

# **COLUMBIA COUNTY, FLORIDA**

## **ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended September 30, 1995**



**Bowen & Jones**  
Certified Public Accountants

# **COLUMBIA COUNTY, FLORIDA**

## **ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended September 30, 1995**

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# **INTRODUCTORY SECTION**

**COLUMBIA COUNTY, FLORIDA**  
**LIST OF PRINCIPAL OFFICIALS**  
**September 30, 1995**

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

# **FINANCIAL SECTION**



STATE OF FLORIDA  
OFFICE OF THE AUDITOR

Richard C. Powell, Jr., CPA  
Auditor General  
Kathleen M. Jones, CPA  
Deputy Auditor General

2562 S. First Street  
Lake City, Florida 32015  
904/725-4100

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of Columbia County, Florida, as of and for the year ended September 30, 1995, as listed in the preceding table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Columbia County, Florida, as of September 30, 1995, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

POWELL & JONES  
Lake City, Florida  
July 31, 1996

# COLUMBIA COUNTY, FLORIDA

## COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1995

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets Group	General Long-term Debt Group	
Enterprise Fund	Trust and Agency Funds			
\$ 103,159	\$ 551,032	\$ -	\$ -	\$ 2,714,095
216,166	-	-	-	328,401
-	4,901	-	-	4,901
-	-	-	-	18,214
25,076	75,906	-	-	1,249,885
1,465,680	-	-	-	1,974,393
-	2,224	-	-	2,224
15,173	-	-	-	15,173
-	6,000	-	-	145,041
1,102,134	383,547	-	-	19,779,505
35,000	-	-	-	35,000
1,050,610	-	-	-	1,050,610
801,910	-	-	-	801,910
4,362,980	-	-	-	4,362,980
211,220	-	-	-	211,220
1,818,252	-	-	-	1,818,252
(1,691,856)	-	-	-	(1,691,856)
-	-	1,696,391	-	1,696,391
-	-	10,305,109	-	10,305,109
-	-	27,114,039	-	27,114,039
-	-	13,905,247	-	13,905,247
-	-	319,761	-	319,761
-	-	-	-	55,713
419,445	-	-	-	618,749
-	-	-	2,110,628	2,110,628
-	-	-	18,437,894	18,437,894
<u>\$ 9,934,949</u>	<u>\$1,023,510</u>	<u>\$ 53,340,547</u>	<u>\$ 20,548,522</u>	<u>\$107,383,479</u>
\$ 290,628	\$ -	\$ -	\$ -	\$ 810,538
-	28,337	-	-	28,337
-	66,376	-	-	66,376
136,452	250,225	-	-	1,249,885
-	164,141	-	-	168,684
-	222,433	-	-	222,433
-	83,315	-	-	83,315
-	143,820	-	-	143,820
25,861	11,073	-	-	36,934
-	-	-	-	1,161
21,695	-	-	-	21,695
-	-	-	-	21,821
-	53,790	-	-	53,944
86,384	-	-	-	86,384
35,000	-	-	-	35,000
10,000	-	-	-	10,000

(continued)

# COLUMBIA COUNTY, FLORIDA

## COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1995

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets Group	General Long-term Debt Group	
Enterprise Fund	Trust and Agency Funds			
\$ -	\$ -	\$ -	\$ 496,944	\$ 496,944
217,880	-	-	1,000,301	1,218,181
6,080,000	-	-	16,629,500	22,709,500
-	-	-	2,421,777	2,421,777
497,435	-	-	-	497,435
<u>7,401,335</u>	<u>1,023,510</u>	<u>-</u>	<u>20,548,522</u>	<u>30,384,164</u>
313,334	-	-	-	313,334
-	-	-	-	19,193,711
-	-	-	-	1,931,443
2,220,280	-	-	-	2,220,280
-	-	53,340,547	-	53,340,547
2,533,614	-	53,340,547	-	76,999,315
<u>\$ 9,934,949</u>	<u>\$1,023,510</u>	<u>\$ 53,340,547</u>	<u>\$ 20,548,522</u>	<u>\$107,383,479</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 1995

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)
<b>EXPENDITURES (continued)</b>					
Debt Service					
General government	\$ -	\$ 58,806	\$ -	\$ 212,159	\$ 270,965
Public safety	161,039	30,000	-	-	191,039
Transportation	-	153,497	1,489,887	500	1,643,884
Economic environment	33,811	-	157,655	-	191,466
Total expenditures	<u>4,853,517</u>	<u>15,307,801</u>	<u>1,647,542</u>	<u>2,726,720</u>	<u>24,535,580</u>
Excess (deficiency) of revenues over expenditures	<u>7,484,326</u>	<u>(5,372,495)</u>	<u>277,711</u>	<u>(869,625)</u>	<u>1,519,917</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund transfers in	-	7,865,197	851,728	46,165	8,763,090
Debt proceeds	-	99,143	-	8,264,500	8,363,643
Interfund transfers out	(6,234,986)	(1,518,951)	(250,000)	(759,153)	(8,763,090)
Total other financing sources (uses)	<u>(6,234,986)</u>	<u>6,445,389</u>	<u>601,728</u>	<u>7,551,512</u>	<u>8,363,643</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,249,340	1,072,894	879,439	6,681,887	9,883,560
Fund balances at beginning of year	<u>2,625,900</u>	<u>3,828,262</u>	<u>1,505,137</u>	<u>3,282,295</u>	<u>11,241,594</u>
Fund balances at end of year	<u>\$3,875,240</u>	<u>\$ 4,901,156</u>	<u>\$2,384,576</u>	<u>\$ 9,964,182</u>	<u>\$21,125,154</u>

See notes to financial statements.



# COLUMBIA COUNTY, FLORIDA

## COMBINED STATEMENT OF REVENUES, EXPENITURES, AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL

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

For the Fiscal Year Ended September 30, 1995

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 124,343	\$ 1,257,000	\$ 1,244,636	\$ (12,364)	\$ -	\$ 244	\$ 244
85,662	-	-	-	-	-	-
569,996	1,371,976	649,219	(722,757)	1,474,838	1,474,838	-
(110,045)	-	-	-	-	-	-
49,079	-	-	-	-	-	-
718,656	44,904	31,398	(13,506)	277,253	382,013	104,760
<u>1,437,691</u>	<u>2,673,880</u>	<u>1,925,253</u>	<u>(748,627)</u>	<u>1,752,091</u>	<u>1,857,095</u>	<u>105,004</u>
(11,291)	-	-	-	133,560	133,560	-
146,905	-	-	-	-	-	-
(536,886)	-	-	-	-	-	-
(33,250)	-	-	-	272,101	1,221,772	(949,671)
197,085	-	-	-	-	12,608	(12,608)
-	-	-	-	-	-	-
275,700	-	-	-	-	-	-
795	-	-	-	500,895	500,895	-
62,812	-	-	-	-	-	-
75,835	-	-	-	-	-	-
(10,605)	-	-	-	645,226	645,226	-
287	-	-	-	-	-	-
-	-	-	-	-	-	-
(35,215)	-	-	-	212,159	212,159	-
(26,542)	1,552,278	1,489,887	62,391	500	500	-
-	204,136	157,655	46,481	-	-	-
<u>105,630</u>	<u>1,756,414</u>	<u>1,647,542</u>	<u>108,872</u>	<u>1,764,441</u>	<u>2,726,720</u>	<u>(962,279)</u>
1,543,321	917,466	277,711	(639,755)	(12,350)	(869,625)	(857,275)
653,590	-	851,728	851,728	46,165	46,165	-
-	-	-	-	8,264,500	8,264,500	-
(897,893)	(250,000)	(250,000)	-	(759,153)	(759,153)	-
<u>(244,303)</u>	<u>(250,000)</u>	<u>601,728</u>	<u>851,728</u>	<u>7,551,512</u>	<u>7,551,512</u>	<u>-</u>
1,299,018	667,466	879,439	211,973	7,539,162	6,681,887	(857,275)
-	1,505,137	1,505,137	-	3,282,295	3,282,295	-
<u>\$ 1,299,018</u>	<u>\$ 2,172,603</u>	<u>\$ 2,384,576</u>	<u>\$ 211,973</u>	<u>\$10,821,457</u>	<u>\$ 9,964,182</u>	<u>\$ (857,275)</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## LANDFILL ENTERPRISE FUND

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

For the Fiscal Year Ended September 30, 1995

#### OPERATING EXPENSES (continued)

Landfill closure	
Operating expenses	
Professional services	\$ 136,524
Other contractual services	<u>1,841,222</u>
Total landfill closure	<u>1,977,746</u>
Landfill Recycling	
Personal services	
Regular salaries	32,044
FICA	2,218
Retirement	5,693
Health insurance	6,152
Worker's compensation	<u>3,316</u>
Total personal services	<u>49,423</u>
Operating expenses	
Professional services	400
Other contractual services	800
Repair and maintenance	4,197
Operating supplies	7,655
Gas and oil	<u>4,817</u>
Total operating expenses	<u>17,869</u>
Total landfill recycling	<u>67,292</u>
Total operating expenses	<u>3,550,846</u>
Operating income	<u>(1,757,853)</u>
NONOPERATING REVENUES (EXPENSES)	
State of Florida grants	2,113,786
Interest earnings	206,597
Miscellaneous	17,000
Interest expense	(390,720)
Bond issuance costs	(179,015)
Loss on disposition of equipment	(63,470)
Grant to City of Lake City	<u>(67,214)</u>
Total nonoperating revenues (expenses)	<u>1,636,964</u>
Net income	(120,889)
Retained earnings, October 1, 1994	<u>2,341,169</u>
Retained earnings, September 30, 1995	<u>\$2,220,280</u>

See accompanying notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## LANDFILL ENTERPRISE FUND

### COMBINED STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 1995

#### Reconciliation of Operating Income to Net Cash Provided by Operating Activities

Operating income	<u>\$ (19,263)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	636,761
Amortization	12,878
Loss on disposal of equipment	63,470
(Increase) decrease in assets:	
Accounts receivable	(72,745)
Due from other funds	9,303
Increase (decrease) in liabilities:	
Accounts payable	(139,261)
Accrued compensated absences	1,838
Increase in other liabilities	256,416
Due to other funds	(19,395)
Due to other governmental units	<u>(61,500)</u>
Total adjustments	<u>687,765</u>
Net cash provided by operating activities	<u>\$ 668,502</u>

See accompanying notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 1995

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

The financial statements of the Columbia County, Florida have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

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

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

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity:

County funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund, or an expendable trust fund is used. Terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

### **C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds, nonexpendable trust funds, and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in the net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers most revenues as available if they are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

## **I. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Board-administered Special Revenue Funds, Capital Projects Funds, and the Enterprise Fund. Material encumbrances outstanding at year end, are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

## **J. Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related fixed assets, as applicable.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized in the general fixed assets account group.

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund type is computed using the straight-line method.

As applicable, interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

## **K. Compensated Absences**

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

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

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

4. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund; or appropriate for the special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year.
5. Formal budgetary integration is employed as a management control device in all governmental funds.
6. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 1994, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budgets are adopted on the accrual basis.
7. Legal control of the budget is exercised pursuant to applicable provisions of Florida Statutes.

### NOTE 3. PROPERTY TAXES

All real and tangible personal property taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified by the Property Appraiser. The Tax Collector mails to each property owner on the assessment roll a notice of taxes levied by the various governmental entities in the County. Taxes may be paid upon receipt of such notice with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount. All unpaid taxes on real and tangible personal property become delinquent on April 1 of the year following the year in which taxes were assessed. Procedures for collecting delinquent taxes, including applicable tax certificate sales, tax deed sales and tangible personal property seizure and sales are provided for by the laws of Florida. Collections of county, municipal and independent taxing district taxes, and remittances are accounted for in the Tax Collector's office. No material amounts or unpaid taxes were due at year end.

### NOTE 4. DEPOSITS AND INVESTMENTS

**Deposits with Financial Institutions** - The County's cash at September 30, 1995, consists of legally authorized demand deposits in institutions which are certified as Qualified Public Depositories under the Florida Public Deposits Act. Therefore, the County's cash at September 30, 1995, is insured through the Bureau of Collateral Securities, Division of Treasury, State Department of Insurance.

