

Seminole County, Florida
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the fiscal year ended September 30, 2000

Prepared by the Office of the
Clerk of the Circuit Court
County Finance Department

SEMINOLE COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2000

BOARD OF COUNTY COMMISSIONERS

Grant Maloy – Vice Chairman - District I

Randall C. Morris – District II

Dick Van Der Weide - District III

Carlton Henley – Chairman - District IV

Daryl McLain - District V

CLERK OF THE CIRCUIT COURT

Maryanne Morse

SHERIFF

Donald F. Eslinger

TAX COLLECTOR

Ray Valdes

PROPERTY APPRAISER

H. W. "Bill" Suber

SUPERVISOR OF ELECTIONS

Sandra S. Goard

COUNTY ATTORNEY

Robert A. McMillan

COUNTY MANAGER

J. Kevin Grace

AUDITORS

Deloitte & Touche LLP

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Chatham, Seland & Lashlev, P.A.
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**Deloitte
& Touche**

INDEPENDENT AUDITORS' REPORT

Honorable Board of County Commissioners
of Seminole County, Florida:

We have audited the accompanying general purpose financial statements of Seminole County, Florida (the "County") as of September 30, 2000, and for the year then ended, listed in the foregoing 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 did not audit the financial statements of the Seminole County Port Authority or the Fred R. Wilson Memorial Law Library, which are reported discretely as separate component units of the County. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, such general purpose financial statements present fairly, in all material respects, the financial position of the County as of September 30, 2000 and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules, listed in the foregoing table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. The accompanying schedule of expenditures of federal awards as listed in the table of contents is presented for the purpose

of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. These financial statements and schedules are also the responsibility of the County's management. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The statistical section referred to in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the County. This section has not been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Deloitte & Touche LLP

Chatham, Seland & Lashley, P.A.

February 16, 2001

COUNTY OF BERNICIA
 GENERAL FUND - BUDGET FOR FISCAL YEAR
 2005-2006

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

| Account Number | Description | Amount | Source |
|----------------|--------------|-----------|--------------|
| 10000 | Salaries | 1,200,000 | General Fund |
| 10010 | Benefits | 300,000 | General Fund |
| 10020 | Travel | 50,000 | General Fund |
| 10030 | Printing | 20,000 | General Fund |
| 10040 | Supplies | 10,000 | General Fund |
| 10050 | Utilities | 100,000 | General Fund |
| 10060 | Telephone | 50,000 | General Fund |
| 10070 | Postage | 10,000 | General Fund |
| 10080 | Insurance | 100,000 | General Fund |
| 10090 | Depreciation | 50,000 | General Fund |
| 10100 | Interest | 10,000 | General Fund |
| 10110 | Other | 10,000 | General Fund |
| 10120 | Reserve | 100,000 | General Fund |
| 10130 | Contingency | 100,000 | General Fund |
| 10140 | Capital | 100,000 | General Fund |
| 10150 | Debt | 100,000 | General Fund |
| 10160 | Grants | 100,000 | General Fund |
| 10170 | Gifts | 100,000 | General Fund |
| 10180 | Other | 100,000 | General Fund |
| 10190 | Reserve | 100,000 | General Fund |
| 10200 | Contingency | 100,000 | General Fund |
| 10210 | Capital | 100,000 | General Fund |
| 10220 | Debt | 100,000 | General Fund |
| 10230 | Grants | 100,000 | General Fund |
| 10240 | Gifts | 100,000 | General Fund |
| 10250 | Other | 100,000 | General Fund |
| 10260 | Reserve | 100,000 | General Fund |
| 10270 | Contingency | 100,000 | General Fund |
| 10280 | Capital | 100,000 | General Fund |
| 10290 | Debt | 100,000 | General Fund |
| 10300 | Grants | 100,000 | General Fund |
| 10310 | Gifts | 100,000 | General Fund |
| 10320 | Other | 100,000 | General Fund |
| 10330 | Reserve | 100,000 | General Fund |
| 10340 | Contingency | 100,000 | General Fund |
| 10350 | Capital | 100,000 | General Fund |
| 10360 | Debt | 100,000 | General Fund |
| 10370 | Grants | 100,000 | General Fund |
| 10380 | Gifts | 100,000 | General Fund |
| 10390 | Other | 100,000 | General Fund |
| 10400 | Reserve | 100,000 | General Fund |
| 10410 | Contingency | 100,000 | General Fund |
| 10420 | Capital | 100,000 | General Fund |
| 10430 | Debt | 100,000 | General Fund |
| 10440 | Grants | 100,000 | General Fund |
| 10450 | Gifts | 100,000 | General Fund |
| 10460 | Other | 100,000 | General Fund |
| 10470 | Reserve | 100,000 | General Fund |
| 10480 | Contingency | 100,000 | General Fund |
| 10490 | Capital | 100,000 | General Fund |
| 10500 | Debt | 100,000 | General Fund |

