\$ 609,832
County Transportation Trust	89	464,613	464,702
Municipal Services Benefit Unit	12,136	24,432	36,568
Municipal Services Special District	349,004	11,569	360,573
Sheriff Operating	9,409	63,728	73,137
Clerk Operating	-	14,003	14,003
Connector Road Project	-	334,624	334,624
Economic Development Debt Service	-	340,772	340,772
Other governmental	970	510,687	511,657
Total governmental activities	<u>\$ 377,631</u>	<u>\$ 2,368,237</u>	<u>\$ 2,745,868</u>
Business-type activities:			
Landfill Enterprise	\$ 225,077	\$ -	\$ 225,077
Total business-type activities	<u>\$ 225,077</u>	<u>\$ -</u>	<u>\$ 225,077</u>

**Payables**

Payables at September 30, 2005, were as follows:

	Vendors	Other Governmental Units	Total Payables
<b>Governmental Activities:</b>			
General	\$ 168,201	\$ -	\$ 168,201
County Transportation Trust	12,182	-	12,182
Municipal Services Benefit Unit	149,471	-	149,471
Municipal Services Special District	311,769	-	311,769
Clerk of Courts Operating	2,112	432,470	434,582
Sheriff Operating	129,860	-	129,860
Connector Road Project	5,968	-	5,968
Road Improvement	13,366	-	13,366
Other governmental	69,290	15,463	84,753
<b>Total governmental activities</b>	<b><u>\$ 862,219</u></b>	<b><u>\$ 447,933</u></b>	<b><u>\$1,310,152</u></b>
<b>Business-type activities:</b>			
Landfill Enterprise	\$ 24,352	\$ -	\$ 24,352
<b>Total business-type activities</b>	<b><u>\$ 24,352</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 24,352</u></b>

## NOTE 10. LONG-TERM LIABILITIES

### A. Governmental Activities

#### Notes Payable

The County 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	3.49%
Payment, monthly	\$ 8,213
Due date	04-21-2016

The scheduled payment of principal and interest on this note payable are as follows:

Year Ending September 30,	Principal	Interest	Total
2006	\$ 69,235	\$ 29,320	\$ 98,555
2007	71,690	26,865	98,555
2008	74,232	24,323	98,555
2009	76,865	21,690	98,555
2010	79,591	18,964	98,555
2011-2015	442,349	50,426	492,775
2016	57,690	1,007	58,697
<b>Total</b>	<b><u>\$ 871,652</u></b>	<b><u>\$ 172,595</u></b>	<b><u>\$ 1,044,247</u></b>

#### Loan Payable

On July 14, 2004, the County entered into a loan agreement with the State of Florida Department of Environmental Protection for State Revolving Fund financial assistance for a wastewater treatment system at the I-75 exit 80 area (Ellisville). The terms of this agreement called for a \$276,864 in loan funds plus \$8,800 in capitalized interest for a total loan principal of \$285,664. The principal and accrued interest at a rate of 2.71% were to be paid in forty semi-annual installments of \$9,490 beginning May 15, 2007. In February, 2005, the County drew down \$26,000 of the loan funds. Subsequent to year end, in June, 2006, the County renegotiated the terms of the agreement for a lower interest rate at which time they repaid the \$26,000 previously drawn to facilitate the renegotiation. No interest was charged on the \$26,000 at time of renegotiation.

Future debt service payments on this loan are as follows:

Year Ending September 30,	Principal	Interest	Total
2006	<u>\$ 26,000</u>	<u>\$ -</u>	<u>\$ 26,000</u>

**Revenue Bonds**

A. On April 15, 1996, the County 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.

Year Ending September 30,	Principal	Interest	Total
2006	\$ 125,000	\$ 67,687	\$ 192,687
2007	810,000	31,911	841,911
Total	<u>\$ 935,000</u>	<u>\$ 99,598</u>	<u>\$ 1,034,598</u>

B. On December 27, 2000, the County closed on a serial bond issue held by SunTrust Bank in the amount of \$6,001,500. The proceeds are being used for the County connector road project. The bonds are being repaid over five years with a fixed interest rate of 4.5%. The debt is secured by the County Five Cent Local Option Gas Tax, and is paid from this revenue source.

The scheduled payment of principal and interest on these bonds are as follows:

Year Ending September 30,	Principal	Interest	Total
2006	<u>\$ 1,350,000</u>	<u>\$ 30,375</u>	<u>\$ 1,380,375</u>

C. On February 1, 2003, the County closed on the Transportation Improvement and Refunding Revenue Bond, Series 2003 in the amount of \$4,600,000. The purpose of this issuance was to refinance the remaining balance of the 1993 Revenue Bonds at a lower interest rate and provide additional funds to finance the costs of certain transportation related improvements. The bonds are being repaid over a period of six years with a fixed interest rate of 2.69%. The debt is secured by and paid from the County's Four Cent Local Option Fuel tax levied pursuant to County ordinance no. 2002-20.

The scheduled payments of principal and interest on these bonds are as follows:

Year Ending September 30,	Principal	Interest	Total
2006	\$ 765,836	\$ 66,940	\$ 832,776
2007	786,646	46,130	832,776
2008	788,297	44,479	832,776
2009	412,191	4,195	416,386
Total	<u>\$ 2,752,970</u>	<u>\$ 161,744</u>	<u>\$ 2,914,714</u>

D. On December 20, 2002, the County closed on the Sales Tax Revenue Refunding Bond, Series 2002 in the amount of \$6,370,000. The purpose of this issuance was to refinance the remaining balances of the SunTrust 1996-A Note Series and the SunTrust 2000-A Series Notes at a lower interest rate. The Bonds are being repaid over a period of four years with a fixed interest rate of 3.5%. The debt is secured by and paid from the State Half-Cent Sales Tax revenues.

The scheduled payment of principal and interest on these bonds are as follows:

Year Ending September 30,	Principal	Interest	Total
2006	<u>\$ 1,250,000</u>	<u>\$ 21,875</u>	<u>\$ 1,271,875</u>



- E. On August 23, 2004, the County issued Sales Tax Revenue Bonds in the amount of \$3,250,000. The purpose of the issuance was to purchase and improve real property to be used for economic development and other public projects. The bonds are being repaid over a period of five years with a fixed interest rate of 3.44%. The debt is secured by and paid from the State Half-Cent Sales Tax revenue.