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

- (a) The Local Government Surplus Funds Trust Fund;
- (b) Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States Government at the prevailing market price for such securities:

The County considers all of these receivables to be collectible and no allowance for uncollectibility has been provided in the financial statements.

#### NOTE 6. CHANGES IN FIXED ASSETS

A summary of changes in the general fixed assets follows:

	Balance October 1, 1994	Additions	Deletions	Balance September 30, 1995
Land	\$ 1,469,909	\$ 226,482	\$ -	\$ 1,696,391
Buildings	10,305,109	-	-	10,305,109
Improvements other than buildings	25,381,659	1,732,380	-	27,114,039
Construction in progress	-	319,761	-	319,761
Equipment	13,145,571	988,510	228,834	13,905,247
Total general fixed assets	<u>\$ 50,302,248</u>	<u>\$ 3,267,133</u>	<u>\$ 228,834</u>	<u>\$ 53,340,547</u>

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

	Balance October 1, 1994	Net Additions	Balance September 30, 1995
Land	\$ 801,910	\$ -	\$ 801,910
Equipment	1,764,097	54,155	1,818,252
Construction in progress	-	211,220	211,220
Improvements other than buildings	4,361,279	1,701	4,362,980
	<u>6,927,286</u>	<u>267,076</u>	<u>7,194,362</u>
Less: accumulated depreciation	(1,105,418)	(586,438)	(1,691,856)
Net fixed assets	<u>\$ 5,821,868</u>	<u>\$ (319,362)</u>	<u>\$ 5,502,506</u>

#### NOTE 7. CAPITAL LEASES

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

1. Purchase of four motor-graders costing \$418,980, net of trade-ins. The terms of the agreement require nine semi-annual payments of \$26,636, including interest at 6.5% beginning November 15, 1993, and a balloon payment at the end of sixty months of \$294,636. At that time, the Board may also exercise its option to have the vendor repurchase the equipment for \$290,000.
2. Purchase of a wheel tractor scraper costing \$255,448. The terms of the agreement require five annual payments of \$37,568, which includes interest of 5.75% and a balloon payment at the end of the lease term of \$108,747. At that time, the Board may also exercise its option to have the vendor repurchase the equipment for \$115,000.
3. Purchase of a wheel tractor scraper costing \$185,000. The terms of the agreement require four annual payments of \$52,477, including interest at 7%.



- B. The Board has a note payable to Community National Bank for the purchase of an office building rented to an insurance company. This original note of \$390,000 is payable in monthly installments of \$2,806, including interest at 6%. The interest rate is fixed until March, 1999, when it will be changed to prime, as it fluctuates, for the duration of the loan. The principal balance of this loan was \$321,904, at year end.
- C. The Board also has a note with Columbia County Bank for the consolidation of prior fire apparatus loans totaling \$159,459. This note is payable in six annual installments of \$30,000 and one of \$20,040, including interest at 6.25%. The principal balance of \$139,425, was owed at September 30, 1995. This loan is secured by a pledge of the non-ad valorem revenue in the County's MSSD Fund.
- D. The Board has two notes with Barnett Bank of North central Florida, associated with the development of the County owned Florida Sports Hall of Fame and Tourist Information Center Complex. These loans are secured by proceeds of the Three Cent Tourist Development Tax levied by the County, and certain revenues of the complex. Details of these loans follow:

	Revenue Notes	
	A	C
Original amount	\$1,487,320	\$ 212,680
Current interest rate	5.75%	8.00%
Payment, monthly	\$ 10,613	\$ 1,846
Balance at 09-30-95	\$1,334,257	\$ 194,939
Due date	04-23-2012	04-23-2012

- E. 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 will be repaid over a period of seventeen years with interest rates ranging from 3.70% to 5.90%. The debt is payable from the net revenues of the Solid Waste Disposal facility. Debt service is accounted for in the Landfill Enterprise Fund.

Annual debt service requirements to maturity for notes payable including interest of \$4,216,927, are as follows:

Fiscal Year Ending September 30,	County Commission		Total
	Governmental	Enterprise	
1996	\$ 375,603	\$ 242,568	\$ 618,171
1997	369,379	560,250	929,629
1998	363,154	555,332	918,486
1999	213,180	573,970	787,150
2000	213,180	571,208	784,388
Thereafter	<u>1,928,437</u>	<u>6,793,799</u>	<u>8,722,236</u>
	<u>\$3,462,933</u>	<u>\$9,297,127</u>	<u>\$12,760,060</u>

#### Revenue Bonds

- A. On October 7, 1993, the County issued \$9,500,000 in Transportation Improvement and Refunding Revenue Bonds - Series 1993. These bonds provided approximately \$3,430,000 in road improvement funds, as well as extinguished the following outstanding bonds: State Board of Administration held - Series 1975, 1982; County held - Series 1989, 1990. These bonds will be repaid over a twenty year period at an average interest rate of 4.56%, and will be secured by Local Option Gas Tax and Constitutional Gas Tax revenues. Debt service is accounted for in the applicable debt service fund.

**NOTE 9. INTERFUND RECEIVABLES/PAYABLES**

Balances at September 30, 1995, were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 384,624	\$ 367,152
Special Revenue Funds:		
1994 Community Development Block Grant	11,319	18,125
County Transportation Trust Fund	3,500	88,800
Fines and Forfeitures	67,898	-
Industrial Development Authority	337	-
Law library	585	-
Local Housing Assistance	18,125	-
Municipal Services Benefit Unit	134,109	46,993
Municipal Services Special District	42,740	97,460
	<u>278,613</u>	<u>251,378</u>
Constitutional Officers:		
Clerk of Courts operating	44,169	42,111
Public records modernization trust	1,619	-
Property Appraiser operating	-	1,326
Minimum Standards School	1,026	-
Sheriff operating	-	73,440
Supervisor of Elections operating	-	3,090
Tax Collector operating	60,688	88,673
	<u>107,502</u>	<u>208,640</u>
Total Special Revenue Funds	<u>386,115</u>	<u>460,018</u>
Capital Projects Funds:		
Capital projects	289,460	36,038
Road improvement	88,800	-
Industrial Park Trust	4	-
Total Capital Projects Funds	<u>378,264</u>	<u>36,038</u>
Landfill Enterprise Funds	<u>25,076</u>	<u>136,452</u>
Trust and Agency Funds		
Clerk Registry of the Court	-	326
Trust and Agency Funds (continued)		
Clerk of Courts Public Defender	596	342
Clerk of Courts trust	-	101,434
Clerk of Courts domestic	-	8,689
Sheriff trust	-	8,035
Tax Collector delinquent tax	75,065	11,365
Tax Collector ad valorem	94	119,959
Tax Collector tag agency	51	75
Total Trust and Agency Funds	<u>75,806</u>	<u>250,225</u>
Totals	<u>\$1,249,885</u>	<u>\$1,249,885</u>

**NOTE 10. CONTINGENT LIABILITIES**

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

Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually; (b) projected salary increases of 5.5 percent per year compounded annually, attributable to inflation; (c) additional projected salary increases of 2.0 percent per year attributable to seniority/merit; and (d) a post-retirement benefit increase of 3 percent per year.

The ten year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is not presently available. Historical trend information, commencing with the fiscal year 1986-87, is presented in the Florida Retirement System's June 30, 1995, comprehensive annual financial report.

**NOTE 12. NOTES RECEIVABLE AND RESERVE**

The notes receivable balance of \$18,214 in the Community Development Block Grant Fund consists of the total of the principal value of rehabilitation loans granted to recipients through the HUD Community Development Block Grant Program. These notes have been equally offset by a fund balance reserve account because they do not represent available spendable resources. Included in the balance is a note receivable of \$8,925 upon which no payments have been made since its inception in December, 1979. The collectibility of these notes has not been determined by the County.

**NOTE 13. RENTAL COMMITMENTS**

The Board of County Commissioners is committed until September, 1996 under a lease for office space costing \$44,650 per year.

**NOTE 14. SUBSEQUENT EVENTS**

On April 15, 1996, the County refinanced its two obligations with SunBank National Association as described in Note 8. The purpose of this refinancing was to receive a lower interest rate on the obligations, as well as generate additional funds for the related construction project. The repayment terms and security pledge remained the same with the average interest rate reduced to 4.450% for the length of the financing.

On this same date, the County secured a taxable revenue bond in the amount of \$1,700,000 for the construction of a manufacturing facility to be leased to a mobile home manufacturing concern. This bond will be payable over ten years with the same pledge of security as the above SunBank obligations. Budgetary funding for the payments will come from lease payments received from the manufacturing concern.

On May 29, 1996, the Columbia County Board of County Commissioners voted to approve the construction of Cell II of Phase I of the Class I landfill at the Winfield Solid Waste Facility and bid the construction contract. The construction contract for Cell II was subsequently awarded to Anderson-Columbia, Inc., in the amount of \$2,262,500. The County intends to pay for this construction from reserves on hand in the Landfill Enterprise Fund and possible short-term bank financing.

**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 pays annual premiums to the pools for its insurance coverages. The agreements for formation

# **COMPONENT UNIT FINANCIAL STATEMENTS**



OFFICE OF THE  
COMPTROLLER GENERAL  
STATE OF FLORIDA

REPORT OF THE  
COMPTROLLER GENERAL  
TO THE HONORABLE BOARD OF  
COUNTY COMMISSIONERS

2501 S. FLORIDA  
LAKE CITY, FLORIDA 32825  
504/767-4200

## INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, as listed in the preceding 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 generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of September 30, 1995, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 31, 1996, on our consideration of the Columbia County Board of County Commissioners' internal control structure and a report dated July 31, 1996, on its compliance with laws and regulations.

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

## COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1995

Capital Projects Funds	Proprietary Fund Type  Enterprise Fund	Account Groups		Totals (Memorandum Only)
		General Fixed Assets Group	General Long-term Debt Group	
\$ 260,892	\$ 103,159	\$ -	\$ -	\$ 1,866,268
-	216,166	-	-	325,665
-	-	-	-	18,214
378,260	25,076	-	-	707,620
80,004	1,465,680	-	-	2,333,350
-	15,173	-	-	15,173
-	-	-	-	133,057
9,281,064	1,102,134	-	-	19,395,958
-	35,000	-	-	35,000
-	1,050,610	-	-	1,050,610
-	801,910	-	-	801,910
-	4,362,980	-	-	4,362,980
-	211,220	-	-	211,220
-	1,818,252	-	-	1,818,252
-	(1,691,856)	-	-	(1,691,856)
-	-	1,696,391	-	1,696,391
-	-	10,305,109	-	10,305,109
-	-	27,114,039	-	27,114,039
-	-	12,135,164	-	12,135,164
-	-	319,761	-	319,761
-	-	-	-	55,713
-	419,445	-	-	618,749
-	-	-	2,110,628	2,110,628
-	-	-	18,018,908	18,018,908
<u>\$10,000,220</u>	<u>\$9,934,949</u>	<u>\$ 51,570,464</u>	<u>\$ 20,129,536</u>	<u>\$103,757,883</u>
\$ -	\$ 290,628	\$ -	\$ -	\$ 668,351
36,038	136,452	-	-	707,620
-	-	-	-	83,400
-	25,861	-	-	25,861
-	21,695	-	-	21,695
-	-	-	-	21,821
-	-	-	-	154
-	86,384	-	-	86,384
-	35,000	-	-	35,000
-	10,000	-	-	10,000

(continued)

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

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

September 30, 1995

<u>Capital Projects Funds</u>	<u>Proprietary Fund Type</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise Fund</u>	<u>General Fixed Assets Group</u>	<u>General Long-term Debt Group</u>	
\$ -	\$ -	\$ -	\$ 157,467	\$ 157,467
-	217,880	-	920,792	1,138,672
-	6,080,000	-	16,629,500	22,709,500
-	-	-	2,421,777	2,421,777
-	497,435	-	-	497,435
<u>36,038</u>	<u>7,401,335</u>	<u>-</u>	<u>20,129,536</u>	<u>28,585,137</u>
-	313,334	-	-	313,334
8,032,739	-	-	-	19,137,225
1,931,443	-	-	-	1,931,443
-	2,220,280	-	-	2,220,280
-	-	51,570,464	-	51,570,464
<u>9,964,182</u>	<u>2,533,614</u>	<u>51,570,464</u>	<u>-</u>	<u>75,172,746</u>
<u>\$10,000,220</u>	<u>\$9,934,949</u>	<u>\$ 51,570,464</u>	<u>\$ 20,129,536</u>	<u>\$103,757,883</u>

See notes to financial statements.



# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

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

For the Fiscal Year Ended September 30, 1995

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)
<b>EXPENDITURES (continued)</b>					
Debt Service					
General government	\$ -	\$ -	\$ -	\$ 212,159	\$ 212,159
Public safety	161,039	30,000	-	-	191,039
Transportation	-	153,497	1,489,887	500	1,643,884
Economic environment	33,811	-	157,655	-	191,466
Total expenditures	<u>4,853,517</u>	<u>7,103,045</u>	<u>1,647,542</u>	<u>2,726,720</u>	<u>16,330,824</u>
Excess (deficiency) of revenues over expenditures	<u>7,484,326</u>	<u>1,352,043</u>	<u>277,711</u>	<u>(869,625)</u>	<u>8,244,455</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund transfers in	-	1,222,036	851,728	46,165	2,119,929
Debt proceeds	-	-	-	8,264,500	8,264,500
Interfund transfers out	(212,883)	(897,893)	(250,000)	(759,153)	(2,119,929)
Interfund transfers to County Officers	(6,022,103)	(621,058)	-	-	(6,643,161)
Total other financing sources (uses)	<u>(6,234,986)</u>	<u>(296,915)</u>	<u>601,728</u>	<u>7,551,512</u>	<u>1,621,339</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,249,340	1,055,128	879,439	6,681,887	9,865,794
Fund balances at beginning of year	2,625,900	3,789,542	1,505,137	3,282,295	11,202,874
Fund balances at end of year	<u>\$3,875,240</u>	<u>\$4,844,670</u>	<u>\$2,384,576</u>	<u>\$ 9,964,182</u>	<u>\$21,068,668</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

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

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

For the Fiscal Year Ended September 30, 1995

Funds Variance Favorable (Unfavorable)	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 124,343	\$ 1,257,000	\$ 1,244,636	\$ (12,364)	\$ -	\$ 244	\$ 244
85,662	-	-	-	-	-	-
569,996	1,371,976	649,219	(722,757)	1,474,838	1,474,838	-
(110,045)	-	-	-	-	-	-
49,079	-	-	-	-	-	-
718,655	44,904	31,398	(13,506)	277,253	382,013	104,760
<u>1,437,690</u>	<u>2,673,880</u>	<u>1,925,253</u>	<u>(748,627)</u>	<u>1,752,091</u>	<u>1,857,095</u>	<u>105,004</u>
(63,594)	-	-	-	133,560	133,560	-
96,016	-	-	-	-	-	-
(536,886)	-	-	-	-	-	-
(33,250)	-	-	-	272,101	1,221,772	(949,671)
197,085	-	-	-	-	12,608	(12,608)
-	-	-	-	-	-	-
275,700	-	-	-	-	-	-
-	-	-	-	500,895	500,895	-
57,056	-	-	-	-	-	-
75,835	-	-	-	-	-	-
(10,605)	-	-	-	645,226	645,226	-
287	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	212,159	212,159	-
-	-	-	-	-	-	-
(26,542)	1,552,278	1,489,887	62,391	500	500	-
-	204,136	157,655	46,481	-	-	-
<u>31,102</u>	<u>1,756,414</u>	<u>1,647,542</u>	<u>108,872</u>	<u>1,764,441</u>	<u>2,726,720</u>	<u>(962,279)</u>
1,468,792	917,466	277,711	(639,755)	(12,350)	(869,625)	(857,275)
713,325	-	851,728	851,728	46,165	46,165	-
-	-	-	-	8,264,500	8,264,500	-
-	-	-	-	-	-	-
(897,893)	(250,000)	(250,000)	-	(759,153)	(759,153)	-
<u>(184,568)</u>	<u>(250,000)</u>	<u>601,728</u>	<u>851,728</u>	<u>7,551,512</u>	<u>7,551,512</u>	<u>-</u>
1,284,224	667,466	879,439	211,973	7,539,162	6,681,887	(857,275)
1	1,505,137	1,505,137	-	3,282,295	3,282,295	-
<u>\$ 1,284,225</u>	<u>\$ 2,172,603</u>	<u>\$ 2,384,576</u>	<u>\$ 211,973</u>	<u>\$10,821,457</u>	<u>\$ 9,964,182</u>	<u>\$ (857,275)</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### LANDFILL ENTERPRISE FUND

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

For the Fiscal Year Ended September 30, 1995

#### OPERATING EXPENSES (continued)

Landfill closure	
Operating expenses	
Professional services	\$ 136,524
Other contractual services	<u>1,841,222</u>
Total landfill closure	<u>1,977,746</u>
Landfill Recycling	
Personal services	
Regular salaries	32,044
FICA	2,218
Retirement	5,693
Health insurance	6,152
Worker's compensation	<u>3,316</u>
Total personal services	<u>49,423</u>
Operating expenses	
Professional services	400
Other contractual services	800
Repair and maintenance	4,197
Operating supplies	7,655
Gas and oil	<u>4,817</u>
Total operating expenses	<u>17,869</u>
Total landfill recycling	<u>67,292</u>
Total operating expenses	<u>3,550,846</u>
Operating income (loss)	<u>(1,757,853)</u>

#### NONOPERATING REVENUES (EXPENSES)

State of Florida grants	2,113,786
Interest earnings	206,597
Miscellaneous	17,000
Interest expense	(390,720)
Bond issuance costs	(179,015)
Loss on disposition of equipment	(63,470)
Grant to City of Lake City	<u>(67,214)</u>
Total nonoperating revenues (expenses)	<u>1,636,964</u>
Net income	(120,889)

Retained earnings, October 1, 1994	<u>2,341,169</u>
Retained earnings, September 30, 1995	<u>\$2,220,280</u>

See accompanying notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### LANDFILL ENTERPRISE FUND

#### COMBINED STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 1995

#### Reconciliation of Operating Income to Net Cash Provided by Operating Activities

Operating income	<u>\$ (19,263)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	636,761
Amortization	12,878
Loss on disposal of equipment	63,470
(Increase) decrease in assets:	
Accounts receivable	(72,745)
Due from other funds	9,303
Increase (decrease) in liabilities:	
Accounts payable	(139,261)
Accrued compensated absences	1,838
Increase in other liabilities	256,416
Due to other funds	(19,395)
Due to other governmental units	<u>(61,500)</u>
Total adjustments	<u>687,765</u>
Net cash provided by operating activities	<u>\$ 668,502</u>

See accompanying notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **BOARD OF COUNTY COMMISSIONERS**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 1995

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

The financial statements of the Columbia County Board of County Commissioners have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

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

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

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

The Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Board funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

#### **D. Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all County funds. All annual appropriations lapse at fiscal year end. Project-length financial plans are also adopted for capital projects funds.

#### **E. Cash and Investments**

Cash includes amounts in demand deposits as well as short-term money market investment accounts.

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

#### **F. Short-term Interfund Receivable/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

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

Significant payments made to vendors for goods or services that will benefit periods beyond September 30, 1995, are recorded as prepaid items.

#### **H. Inventories**

Inventories associated with Road Department operations are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of other governmental fund type inventories are recorded as expenditures when purchased rather than when consumed.

#### **I. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Capital Projects Funds, and the Enterprise Fund. Material encumbrances outstanding at year end, are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

#### **J. Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at

## **M. Fund Equity**

Reserved fund balances represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

## **N. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

## **O. Memorandum Only - Total Columns**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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

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

1. Prior to July 15, the Clerk of Circuit Court, serving as Budget Officer, submits to the Board of County Commissioners a tentative budget for the fiscal year commencing October 1.
2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.
4. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund; or appropriate for the special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year.
5. Formal budgetary integration is employed as a management control device in all governmental funds.

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

At September 30, 1995, the Board's investments consisted of the following:

	Carrying Amount	Market Value	Category
Florida Counties Investment Trust Fund	\$ 1,263,692	\$ 1,263,692	-
Local Government Surplus Funds Trust Fund	6,101,216	6,101,216	-
U.S. Treasury Securities	13,081,660	13,081,660	1
	<u>\$20,446,568</u>	<u>\$20,446,568</u>	

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

#### NOTE 5. RECEIVABLES

Receivables at September 30, 1995, consist of the following:

Fund Type	Billed Accounts	Governmental Unit Payments	Total
General	\$ 17,796	\$ 343,973	\$ 361,769
Special Revenue	91,703	424,762	516,465
Capital Projects	-	80,004	80,004
Enterprise	216,166	1,465,680	1,681,846
Debt Service	-	18,931	18,931
	<u>\$325,665</u>	<u>\$2,333,350</u>	<u>\$ 2,659,015</u>

The Board considers all of these receivables to be collectible and no allowance for uncollectibility has been provided in the financial statements.

In addition to these receivables reflected on the balance sheet, the County has the following receivables that did not meet the criteria for revenue recognition at September 30, 1995:

**Ambulance fees** - In April, 1990, the County assumed operation of the county-wide rescue/ambulance service, including the patient billing operation. At year end, approximately \$886,638 in fees had been billed, but not yet collected by the County. Although the County is actively attempting to collect these accounts, it is estimated that a substantial amount will not be collected.



3. Purchase of a wheel tractor scraper costing \$185,000. The terms of the agreement require four annual payments of \$52,477, including interest at 7%.
  4. Purchase of three motor-graders costing \$335,463. The terms of the agreement require four annual payments of \$25,962, including interest at 5.9%, beginning October 1, 1994, and a balloon payment at the end of five years of \$277,500. At that time, the Board may also exercise its option to have the vendor repurchase the equipment for \$277,500.
- B. The Board also has an installment payment agreement with Deere Credit, Inc. for the purchase of three motor-graders costing \$305,730. The note is payable in semi-annual payments of \$17,069, including interest at 6%.

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, 1995:

<u>September 30.</u>	<u>County Commission</u>		<u>Total</u>
	<u>Governmental</u>	<u>Enterprise</u>	
1996	\$ 86,736	\$ 90,046	\$ 176,782
1997	86,736	37,568	124,304
1998	279,004	37,568	316,572
1999	304,136	37,568	341,704
2000	26,636	37,568	64,204
Thereafter	<u>294,636</u>	<u>115,000</u>	<u>409,636</u>
Total minimum lease payments	1,077,884	355,318	1,433,202
Less: amount representing interest	<u>(157,092)</u>	<u>(51,053)</u>	<u>(208,145)</u>
Present value of future minimum lease payments	<u>\$ 920,792</u>	<u>\$ 304,265</u>	<u>\$ 1,225,057</u>

#### NOTE 8. LONG-TERM DEBT

##### Notes Payable

- A. The Board of County Commissioners has a promissory note payable to the Barnett Bank of North Central Florida related to the construction of the County detention facility and recreational improvements. This note carries an interest rate of 4.33% and is payable in four annual installments of \$143,750, plus interest, and is secured by the County's share of the State Pari-Mutual Tax.

The following applies to this note, at year end:

<u>Payment From</u>	<u>Balance at</u>	<u>Estimated Payments</u>
<u>General Fund</u>	<u>September 30, 1995</u>	<u>For Next Year</u>
	<u>\$ 431,250</u>	<u>\$ 162,423</u>

- B. The Board has a note payable to Community National Bank for the purchase of an office building rented to an insurance company. This original note of \$390,000 is payable in monthly installments of \$2,806, including interest at 6%. The interest rate is fixed until March, 1999, when it will be changed to prime, as it fluctuates, for the duration of the loan. The principal balance of this loan was \$321,906, at year end.

Fiscal Year Ending  
September 30,

	Amount
1996	\$ 1,533,903
1997	1,180,821
1998	1,155,190
1999	1,147,318
2000	1,147,184
Thereafter	4,634,045
	<u>\$10,798,461</u>

- B. On December 19, 1994, the County closed on a Revenue Term Bond held by Sunbank National Association in the amount of \$8,264,500. The proceeds will be used for courthouse and other County building renovations. The bonds are to be repaid over a ten year period with an average interest rate of 5.632%. The debt is secured by the State Half-Cent Sales Tax revenue. Debt service is accounted for in the applicable debt service fund.