SEMINOLE COUNTY, FLORIDA
 COMBINING SCHEDULE - BALANCE SHEET SEGMENTS
 GENERAL FUND
 September 30, 2000

| | <u>BOARD OF COUNTY COMMISSIONERS</u> | <u>CLERK OF THE CIRCUIT COURT</u> | <u>SHERIFF</u> |
|--|--|---|----------------------------|
| ASSETS | | | |
| Equity in Pooled Cash and Investments | \$ 14,062,035 | \$ - | \$ - |
| Other Cash and Investments | 3,010 | 342,068 | 3,302,979 |
| Accounts Receivable | 36,792 | 2,987 | - |
| Intragovernmental Receivables | 5,518,932 | 301,172 | - |
| Due From Other Funds | 510,000 | - | - |
| Due From Other Governments | 4,803,189 | 12,036 | - |
| Inventories | 115,258 | - | 197,242 |
| Prepaid Items | <u>9,163</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 25,058,379</u> | <u>\$ 658,263</u> | <u>\$ 3,500,221</u> |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES | | | |
| Accounts Payable | \$ 2,355,471 | \$ 273,549 | \$ 689,718 |
| Retainage Payable | 103,263 | - | - |
| Accrued Liabilities | 320,257 | 149,038 | 1,110,076 |
| Intragovernmental Payables | 419,013 | 235,676 | 1,410,410 |
| Due to Other Governments | 200,848 | - | 92,775 |
| Due to Other Funds | 1,000,000 | - | - |
| Deferred Revenues | 1,037,712 | - | - |
| Arbitrage Rebate Payable | 3,314 | - | - |
| Escrow Deposits | <u>55,529</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | <u>\$ 5,495,407</u> | <u>\$ 658,263</u> | <u>\$ 3,302,979</u> |
| FUND EQUITY | | | |
| Fund Balances: | | | |
| Reserved for Encumbrances | \$ 1,159,972 | \$ - | \$ - |
| Reserved for Inventories | 115,258 | - | 197,242 |
| Reserved for Prepaid Items | 9,163 | - | - |
| Undesignated | <u>18,278,579</u> | <u>-</u> | <u>-</u> |
| TOTAL FUND EQUITY | <u>\$ 19,562,972</u> | <u>\$ -</u> | <u>\$ 197,242</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 25,058,379</u> | <u>\$ 658,263</u> | <u>\$ 3,500,221</u> |

SEMINOLE COUNTY, FLORIDA
 ANNUAL BUDGET OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - FUND 1000
 GENERAL FUND RESERVE
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT A-1

| TAX COLLECTOR | PROPERTY APPRAISER | ELIMINATION | TOTAL GENERAL FUND | |
|---------------------|--------------------|-----------------------|---------------------|---------------------|
| | | | 2000 | 1999 |
| \$ - | \$ - | \$ - | \$14,062,035 | \$15,670,201 |
| 3,632,491 | 98,102 | - | 7,378,650 | 6,196,920 |
| - | - | - | 39,779 | 76,047 |
| 126,948 | - | (5,610,758) | 336,294 | 305,413 |
| - | - | - | 510,000 | 1,036,325 |
| - | - | - | 4,815,225 | 3,205,642 |
| - | - | - | 312,500 | 198,440 |
| - | - | - | 9,163 | 108,846 |
| <u>\$ 3,759,439</u> | <u>\$ 98,102</u> | <u>\$ (5,610,758)</u> | <u>\$27,463,646</u> | <u>\$26,797,834</u> |
| \$ - | \$ 62,902 | \$ - | \$ 3,381,640 | \$ 2,712,764 |
| - | - | - | 103,263 | 102,132 |
| - | - | - | 1,579,371 | 1,106,323 |
| 3,571,841 | 35,200 | (5,610,758) | 61,382 | 359,836 |
| 187,598 | - | - | 481,221 | 904,685 |
| - | - | - | 1,000,000 | - |
| - | - | - | 1,037,712 | - |
| - | - | - | 3,314 | 3,314 |
| - | - | - | 55,529 | 392,865 |
| <u>\$ 3,759,439</u> | <u>\$ 98,102</u> | <u>\$ (5,610,758)</u> | <u>\$ 7,703,432</u> | <u>\$ 5,581,919</u> |
| \$ - | \$ - | \$ - | \$ 1,159,972 | \$ 1,243,964 |
| - | - | - | 312,500 | 198,440 |
| - | - | - | 9,163 | 108,846 |
| - | - | - | 18,278,579 | 19,664,665 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$19,760,214</u> | <u>\$21,215,915</u> |
| <u>\$ 3,759,439</u> | <u>\$ 98,102</u> | <u>\$ (5,610,758)</u> | <u>\$27,463,646</u> | <u>\$26,797,834</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND SEGMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | BOARD OF COUNTY COMMISSIONERS | | |
|--|-------------------------------|-------------------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ 62,158,406 | \$ 62,693,537 | \$ 535,131 |
| Licenses and Permits | 4,750 | 1,300 | (3,450) |
| Intergovernmental Revenues | 30,028,198 | 32,710,883 | 2,682,685 |
| Charges for Services | 7,058,754 | 6,769,638 | (289,116) |
| Fines and Forfeitures | 3,082,211 | 4,036,601 | 954,390 |
| Miscellaneous Revenues | <u>4,499,135</u> | <u>4,835,046</u> | <u>335,911</u> |
| TOTAL REVENUES | <u>\$ 106,831,454</u> | <u>\$ 111,047,005</u> | <u>\$ 4,215,551</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ 37,488,163 | \$ 33,026,431 | \$ 4,461,732 |
| Public Safety | 7,458,199 | 6,230,777 | 1,227,422 |
| Physical Environment | 318,984 | 242,838 | 76,146 |
| Transportation | - | - | - |
| Economic Environment | 153,148 | 152,667 | 481 |
| Human Services | 7,792,940 | 7,175,072 | 617,868 |
| Culture/Recreation | 7,152,826 | 6,572,741 | 580,085 |
| Capital Outlay: | | | |
| Land | 1,988,894 | 1,974,234 | 14,660 |
| Building and Improvements | 1,943,700 | 675,044 | 1,268,656 |
| Equipment | 2,889,505 | 2,246,231 | 643,274 |
| Road Construction | 394,399 | 110,506 | 283,893 |
| Debt Service: | | | |
| Principal | 36,145 | 36,144 | 1 |
| Interest and Fiscal Charges | <u>18,406</u> | <u>18,203</u> | <u>203</u> |
| TOTAL EXPENDITURES | <u>\$ 67,635,309</u> | <u>\$ 58,460,888</u> | <u>\$ 9,174,421</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ 39,196,145</u> | <u>\$ 52,586,117</u> | <u>\$ 13,389,972</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 5,402,435 | \$ 6,881,921 | \$ 1,479,486 |
| Operating Transfers Out | (60,347,590) | (61,015,056) | (667,466) |
| Additions to Long Term Debt | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ (54,945,155)</u> | <u>\$ (54,133,135)</u> | <u>\$ 812,020</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>\$ (15,749,010)</u> | <u>\$ (1,547,018)</u> | <u>\$ 14,201,992</u> |
| FUND BALANCES AT BEGINNING OF YEAR | 21,109,990 | 21,109,990 | - |
| Residual Equity Transfer | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES AT END OF YEAR | <u>\$ 5,360,980</u> | <u>\$ 19,562,972</u> | <u>\$ 14,201,992</u> |