The scheduled payment of principal and interest on these bonds are as follows:

<u>Year Ending September 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ -	\$ 116,148	\$ 116,148
2007	1,045,000	96,429	1,141,429
2008	1,085,000	57,190	1,142,190
2009	1,120,000	19,264	1,139,264
Total	<u>\$ 3,250,000</u>	<u>\$ 289,031</u>	<u>\$ 3,539,031</u>

### Capital Leases

The County has the following installment payment agreements for equipment purchases:

- A. Purchase of a motor grader costing \$129,155. The terms of the agreement called for five annual payments of \$10,507 payable to John Deere Credit. The payments include interest at 5.983%, with a terminating payment of \$111,000 on October 1, 2005. This lease was paid out in the current year.
- B. Purchase of a motor grader costing \$135,117. The terms of the agreement call for five annual payments of \$11,247 payable to John Deere Credit. The payments include interest at 5.25% with a terminating payment of \$109,588 on June 1, 2006.
- C. Purchase of three motor graders costing \$441,915. The terms of the agreement call for four annual payments of \$95,943, including interest at 4.25%, with a terminating payment of \$197,040 on January 20, 2010.
- D. Purchase of seven motor graders costing \$1,081,439. The terms of the agreement call for five annual payments of \$150,272. The payments include interest at 3.75%, beginning in July, 2003, and a balloon payment of \$450,760 in July, 2008.
- E. Purchase of a motor grader costing \$145,949. The terms of the agreement call for five annual payments of \$31,814 and a concluding payment of one dollar in July, 2007. Interest at 4.3% beginning in July, 2003.
- F. Purchase of three motor graders costing \$387,465. The terms of the agreement require five annual payments of \$27,006, including interest of 4.643% and a balloon payment of \$333,000 at the end of sixty months.
- G. The Property Appraiser has an installment payment agreement with ACS Government for a scanner. The agreement is being paid in thirty-six monthly installments of \$3,337, including interest at 7.5%. This agreement was paid out in the current year.
- H. The Supervisor of Elections has an installment payment agreement with Xerox Corporation for the purchase of a copy machine costing \$28,842. The agreement is being paid in sixty monthly installments of \$634, including interest at 11.5%. This agreement was paid out in the current year.
- I. The Supervisor of Elections has an installment payment agreement with Xerox Corporation for the purchase of a copy machine costing \$28,050. The agreement is being paid in sixty monthly installments of \$593, including interest at 8.1%.

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, 2005:

<u>Year Ending</u> <u>September 30,</u>	
2006	\$ 505,728
2007	252,327
2008	562,813
2009	103,053
2010	<u>201,780</u>
	1,625,701
Less: amount representing interest Present value of future minimum lease payments	<u>(268,142)</u>
	<u><u>\$1,357,559</u></u>

## B. Business-type Activities

### Notes Payable

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.

The scheduled payment of principal and interest on this loan are as follows:

<u>Year Ending</u> <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 400,000	\$ 171,523	\$ 571,523
2007	415,000	150,429	565,429
2008	435,000	127,681	562,681
2009	460,000	102,833	562,833
2010	485,000	75,894	560,894
2011-2014	<u>1,050,000</u>	<u>62,835</u>	<u>1,112,835</u>
Total	<u>\$ 3,245,000</u>	<u>\$ 691,195</u>	<u>\$ 3,936,195</u>

## C. Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2005, was as follows:

	<u>Balance at</u> <u>10/01/04</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>09/30/05</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
Revenue notes payable:					
Notes payable					
Columbia County Bank	\$ 938,102	\$ -	\$ (66,450)	\$ 871,652	\$ 69,235
Revenue bonds:					
Transportation-					
Series 2003	3,498,546	-	(745,576)	2,752,970	765,836
Sales Tax Revenue-					
Series 2004	3,250,000	-	-	3,250,000	-
SunTrust Revenue Term	1,050,000	-	(115,000)	935,000	125,000
SunTrust Revenue Term	2,700,000	-	(1,350,000)	1,350,000	1,350,000
SunTrust Revenue Term	<u>3,450,000</u>	<u>-</u>	<u>(2,200,000)</u>	<u>1,250,000</u>	<u>1,250,000</u>
	<u>13,948,546</u>	<u>-</u>	<u>(4,410,576)</u>	<u>9,537,970</u>	<u>3,490,836</u>
Loan agreements payable:					
Dept. of Environmental Protection	-	26,000	-	26,000	26,000

	Balance at 10/01/04	Additions	Deletions	Balance at 09/30/05	Due Within One Year
Capital leases:					
A. John Deere Credit	\$ 114,506	\$ -	\$ (4,057)	\$ 110,449	\$ 110,449
B. John Deere Credit	110,802	-	(5,436)	105,366	105,366
C. Caterpillar Financial	-	441,915	(83,016)	358,899	81,331
D. Caterpillar Financial	815,813	-	(92,269)	723,544	124,167
E. Caterpillar Financial	59,485	-	(26,758)	32,727	32,726
F. John Deere Credit	330,437	-	(330,437)	-	-
G. Xerox Corporation	13,543	-	(13,543)	-	-
H. ACS Government	33,079	-	(33,079)	-	-
I. Xerox Corporation	-	28,050	(1,476)	26,574	4,727
	<u>1,477,665</u>	<u>469,965</u>	<u>(590,071)</u>	<u>1,357,559</u>	<u>458,766</u>
Other liabilities - Compensated Absences payable	1,480,437	-	(117,379)	1,363,058	-
	<u>\$17,844,750</u>	<u>\$ 495,965</u>	<u>\$ (5,184,476)</u>	<u>\$13,156,239</u>	<u>\$4,044,837</u>
Business Activities:					
Note payable:					
Gulf Breeze loan	\$ 3,625,000	\$ -	\$ (380,000)	\$ 3,245,000	\$ 400,000
Other liabilities - Compensated absences payable	45,489	-	(174)	45,315	-
Estimated liability for landfill closure	4,156,673	3,796,546	-	7,953,219	-
	<u>\$ 7,827,162</u>	<u>\$ 3,796,546</u>	<u>\$ (380,174)</u>	<u>\$11,243,534</u>	<u>\$ 400,000</u>

#### NOTE 11. LANDFILL CLOSURE AND POSTCLOSURE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

\$7,953,219 reported as landfill closure and postclosure care liability at September 30, 2005, represents the cumulative amount reported to date based on the use of eight years of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and annual postclosure care in 2005. The County expects to close this landfill cell in the year 2012. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to an escrow account to finance closure. The County is in compliance with these requirements, and at September 30, 2005, restricted cash of \$3,809,627 is held for its purpose. 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 12. OPERATING LEASES

The County leases office space and equipment under various long-term operating lease commitments with noncancellable terms. Scheduled minimum rental payments for succeeding fiscal years ending September 30, are as follows:

<u>Year Ending September 30,</u>	
2006	\$ 91,032
2007	29,003
2008	16,629
2009	<u>7,876</u>
	<u>\$ 144,540</u>

**NOTE 13. DEFINED BENEFIT PENSION PLAN**

**A. Florida Retirement System**

**Plan Description** - The County employees participate in the Florida Retirement System (FRS), a cost-sharing multiple-employer public employee retirement system, administered by the Florida Department of Administration. The FRS is noncontributory for all members; all contributions are made by the employer. The FRS provides for vesting of benefits after six years of creditable service. Normal retirement benefits are available to employees who retire at or after age 62 with six or more years of service. Early retirement is available after six years of service with a five percent reduction in benefits for each year prior to the normal retirement age. Retirement benefits are based on age, average compensation, and years-of-service credit where average compensation is computed as the average of an individual's five highest years of earnings.