Debt service requirements to maturity including interest of \$2,977,215, are as follows:

Fiscal Year Ending  
September 30,

	Amount
1996	\$ 743,086
1997	737,542
1998	728,697
1999	719,252
2000	1,584,207
Thereafter	6,728,931
	<u>\$11,241,715</u>

On the same date, the County closed on a Line of Credit Bond held by SunBank National Association in the amount of \$1,500,000. The interest rates and security are the same as the above Term Bond. Interest is payable on this line of credit quarterly with all outstanding principal due on January 1, 2001. The County has made no advances under this line of credit as of September 30, 1995.

Both of these obligations were subsequently refinanced with Sunbank on April 15, 1996, at approximately the same terms with an average interest rate of 4.450%.

### Changes in Long-Term Liabilities

During the year ended September 30, 1995, the following occurred in liabilities reported in the general long-term debt account group:

	Balance October 1, 1994	Additions	Retirements	Balance September 30, 1995
Compensated absences	\$ 138,543	\$ 18,924	\$ -	\$ 157,467
Capital leases	1,024,964	-	104,172	920,792
Notes payable	2,653,368	-	231,591	2,421,777
Revenue bonds payable	9,500,000	8,264,500	1,135,000	16,629,500
	<u>\$13,316,875</u>	<u>\$ 8,283,424</u>	<u>\$ 1,470,763</u>	<u>\$ 20,129,536</u>

#### NOTE 11. DEFINED BENEFIT PENSION PLAN

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Board of County Commissioners' employees covered by the System for the year ended September 30, 1995, was \$3,140,062; this figure also represents the total payroll.

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

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

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

Retirement coverage is employee noncontributory. Employers pay all contributions. Rates are based on class of membership. The contribution requirement for the year ended September 30, 1995, was \$535,107, which represents 17.11% of covered payroll.

The "pension benefit obligation" is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users (1) assess the Florida Retirement Systems' funding status on a going-concern basis, (2) assess progress in accumulating sufficient assets to pay benefits when due, and (3) make comparisons among Public Employee Retirement Systems. The measure is independent of and should not be confused with the actuarial funding method used to determine contributions to the System.

At June 30, 1995, the unfunded pension benefit obligation for the State of Florida Retirement System, determined through an actuarial valuation performed as of that date was \$9.780 billion as follows:

	<u>Billions</u>
Pension Benefits Obligation	\$ 47.304
Net Assets Available for Benefits at Amortized Cost	<u>37.524</u>
Unfunded Pension Benefit Obligation	<u>\$ 9.780</u>

Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually; (b) projected salary increases of 5.5 percent per year compounded annually, attributable to inflation; (c) additional projected salary increases of 2.0 percent per year attributable to seniority/merit; and (d) a post-retirement benefit increase of 3 percent per year.

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.

#### **NOTE 16. LANDFILL CLOSURE AND POSTCLOSURE COSTS**

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.

\$497,435 reported as landfill closure and postclosure care liability at September 30, 1995, represents the cumulative amount reported to date based on the use 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 1995. The County expects to close this landfill cell in the year 1999. 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, 1995, restricted cash of \$421,610 is held for this purpose. This is reported as restricted assets on the balance sheet. The County expects future inflation costs to be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from other future revenues of the County.

#### **NOTE 17. COMMITMENTS**

The County has contracted with Copeland Development Company for closure of the Central Landfill. The total contracted amount is \$2,235,827. At September 30, 1995, the commitment remaining under the contract is \$411,512. The project is being funded by current available revenues in the Landfill Enterprise Fund and a Landfill Closure Grant granted by the Florida Department of Environmental Protection.

# **COMBINING AND INDIVIDUAL FUND STATEMENTS**

# **GENERAL FUND**

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

### BALANCE SHEET

September 30, 1995

#### ASSETS

##### Current Assets

Cash	\$ 35,009
Accounts receivable	17,796
Due from other funds	145,104
Due from other governmental units	343,973
Investments	<u>3,821,641</u>
Total assets	<u>\$4,363,523</u>

#### LIABILITIES AND FUND BALANCE

##### LIABILITIES

##### Current Liabilities

Accounts payable	\$ 121,131
Due to other funds	341,269
Due to other governmental units	<u>25,883</u>
Total liabilities	<u>488,283</u>

##### FUND BALANCE

Undesignated fund balance	<u>3,875,240</u>
Total liabilities and fund balance	<u>\$4,363,523</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
State shared revenues (continued)			
General government (continued)			
Insurance agents county			
licenses	\$ 4,000	\$ 8,321	\$ 4,321
Alcoholic beverage licenses	16,000	8,060	(7,940)
Racing tax	208,250	208,250	-
Local government half-			
cent sales tax	<u>1,900,000</u>	<u>361,769</u>	<u>(1,538,231)</u>
Total intergovernmental revenue	<u>2,943,505</u>	<u>1,556,365</u>	<u>(1,387,140)</u>
Charges for services			
General government			
Recording of legal			
instruments	-	115	115
Sale of maps and publications	500	-	(500)
Certification, copying,			
record research	500	563	63
County officers fees			
Sheriff	50,000	87,065	37,065
Clerk of Circuit Court	-	69,660	69,660
Clerk of County Court	50,000	35,130	(14,870)
Clerk's excess fees	10,000	-	(10,000)
Property Appraiser	14,580	4,666	(9,914)
Tax Collector	-	88,260	88,260
Administrative charges	146,824	169,482	22,658
Public safety			
Police services	104,000	104,066	66
Room and board for prisoners	35,976	38,705	2,729
Culture and recreation			
Libraries			
Library City of Lake City	2,500	3,527	1,027
Other charges for services			
Telephone services	<u>20,000</u>	<u>14,185</u>	<u>(5,815)</u>
Total charges for services	<u>434,880</u>	<u>615,424</u>	<u>180,544</u>
Fines and Forfeitures			
Court cases			
Recovery court attorney	60,000	75,332	15,332
Library fines			
Lake City	22,000	18,024	(3,976)
Fort White	-	333	333
Total fines and forfeitures	<u>82,000</u>	<u>93,689</u>	<u>11,689</u>

(continued)



# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Legal counsel			
Personal services	\$ 3,401	\$ 3,400	\$ 1
Operating expenses	46,000	31,481	14,519
Total legal counsel	<u>49,401</u>	<u>34,881</u>	<u>14,520</u>
Clerk of Circuit Court			
Operating expenses	<u>228,126</u>	<u>303,959</u>	<u>(75,833)</u>
Clerk of County Court			
Personal services	<u>720</u>	<u>720</u>	<u>-</u>
Circuit Court			
Personal services	24,302	24,122	180
Operating expenses	195,080	194,140	940
Capital outlay	<u>6,982</u>	<u>6,983</u>	<u>(1)</u>
Total Circuit Court	<u>226,364</u>	<u>225,245</u>	<u>1,119</u>
County Court			
Personal services	24,055	24,013	42
Operating expenses	10,600	7,758	2,842
Capital outlay	<u>1,000</u>	<u>2,826</u>	<u>(1,826)</u>
Total County Court	<u>35,655</u>	<u>34,597</u>	<u>1,058</u>
State Attorney			
Operating expenses	<u>5,508</u>	<u>5,508</u>	<u>-</u>
Public Defender			
Operating expenses	<u>26,877</u>	<u>26,877</u>	<u>-</u>
Court support services			
Operating expenses	<u>13,705</u>	<u>13,705</u>	<u>-</u>
Court reporting			
Personal services	24,191	31,670	(7,479)
Operating expenses	5,200	3,731	1,469
Capital outlay	<u>-</u>	<u>40,052</u>	<u>(40,052)</u>
Total Court reporting	<u>29,391</u>	<u>75,453</u>	<u>(46,062)</u>
Transcribing			
Operating expenses	<u>70,700</u>	<u>84,713</u>	<u>(14,013)</u>
Court Administrator			
Operating expenses	21,268	7,090	14,178
Capital outlay	<u>2,500</u>	<u>1,950</u>	<u>550</u>
Total Court Administrator	<u>23,768</u>	<u>9,040</u>	<u>14,728</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Detention Center facilities			
Personal services	\$ 33,721	\$ 33,537	\$ 184
Operating expenses	224,878	213,206	11,672
Debt service	<u>161,040</u>	<u>161,039</u>	<u>1</u>
Total Detention Center facilities	<u>419,639</u>	<u>407,782</u>	<u>11,857</u>
Emergency and disaster relief			
Personal services	38,200	37,882	318
Operating expenses	7,732	5,983	1,749
Capital outlay	<u>8,141</u>	<u>7,513</u>	<u>628</u>
Total emergency and disaster relief	<u>54,073</u>	<u>51,378</u>	<u>2,695</u>
Emergency Management Services			
Personal services	24,484	24,068	416
Operating expenses	6,713	6,707	6
Capital outlay	<u>37,830</u>	<u>37,830</u>	<u>-</u>
Total emergency management services	<u>69,027</u>	<u>68,605</u>	<u>422</u>
Safety program			
Operating expenses	<u>10,250</u>	<u>6,557</u>	<u>3,693</u>
Total public safety	<u>859,270</u>	<u>837,200</u>	<u>22,070</u>
Physical environment			
County agent			
Personal services	112,251	83,479	28,772
Operating expenses	29,272	26,168	3,104
Capital outlay	<u>420</u>	<u>418</u>	<u>2</u>
Total County agent	<u>141,943</u>	<u>110,065</u>	<u>31,878</u>
Sante Fe Soil			
Grants and aids	<u>7,040</u>	<u>7,424</u>	<u>(384)</u>
Florida forest management			
Grants and aids	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Aquatic weed			
Operating expenses	<u>5,000</u>	<u>80</u>	<u>4,920</u>
Marine litter and debris			
Operating expenses	<u>-</u>	<u>4,617</u>	<u>(4,617)</u>
Total physical environment	<u>156,983</u>	<u>125,186</u>	<u>31,797</u>

(continued)

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Culture/recreation			
Columbia County Library			
Personal services	\$ 270,646	\$ 270,646	\$ -
Operating expenses	75,050	51,143	23,907
Capital outlay	31,218	29,642	1,576
Total Columbia County Library	<u>376,914</u>	<u>351,431</u>	<u>25,483</u>
Fort White Library			
Personal services	43,783	19,176	24,607
Operating expenses	3,472	3,472	-
Capital outlay	5,247	5,247	-
Total Fort White Library	<u>52,502</u>	<u>27,895</u>	<u>24,607</u>
Detention Center Library			
Personal services	16,510	15,792	718
Operating expenses	1,688	1,804	(116)
Capital outlay	1,126	884	242
Total Detention Center Library	<u>19,324</u>	<u>18,480</u>	<u>844</u>
Library Literacy Grant			
Personal services	22,674	22,622	52
Operating expenses	1,483	817	666
Capital outlay	1,170	253	917
Total Library Literacy Grant	<u>25,327</u>	<u>23,692</u>	<u>1,635</u>
Library contractual			
Operating expenses	<u>15,000</u>	<u>9,054</u>	<u>5,946</u>
Parks and recreation			
Operating expenses	5,000	5,089	(89)
Grants and aids	295,170	333,979	(38,809)
Total parks and recreation	<u>300,170</u>	<u>339,068</u>	<u>(38,898)</u>
Special events			
Grants and aids	8,000	8,000	-
Total culture/recreation	<u>797,237</u>	<u>777,620</u>	<u>19,617</u>
Total expenditures	<u>4,947,587</u>	<u>4,853,517</u>	<u>94,070</u>
Excess (deficiency) of revenues over expenditures	<u>6,176,308</u>	<u>7,484,326</u>	<u>1,308,018</u>

(continued)