| CLERK OF THE CIRCUIT COURT | | | SHERIFF | | |
|----------------------------|---------------------|----------------------------------|----------------------|----------------------|----------------------------------|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 7,595,910 | 7,314,140 | (281,770) | - | - | - |
| 560,345 | 527,379 | (32,966) | - | - | - |
| <u>\$ 8,156,255</u> | <u>\$ 7,841,519</u> | <u>\$ (314,736)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | |
| \$ 8,402,415 | \$ 8,102,561 | \$ 299,854 | \$ - | \$ - | \$ - |
| - | - | - | 44,637,446 | 44,116,324 | 521,122 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 384,000 | 383,442 | 558 | 2,294,177 | 3,331,015 | (1,036,838) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 8,786,415</u> | <u>\$ 8,486,003</u> | <u>\$ 300,412</u> | <u>\$ 46,931,623</u> | <u>\$ 47,447,339</u> | <u>\$ (515,716)</u> |
| | | | | | |
| \$ (630,160) | \$ (644,484) | \$ (14,324) | \$ (46,931,623) | \$ (47,447,339) | \$ (515,716) |
| | | | | | |
| \$ 880,160 | \$ 880,160 | \$ - | \$ 47,066,623 | \$ 47,912,228 | \$ 845,605 |
| (250,000) | (235,676) | 14,324 | (135,000) | (1,410,410) | (1,275,410) |
| - | - | - | - | 1,036,838 | 1,036,838 |
| <u>\$ 630,160</u> | <u>\$ 644,484</u> | <u>\$ 14,324</u> | <u>\$ 46,931,623</u> | <u>\$ 47,538,656</u> | <u>\$ 607,033</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ 91,317 | \$ 91,317 |
| - | - | - | 105,925 | 105,925 | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 105,925</u> | <u>\$ 197,242</u> | <u>\$ 91,317</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND SEGMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>TAX COLLECTOR</u> | | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|----------------------------|----------------------------|--|
| | BUDGET | ACTUAL | |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | 2,420,692 | 2,392,194 | (28,498) |
| Fines and Forfeitures | - | - | - |
| Miscellaneous Revenues | <u>101,000</u> | <u>165,500</u> | <u>64,500</u> |
| TOTAL REVENUES | <u>\$ 2,521,692</u> | <u>\$ 2,557,694</u> | <u>\$ 36,002</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ 2,796,012 | \$ 2,666,142 | \$ 129,870 |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Building and Improvements | - | - | - |
| Equipment | 234,355 | 233,707 | 648 |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>\$ 3,030,367</u> | <u>\$ 2,899,849</u> | <u>\$ 130,518</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ (508,675)</u> | <u>\$ (342,155)</u> | <u>\$ 166,520</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 3,917,675 | \$ 3,913,880 | \$ (3,795) |
| Operating Transfers Out | (3,409,000) | (3,571,725) | (162,725) |
| Additions to Long Term Debt | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ 508,675</u> | <u>\$ 342,155</u> | <u>\$ (166,520)</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND BALANCES AT BEGINNING OF YEAR | | | |
| Residual Equity Transfer | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES AT END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| PROPERTY APPRAISER | | | ELIMINATIONS | | |
|----------------------|----------------------|----------------------------------|-----------------|----------------|----------------------------------|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 93,406 | 100,563 | 7,157 | - | - | - |
| - | 26,287 | 26,287 | - | - | - |
| <u>\$ 93,406</u> | <u>\$ 126,850</u> | <u>\$ 33,444</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 3,274,819 | \$ 3,188,040 | \$ 86,779 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 88,282 | 164,547 | (76,265) | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 3,363,101</u> | <u>\$ 3,352,587</u> | <u>\$ 10,514</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>\$(3,269,695)</u> | <u>\$(3,225,737)</u> | <u>\$ 43,958</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 3,279,695 | \$ 3,259,746 | \$ (19,949) | \$ (58,514,682) | \$(60,771,091) | \$ (2,256,409) |
| (10,000) | (34,009) | (24,009) | 58,514,682 | 60,771,091 | 2,256,409 |
| - | - | - | - | - | - |
| <u>\$ 3,269,695</u> | <u>\$ 3,225,737</u> | <u>\$ (43,958)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND SEGMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT A-2
 PAGE 3 OF 3

| | TOTALS 2000 | | | TOTALS FOR 1999 |
|--|------------------------|-----------------------|----------------------------------|-----------------------|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | |
| REVENUES | | | | |
| Taxes | \$ 62,158,406 | \$ 62,693,537 | \$ 535,131 | \$ 59,814,826 |
| Licenses and Permits | 4,750 | 1,300 | (3,450) | 11,700 |
| Intergovernmental Revenues | 30,028,198 | 32,710,883 | 2,682,685 | 32,847,116 |
| Charges for Services | 17,168,762 | 16,576,535 | (592,227) | 15,652,634 |
| Fines and Forfeitures | 3,082,211 | 4,036,601 | 954,390 | 3,980,033 |
| Miscellaneous Revenues | 5,160,480 | 5,554,212 | 393,732 | 5,029,371 |
| TOTAL REVENUES | \$117,602,807 | \$ 121,573,068 | \$ 3,970,261 | \$ 117,335,680 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | \$ 51,961,409 | \$ 46,983,174 | \$ 4,978,235 | \$ 44,864,639 |
| Public Safety | 52,095,645 | 50,347,101 | 1,748,544 | 47,087,929 |
| Physical Environment | 318,984 | 242,838 | 76,146 | 48,026 |
| Transportation | - | - | - | - |
| Economic Environment | 153,148 | 152,667 | 481 | 139,459 |
| Human Services | 7,792,940 | 7,175,072 | 617,868 | 6,562,466 |
| Culture/Recreation | 7,152,826 | 6,572,741 | 580,085 | 6,650,464 |
| Capital Outlay: | | | | |
| Land | 1,988,894 | 1,974,234 | 14,660 | 600 |
| Building | 1,943,700 | 675,044 | 1,268,656 | 195,253 |
| Equipment | 5,890,319 | 6,358,942 | (468,623) | 4,173,983 |
| Road Construction | 394,399 | 110,506 | 283,893 | 217,012 |
| Debt Service: | | | | |
| Principal | 36,145 | 36,144 | 1 | 34,098 |
| Interest and Fiscal Charges | 18,406 | 18,203 | 203 | 20,249 |
| TOTAL EXPENDITURES | \$129,746,815 | \$ 120,646,666 | \$ 9,100,149 | \$ 109,994,178 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (12,144,008) | 926,402 | 13,070,410 | 7,341,502 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | \$ 2,031,906 | \$ 2,076,844 | \$ 44,938 | \$ 1,782,314 |
| Operating Transfers (Out) | (5,636,908) | (5,495,785) | 141,123 | (5,162,120) |
| Additions to Long Term Debt | - | 1,036,838 | 1,036,838 | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (3,605,002) | \$ (2,382,103) | \$ 1,222,899 | \$ (3,379,806) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (15,749,010) | \$ (1,455,701) | \$ 14,293,309 | \$ 3,961,696 |
| FUND BALANCES AT BEGINNING OF YEAR | 21,215,915 | 21,215,915 | - | 17,237,392 |
| Residual Equity Transfer | - | - | - | 16,827 |
| FUND BALANCES AT END OF YEAR | \$ 5,466,905 | \$ 19,760,214 | \$ 14,293,309 | \$ 21,215,915 |