*Florida Statutes* Chapter 121, as may be amended from time to time by the state legislature, determines contribution rates for the various membership classes of the FRS. The FRS issues a publicly available financial report that includes financial statements, ten-year historical trend information and other required supplementary information. That report may be obtained by writing to the Department of Administration, Division of Retirement, Cedars Executive Center, Building C, 2639 North Monroe Street, Tallahassee, Florida 32399-1560.

**Funding Policy** - The FRS has the following classes of membership applicable to the County with descriptions and contribution rates in effect during the period ended September 30, 2005, as follows (contribution rates are in agreement with the actuarially determined rates):

	<u>10/01/04 to 06/30/05</u>	<u>07/01/05 to 09/30/05</u>
<u>Regular Class</u> - Members not qualifying for other classes.	7.39%	7.83%
<u>Senior Management Service Class</u> - Members of senior management who do not elect the optional annuity management program.	9.37%	10.45%
<u>Special Risk Class</u> - Members employed as law enforcement officers, firefighters, correctional officers, or emergency services and meet the criteria set to qualify for this class.	18.53%	18.53%
<u>Special Risk Administrative Support Class</u> - Special risk members who are transferred or re-assigned to non-special risk and meet the criteria.	9.92%	9.92%
<u>Elected County Officer's Class</u> - Certain elected County officials.	15.23%	15.23%
<u>Deferred Retirement Option Program</u> - Members who are eligible for normal retirement that have elected to participate in the deferred retirement option program.	9.11%	9.33%

Contributions to the FRS for the fiscal year ended September 30, 2005, were equal to 11.48% of the annual covered payroll. Contributions to the FRS for the fiscal years ended September 30, 2003, 2004, and 2005, were \$1,342,266, \$1,599,937, and \$1,728,364 respectively, which are equal to 100% of the required contribution for each year.

**NOTE 14. CONTINGENT LIABILITIES**

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

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

**NOTE 15. RISK MANAGEMENT**

The County participates in various public entity risk pools for certain of its insurance coverages. Under these insurance risk pools, the County's 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 County 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 County.

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 County.

**NOTE 16. CONSTRUCTION COMMITMENTS**

During the year, the County had in progress several construction projects including road improvements and facilities renovations. At year end, the significant portion of these related construction commitments were completed and existing funds had been earmarked for any incomplete projects.

**NOTE 17. DEFICIT FUND BALANCE**

The following fund of Columbia County reflected the following deficit fund balance at September 30, 2005:

<u>Fund</u>	<u>Amount</u>
Teen Court Fund	\$28,618

The Clerk of the Circuit Court intends to fund this deficit through charges for services of the Clerk's office related to Teen Court.

**NOTE 18. SUBSEQUENT EVENT - WASTE WATER TREATMENT SYSTEM PROJECT**

On September 29, 2005, the County was awarded a grant from the Florida Department of Environmental Protection (FDEP) in the amount of \$400,000. The grant is to be utilized for engineering services in connection with the County's Ellisville I-75 Wastewater Collection project. The County anticipates receiving additional funds in the form of grants and low-interest-loans from FDEP for the completion of this project.

**NOTE 19. PRIOR PERIOD ADJUSTMENT**

The following prior period adjustments have been made to the net assets in the financial statements of the County.

<u>Fund/Account</u>	<u>Net Assets Increase/ (Decrease)</u>	<u>Account Corrected</u>	<u>Reason for adjustment</u>
General Fund	\$ (102,693)	Charges for services	There was an over accrual of general government charges for services in the prior year.
Net Capital Assets	\$(1,391,519)	Equipment	General fixed assets were overstated in the prior fiscal year.
Landfill	\$(3,687,241)	Estimated liability For landfill closure	Post closure costs for the landfill were understated in prior fiscal years.

# **COMBINING FUND STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**For the Fiscal Year Ended September 30, 2005**

	Clerk of Courts		Property Appraiser		Special
	Public Records Modernization		Operating	Minimum Standards	
	Trust	Teen Court		School	Forfeiture
<b>ASSETS</b>					
Current assets					
Cash	\$ 94,941	\$ 1,112	\$ 23,944	\$ 11,388	\$ 1,239
Accounts receivable	-	-	-	-	-
Due from other funds	16,583	2,553	-	-	-
Due from other governmental units	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 111,524</b>	<b>\$ 3,665</b>	<b>\$ 23,944</b>	<b>\$ 11,388</b>	<b>\$ 1,239</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ 3,439	\$ 213	\$ -	\$ -	\$ -
Due to other funds	-	32,070	21,425	-	-
Due to other governmental units	-	-	2,519	-	-
Accrued payroll deductions and matching	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
<b>Total liabilities</b>	<b>3,439</b>	<b>32,283</b>	<b>23,944</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Unreserved fund balances	108,085	(28,618)	-	11,388	1,239
Reserved fund balances	-	-	-	-	-
<b>Total fund balances</b>	<b>108,085</b>	<b>(28,618)</b>	<b>-</b>	<b>11,388</b>	<b>1,239</b>
<b>Total liabilities and fund balances</b>	<b>\$ 111,524</b>	<b>\$ 3,665</b>	<b>\$ 23,944</b>	<b>\$ 11,388</b>	<b>\$ 1,239</b>



**COLUMBIA COUNTY, FLORIDA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**For the Fiscal Year Ended September 30, 2005**