# **SPECIAL REVENUE FUNDS**

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### SPECIAL REVENUE FUNDS

### COMBINING BALANCE SHEET

September 30, 1995

<u>Law Enforcement Special</u>	<u>Law Library</u>	<u>Library Enhancement Grant</u>	<u>Local Housing Assistance</u>	<u>Municipal Services Benefit Unit</u>	<u>Municipal Services Special District</u>	<u>Tourist Development Tax</u>	<u>Totals</u>
\$ 801	\$ 3,197	\$ 2,305	\$ 15,286	\$ 112,341	\$ 184,435	\$ 1,510	\$ 454,816
-	-	-	-	82,084	426	-	91,703
-	-	-	-	-	-	-	18,213
-	-	-	18,125	85,746	40,490	-	159,180
-	585	-	-	48,363	2,250	-	424,762
-	-	-	-	-	-	-	133,057
8,993	-	750,289	182,956	12,243	844,214	4,076	4,092,884
<u>\$ 9,794</u>	<u>\$ 3,782</u>	<u>\$ 752,594</u>	<u>\$ 216,367</u>	<u>\$ 340,777</u>	<u>\$1,071,815</u>	<u>\$ 5,586</u>	<u>\$5,374,615</u>
\$ -	\$ -	\$ -	\$ -	\$ 33,311	\$ 171,892	\$ -	\$ 256,592
-	-	-	-	25,076	61,860	-	193,861
-	-	-	-	21,917	35,600	-	57,517
-	-	-	-	-	21,821	-	21,821
-	-	-	-	-	154	-	154
-	-	-	-	<u>80,304</u>	<u>291,327</u>	-	<u>529,945</u>
9,794	3,782	752,594	216,367	260,473	780,488	5,586	4,844,670
<u>\$ 9,794</u>	<u>\$ 3,782</u>	<u>\$ 752,594</u>	<u>\$ 216,367</u>	<u>\$ 340,777</u>	<u>\$1,071,815</u>	<u>\$ 5,586</u>	<u>\$5,374,615</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### SPECIAL REVENUE FUNDS

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

For the Fiscal Year Ended September 30, 1995

Law Enforcement Special	Law Library	Library Enhancement Grant	Local Housing Assistance	Municipal Services Benefit Unit	Municipal Services Special District	Tourist Development Tax	Totals
\$ -	\$ -	\$ -	\$ -	\$ 139,348	\$ -	\$ -	\$1,848,556
-	-	-	-	275,462	-	-	275,462
-	-	309,303	213,534	212,578	415,000	2,600	2,786,032
-	5,524	-	-	80,404	671,795	13,733	796,131
8,207	-	-	-	100	-	-	624,467
787	-	37,111	15,405	346,247	1,206,805	245,919	2,124,440
<u>8,994</u>	<u>5,524</u>	<u>346,414</u>	<u>228,939</u>	<u>1,054,139</u>	<u>2,293,600</u>	<u>262,252</u>	<u>8,455,088</u>
-	6,176	-	-	58,639	112,082	-	176,897
11,103	-	-	-	263,899	1,709,789	-	1,984,791
-	-	-	-	788,647	-	-	798,759
-	-	-	-	6,234	-	-	2,283,772
-	-	-	390,128	1,068	-	309,726	1,164,318
-	-	151,145	-	10,496	-	-	161,641
1,584	-	-	-	5,029	74,203	-	97,866
-	-	-	-	4,165	-	-	4,165
-	-	-	-	-	-	-	246,626
-	-	-	-	-	-	713	713
-	-	-	-	-	30,000	-	30,000
-	-	-	-	-	-	-	153,497
<u>12,687</u>	<u>6,176</u>	<u>151,145</u>	<u>390,128</u>	<u>1,138,177</u>	<u>1,926,074</u>	<u>310,439</u>	<u>7,103,045</u>
(3,693)	(652)	195,269	(161,189)	(84,038)	367,526	(48,187)	1,352,043
-	-	557,325	-	156,000	-	-	1,222,036
-	-	-	-	-	-	-	(897,893)
-	-	-	-	-	-	-	(621,058)
<u>-</u>	<u>-</u>	<u>557,325</u>	<u>-</u>	<u>156,000</u>	<u>-</u>	<u>-</u>	<u>(296,915)</u>
(3,693)	(652)	752,594	(161,189)	71,962	367,526	(48,187)	1,055,128
13,487	4,434	-	377,556	188,511	412,962	53,773	3,789,542
<u>\$ 9,794</u>	<u>\$ 3,782</u>	<u>\$ 752,594</u>	<u>\$ 216,367</u>	<u>\$ 260,473</u>	<u>\$ 780,488</u>	<u>\$ 5,586</u>	<u>\$4,844,670</u>

See notes to financial statements.

# **DEBT SERVICE FUNDS**

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS

### DEBT SERVICE FUNDS

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

For the Fiscal Year Ended September 30, 1995

	Courthouse Improvement Debt Service	1993 Debt Service	Tourist Development Debt Service	Totals
<b>REVENUES</b>				
Taxes	\$ -	\$ 994,487	\$ 250,149	\$1,244,636
Intergovernmental revenue	571,976	77,243	-	649,219
Miscellaneous	<u>1,904</u>	<u>17,954</u>	<u>11,540</u>	<u>31,398</u>
Total revenues	<u>573,880</u>	<u>1,089,684</u>	<u>261,689</u>	<u>1,925,253</u>
<b>EXPENDITURES</b>				
Debt Service				
Transportation	-	1,489,887	-	1,489,887
Economic environment	<u>-</u>	<u>-</u>	<u>157,655</u>	<u>157,655</u>
Total expenditures	<u>-</u>	<u>1,489,887</u>	<u>157,655</u>	<u>1,647,542</u>
Excess (deficiency) of revenues over expenditures	<u>573,880</u>	<u>(400,203)</u>	<u>104,034</u>	<u>277,711</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	-	851,728	-	851,728
Interfund transfers out	<u>-</u>	<u>(250,000)</u>	<u>-</u>	<u>(250,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>601,728</u>	<u>-</u>	<u>601,728</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	573,880	201,525	104,034	879,439
Fund balances at beginning of year	<u>-</u>	<u>1,311,455</u>	<u>193,682</u>	<u>1,505,137</u>
Fund balances at end of year	<u>\$ 573,880</u>	<u>\$ 1,512,980</u>	<u>\$ 297,716</u>	<u>\$2,384,576</u>

See notes to financial statements.



# **CAPITAL PROJECTS FUNDS**

# COLUMBIA COUNTY, FLORIDA

## BOARD OF COUNTY COMMISSIONERS CAPITAL PROJECTS FUNDS

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

For the Fiscal Year Ended September 30, 1995

	Capital Projects	Fifth and Sixth Cent Fuel Tax Trust	Road Improvement	Industrial Park Trust	Totals
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 244	\$ 244
Intergovernmental revenue	1,174,838	300,000	-	-	1,474,838
Miscellaneous	<u>242,752</u>	<u>90,273</u>	<u>20,079</u>	<u>28,909</u>	<u>382,013</u>
Total revenues	<u>1,417,590</u>	<u>390,273</u>	<u>20,079</u>	<u>29,153</u>	<u>1,857,095</u>
<b>EXPENDITURES</b>					
Current Liabilities					
General government	96,060	-	37,500	-	133,560
Transportation	-	1,179,671	42,101	-	1,221,772
Economic environment	-	-	-	12,608	12,608
Capital Outlay					
General government	500,895	-	-	-	500,895
Transportation	-	-	645,226	-	645,226
Debt Service					
General government	212,159	-	-	-	212,159
Transportation	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>809,114</u>	<u>1,179,671</u>	<u>725,327</u>	<u>12,608</u>	<u>2,726,720</u>
Excess (deficiency) of revenues over expenditures	<u>608,476</u>	<u>(789,398)</u>	<u>(705,248)</u>	<u>16,545</u>	<u>(869,625)</u>

(continued)

# **SINGLE AUDIT AND COMPLIANCE SECTION**

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE**

For the Fiscal Year Ended September 30, 1995

<u>Program</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>Reported in Prior Years</u>	<u>Fund Balance October 1, 1994</u>	<u>Match</u>	<u>Revenue Recognized</u>	<u>1995 Expenditures</u>	<u>Fund Balance September 30, 1995</u>
<b>STATE FINANCIAL ASSISTANCE (continued)</b>									
<u>Department of Health &amp; Rehabilitative Services</u>									
Emergency Medical Services County Grant Program		C-94-12	\$ *21,821	\$ -	\$ -	\$ -	\$ 21,821	\$ 21,821	\$ -
<u>Department of Agriculture &amp; Consumer Services</u>									
Mosquito Control Grant			29,655	-	-	-	29,655	29,655	-
<u>Office of State Court Administrator</u>									
Grant in aid - Family Mediation			*3,100	-	-	-	3,100	3,100	-
Grant in aid - Family Medication			*14,246	-	-	-	14,246	150	14,096
Grant in aid - Court Reporting			*39,937	-	-	-	39,937	39,937	-
<u>Department of Community Affairs</u>									
Hazardous Materials Emergency Planning Grant		95-EP-30-03-22-22-007	*3,292	-	-	-	2,469	2,469	-
<b>Total State</b>			<b><u>\$3,638,721</u></b>	<b><u>\$ 138,287</u></b>	<b><u>\$ 508,556</u></b>	<b><u>\$ 443,901</u></b>	<b><u>\$2,593,998</u></b>	<b><u>\$2,865,469</u></b>	<b><u>\$ 680,986</u></b>

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF BASIC FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of County Commissioners  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

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

In planning and performing our audit of the general purpose financial statements of the Columbia County Board of County Commissioners, for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.


We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Board of County Commissioners, in a separate management letter dated July 31, 1996.

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

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

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

To the Board of County Commissioners  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996. We have also audited the compliance of the Columbia County Board of County Commissioners, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated July 31, 1996.

We conducted our audits in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the Columbia County Board of County Commissioners, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

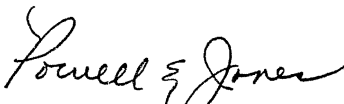
In planning and performing our audits for the year ended September 30, 1995, we considered the internal control structure of the Columbia County Board of County Commissioners, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Columbia County Board of County Commissioners, and on the compliance of the Columbia County Board of County Commissioners, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated July 31, 1996.

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

regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Columbia County Board of County Commissioners, in a separate letters dated July 31, 1996, and included in this report on pages 2-49 - 2-51 and 2-60 - 2-61.

This report is intended for the information of management, the Columbia County Board of County Commissioners, and the State of Florida Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.



**POWELL & JONES**  
Lake City, Florida  
July 31, 1996



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

To the Board of County Commissioners  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

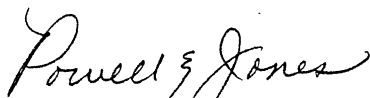
We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial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

Compliance with laws, regulations, contracts, and grants applicable to the Columbia County Board of County Commissioners, is the responsibility of the Columbia County Board of County Commissioners' management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Columbia County Board of County Commissioners, in a separate management letter dated July 31, 1996, and included on pages 2-60 - 2-61.

This report is intended for the information of management and the Board of County Commissioners. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

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

To the Board of County Commissioners  
Columbia County, Florida

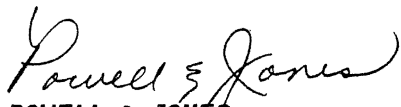
We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

We have applied procedures to test the Columbia County Board of County Commissioners' compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal and state financial assistance, for the year ended September 30, 1995: political activity, civil rights, cash management, relocation assistance, federal financial reports, allowable costs/cost principles, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Columbia County Board of County Commissioners' compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Columbia County Board of County Commissioners, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Board of County Commissioners, the U.S. Department of Education, Federal Emergency Management Agency, and the Florida Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

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

To the Board of County Commissioners  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.


We have also audited the Columbia County Board of County Commissioners' compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; any required special tests; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal and State Financial Assistance, for the year ended September 30, 1995. The management of the Columbia County Board of County Commissioners, is responsible for the Columbia County Board of County Commissioners' compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material non-compliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Columbia County Board of County Commissioners' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the Columbia County Board of County Commissioners, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; any required special tests; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal assistance program for the year ended September 30, 1995.

This report is intended for the information of management, the Columbia County Board of County Commissioners, and the Florida Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

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

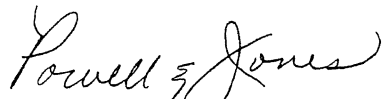
To the Board of County Commissioners  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report therein dated July 31, 1996.

In connection with our audit of the general purpose financial statements of the Columbia County Board of County Commissioners, and with our consideration of the Columbia County Board of County Commissioners' control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended September 30, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and special tests that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Columbia County Board of County Commissioners' compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Columbia County Board of County Commissioners, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the Board of County Commissioners, the U.S. Department of Education, Federal Emergency Management Agency, and the Florida Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
STATE FINANCIAL ASSISTANCE**

To the Board of County Commissioners  
Columbia County, Florida

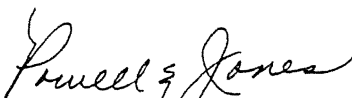
We have audited the component unit general purpose financial statements of Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

We conducted our audit of compliance in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments."