SPECIAL REVENUE FUNDS

County Transportation Trust Fund - To account for the construction and maintenance of County roads. Activities include road maintenance, traffic control, right-of-way acquisition and construction of new roadways. Funding is from local ad valorem property taxes and gas taxes collected and distributed by the State of Florida.

Infrastructure Sales Tax Fund - To account for the receipt and disbursement of a voter approved referendum one-cent sales tax on July 9, 1991, for a period of ten years. Proceeds are used to fund upgrading and construction of roads.

Storm Water Fund - To account for the receipt and disbursement of funds designated to implement storm water infrastructure improvements.

Civil Traffic Fund - To account for the receipt and disbursement of Civil Traffic Fines collected pursuant to Section 316.655(7), Florida Statutes and County Ordinance 95-9.

Court Facilities Fund - To account for the receipt and disbursement of filing fees collected by the Circuit and County Courts. Funds are used to provide furnishings, equipment and other needs of the Courts pursuant to County Ordinance 82-27.

Criminal Justice Trust Fund - To account for revenues generated by fines levied per Section 27.3455, Florida Statutes and certain expenditures of the Medical Examiner, Public Defender and State Attorney.

Mediation/Arbitration Fund - To account for the receipt and disbursement of fees collected by the Circuit and County Courts. Funds are used to support a mediation/arbitration program for Circuit, County and Family Courts pursuant to County Ordinance 92-6.

Development Review Fund - To account for receipt and disbursement of Development Review Fees, building permits and other related inspection fees paid by developers and builders. Funds are used to provide services to developers and builders.

Tourist Development Fund - To account for receipt and disbursement of a voted, two percent, Tourist Development Tax on transient rentals per Section 125.0104, Florida Statutes.

Transportation Impact Fee Fund - To account for receipt and disbursement of funds derived from fees paid by developers as outlined in the Seminole County Road Impact Fee Ordinance. Use of funds is restricted to capital facilities that are attributable to new growth.

Development Impact Fee Fund - To account for receipt and disbursement of fees paid by developers as outlined in the various agreements with these developers and under the Seminole County Fire Rescue System Impact Fee Ordinance. Use of funds is restricted to capital facilities that are attributable to new growth.

Fire Protection Fund - To account for receipts and disbursements relating to the provision of fire protection and emergency rescue to the unincorporated areas of the County. Primary funding is ad valorem property taxes in the unincorporated areas of the County.

County Drug Abuse Trust Fund - To account for the levy of certain penalty assessments provided for by Section 893.13(4), Florida Statutes. Funds are used for meritorious and deserving drug abuse treatment or educational programs.

Law Enforcement Trust Fund - To account for receipt and disbursement of monies held for law enforcement activities under Section 932.704, Florida Statutes.

Emergency 911 Fund - To account for the receipt and disbursement of the "E911" Emergency Telephone System Fees pursuant to Section 365.171(13), Florida Statutes.

Emergency Medical Service Trust Fund - To account for revenues generated by a surcharge levied per Chapter 316, Florida Statutes and certain expenditures improving and expanding prehospital emergency medical services within the County per Section 401.34, Florida Statutes.

Economic Development Fund - To account for the receipt and disbursement of funds for the County's Economic Development Program to generate employment, businesses and other economic activities.

Municipal Services Benefit Units Fund - To account for special districts created to provide projects and/or services to a specifically defined area of the County and financed by an assessment to only those citizens receiving the benefits of those projects or services. These special districts are authorized by the State Constitution Article VII and Section 125.01, Florida Statutes.

Street Lighting Districts Fund - To account for special districts created for the safety of citizens in unincorporated areas of the County and may be established by referendum and by resolution pursuant to a petition by a proper percentage of property owners in the districts, or by ordinance. Assessments are on a front footage or lot basis.

State Housing Initiative Partnership Trust Fund - To account for revenues generated by a documentary stamp surtax levied per Chapter 420.9072, Florida Statutes and expenditures providing affordable housing for very-low income, low income and moderate income citizens of the county.

Board of County Commission Grants Fund - To account for receipt and disbursement of monies relating to the Grant Programs.

Public Records Modernization Fund - To account for fees collected on recording charges with the office of Clerk of the Circuit Court. Funds are used to finance upgrading and modernization of capital equipment and training of personnel pursuant to Sections 28.24 and 61.1352, Florida Statutes.

Solid Waste MSBU Fund - To account for the receipt and disbursement of the non-ad valorem assessment for Solid Waste collection and disposal.

17-92 Redevelopment Fund - To account for the receipt and disbursement of tax increment income received for the 17-92 highway improvement and redevelopment.