Revenue		Funds					
Sheriff		Supervisor of Elections		Tax Collector		Community Development Block Grant	Court Service
Inmate Welfare	Forfeiture Nongrant	Work Program	Operating	Operating	Operating	Operating	Operating
\$ 27,575	\$ 149,730	\$ 13,726	\$ 8,552	\$ 159,215	\$ 49	\$ 128,526	
-	-	-	-	-	-	-	-
-	-	-	-	94,095	-	21,703	
-	-	-	-	1,250	-	-	
-	-	-	18	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 27,575</u>	<u>\$ 149,730</u>	<u>\$ 13,726</u>	<u>\$ 8,570</u>	<u>\$ 254,560</u>	<u>\$ 49</u>	<u>\$ 150,229</u>	
\$ 17	\$ -	\$ -	\$ -	\$ 55,571	\$ -	\$ -	
-	-	-	8,570	185,061	-	-	
-	-	-	-	12,944	-	-	
511	-	-	-	984	-	-	
-	-	-	-	-	-	-	
<u>528</u>	<u>-</u>	<u>-</u>	<u>8,570</u>	<u>254,560</u>	<u>-</u>	<u>-</u>	
27,047	149,730	13,726	-	-	49	150,229	
-	-	-	-	-	-	-	
<u>27,047</u>	<u>149,730</u>	<u>13,726</u>	<u>-</u>	<u>-</u>	<u>49</u>	<u>150,229</u>	
<u>\$ 27,575</u>	<u>\$ 149,730</u>	<u>\$ 13,726</u>	<u>\$ 8,570</u>	<u>\$ 254,560</u>	<u>\$ 49</u>	<u>\$ 150,229</u>	

**COLUMBIA COUNTY, FLORIDA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**For the Fiscal Year Ended September 30, 2005**

	Special Revenue Funds				
	Board of County				
	Court Reporters	Industrial Development Authority	Law Enforcement Special	Law Library	Library Enhancement Grant
<b>ASSETS</b>					
Cash	\$ 70,874	\$ 376,987	\$ 168,027	\$ 4,341	\$ 705,217
Accounts receivable	-	970	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Investments	-	-	1,258	-	1,196,712
<b>Total assets</b>	<b>\$ 70,874</b>	<b>\$ 377,957</b>	<b>\$ 169,285</b>	<b>\$ 4,341</b>	<b>\$ 1,901,929</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Accounts payable	\$ 4,923	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Accrued payroll deductions and matching	-	-	-	-	-
Revenues collected in advance	-	11,250	-	-	705
<b>Total liabilities</b>	<b>4,923</b>	<b>11,250</b>	<b>-</b>	<b>-</b>	<b>705</b>
<b>FUND BALANCES</b>					
Unreserved fund balances	65,951	366,707	169,285	4,341	1,419,897
Reserved fund balances	-	-	-	-	481,327
<b>Total fund balances</b>	<b>65,951</b>	<b>366,707</b>	<b>169,285</b>	<b>4,341</b>	<b>1,901,224</b>
<b>Total liabilities and fund balances</b>	<b>\$ 70,874</b>	<b>\$ 377,957</b>	<b>\$ 169,285</b>	<b>\$ 4,341</b>	<b>\$ 1,901,929</b>

**COLUMBIA COUNTY, FLORIDA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**For the Fiscal Year Ended September 30, 2005**

<u>Commissioners</u>		<u>Debt Service Funds</u>			<u>Total Non- governmental Funds</u>
<u>Local Housing Assistance</u>	<u>Tourist Development Tax</u>	<u>Tourist Development Debt Service</u>	<u>Road Improvement Debt Service</u>	<u>Courthouse Facilities</u>	
\$ 528,233	\$ 14,382	\$ 370,166	\$ -	\$ 279,779	\$ 3,138,003
-	-	-	-	-	970
-	-	-	-	469,321	604,255
5,550	-	30,966	472,921	-	510,687
-	-	-	-	-	18
-	-	42,979	-	71,760	1,312,709
<u>\$ 533,783</u>	<u>\$ 14,382</u>	<u>\$ 444,111</u>	<u>\$ 472,921</u>	<u>\$ 820,860</u>	<u>\$ 5,566,642</u>
\$ 4,900	\$ 227	\$ -	\$ -	\$ -	69,290
-	-	-	469,321	-	716,447
-	-	-	-	-	15,463
-	-	-	-	-	1,495
-	-	-	-	-	11,955
<u>4,900</u>	<u>227</u>	<u>-</u>	<u>469,321</u>	<u>-</u>	<u>814,650</u>
-	14,155	444,111	3,600	820,860	3,741,782
528,883	-	-	-	-	1,010,210
<u>528,883</u>	<u>14,155</u>	<u>444,111</u>	<u>3,600</u>	<u>820,860</u>	<u>4,751,992</u>
<u>\$ 533,783</u>	<u>\$ 14,382</u>	<u>\$ 444,111</u>	<u>\$ 472,921</u>	<u>\$ 820,860</u>	<u>\$ 5,566,642</u>

**COLUMBIA COUNTY, FLORIDA**

**NONMAJOR GOVERNMENTAL FUNDS**

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

**For the Fiscal Year Ended September 30, 2005**

	Clerk of Courts		Property		
	Public Records		Appraiser	Minimum	
	Trust	Teen Court	Operating	School	Forfeiture
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	45,017	-	-	-
Charges for services	176,868	12,232	104,173	-	-
Fines and forfeitures	-	-	-	20,058	381
Miscellaneous	-	87	7,371	4,781	10
<b>Total revenues</b>	<b>176,868</b>	<b>57,336</b>	<b>111,544</b>	<b>24,839</b>	<b>391</b>
<b>EXPENDITURES</b>					
<b>Current Expenditures</b>					
General government	102,318	87,328	963,567	-	-
Public safety	-	-	-	29,132	2,426
Economic environment	-	-	-	-	-
Culture/recreation	-	-	-	-	-
<b>Capital outlay</b>					
General government	30,825	-	-	-	-
Public safety	-	-	-	569	-
Economic environment	-	-	-	-	-
<b>Debt services</b>					
General government					
Principal	-	-	33,078	-	-
Interest	-	-	1,178	-	-
Transportation					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Economic environment					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total expenditures</b>	<b>133,143</b>	<b>87,328</b>	<b>997,823</b>	<b>29,701</b>	<b>2,426</b>
<b>Excess of revenues over (under) expenditures</b>	<b>43,725</b>	<b>(29,992)</b>	<b>(886,279)</b>	<b>(4,862)</b>	<b>(2,035)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund transfers in	-	-	886,279	-	-
Interfund transfers out	-	-	-	-	-
Debt proceeds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>886,279</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>43,725</b>	<b>(29,992)</b>	<b>-</b>	<b>(4,862)</b>	<b>(2,035)</b>
<b>Fund balances beginning of year</b>	<b>64,360</b>	<b>1,374</b>	<b>-</b>	<b>16,250</b>	<b>3,274</b>
<b>Fund balances end of year</b>	<b>\$ 108,085</b>	<b>\$ (28,618)</b>	<b>\$ -</b>	<b>\$ 11,388</b>	<b>\$ 1,239</b>