In connection with our audit of the general purpose financial statements of the Columbia County Board of County Commissioners, and with our consideration of the Board of County Commissioners' control structure used to administer state grants, as required by Chapter 10.600 of *Rules of the Auditor General*, we selected certain transactions applicable to certain state grants for the year ended September 30, 1995, which we identified in the accompanying schedule of federal and state financial assistance. We have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and grant provisions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Columbia County Board of County Commissioners, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Board of County Commissioners, and all applicable state agencies. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

## MANAGEMENT LETTER

To the Board of County Commissioners  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Board of County Commissioners, the primary government of Columbia County, Florida, for the year ended September 30, 1995, we considered the Columbia County Board of County Commissioners' internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

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

### IMMATERIAL INTERNAL CONTROL AND COMPLIANCE FINDINGS

#### CURRENT YEAR FINDINGS

Road Department Interfund Billings - From our review of financial operations at the Road Department, we found that the Department was not current in filing for reimbursement of fuel and repairs for vehicles of other County departments. For proper budget administration and to assure that all revenues restricted to transportation use are properly utilized, we recommend that interfund billings for vehicle expenses be billed and reimbursed on at least a quarterly basis.

#### PRIOR YEAR FINDINGS

Additional findings in the prior year were cleared during the current year.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 1995, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in substantial agreement with the audited financial statements.

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

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

2500 Columbia Street  
Lake City, Florida 32050  
904/755 4911

**INDEPENDENT AUDITOR'S REPORT**

Honorable Clerk of the Circuit Court  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, as listed in the preceding 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 generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of September 30, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 31, 1996, on our consideration of the Columbia County Clerk of the Circuit Court's internal control structure and a report dated July 31, 1996, on its compliance with laws and regulations.

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

*Powell & Jones*  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

# **COMBINED FINANCIAL STATEMENTS**



# COLUMBIA COUNTY, FLORIDA

## CLERK OF CIRCUIT COURT

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

For the Fiscal Year Ended September 30, 1995

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
<b>REVENUES</b>			
Charges for services	\$ 618,820	\$ 21,876	\$ 640,696
Miscellaneous	13,678	349	14,027
Total revenues	<u>632,498</u>	<u>22,225</u>	<u>654,723</u>
<b>EXPENDITURES</b>			
Current expenditures			
General government	965,715	5,171	970,886
Capital outlay			
General government	2,663	17,143	19,806
Debt service			
General government	<u>35,215</u>	<u>1,097</u>	<u>36,312</u>
Total expenditures	<u>1,003,593</u>	<u>23,411</u>	<u>1,027,004</u>
Excess (deficiency) of revenues over expenditures	<u>(371,095)</u>	<u>(1,186)</u>	<u>(372,281)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from other governmental units	371,095	-	371,095
Debt proceeds	<u>-</u>	<u>17,143</u>	<u>17,143</u>
Total other financing sources	<u>371,095</u>	<u>17,143</u>	<u>388,238</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	15,957	15,957
Fund balances at beginning of year	<u>-</u>	<u>16,972</u>	<u>16,972</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 32,929</u>	<u>\$ 32,929</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## CLERK OF CIRCUIT COURT

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

For the Fiscal Year Ended September 30, 1995

	General Fund			Special Revenue Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers from other governmental units	\$ 371,095	\$ 371,095	\$ -	\$ -	\$ -	\$ -
Debt proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,143</u>	<u>17,143</u>	<u>-</u>
Total other financing sources	<u>371,095</u>	<u>371,095</u>	<u>-</u>	<u>17,143</u>	<u>17,143</u>	<u>-</u>
 Excess (deficiency) of revenues and other financing sources over expenditures	 -	 -	 -	 15,957	 15,957	 -
 Fund balances at beginning of year	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>16,972</u>	 <u>16,972</u>	 <u>-</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,929</u>	<u>\$ 32,929</u>	<u>\$ -</u>

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **CLERK OF THE CIRCUIT COURT**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 1995

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

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The duties of these individual officers and the laws regulating the operations of their offices are also detailed in the Florida Constitution and Statutes.

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

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

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

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

##### **GOVERNMENTAL FUNDS**

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

Special Revenue Fund - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 1995, the Clerk of the Circuit Court maintained the Public Records Modernization Trust Fund, as a special revenue fund.

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

E. Inventories

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

F. Property, Plant and Equipment

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

G. Compensated Absences

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

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

H. Total Column on the Combined Statements

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

**NOTE 3. DEFINED BENEFIT PENSION PLAN**

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Clerk employees covered by the System for the year ended September 30, 1995, was \$590,249; this figure also represents the total payroll.

**NOTE 4. INTERFUND RECEIVABLES AND PAYABLES**

Balances at September 30, 1995, were:

	Interfund Receivables	Interfund Payables
General Fund	\$ 18,287	\$ 596
Domestic Relations	-	8,689
Public Defender Occupancy Trust	596	343
Public Records Modernization Trust	1,619	-
Registry of Court	-	326
Trust	-	10,548
	<u>\$ 20,502</u>	<u>\$20,502</u>

**NOTE 5. LONG-TERM DEBT****Capital Lease**

The Clerk of the Circuit Court has an installment payment agreement with Lanier Worldwide, Inc. for the purchase of a copier costing \$17,142. The agreement calls for thirty-six monthly payments of \$535, which includes interest at 7.73%.

The following is a schedule of the future minimum lease payments under the above capital lease and the present value of the net minimum lease payments at September 30, 1995:

<u>September 30,</u>	
1996	\$ 6,421
1997	6,421
1998	<u>5,351</u>
Total minimum lease payments	18,193
Less: amount representing interest	<u>1,902</u>
Present value of future minimum lease payments	<u>\$16,291</u>

**Note Payable**

The Clerk of the Circuit Court had a promissory note payable to CNB National Bank for the refinancing of a capital lease obligation. This note carried an interest rate of 5% and was payable in thirty-six monthly installments of \$2,597, including interest. This debt was secured by certain computer equipment, and debt service was accounted for in the Clerk's Operating Fund. The note was fully paid at September 30, 1995.

**Changes in Long-Term Debt**

During the year ended September 30, 1995, the following occurred in liabilities reported in the general long-term debt account group:

	Balance October 1, 1994	Additions	Retirements	Balance September 30, 1995
Capital lease	\$ -	\$16,291	\$ -	\$ 16,291
Note payable	34,124	-	34,124	-
Compensated absences	27,987	8,150	-	36,137
	<u>\$ 62,111</u>	<u>\$24,441</u>	<u>\$ 34,124</u>	<u>\$ 52,428</u>

# **COMBINING STATEMENTS**

# **AGENCY FUNDS**

# COLUMBIA COUNTY, FLORIDA

## CLERK OF CIRCUIT COURT

### AGENCY FUNDS

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

For the Fiscal Year Ended September 30, 1995

	Balance Oct. 1, 1994	Additions	Deductions	Balance Sept. 30, 1995
<b>DOMESTIC RELATIONS FUND</b>				
<b>Assets</b>				
Cash	\$ 538	\$3,848,509	\$3,841,961	\$ 7,086
Dishonored checks receivable	1,048	4,040	4,398	690
Due from individuals	2,007	2,286	2,069	2,224
<b>Total assets</b>	<u>\$ 3,593</u>	<u>\$3,854,835</u>	<u>\$3,848,428</u>	<u>\$ 10,000</u>
<b>Liabilities</b>				
Due to other governmental units	\$ 1,171	\$ 15,156	\$ 15,016	\$ 1,311
Due to other funds	2,422	97,503	91,236	8,689
Due to individuals	-	3,430,305	3,430,305	-
<b>Total liabilities</b>	<u>\$ 3,593</u>	<u>\$3,542,964</u>	<u>\$3,536,557</u>	<u>\$ 10,000</u>
 <b>JURY AND WITNESS FUND</b>				
<b>Assets</b>				
Cash	\$ 9	\$ 15,842	\$ 13,856	\$ 1,995
Due from other governmental units	491	-	491	-
<b>Total assets</b>	<u>\$ 500</u>	<u>\$ 15,842</u>	<u>\$ 14,347</u>	<u>\$ 1,995</u>
<b>Liabilities</b>				
Due to other funds	\$ 500	\$ 1,500	\$ 2,000	\$ -
Due to other governmental units	-	19,342	17,347	1,995
<b>Total liabilities</b>	<u>\$ 500</u>	<u>\$ 20,842</u>	<u>\$ 19,347</u>	<u>\$ 1,995</u>
 <b>PUBLIC DEFENDER OCCUPANCY TRUST</b>				
<b>Assets</b>				
Cash	\$ 26,582	\$ 75,592	\$ 88,876	\$ 13,298
Due from other funds	596	-	-	596
<b>Total assets</b>	<u>\$ 27,178</u>	<u>\$ 75,592</u>	<u>\$ 88,876</u>	<u>\$ 13,894</u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 343	\$ -	\$ 343
Due to Public Defender	13,496	75,250	75,195	13,551
Due to other governmental units	13,682	-	13,682	-
<b>Total liabilities</b>	<u>\$ 27,178</u>	<u>\$ 75,593</u>	<u>\$ 88,877</u>	<u>\$ 13,894</u>

(continued)



# COLUMBIA COUNTY, FLORIDA

## CLERK OF CIRCUIT COURT

### AGENCY FUNDS

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

For the Fiscal Year Ended September 30, 1995

	Balance Oct. 1, 1994	Additions	Deductions	Balance Sept. 30, 1995
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 458,794	\$7,696,452	\$7,655,769	\$ 499,477
Dishonored checks receivable	2,946	7,507	7,885	2,568
Due from other funds	596	-	-	596
Due from individuals	2,391	2,286	2,453	2,224
State documentary stamp inventory	6,000	-	-	6,000
Due from other governmental units	491	-	491	-
Total assets	<u>\$ 471,218</u>	<u>\$7,706,245</u>	<u>\$7,666,598</u>	<u>\$ 510,865</u>
<b>Liabilities</b>				
Court fees payable	\$ 37,082	\$ 405,216	\$ 375,922	\$ 66,376
Deposits held in escrow	176,429	526,379	559,709	143,099
Due to other funds	5,898	440,387	426,379	19,906
Due to other governmental units	196,315	2,460,188	2,426,372	230,131
Due to individuals	93	7,008	7,101	-
Due to Public Defender	13,496	75,250	75,195	13,551
Interest payable	8,215	2,933	1,916	9,232
Juvenile installments	430	10,536	10,490	476
Suspense liability	14,680	26,348	30,784	10,244
Tax deeds sales	9,780	2,991	4,125	8,646
Retirement funds payable	8,800	17,849	21,546	5,103
Installments payable	-	4,101	-	4,101
Total liabilities	<u>\$ 471,218</u>	<u>\$3,979,186</u>	<u>\$3,939,539</u>	<u>\$ 510,865</u>

See notes to financial statements.

# **COMPLIANCE SECTION**

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

To the Clerk of the Circuit Court  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

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

In planning and performing our audit of the general purpose financial statements of the Columbia County Clerk of the Circuit Court, for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not

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

To the Clerk of the Circuit Court  
Columbia County, Florida

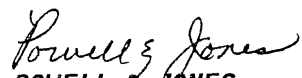
We have audited the component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Columbia County Clerk of the Circuit Court, is the responsibility of the Columbia County Clerk of the Circuit Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Office's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, the Board of County Commissioners, and Clerk of the Circuit Court of Columbia County. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

## **MANAGEMENT LETTER**

Honorable Clerk of the Circuit Court  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Clerk of the Circuit Court, a component unit of Columbia County, Florida, for the year ended September 30, 1995, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

This letter furnishes the following information required by Chapter 10.550, *Rules of the Auditor General*.

### **IMMATERIAL INTERNAL CONTROL FINDINGS**

**PRIOR YEAR FINDINGS** - All prior year findings were cleared during the year.

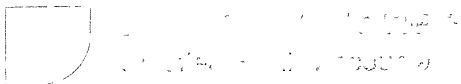
**CURRENT YEAR FINDINGS** - From our test of payroll disbursements, we found several timesheets which lacked indication of supervisor approval. To strengthen controls over payroll, we recommend that all timesheets be documented as being reviewed and approved by the appropriate supervisor.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 1995, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Clerk of the Circuit Court are combined with other County agencies in that report.