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 September 30, 2000

| | <u>COUNTY TRANSPORTATION TRUST</u> | <u>INFRASTRUCTURE SALES TAX</u> | <u>STORM WATER</u> |
|--|--|---|----------------------------|
| ASSETS | | | |
| Equity in Pooled Cash and Investments | \$ 13,262,823 | \$ 115,834,476 | \$ 5,595,953 |
| Other Cash and Investments | 175 | - | - |
| Accounts Receivable | 929,222 | 59,651 | 200 |
| Special Assessments Receivable | - | - | - |
| Intragovernmental Receivables | 21,783 | - | - |
| Due From Other Governments | 1,391,249 | 11,812,407 | 27,154 |
| Prepaid Items | 2,974 | - | - |
| Inventories | <u>1,159,895</u> | <u>-</u> | <u>13,535</u> |
| TOTAL ASSETS | <u>\$ 16,768,121</u> | <u>\$ 127,706,534</u> | <u>\$ 5,636,842</u> |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES | | | |
| Accounts Payable | \$ 1,338,971 | \$ 2,272,673 | \$ 1,064,219 |
| Contracts/Retainage Payable | 444,763 | 1,536,531 | 240,964 |
| Accrued Liabilities | 123,369 | - | 18,096 |
| Intragovernmental Payable | 716 | 7,436 | - |
| Due to Other Governments | 67,018 | 2,050,853 | 9,675 |
| Due to Other Funds | - | - | - |
| Due to Individuals | 271,099 | - | - |
| Escrow Deposits | 213,091 | - | - |
| Deferred Revenue | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | <u>\$ 2,459,027</u> | <u>\$ 5,867,493</u> | <u>\$ 1,332,954</u> |
| FUND EQUITY | | | |
| Fund Balances: | | | |
| Reserved for Encumbrances | \$ 408,053 | \$ 8,955,673 | \$ 1,000,350 |
| Reserved for Inventories | 1,159,895 | - | 13,535 |
| Reserved for Prepaid Items | 2,974 | - | - |
| Undesignated | <u>12,738,172</u> | <u>112,883,368</u> | <u>3,290,003</u> |
| TOTAL FUND EQUITY | <u>\$ 14,309,094</u> | <u>\$ 121,839,041</u> | <u>\$ 4,303,888</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 16,768,121</u> | <u>\$ 127,706,534</u> | <u>\$ 5,636,842</u> |

| <u>CIVIL TRAFFIC</u> | <u>COURT FACILITIES</u> | <u>CRIMINAL JUSTICE TRUST</u> | <u>MEDIATION/ ARBITRATION</u> | <u>DEVELOPMENT REVIEW</u> | <u>TOURIST DEVELOPMENT</u> |
|--------------------------|-----------------------------|---------------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| \$ 3,995 | \$ 499,768 | \$ 5,849 | \$ 353,702 | \$ 5,196,537 | \$ 1,863,839 |
| - | - | - | - | 700 | 100 |
| - | - | 128 | - | 28,998 | - |
| 5 | 37,910 | 44,245 | 5,460 | - | 134,602 |
| - | - | - | - | 1,100 | 30,073 |
| - | - | - | - | - | - |
| <u>\$ 4,000</u> | <u>\$ 537,678</u> | <u>\$ 50,222</u> | <u>\$ 359,162</u> | <u>\$ 5,227,335</u> | <u>\$ 2,028,614</u> |
| | | | | | |
| \$ 2,120 | \$ 908 | \$ 15,008 | \$ 2,879 | \$ 117,208 | \$ 87,034 |
| - | - | - | - | - | 1,471 |
| - | - | - | - | 78,368 | 3,476 |
| - | - | 1,681 | - | - | - |
| - | - | 23,533 | - | 25,362 | 10,556 |
| - | - | 10,000 | - | - | - |
| - | - | - | - | 61,466 | - |
| - | - | - | - | 1,900 | - |
| - | - | - | - | - | - |
| <u>\$ 2,120</u> | <u>\$ 908</u> | <u>\$ 50,222</u> | <u>\$ 2,879</u> | <u>\$ 284,304</u> | <u>\$ 102,537</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ 22,115 | \$ 108,702 |
| - | - | - | - | - | 30,073 |
| - | - | - | - | - | - |
| <u>1,880</u> | <u>536,770</u> | <u>-</u> | <u>356,283</u> | <u>4,920,916</u> | <u>1,787,302</u> |
| <u>\$ 1,880</u> | <u>\$ 536,770</u> | <u>\$ -</u> | <u>\$ 356,283</u> | <u>\$ 4,943,031</u> | <u>\$ 1,926,077</u> |
| <u>\$ 4,000</u> | <u>\$ 537,678</u> | <u>\$ 50,222</u> | <u>\$ 359,162</u> | <u>\$ 5,227,335</u> | <u>\$ 2,028,614</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 September 30, 2000

| | TRANSPORTATION IMPACT FEE | DEVELOPMENT IMPACT FEE |
|--|---------------------------------|------------------------------|
| ASSETS | | |
| Equity in Pooled Cash and Investments | \$ 80,707,724 | \$ 3,222,714 |
| Other Cash and Investments | - | - |
| Accounts Receivable | 16,430 | 2,402 |
| Special Assessments Receivable | - | - |
| Intragovernmental Receivables | - | - |
| Due From Other Governments | 429,807 | - |
| Prepaid Items | - | - |
| Inventories | - | - |
| TOTAL ASSETS | <u>\$ 81,153,961</u> | <u>\$ 3,225,116</u> |
| LIABILITIES AND FUND EQUITY | | |
| LIABILITIES | | |
| Accounts Payable | \$ 1,161,375 | \$ 108,691 |
| Contracts/Retainage Payable | 1,266,109 | - |
| Accrued Liabilities | - | - |
| Intragovernmental Payable | - | - |
| Due to Other Governments | - | - |
| Due to Other Funds | - | - |
| Due to Individuals | - | - |
| Escrow Deposits | 32,186 | - |
| Deferred Revenue | - | - |
| TOTAL LIABILITIES | <u>\$ 2,459,670</u> | <u>\$ 108,691</u> |
| FUND EQUITY | | |
| Fund Balances: | | |
| Reserved for Encumbrances | \$ 9,777,679 | \$ - |
| Reserved for Inventories | - | - |
| Reserved for Prepaid Items | - | - |
| Undesignated | <u>68,916,612</u> | <u>3,116,425</u> |
| TOTAL FUND EQUITY | <u>\$ 78,694,291</u> | <u>\$ 3,116,425</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 81,153,961</u> | <u>\$ 3,225,116</u> |