**COLUMBIA COUNTY, FLORIDA**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For the Fiscal Year Ended September 30, 2005**

<b>Sheriff</b>			<b>Supervisor of Elections</b>	<b>Tax Collector</b>	<b>Community Development Block Grant</b>	<b>Court Service</b>
<b>Inmate Welfare</b>	<b>Forfeiture Nongrant</b>	<b>Work Program</b>	<b>Operating</b>	<b>Operating</b>		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000
-	-	-	118,012	-	-	-
206,000	-	17,858	-	1,124,358	-	181,510
-	47,362	-	-	-	-	-
78,866	1,989	194	65,056	8,653	5	2,595
<u>284,866</u>	<u>49,351</u>	<u>18,052</u>	<u>183,068</u>	<u>1,133,011</u>	<u>5</u>	<u>464,105</u>
-	-	-	630,570	1,133,011	-	241,809
265,404	15,566	16,006	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	28,050	-	-	-
-	20,333	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	15,019	-	-	-
-	-	-	1,223	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>265,404</u>	<u>35,899</u>	<u>16,006</u>	<u>674,862</u>	<u>1,133,011</u>	<u>-</u>	<u>241,809</u>
<u>19,462</u>	<u>13,452</u>	<u>2,046</u>	<u>(491,794)</u>	<u>-</u>	<u>5</u>	<u>222,296</u>
-	-	-	463,744	-	-	50,000
-	(13,669)	-	-	-	-	(451,720)
-	-	-	28,050	-	-	-
-	(13,669)	-	491,794	-	-	(401,720)
19,462	(217)	2,046	-	-	5	(179,424)
7,585	149,947	11,680	-	-	44	329,653
<u>\$ 27,047</u>	<u>\$ 149,730</u>	<u>\$ 13,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ 150,229</u>

# COLUMBIA COUNTY, FLORIDA

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Fiscal Year Ended September 30, 2005

	Board of County				
	Court Reporters	Industrial Development Authority	Law Enforcement Special	Law Library	Library Enhancement Grant
<b>REVENUES</b>					
Taxes	\$ -	\$ 221,481	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	665,474
Charges for services	233,797	-	-	551	-
Fines and forfeitures	-	-	63,451	-	-
Miscellaneous	56	6,392	3,854	-	38,596
<b>Total revenues</b>	<b>233,853</b>	<b>227,873</b>	<b>67,305</b>	<b>551</b>	<b>704,070</b>
<b>EXPENDITURES</b>					
<b>Current Expenditures</b>					
General government	237,431	-	-	5,707	-
Public safety	-	-	17,235	-	-
Economic environment	-	154,058	-	-	-
Culture/recreation	-	-	-	-	516,131
<b>Capital outlay</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Economic environment	-	-	-	-	-
<b>Debt services</b>					
General government					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Transportation</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Economic environment</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total expenditures</b>	<b>237,431</b>	<b>154,058</b>	<b>17,235</b>	<b>5,707</b>	<b>516,131</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(3,578)</b>	<b>73,815</b>	<b>50,070</b>	<b>(5,156)</b>	<b>187,939</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund transfers in	-	-	13,669	-	-
Interfund transfers out	-	-	-	-	-
Debt proceeds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>13,669</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(3,578)</b>	<b>73,815</b>	<b>63,739</b>	<b>(5,156)</b>	<b>187,939</b>
<b>Fund balances beginning of year</b>	<b>69,529</b>	<b>292,892</b>	<b>105,546</b>	<b>9,497</b>	<b>1,713,285</b>
<b>Fund balances end of year</b>	<b>\$ 65,951</b>	<b>\$ 366,707</b>	<b>\$ 169,285</b>	<b>\$ 4,341</b>	<b>\$ 1,901,224</b>

# COLUMBIA COUNTY, FLORIDA

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Fiscal Year Ended September 30, 2005

Commissioners					
Local Housing Assistance	Tourist Development Tax	Tourist Development Debt Service	Road Improvement Debt Service	Courthouse Facilities	Total Non- governmental Funds
\$ -	\$ 220,002	\$ 195,028	\$ 883,929	\$ -	\$ 1,800,440
452,385	18,233	-	-	1,200,000	2,499,121
11,550	-	-	-	-	2,068,897
-	-	-	-	-	131,252
26,298	136,401	8,047	6,640	33,473	429,364
490,233	374,636	203,075	890,569	1,233,473	6,929,074
-	-	-	-	7,818	3,409,559
-	-	-	-	-	345,769
380,302	330,784	-	-	-	865,144
-	-	-	-	-	516,131
-	-	-	-	-	58,875
-	-	-	-	1,102,050	1,122,952
-	17,050	-	-	-	17,050
-	-	-	-	1,200,000	1,248,097
-	-	-	-	43,362	45,763
-	-	-	745,577	-	745,577
-	-	-	86,588	-	86,588
-	-	66,450	-	-	66,450
-	-	32,105	-	-	32,105
380,302	347,834	98,555	832,165	2,353,230	8,560,060
109,931	26,802	104,520	58,404	(1,119,757)	(1,630,986)
-	-	-	-	-	1,413,692
-	-	-	(700,000)	(374,483)	(1,539,872)
-	-	-	-	-	28,050
-	-	-	(700,000)	(374,483)	(98,130)
109,931	26,802	104,520	(641,596)	(1,494,240)	(1,729,116)
418,952	(12,647)	339,591	645,196	2,315,100	6,481,108
\$ 528,883	\$ 14,155	\$ 444,111	\$ 3,600	\$ 820,860	\$ 4,751,992





**SINGLE AUDIT AND  
COMPLIANCE SECTION**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
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 basic financial statements of Columbia County, Florida, as of and for the year ended September 30, 2005, and have issued our report thereon dated June 29, 2006. 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.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered 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 caused by error or fraud 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, Florida in a separate management letter dated June 29, 2006, on pages 1 - 98 - 1 - 101.

Compliance and Other Matters - 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 and other matters 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 Columbia County, Florida in a separate management letter dated June 29, 2006, on pages 1 - 98 - 1 - 101.