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

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

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



10/1/96  
10/1/96  
10/1/96  
10/1/96

2005 E. First Street  
Lake City, Florida 33509  
(813) 475-1111

## INDEPENDENT AUDITOR'S REPORT

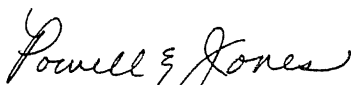
Honorable Property Appraiser  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, as listed in the preceding 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 generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of September 30, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governmental Auditing Standards*, we have also issued a report dated July 31, 1996, on our consideration of the Columbia County Property Appraiser's internal control structure and a report dated July 31, 1996, on its compliance with laws and regulations.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

## PROPERTY APPRAISER

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

September 30, 1995

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Long-Term Debt</u>	
<b>ASSETS</b>			
Current Assets			
Cash	\$ 1,948	\$ -	\$ 1,948
Other Debits			
Amount to be provided for debt	-	31,624	31,624
Total assets	<u>\$ 1,948</u>	<u>\$ 31,624</u>	<u>\$ 33,572</u>
 <b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Current Liabilities			
Due to other governmental units	\$ 1,948	\$ -	\$ 1,948
Long-Term Liabilities			
Accrued compensated absences	-	31,624	31,624
Total liabilities	<u>\$ 1,948</u>	<u>\$ 31,624</u>	<u>\$ 33,572</u>

See notes to financial statements.



# **GENERAL FUND**

# COLUMBIA COUNTY, FLORIDA

## PROPERTY APPRAISER

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

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

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **PROPERTY APPRAISER**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 1995

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

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The duties of these individual officers and the laws regulating the operations of their offices are also detailed in the Florida Constitution and Statutes.

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

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

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

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

##### **GOVERNMENTAL FUND**

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

##### **ACCOUNT GROUPS**

The General Long-Term Debt Account Group is used to establish accounting control and accountability over the debt of the Property Appraiser's office. This account group is not a fund, but is rather a financial reporting devise designed to provide accountability for certain liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

### NOTE 3. DEFINED BENEFIT PENSION PLAN

All Columbia County full-time employees participate in the Florida Retirement System ("the System"), a multiple-employer public employee retirement system. The payroll for Property Appraiser employees covered by the System for the year ended September 30, 1995, was \$344,807; this figure also represents the total payroll.

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

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

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

Retirement coverage is employee noncontributory. Employers pay all contributions. Rates are based on class of membership. The contribution requirement for the year ended September 30, 1995, was \$67,617, which represents 19.61% of covered payroll.

The "pension benefit obligation" is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users (1) assess the Florida Retirement Systems' funding status on a going-concern basis, (2) assess progress in accumulating sufficient assets to pay benefits when due, and (3) make comparisons among Public Employee Retirement Systems. The measure is independent of and should not be confused with the actuarial funding method used to determine contributions to the System.

At June 30, 1995, the unfunded pension benefit obligation for the State of Florida Retirement System, determined through an actuarial valuation performed as of that date was \$9.780 billion, as follows:

	<u>Billions</u>
Pension Benefits Obligation	\$ 47.304
Net Assets Available for	
Benefits at Amortized Cost	<u>37.524</u>
Unfunded Pension Benefit Obligation	<u>\$ 9.780</u>

# **COMPLIANCE SECTION**

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

To the Property Appraiser  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

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

In planning and performing our audit of the general purpose financial statements of the Columbia County Property Appraiser, for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in

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

To the Property Appraiser  
Columbia County, Florida

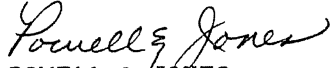
We have audited the component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Columbia County Property Appraiser, is the responsibility of the Columbia County Property Appraiser's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Office's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, the Board of County Commissioners, and Property Appraiser of Columbia County. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

## **MANAGEMENT LETTER**

Honorable Property Appraiser  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Property Appraiser, a component unit of Columbia County, Florida, for the year ended September 30, 1995, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that we wish to report to management. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, the remaining sections of this report letter discuss these matters.

### **IMMATERIAL COMPLIANCE AND INTERNAL CONTROL FINDINGS**

**PRIOR YEAR FINDINGS** - All prior year findings were cleared during the current year.

**CURRENT YEAR FINDINGS** - Cash Receipts - From our test of cash receipts, we found instances where cash collections were deposited in excess of one week from being received. For enhanced internal control, we recommend that deposits be made daily if possible, and otherwise, always by the end of each week.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 1995, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Property Appraiser are combined with other County Agencies in that report.

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

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



2035 D. Fiscal Year  
1995, 1996 & 1997  
9/1/96/1997

**INDEPENDENT AUDITOR'S REPORT**

Honorable Sheriff  
Columbia County, Florida

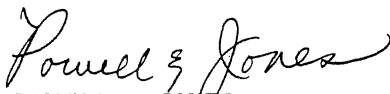
We have audited the accompanying component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, as listed in the preceding table of contents. These financial statements are the responsibility 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 generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of September 30, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 31, 1996, on our consideration of the Columbia County Sheriff's internal control structure and a report dated July 31, 1996, on its compliance with laws and regulations.

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

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

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

For the Fiscal Year Ended September 30, 1995

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals (Memorandum Only)</u>
<b>REVENUES</b>			
Charges for services	\$ -	\$ 54,813	\$ 54,813
Fines and forfeitures	-	12,526	12,526
Miscellaneous	-	69,213	69,213
Total revenues	<u>-</u>	<u>136,552</u>	<u>136,552</u>
 <b>EXPENDITURES</b>			
Current Expenditures			
Public safety	5,215,318	106,570	5,321,888
Capital Outlay			
Public safety	<u>315,660</u>	<u>28,172</u>	<u>343,832</u>
Total expenditures	<u>5,530,978</u>	<u>134,742</u>	<u>5,665,720</u>
 Excess (deficiency) of revenues over expenditures	<u>(5,530,978)</u>	<u>1,810</u>	<u>(5,529,168)</u>
 <b>OTHER FINANCING SOURCES</b>			
Transfers from other governments	<u>5,530,978</u>	<u>-</u>	<u>5,530,978</u>
 Excess (deficiency) of revenues and other financing sources over expenditures	-	1,810	1,810
 Fund balances at beginning of year	<u>-</u>	<u>21,748</u>	<u>21,748</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 23,558</u>	<u>\$ 23,558</u>

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

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

#### GENERAL AND SPECIAL REVENUE FUNDS

For the Fiscal Year Ended September 30, 1995

	General Fund			Special Revenue Funds		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ -	\$ -	\$ -	\$ 1,810	\$ 1,810	\$ -
Fund balances at beginning of year	-	-	-	21,748	21,748	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,558</u>	<u>\$ 23,558</u>	<u>\$ -</u>

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **SHERIFF**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 1995

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

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The duties of these individual officers and the laws regulating the operations of their offices are also detailed in the Florida Constitution and Statutes.

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

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

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

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

##### **GOVERNMENTAL FUNDS**

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

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

##### **FIDUCIARY FUNDS**

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

Bank Deposit Covered By	Category			Bank Balance
	1	2	3	
Eligible Collateral	\$ 117,102	\$ -	\$ -	\$ 117,102
FDIC Insurance	135,249	-	-	135,249
Total Deposits	<u>\$ 252,351</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,351</u>

#### E. Inventories

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

#### F. Property, Plant and Equipment

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

#### G. Compensated Absences

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

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

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

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

### NOTE 3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 10/01/94	Additions	Deletions	Balance 09/30/95
Equipment	<u>\$ 1,638,255</u>	<u>\$ 360,662</u>	<u>\$ 228,834</u>	<u>\$ 1,770,083</u>

The ten year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is not presently available. Historical trend information, commencing with the fiscal year 1986-87, is presented in the Florida Retirement System's June 30, 1995, comprehensive annual financial report.

#### **NOTE 5. CAPITAL LEASES**

The Sheriff had four installment payment agreements with Xerox Corporation for the purchase of copiers. These agreements were paid in monthly payments totaling \$714 monthly, including interest at 8%. These agreements were fully paid during the year.

#### **NOTE 6. LONG-TERM DEBT**

During the year ended September 30, 1995, the following occurred in liabilities reported in the general long-term debt account group:

	Balance 10/01/94	Additions	Deletions	Balance 09/30/95
Note payable	\$ 5,974	\$ -	\$ 5,974	\$ -
Capital leases	16,500	-	16,500	-
Compensated absences	138,268	110,746	-	249,014
	<u>\$160,742</u>	<u>\$ 110,746</u>	<u>\$ 22,474</u>	<u>\$ 249,014</u>

#### **NOTE 7. CONTINGENT LIABILITIES**

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

#### **NOTE 8. RISK MANAGEMENT**

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

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

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

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

# **GENERAL FUND**



# **COLUMBIA COUNTY, FLORIDA**

## **SHERIFF**

### **GENERAL FUND**

### **BALANCE SHEET**

**September 30, 1995**

#### **ASSETS**

Cash

\$ 183,160

#### **LIABILITIES AND FUND BALANCE**

##### **LIABILITIES**

Accounts payable

\$ 109,720

Due to other governmental units

73,440

Total liabilities

\$ 183,160

See notes to financial statements.

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Sheriff Special Services			
Personal services	\$ 224,242	\$ 217,770	\$ 6,472
Operating expenses	31,638	28,687	2,951
Capital outlay	<u>4,192</u>	<u>4,192</u>	<u>-</u>
Total Sheriff special services	<u>260,072</u>	<u>250,649</u>	<u>9,423</u>
Detention and correction			
Personal services	1,612,158	1,606,636	5,522
Operating expenses	391,546	377,378	14,168
Capital outlay	<u>750</u>	<u>749</u>	<u>1</u>
Total detention and correction	<u>2,004,454</u>	<u>1,984,763</u>	<u>19,691</u>
Total expenditures	<u>5,587,623</u>	<u>5,530,978</u>	<u>56,645</u>
Excess (deficiency) of revenues over expenditures	<u>(5,587,623)</u>	<u>(5,530,978)</u>	<u>56,645</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from other governments	<u>5,587,623</u>	<u>5,530,978</u>	<u>(56,645)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

# **COMBINING STATEMENTS**

# **SPECIAL REVENUE FUNDS**

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### SPECIAL REVENUE FUNDS

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

For the Fiscal Year Ended September 30, 1995

	Minimum Standards School	Sheriff Inmate Welfare	Totals
<b>REVENUES</b>			
Charges for services	\$ -	\$ 54,813	\$ 54,813
Fines and forfeitures	12,526	-	12,526
Miscellaneous	<u>101</u>	<u>69,112</u>	<u>69,213</u>
Total revenues	<u>12,627</u>	<u>123,925</u>	<u>136,552</u>
 <b>EXPENDITURES</b>			
Current Expenditures			
Public safety	14,747	91,822	106,569
Capital Outlay			
Public safety	<u>-</u>	<u>28,172</u>	<u>28,172</u>
Total expenditures	<u>14,747</u>	<u>119,994</u>	<u>134,741</u>
 Excess (deficiency) of revenues over expenditures	(2,120)	3,931	1,811
 Fund balances at beginning of year	<u>8,674</u>	<u>13,075</u>	<u>21,749</u>
Fund balances at end of year	<u>\$ 6,554</u>	<u>\$ 17,006</u>	<u>\$ 23,560</u>

See notes to financial statements.