| <u>FIRE PROTECTION</u> | <u>COUNTY DRUG ABUSE TRUST</u> | <u>LAW ENFORCEMENT TRUST</u> | <u>EMERGENCY 911</u> | <u>EMERGENCY MEDICAL SERVICE TRUST</u> | <u>ECONOMIC DEVELOPMENT</u> |
|------------------------|--------------------------------|------------------------------|----------------------|--|-----------------------------|
| \$ 2,210,113 | \$ 154,542 | \$ 93,040 | \$ 342,095 | \$ 498,782 | \$ 1,386,442 |
| 100 | - | - | - | - | - |
| 3,564 | - | - | 109,677 | - | 211 |
| - | - | - | - | - | - |
| 41,924 | 8,667 | - | - | - | - |
| 9,220 | - | - | 75,374 | - | 258,106 |
| 698 | - | - | - | - | - |
| 121,732 | - | - | - | - | - |
| <u>\$ 2,387,351</u> | <u>\$ 163,209</u> | <u>\$ 93,040</u> | <u>\$ 527,146</u> | <u>\$ 498,782</u> | <u>\$ 1,644,759</u> |
| | | | | | |
| \$ 261,517 | \$ 9,563 | \$ 2,251 | \$ 39,968 | \$ 4,936 | \$ 847 |
| - | - | - | - | - | - |
| 191,679 | - | - | 1,670 | - | 896 |
| 2,253 | - | - | - | - | - |
| 215,662 | - | - | 281 | - | 427 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 285,568 | - |
| <u>\$ 671,111</u> | <u>\$ 9,563</u> | <u>\$ 2,251</u> | <u>\$ 41,919</u> | <u>\$ 290,504</u> | <u>\$ 2,170</u> |
| | | | | | |
| \$ 190,880 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 121,732 | - | - | - | - | - |
| 698 | - | - | - | - | - |
| <u>1,402,930</u> | <u>153,646</u> | <u>90,789</u> | <u>485,227</u> | <u>208,278</u> | <u>1,642,589</u> |
| <u>\$ 1,716,240</u> | <u>\$ 153,646</u> | <u>\$ 90,789</u> | <u>\$ 485,227</u> | <u>\$ 208,278</u> | <u>\$ 1,642,589</u> |
| | | | | | |
| <u>\$ 2,387,351</u> | <u>\$ 163,209</u> | <u>\$ 93,040</u> | <u>\$ 527,146</u> | <u>\$ 498,782</u> | <u>\$ 1,644,759</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 September 30, 2000

| | <u>MUNICIPAL SERVICES BENEFIT UNITS</u> | <u>STREET LIGHTING DISTRICTS</u> | <u>STATE HOUSING INITIATIVE PARTNERSHIP TRUST</u> |
|--|---|--|---|
| ASSETS | | | |
| Equity in Pooled Cash and Investments | \$ 618,291 | \$ 220,554 | \$ 5,708,644 |
| Other Cash and Investments | - | - | - |
| Accounts Receivable | - | - | - |
| Special Assessments Receivable | 499,694 | - | - |
| Intragovernmental Receivables | 538 | 3,361 | - |
| Due From Other Governments | - | - | - |
| Prepaid Items | - | - | - |
| Inventories | - | - | - |
| TOTAL ASSETS | <u>\$ 1,118,523</u> | <u>\$ 223,915</u> | <u>\$ 5,708,644</u> |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES | | | |
| Accounts Payable | \$ 799 | \$ 66,571 | \$ 33,080 |
| Contracts/Retainage Payable | - | - | - |
| Accrued Liabilities | - | - | - |
| Intragovernmental Payable | 45 | 144 | - |
| Due to Other Governments | - | - | - |
| Due to Other Funds | - | - | - |
| Due to Individuals | - | 15 | - |
| Escrow Deposits | - | - | - |
| Deferred Revenue | 499,694 | - | 5,158,813 |
| TOTAL LIABILITIES | <u>\$ 500,538</u> | <u>\$ 66,730</u> | <u>\$ 5,191,893</u> |
| FUND EQUITY | | | |
| Fund Balances: | | | |
| Reserved for Encumbrances | \$ - | \$ - | \$ - |
| Reserved for Inventories | - | - | - |
| Reserved for Prepaid Items | - | - | - |
| Undesignated | 617,985 | 157,185 | 516,751 |
| TOTAL FUND EQUITY | <u>\$ 617,985</u> | <u>\$ 157,185</u> | <u>\$ 516,751</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 1,118,523</u> | <u>\$ 223,915</u> | <u>\$ 5,708,644</u> |