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

  
**POWELL & JONES**  
Certified Public Accountants  
June 29, 2006



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL  
CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR  
FEDERAL AWARDS PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT**

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

Compliance

We have audited the compliance 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*, and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major federal awards programs and state financial assistance projects for the year ended September 30, 2005. Columbia County, Florida's major federal awards programs and state financial assistance projects 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 each of its major federal awards programs and state financial assistance projects is the responsibility of Columbia County, Florida's management. Our responsibility is to express an opinion on Columbia County, Florida's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal awards program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about 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 Columbia County, Florida's compliance with those requirements.

In our opinion, Columbia County, Florida complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal awards programs and state financial assistance projects for the year ended September 30, 2005.

Internal Control Over Compliance


The management of Columbia County, Florida is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal awards programs and state financial assistance projects. In planning and performing our audit, we considered Columbia County, Florida's internal control over compliance with requirements that could have a direct and material effect on a major federal awards program or state financial assistance project to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal awards program or state financial assistance project 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 compliance and its operation that we consider to be material weaknesses.

#### Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the basic financial statements of Columbia County, Florida as of and for the year ended September 30, 2005, and have issued our report thereon dated June 29, 2006. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

  
**POWELL & JONES**  
Certified Public Accountant  
June 29, 2006

COLUMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Fiscal Year Ended September 30, 2005

Grantor/Program Title	CFDA#	Grant Number	Award Amount	Reported in Prior Years	Deferred Revenue October 1, 2004	2005		Deferred Revenue September 30, 2005
						*Revenue Recognized	* Expenditures	
FEDERAL AWARDS								
MAJOR PROGRAMS								
Federal Emergency Management Agency Passed through the Florida Department of Community Affairs Disaster Assistance Grant Hurricane Frances	97.036	Disaster #1545 WF046 05-PA-GX-03-22-01-525	\$1,162,051	\$ -	\$ -	\$1,162,051	\$1,162,051	\$ -
Hurricane Jeanne	97.036	Disaster #1561 WF068 05-PA-E-03-22-01-882	1,411,691	-	-	1,411,691	1,411,691	-
Hurricane Frances	97.036	Disaster #1545 WF046 05-PA-GX-03-22-23-920	76,270	-	-	76,270	76,270	-
Hurricane Jeanne	97.036	Disaster #1561 WF068 05-PA-E-03-22-23-835	46,405	-	-	46,405	46,405	-
Total major programs			<u>2,696,417</u>	<u>-</u>	<u>-</u>	<u>2,696,417</u>	<u>2,696,417</u>	<u>-</u>
NONMAJOR PROGRAMS								
U.S. Department of Justice Bureau of Justice Assistance Bulletproof Vest Grant	16.607	FY2004	9,025	-	-	9,025	9,025	-
Passed through Florida Department of Law Enforcement Office of Community Police Services COPS in Schools grant	16.710	2003SHWX0100	342,126	93,117	-	132,632	132,632	-
Multi-Jurisdictional Task Force Byrne Formula Grant	16.579	05-CJ-K3-03-22-01-066	125,526	-	-	125,169	125,169	-
Local Law Enforcement Block Grant	16.592	2003LBBX0363	64,454	44,364	20,090	20,090	20,090	-
	16.592	2004LBBX0758	26,728	-	-	26,728	26,728	-
			<u>91,182</u>	<u>44,364</u>	<u>20,090</u>	<u>46,818</u>	<u>46,818</u>	<u>-</u>
Department of Children and Families Stop Violence Against Women	16.588	LN017	75,000	18,750	-	56,250	56,250	-
		LN017	67,816	-	-	16,953	16,953	-
			<u>142,816</u>	<u>18,750</u>	<u>-</u>	<u>73,203</u>	<u>73,203</u>	<u>-</u>
U.S. Department of Homeland Security Passed through the Florida Department of Community Affairs Homeland Security Program Grant	97.004	05-DS-2N-03-12-01-301	87,600	-	-	86,584	86,584	-
Passed through the Florida Department of Law Enforcement Law Enforcement Terrorism Prevention Grant	97.004	05-CJ-L2-02-22-23-145	46,837	-	-	46,837	46,837	-
		05-CJ-L2-02-22-23-048	62,660	-	-	62,660	62,660	-
			<u>109,497</u>	<u>-</u>	<u>-</u>	<u>109,497</u>	<u>109,497</u>	<u>-</u>
Emergency Management Performance Grant	97.042	05-BG-04-03-22-01-185	15,745	-	-	15,745	15,745	-
Emergency Management Planning Grant	97.004	05-D5-2N-03-22-01-035	76,447	-	-	21,033	21,033	-
Federal Emergency Management Agency Passed through the Florida Department of Community Affairs Hazard Mitigation Grant	97.039	S. Florida Floods Disaster #1345 04-HS-L-03-22-01-253	-	-	-	20,000	20,000	-
U.S. Department of Transportation Passed through the Florida Department of Transportation Highway Safety Grant	20.605	ANR37	68,706	-	-	66,193	66,193	-

(continued)

COLUMBIA COUNTY, FLORIDA  
 BOARD OF COUNTY COMMISSIONERS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 For the Fiscal Year Ended September 30, 2005

Grantor/Program Title	CFDA#	Grant Number	Award Amount	Reported in Prior Years	Deferred Revenue October 1, 2004	2005		Deferred Revenue September 30, 2005
						*Revenue Recognized	* Expenditures	
NONMAJOR PROGRAMS (continued)								
Federal Environmental Protection Agency Passed through the Florida Department of Environmental Protection Wastewater Facilities Grant	86.458	WW74201P	\$ 276,864	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ -
Federal Bureau of Land Management Passed through the Department of Agriculture and Consumer Services Title IV-A Rural Fire Grant	15.228	2004VFP	2,340	-	-	2,223	2,223	-
Department of Health & Human Services Passed through the Florida Department of Revenue Title IV-D Funds	93.563	CC312	256,536	213,545	-	42,991	42,991	-
Help America Vote Act Passed through State of Florida Division of Elections Voting Systems Assistance	90.401	N/A	108,369	-	-	108,369	108,369	-
Voter Education Funds	39.011	N/A	9,643	-	-	9,643	9,643	-
			118,012	-	-	118,012	118,012	-
Total nonmajor programs			1,722,422	369,776	20,090	895,125	895,125	-
Total federal awards			\$4,418,839	\$ 369,776	\$ 20,090	\$3,591,542	\$3,591,542	\$ -



COLUMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Fiscal Year Ended September 30, 2005