# **AGENCY FUNDS**

# COLUMBIA COUNTY, FLORIDA

## SHERIFF

### AGENCY FUNDS

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

For the Fiscal Year Ended September 30, 1995

	Balance Oct. 1, 1994	Additions	Deductions	Balance Sept. 30, 1995
<b>INMATE TRUST FUND</b>				
Assets				
Cash	<u>\$ 12,588</u>	<u>\$ 179,907</u>	<u>\$ 178,803</u>	<u>\$ 13,692</u>
Liabilities				
Due to individuals	<u>\$ 12,588</u>	<u>\$ 179,907</u>	<u>\$ 178,803</u>	<u>\$ 13,692</u>
<b>TRUST FUND</b>				
Assets				
Cash	<u>\$ 31,136</u>	<u>\$ 367,569</u>	<u>\$ 360,915</u>	<u>\$ 37,790</u>
Liabilities				
Cash bonds liability	\$ 22,729	\$ 244,560	\$ 238,952	\$ 28,337
Individual depositors liability	1,360	121,907	121,849	1,418
Due to other governments	7,047	3,639	2,651	8,035
Total liabilities	<u>\$ 31,136</u>	<u>\$ 370,106</u>	<u>\$ 363,452</u>	<u>\$ 37,790</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash	<u>\$ 43,724</u>	<u>\$ 547,476</u>	<u>\$ 539,718</u>	<u>\$ 51,482</u>
Liabilities				
Cash bonds liability	\$ 22,729	\$ 244,560	\$ 238,952	\$ 28,337
Individual depositors liability	1,360	121,907	121,849	1,418
Due to other governmental	7,047	3,639	2,651	8,035
Due to individuals	12,588	179,907	178,803	13,692
Total liabilities	<u>\$ 43,724</u>	<u>\$ 550,013</u>	<u>\$ 542,255</u>	<u>\$ 51,482</u>

See notes to financial statements.

# **COMPLIANCE SECTION**



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

To the Sheriff  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

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

In planning and performing our audit of the general purpose financial statements of the Columbia County Sheriff, for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in

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

To the Sheriff  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Columbia County Sheriff, is the responsibility of the Columbia County Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Office's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, Board of County Commissioners, and Sheriff of Columbia County. However, this report is a matter of public record and its distribution is not limited.



**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

## **MANAGEMENT LETTER**

Honorable Sheriff  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Sheriff, a component unit of Columbia County, Florida, for the year ended September 30, 1995, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that we wish to report to management. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, the remaining sections of this report letter discuss these matters.

### **IMMATERIAL INTERNAL CONTROL FINDINGS**

#### **CURRENT YEAR FINDINGS**

Inmate Welfare Fund - From our audit of disbursements from the Inmate Welfare Fund, we found several instances where it was not documented that invoices were approved by the Director of the Detention Center prior to being paid. To increase internal control and the audit trail over this activity, we recommend that all invoices paid from this fund be documented as approved prior to being paid, in the same manner as other invoices paid by the Office.

Detention Center Receipts - From our review of receipts written for cash received at the Detention Center, we found that generally, a regular reconciliation of series of receipts written and the associated deposit totals are not made to assure that all funds received are actually properly recorded and deposited. Although we found no cash discrepancy in our audit of this activity, we recommend that such a reconciliation be made at the time of each deposit, as a means of increasing accountability over this function.

**PRIOR YEAR FINDINGS** - All prior year findings were cleared during the year.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 1995, filed with the Department of Banking and Finance pursuant to Section 218.32, Florida Statutes, is in agreement with the audited financial statements. The financial statements of the Sheriff are combined with other County agencies in that report.



STATE OF FLORIDA  
OFFICE OF THE STATE AUDITOR  
TALLAHASSEE, FLORIDA 32301

FILE NO. 95-1000  
MEMORANDUM FOR THE  
HONORABLE SUPERVISOR OF ELECTIONS  
COLUMBIA COUNTY, FLORIDA

2000 N. FIRST STREET  
LAKE CITY, FLORIDA 33605  
304 / 737-4200

## INDEPENDENT AUDITOR'S REPORT

Honorable Supervisor of Elections  
Columbia County, Florida

We have audited the accompanying component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, as listed in the preceding 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 generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of September 30, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 31, 1996, on our consideration of the Columbia County Supervisor of Elections internal control structure and a report dated July 31, 1996, on its compliance with laws and compliance.

*Powell & Jones*  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

## SUPERVISOR OF ELECTIONS

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Charges for services			
General government			
Other general government charge	\$ 2,091	\$ 2,091	\$ -
Miscellaneous			
Interest earnings			
Interest County Officers Supervisor of Elections	578	578	-
Other miscellaneous	67	67	-
Total miscellaneous	645	645	-
Total revenues	2,736	2,736	-
<b>EXPENDITURES</b>			
General government			
Other general government			
Personal services Supervisor	152,637	152,637	-
Personal services Elections	29,966	29,966	-
Operating expenses Supervisor	7,650	7,650	-
Operating expenses Elections	42,043	38,954	3,089
Capital outlay	20,721	20,721	-
Total expenditures	253,017	249,928	3,089
Excess (deficiency) of revenues over expenditures	(250,281)	(247,192)	3,089
<b>OTHER FINANCING SOURCES</b>			
Transfers from other governmental units	250,281	247,192	(3,089)
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **SUPERVISOR OF ELECTIONS**

### **NOTES TO FINANCIAL STATEMENTS**

September 30, 1995

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

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The duties of these individual officers and the laws regulating the operations of their offices are also detailed in the Florida Constitution and Statutes.

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

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

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

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

##### **GOVERNMENTAL FUND**

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

##### **FIDUCIARY FUND**

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

# **COMBINING STATEMENTS**



# **AGENCY FUND**

# COLUMBIA COUNTY, FLORIDA

## SUPERVISOR OF ELECTIONS

### AGENCY FUND

#### STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 1995

	<u>Balance</u> <u>Oct. 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Sept. 30, 1995</u>
<b>FEE FUND</b>				
<b>Assets</b>				
Cash	<u>\$ -</u>	<u>\$ 1,341</u>	<u>\$ 1,341</u>	<u>\$ -</u>
 <b>Liabilities</b>				
Due to other funds	<u>\$ -</u>	<u>\$ 1,341</u>	<u>\$ 1,341</u>	<u>\$ -</u>

See notes to financial statements.

# **COMPLIANCE SECTION**

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

To the Supervisor of Elections  
Columbia County, Florida

We have audited the component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

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

In planning and performing our audit of the general purpose financial statements of the Columbia County Supervisor of Elections, for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in

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

To the Supervisor of Elections  
Columbia County, Florida

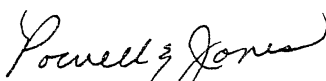
We have audited the component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, as of and for the year ended September 30, 1995, and have issued our report thereon dated July 31, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Columbia County Supervisor of Elections, is the responsibility of the Columbia County Supervisor of Elections' management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Office's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, the Board of County Commissioners, and Supervisor of Elections of Columbia County. However, this report is a matter of public record and its distribution is not limited.

  
**POWELL & JONES**  
Lake City, Florida  
July 31, 1996

## MANAGEMENT LETTER

Honorable Supervisor of Elections  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Supervisor of Elections, a component unit of Columbia County, Florida, for the year ended September 30, 1995, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that we wish to report to management. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, the remaining sections of this report letter discuss these matters.

### IMMATERIAL INTERNAL CONTROL FINDINGS

**PRIOR YEAR FINDINGS** - All prior year findings were cleared during the year.

**CURRENT YEAR FINDINGS** - Cash Receipts - From our test of cash receipts, we noted instances where receipts were held in excess of seven days prior to being deposited. Although amounts on hand were generally small, to maximize internal control and safety over cash collections, we recommend that deposits be made daily, or at least by the end of each week.

We also noticed that receipts were not always deposited in sequential order. To enhance the audit trail, bank deposits should track to specific series of pre-numbered receipts issued.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 1995, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Supervisor of Elections are combined with other County Agencies in that report.

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

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

# **COMBINED FINANCIAL STATEMENTS**

# COLUMBIA COUNTY, FLORIDA

## TAX COLLECTOR

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

September 30, 1995

	Governmental Fund Type	Fiduciary Fund Type	Account Group	Totals (Memorandum Only)
	General Fund	Agency Funds	General Long-Term Debt	
<b>ASSETS</b>				
Cash	\$ 43,684	\$ 73	\$ -	\$ 43,757
Accounts receivable	-	2,333	-	2,333
Due from other funds	3,171	75,210	-	78,381
Due from other governmental units	57,517	-	-	57,517
Amount to be provided for debt service	-	-	82,969	82,969
Investments	-	383,547	-	383,547
Total assets	<u>\$ 104,372</u>	<u>\$ 461,163</u>	<u>\$ 82,969</u>	<u>\$ 648,504</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 11,780	\$ -	\$ -	\$ 11,780
Due to other funds	145	78,236	-	78,381
Due to other governmental units	92,447	55,861	-	148,308
Capital lease payable	-	-	63,218	63,218
Other current liabilities	-	327,066	-	327,066
Accrued compensated absences	-	-	19,751	19,751
Total liabilities and fund equity	<u>\$ 104,372</u>	<u>\$ 461,163</u>	<u>\$ 82,969</u>	<u>\$ 648,504</u>

See notes to financial statements.



# COLUMBIA COUNTY, FLORIDA

## TAX COLLECTOR

### GENERAL FUND

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

For the Fiscal Year Ended September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES</b>			
General government			
Financial and administrative			
Personal services	\$ 492,662	\$ 487,101	\$ 5,561
Operating expenses	120,959	112,507	8,452
Capital outlay	90,404	89,625	779
Debt service	<u>23,591</u>	<u>23,591</u>	<u>-</u>
Total expenditures	<u>727,616</u>	<u>712,824</u>	<u>14,792</u>
Excess (deficiency) of revenues over expenditures	<u>(96,792)</u>	<u>(82,000)</u>	<u>14,792</u>
<b>OTHER FINANCING SOURCES</b>			
Debt proceeds	<u>82,000</u>	<u>82,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	14,792	-	(14,792)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

# **COLUMBIA COUNTY, FLORIDA**

## **TAX COLLECTOR**

### **NOTES TO FINANCIAL STATEMENTS**

**September 30, 1995**

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

Columbia County is a political subdivision of the State of Florida and, accordingly, is subject to restrictions imposed by the Florida Constitution and Statutes, as well as by its own ordinances. The County is governed by a board of five elected County Commissioners. Additionally, certain functions of county government are operated in a fiduciary capacity by five elected Constitutional Officers. These officers are the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The duties of these individual officers and the laws regulating the operations of their offices are also detailed in the Florida Constitution and Statutes.

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

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

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

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

##### **GOVERNMENTAL FUND**

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

##### **FIDUCIARY FUNDS**

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

#### NOTE 5. LONG-TERM DEBT

The Tax Collector has an installment payment agreement with Liberty National Leasing Company for the purchase of computer equipment costing \$82,000. The agreement is being paid in four annual payments of \$23,591, including interest of 5.9%.

The following is a schedule of the future minimum lease payments under the above capital lease and the present value of the net minimum lease payments at September 30, 1995:

<u>September 30.</u>	
1996	\$ 23,591
1997	23,591
1998	<u>23,591</u>
Total minimum lease payments	70,773
Less: amount representing interest	<u>7,555</u>
Present value of future minimum lease payments	<u>\$ 63,218</u>

During the year ended September 30, 1995, the following changes occurred in long-term debt:

	Balance October 1, 1994	Additions	Deletions	Balance September 30, 1995
Capital leases	\$ -	\$ 82,000	\$ 18,782	\$ 63,218
Compensated absences	18,515	1,236	-	19,751
	<u>\$ 18,515</u>	<u>\$ 83,236</u>	<u>\$ 18,782</u>	<u>\$ 82,969</u>

#### NOTE 6. CONTINGENT LIABILITIES

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

# **COMBINING STATEMENTS**

# AGENCY FUNDS

# **COMPLIANCE SECTION**

## MANAGEMENT LETTER

Honorable Tax Collector  
Columbia County, Florida

In planning and performing our audit of the component unit general purpose financial statements of the Columbia County Tax Collector, a component unit of Columbia County, Florida, for the year ended September 30, 1995, we considered the Office's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

This letter furnishes the following information required by Chapter 10.550, *Rules of the Auditor General*.

**PRIOR YEAR FINDINGS** - All prior year findings were cleared during the year.

**CURRENT YEAR FINDINGS** - There were no reportable findings in the current year.

**ANNUAL REPORT OF UNITS OF LOCAL GOVERNMENT** - The financial report for the year ended September 30, 1995, filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements. The financial statements of the Tax Collector are combined with other County agencies in that report.

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

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

**CONCLUSION** - We have reviewed information regarding our audit with the Tax Collector and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Tax Collector's Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.

Sincerely,

**POWELL & JONES**



Richard C. Powell  
Certified Public Accountant  
July 31, 1996