| BOARD OF COUNTY COMMISSION GRANTS | | | | TOTALS | |
|-----------------------------------|------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| | PUBLIC RECORDS MODERNIZATION | SOLID WASTE MSBU | 17-92 REDEVELOPMENT | 2000 | 1999 |
| \$ 180,778 | \$ - | \$ 4,079,196 | \$ 454,995 | \$ 242,494,852 | \$ 211,212,794 |
| - | 1,607,851 | - | - | 1,608,926 | 1,294,909 |
| - | - | 2,258 | - | 1,287,343 | 1,000,604 |
| - | - | - | - | 499,694 | 521,314 |
| - | - | 21,168 | - | 185,061 | 339,168 |
| 617,211 | - | - | - | 14,621,628 | 11,633,853 |
| - | - | - | - | 33,745 | 397,706 |
| - | - | - | - | 1,295,162 | 1,327,602 |
| <u>\$ 797,989</u> | <u>\$ 1,607,851</u> | <u>\$ 4,102,622</u> | <u>\$ 454,995</u> | <u>\$ 262,026,411</u> | <u>\$ 227,727,950</u> |
| \$ 190,960 | \$ - | \$ 655,959 | \$ 4,320 | \$ 7,441,857 | \$ 4,763,216 |
| 8,887 | - | - | - | 3,498,725 | 3,079,350 |
| 6,724 | - | - | - | 424,278 | 292,631 |
| - | - | 2,494 | - | 14,759 | 3,772 |
| 70,540 | - | - | - | 2,473,917 | 1,326,846 |
| 500,000 | - | - | - | 510,000 | 1,000,000 |
| - | - | - | - | 332,580 | 281,307 |
| - | - | - | - | 247,177 | 213,091 |
| 11,916 | - | - | - | 5,955,991 | 4,479,813 |
| <u>\$ 789,027</u> | <u>\$ -</u> | <u>\$ 658,453</u> | <u>\$ 4,320</u> | <u>\$ 20,899,284</u> | <u>\$ 15,440,026</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 20,463,452 | \$ 22,575,686 |
| - | - | - | - | 1,295,162 | 1,327,602 |
| - | - | - | - | 33,745 | 397,706 |
| 8,962 | 1,607,851 | 3,444,169 | 450,675 | 219,334,768 | 187,986,930 |
| <u>\$ 8,962</u> | <u>\$ 1,607,851</u> | <u>\$ 3,444,169</u> | <u>\$ 450,675</u> | <u>\$ 241,127,127</u> | <u>\$ 212,287,924</u> |
| <u>\$ 797,989</u> | <u>\$ 1,607,851</u> | <u>\$ 4,102,622</u> | <u>\$ 454,995</u> | <u>\$ 262,026,411</u> | <u>\$ 227,727,950</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>COUNTY TRANSPORTATION TRUST</u> | | |
|--|------------------------------------|------------------------------|---|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| REVENUES | | | |
| Taxes | \$ 24,554,519 | \$ 25,261,415 | \$ 706,896 |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | 5,779,734 | 4,893,349 | (886,385) |
| Charges for Services | 90,250 | 131,306 | 41,056 |
| Fines and Forfeitures | - | - | - |
| Miscellaneous Revenues | 1,983,996 | 1,918,896 | (65,100) |
| Special Assessments | <u>18,400</u> | <u>2,417</u> | <u>(15,983)</u> |
| TOTAL REVENUES | <u>\$ 32,426,899</u> | <u>\$ 32,207,383</u> | <u>\$ (219,516)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ - | \$ - | \$ - |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | 19,312,889 | 17,314,819 | 1,998,070 |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | 644,721 | 472,480 | 172,241 |
| Building and Improvements | 350,000 | 160,962 | 189,038 |
| Equipment | 2,412,444 | 2,222,644 | 189,800 |
| Road Construction | 13,274,142 | 7,463,510 | 5,810,632 |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>\$ 35,994,196</u> | <u>\$ 27,634,415</u> | <u>\$ 8,359,781</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ (3,567,297)</u> | <u>\$ 4,572,968</u> | <u>\$ 8,140,265</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 5,498,807 | \$ 5,375,501 | \$ (123,306) |
| Operating Transfers (Out) | <u>(12,818,674)</u> | <u>(12,818,641)</u> | <u>33</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ (7,319,867)</u> | <u>\$ (7,443,140)</u> | <u>\$ (123,273)</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>\$ (10,887,164)</u> | <u>\$ (2,870,172)</u> | <u>\$ 8,016,992</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>17,179,266</u> | <u>17,179,266</u> | <u>-</u> |
| FUND BALANCES AT END OF YEAR | <u>\$ 6,292,102</u> | <u>\$ 14,309,094</u> | <u>\$ 8,016,992</u> |

| INFRASTRUCTURE SALES TAX | | | STORM WATER | | |
|--------------------------|-----------------------|--|-----------------------|-----------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ 43,333,680 | \$ 47,153,461 | \$ 3,819,781 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 222,300 | 234,245 | 11,945 | 237,500 | 253,976 | 16,476 |
| - | - | - | - | - | - |
| 4,702,679 | 7,499,494 | 2,796,815 | 1,919,050 | 670,124 | (1,248,926) |
| - | - | - | - | - | - |
| <u>\$ 48,258,659</u> | <u>\$ 54,887,200</u> | <u>\$ 6,628,541</u> | <u>\$ 2,156,550</u> | <u>\$ 924,100</u> | <u>\$ (1,232,450)</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | 3,069,143 | 2,079,873 | 989,270 |
| 11,103,743 | 4,262,622 | 6,841,121 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 46,361,468 | 7,046,152 | 39,315,316 | 498,107 | 39,879 | 458,228 |
| 3,730,400 | - | 3,730,400 | 6,164,562 | 2,740,123 | 3,424,439 |
| - | - | - | 309,300 | 275,029 | 34,271 |
| 63,243,584 | 11,281,598 | 51,961,986 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 124,439,195</u> | <u>\$ 22,590,372</u> | <u>\$ 101,848,823</u> | <u>\$ 10,041,112</u> | <u>\$ 5,134,904</u> | <u>\$ 4,906,208</u> |
| <u>\$ (76,180,536)</u> | <u>\$ 32,296,828</u> | <u>\$ 108,477,364</u> | <u>\$ (7,884,562)</u> | <u>\$ (4,210,804)</u> | <u>\$ 3,673,758</u> |
| \$ - | \$ - | \$ - | \$ 5,115,136 | \$ 5,115,136 | \$ - |
| (8,087,656) | (8,087,656) | - | (10,843) | (10,843) | - |
| <u>\$ (8,087,656)</u> | <u>\$ (8,087,656)</u> | <u>\$ -</u> | <u>\$ 5,104,293</u> | <u>\$ 5,104,293</u> | <u>\$ -</u> |
| \$ (84,268,192) | \$ 24,209,172 | \$ 108,477,364 | \$ (2,780,269) | \$ 893,489 | \$ 3,673,758 |
| 97,629,869 | 97,629,869 | - | 3,410,399 | 3,410,399 | - |
| <u>\$ 13,361,677</u> | <u>\$ 121,839,041</u> | <u>\$ 108,477,364</u> | <u>\$ 630,130</u> | <u>\$ 4,303,888</u> | <u>\$ 3,673,758</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | CIVIL TRAFFIC | | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|--------------------|--------------------|--|
| | BUDGET | ACTUAL | |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Fines and Forfeitures | - | 192 | 192 |
| Miscellaneous Revenues | 475 | 315 | (160) |
| Special Assessments | - | - | - |
| TOTAL REVENUES | \$ 475 | \$ 507 | \$ 32 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ 32,232 | \$ 30,384 | \$ 1,848 |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Buildings and Improvements | - | - | - |
| Equipment | - | - | - |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | \$ 32,232 | \$ 30,384 | \$ 1,848 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (31,757) | \$ (29,877) | \$ 1,880 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 26,839 | \$ 26,839 | \$ - |
| Operating Transfers (Out) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 26,839 | \$ 26,839 | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (4,918) | \$ (3,038) | \$ 1,880 |
| FUND BALANCES AT BEGINNING OF YEAR | 4,918 | 4,918 | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ 1,880 | \$ 1,880 |