Grantor/Program Title	CSA#	Grant Number	Award Amount	Reported in Prior Years	Deferred Revenue October 1, 2004	2005		Deferred Revenue September 30, 2005
						*Revenue Recognized	Expenditures	
STATE FINANCIAL ASSISTANCE								
MAJOR PROGRAMS								
Florida Department of Transportation								
County Incentive Grant Program Agreement	55.009	4068138-54-01	\$2,156,000	\$ -	\$ -	\$2,156,000	\$2,156,000	\$ -
Small County Road Assistance Program	55.016	208315-2-58-01	960,300	-	-	960,300	960,300	-
Small County Road Assistance Program	55.016	211689-2-58-01	1,257,736	-	-	1,257,736	1,257,736	-
Total major programs			<u>4,374,036</u>	<u>-</u>	<u>-</u>	<u>4,374,036</u>	<u>4,374,036</u>	<u>-</u>
NONMAJOR PROGRAMS								
Department of State								
Division of Library and Information Services								
State aid to Libraries								
Operating/Equalization Grant	45.030	04-ST-12	611,681	279,197	332,484	-	332,484	-
Operating/Equalization Grant	45.030	05-ST-13	703,423	-	-	703,423	222,096	481,327
			<u>1,315,104</u>	<u>279,197</u>	<u>332,484</u>	<u>703,423</u>	<u>554,580</u>	<u>481,327</u>
Columbia Family Reading Project Grant		05-CLIC-01	7,915	-	-	7,915	7,210	705
Department of Community Affairs								
Emergency Management Grant	52.008	WA137	102,959	-	-	102,959	102,959	-
Code Red Grant	52.009	05-CD-10-03-22-1-171	11,000	-	-	11,000	11,000	-
			<u>113,959</u>	<u>-</u>	<u>-</u>	<u>113,959</u>	<u>113,959</u>	<u>-</u>
Disaster Assistance Grant								
Hurricane Jeanne		Disaster #1561	76,708	-	-	76,708	76,708	-
Hurricane Frances		Disaster #1545	63,429	-	-	63,429	63,429	-
			<u>140,137</u>	<u>-</u>	<u>-</u>	<u>140,137</u>	<u>140,137</u>	<u>-</u>
Department of Environmental Protection								
Small County Grant	37.012	SC-504	191,176	-	-	191,176	191,176	-
Department of Health								
Emergency Medical Services County Grant Program								
	64.005	C1012	21,170	-	21,170	-	-	21,170
	64.005	C2012	20,121	-	20,121	-	-	20,121
	64.005	C3012	43,208	-	43,208	-	-	43,208
	64.005	C4012	27,540	-	-	27,540	27,540	-
			<u>112,039</u>	<u>-</u>	<u>84,499</u>	<u>27,540</u>	<u>27,540</u>	<u>84,499</u>
Department of Agriculture & Consumer Services								
Mosquito Control Grant	42.003	FY04/05	37,025	-	-	37,025	37,025	-
State Housing Initiatives								
SHIP Funds								
	52.901	N/A	571,099	181,596	389,503	-	389,503	-
	52.901	N/A	452,385	-	-	452,385	-	452,385
			<u>1,023,484</u>	<u>181,596</u>	<u>389,503</u>	<u>452,385</u>	<u>389,503</u>	<u>452,385</u>
Department of Juvenile Justice								
Truancy Intervention Grant								
	80.029	DP409	45,016	-	-	45,016	45,016	-
Total nonmajor programs			<u>2,985,855</u>	<u>460,783</u>	<u>806,486</u>	<u>1,718,576</u>	<u>1,506,146</u>	<u>1,018,916</u>
Total state financial assistance			<u>\$7,359,891</u>	<u>\$ 460,733</u>	<u>\$ 806,486</u>	<u>\$6,092,612</u>	<u>\$5,880,182</u>	<u>\$1,018,916</u>

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.



## **COLUMBIA COUNTY, FLORIDA**

### **Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance**

For the Fiscal Year Ended September 30, 2005

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

The accounting policies and presentation of the Single Audit Report of Columbia County, Florida, (the "County") have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements of the Audits of States, Local Governments, and Non-Profit Organizations and Office of Management and Budget Circular A-133.

##### **A. Reporting Entity**

The reporting entity consists of Columbia County, the primary government, and each of its component units. The County includes a Schedule of Expenditures of Federal Awards and State Financial Assistance in the Compliance Section.

##### **B. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus.

The modified accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Under the modified accrual basis, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 40 days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.



# COLUMBIA COUNTY, FLORIDA

## SCHEDULE OF FINDINGS

For the Fiscal Year Ended September 30, 2005

### Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
● Material weakness identified?	No
● Reportable condition identified not considered to be material weaknesses?	None reported
Noncompliance material to 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:

CFDA Number  
97.036

Name of Federal Programs  
Federal Emergency Management Agency  
Disaster Assistance

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

#### **Financial Statement Findings**

None

#### **Federal Award Findings and Questioned Costs**

None

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF FINDINGS**

For the Fiscal Year Ended September 30, 2005

**State Financial Assistance**

Internal control over major projects:

- Material weaknesses identified? No
- Reportable conditions identified that are not considered to be material weaknesses? None reported

Type of auditor's report issued on compliance for major projects: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Rule 10.656, *Rules of the Auditor General*? No

CSFA Number

55.016

Name of State Programs  
Department of Transportation:  
Small County Road Assistance  
Program

Dollar threshold used to distinguish between type A and type B programs \$300,000

**Financial Statement Findings**

None

**State Financial Assistance Findings and Questioned Costs**

None

## MANAGEMENT LETTER

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

We have audited the financial statements of Columbia County, Florida, as of and for the year ended September 30, 2005, and have issued our report thereon dated June 29, 2006.

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, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditor's Report on Compliance and Internal Control over Financial Reporting, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Program and State Financial Assistance Project, and Schedule of Findings. Disclosures in those reports and schedule, which are dated July 29, 2005, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.55, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

### BOARD OF COUNTY COMMISSIONERS

#### PRIOR YEAR FINDINGS

Governmental Accounting Standards No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments (GASB 34) - In the prior years, we advised the Board that recent pronouncements by the Governmental Accounting Standards Board (GASB), with which the Board must comply, require that governments must record depreciation on all fixed assets and record such depreciation in its applicable funds. This change became effective for the County beginning in 2002. Due to the fact that the County currently has in excess of \$100 million in fixed assets, we recommended that proper procedures be developed to implement this major forthcoming requirement. In addition to establishing depreciable lives and methods for the various classes of depreciable fixed assets, clear guidelines should also be established as to classifying items as depreciable fixed assets.

During the prior and current year, the Board fully implemented the current requirements of GASB 34 and developed proper financial information for the preparation of required financial statements. The Board now has until 2007 to implement the retroactive reporting of infrastructure assets. We commend the Board departments in fulfilling this major accounting requirement.

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

#### CURRENT YEAR FINDINGS

Disbursement Documentation - From our audit of selected disbursements relating to the Tourist Development Fund, we found several instances where the documentation on file was inadequate to fully support the related disbursements. These included telephone billings paid from summaries of charges rather than the detail billings, and incomplete petty cash reimbursements. To increase internal control over disbursements, we recommend that these disbursements be fully supported in the same manner as other County departments.

Duplicate Payment of Invoices - From our audit, we found where an invoice for an air conditioning maintenance contract was entered in the accounts payable system three times and paid each time. Upon investigation, we found that the computer system control was overridden to allow this and that the payments were made based upon one invoice and two subsequent late notices. The vendor eventually credited the overpayments to subsequent invoices. To prevent such occurrences in the future, we recommend that the existing system controls be fully utilized on all occasions.

Manual Payment Checks - From time to time, the Board issues manual checks to vendors when applicable due dates fall between the normal check issuance runs. From our expenditure sampling procedures, we found where a manual check was entered into the accounting system twice, creating duplicate expenditure amounts and corresponding cash account reductions. To prevent such occurrences in the future, we recommend that a standardized control process be developed so that manual checks are sequentially logged and tracked from issuance through entry in the accounting system.

## **CLERK OF THE CIRCUIT COURT**

### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

### **CURRENT YEAR FINDINGS**

There were no reportable findings during the current year.

## **PROPERTY APPRAISER**

### **PRIOR YEAR FINDINGS**

All prior year findings were cleared during the current year.

### **CURRENT YEAR FINDINGS**

Cash Receipts - From our tests of selected cash receipts in the current and prior years, we found minor instances where the description on the receipt was inadequate to support the amount collected. To strengthen the audit trail over cash receipts, we recommend that all receipts be adequately detailed to substantiate the amount collected.

From our tests of selected cash receipts in the current year, we found several instances where receipts were deposited from 8 to 28 days after being received. To strengthen the audit trail over cash receipts, we recommend that all receipts be deposited every two days or at least by the end of each work week.

## **SHERIFF**

### **PRIOR YEAR FINDINGS**

Compensatory Time - The Fair Labor Standards Act provides that “non-exempt” sworn law enforcement officers may accumulate compensatory time off in lieu of overtime pay if the law enforcement agency has a qualifying policy that applies only to sworn officers and provides for a maximum accumulation of 480 hours.

In prior years, the Sheriff’s policy regarding compensatory time, which applied to all office employees, provided for a maximum accumulation of 120 hours. In the current year, the maximum accumulation was changed to 480 hours. Our review of compensatory time records in the current year, found no inconsistencies with the amended policy limits.



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

## **CURRENT YEAR FINDINGS**

Payment of Sales Taxes - Our review of expenditure records indicated numerous instances of purchases that included sales tax. The sales tax payments totaling \$457, were primarily found in our review of jail initiated expenditures but were also found in our review of credit card transactions. To avoid such occurrences in the future, we recommend that the Sheriff's sales tax exemption certificate be utilized for all purchases possible.

Sheriff Salary - Our review of salary payments to the Sheriff revealed an apparent overpayment of \$2,342 for the current year. This overpayment occurred as a result of having 27 bi-weekly pay periods in the current fiscal year as opposed to the normal 26 bi-weekly pay periods. The Sheriff, in the ensuing year, changed his salary schedule to monthly to eliminate future errors of this kind. The Sheriff also reduced his monthly salary in fiscal year 2005/2006 to refund the overpayment that occurred in the current year. We find the Sheriff's implemented corrections to be appropriate.

Inmate Trust Petty Cash - The Office maintains a petty cash transaction log to document expenditures from the Inmate Trust Petty Cash account. From our review of this log and related paid receipts, we found many instances where the entries in the log were not substantiated by the related paid receipts. To increase internal control over this account, we recommend that all petty cash receipts for disbursements be retained to support disbursements from this account. We also recommend that the petty cash transaction log be kept in sufficient detail and balanced to the related receipts.

Cash Receipts - The Jail utilizes a computerized cash drawer system consisting of three locations to record the receipt of inmate related funds. The computerized system issues sequential session numbers to separately identify receipts for each cash drawer during each work shift. From our review of activity for this system, we found multiple instances where bank deposits made did not agree with individual session reports of receipts. Upon investigation, we found that this was substantially the result of session drawers not being closed out at the end of each shift, and bank deposits not being reconciled with the related cash drawer reports. We recommend that controls be established to assure that cash drawer controls are fully utilized and all bank deposits are fully reconciled with the cash drawer session reports.

Booking Fees - Under authority of Section 951.033, *Florida Statutes*, the Sheriff's Office is charging each inmate a \$10 "booking fee" upon being incarcerated at the detention center. The fee is generally withdrawn from the inmates' funds on deposit with the Sheriff. From our review of this statute, we find the following inconsistencies of this practice with the requirements of this section of law:

1. The Office is not making an individual determination of income and financial status of inmates prior to charging the fee.
2. There is no evidence that inmates are given formal advance notice of the fee prior to it being paid.
3. The \$10 fee is not referenced as a "subsistence" reimbursement; but rather is termed a "booking fee" which is not referenced in this section of law.

We recommend that the Sheriff review the procedures for collecting these fees with the specific requirements of Section 951.033, *Florida Statutes*, and take any appropriate corrective action.

## **SUPERVISOR OF ELECTIONS**

### **PRIOR YEAR FINDINGS**

The prior year finding was corrected during the current year.

## CURRENT YEAR FINDINGS

There were no additional reportable findings in the current year.

## TAX COLLECTOR

### PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

### CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

## AUDITOR GENERAL COMPLIANCE MATTERS

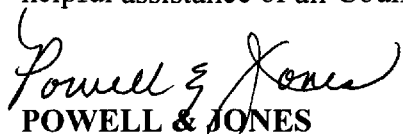
Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32, *Florida Statutes*, is in agreement with the accompanying financial statements of Columbia County, Florida, for the year ended September 30, 2005. The financial statements of the County are combined with other County agencies in that report.

Investment of Public Funds - The County complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year.

Financial Emergency Status - Nothing came to our attention that caused us to believe that the County had met any of the conditions in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(g)(6)c. and 10.556), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

**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.



**POWELL & JONES**  
Certified Public Accountants  
June 29, 2006

**COMPONENT UNIT FINANCIAL  
STATEMENTS**