| COURT FACILITIES | | | CRIMINAL JUSTICE TRUST | | |
|-----------------------|-----------------------|--|------------------------|-------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 237,500 | 421,385 | 183,885 | - | - | - |
| - | - | - | 451,308 | 536,938 | 85,630 |
| 26,560 | 57,867 | 31,307 | - | 5,027 | 5,027 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 264,060</u> | <u>\$ 479,252</u> | <u>\$ 215,192</u> | <u>\$ 451,308</u> | <u>\$ 541,965</u> | <u>\$ 90,657</u> |
| \$ - | \$ - | \$ - | \$ 342,788 | \$ 312,342 | \$ 30,446 |
| - | - | - | 326,250 | 290,000 | 36,250 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 21,878 | - | 21,878 | 1,606 | 1,451 | 155 |
| 87,383 | 60,686 | 26,697 | 16,092 | 15,351 | 741 |
| - | - | - | - | - | - |
| - | 25,000 | (25,000) | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 109,261</u> | <u>\$ 85,686</u> | <u>\$ 23,575</u> | <u>\$ 686,736</u> | <u>\$ 619,144</u> | <u>\$ 67,592</u> |
| \$ 154,799 | \$ 393,566 | \$ 238,767 | \$ (235,428) | \$ (77,179) | \$ 158,249 |
| \$ - | \$ - | \$ - | \$ 235,428 | \$ 77,179 | \$ (158,249) |
| (1,397,574) | (1,099,571) | 298,003 | - | - | - |
| <u>\$ (1,397,574)</u> | <u>\$ (1,099,571)</u> | <u>\$ 298,003</u> | <u>\$ 235,428</u> | <u>\$ 77,179</u> | <u>\$ (158,249)</u> |
| \$ (1,242,775) | \$ (706,005) | \$ 536,770 | \$ - | \$ - | \$ - |
| <u>1,242,775</u> | <u>1,242,775</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ -</u> | <u>\$ 536,770</u> | <u>\$ 536,770</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | MEDIATION/ARBITRATION | | |
|--|-----------------------|-------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Fines and Forfeitures | 66,500 | 66,840 | 340 |
| Miscellaneous Revenues | 13,775 | 21,606 | 7,831 |
| Special Assessments | - | - | - |
| TOTAL REVENUES | \$ 80,275 | \$ 88,446 | \$ 8,171 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ 427,450 | \$ 79,338 | \$ 348,112 |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Buildings and Improvements | - | - | - |
| Equipment | - | - | - |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | \$ 427,450 | \$ 79,338 | \$ 348,112 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (347,175) | \$ 9,108 | \$ 356,283 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ - | \$ - | \$ - |
| Operating Transfers (Out) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (347,175) | \$ 9,108 | \$ 356,283 |
| FUND BALANCES AT BEGINNING OF YEAR | \$ 347,175 | \$ 347,175 | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ 356,283 | \$ 356,283 |

| DEVELOPMENT REVIEW | | | TOURIST DEVELOPMENT | | |
|---------------------|---------------------|--|---------------------|---------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ 1,805,000 | \$ 1,913,580 | \$ 108,580 |
| 2,294,347 | 3,053,294 | 758,947 | - | - | - |
| - | - | - | - | - | - |
| 1,521,810 | 1,852,106 | 330,296 | - | - | - |
| - | - | - | - | - | - |
| 123,163 | 407,229 | 284,066 | 766,328 | 100,874 | (665,454) |
| - | - | - | - | - | - |
| <u>\$ 3,939,320</u> | <u>\$ 5,312,629</u> | <u>\$ 1,373,309</u> | <u>\$ 2,571,328</u> | <u>\$ 2,014,454</u> | <u>\$ (566,874)</u> |
| \$ 1,718,312 | \$ 1,518,022 | \$ 200,290 | \$ - | \$ - | \$ - |
| 3,273,065 | 2,975,334 | 297,731 | - | - | - |
| 136,651 | 118,018 | 18,633 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1,822,057 | 1,355,972 | 466,085 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1,165,000 | 18,250 | 1,146,750 |
| 417,505 | 175,261 | 242,244 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 30,000 | - | 30,000 |
| - | - | - | - | - | - |
| <u>\$ 5,545,533</u> | <u>\$ 4,786,635</u> | <u>\$ 758,898</u> | <u>\$ 3,017,057</u> | <u>\$ 1,374,222</u> | <u>\$ 1,642,835</u> |
| \$ (1,606,213) | \$ 525,994 | \$ 2,132,207 | \$ (445,729) | \$ 640,232 | \$ 1,085,961 |
| \$ 269,101 | \$ 269,101 | \$ - | \$ - | \$ - | \$ - |
| (32,997) | (32,997) | - | (248,405) | (248,405) | - |
| <u>\$ 236,104</u> | <u>\$ 236,104</u> | <u>\$ -</u> | <u>\$ (248,405)</u> | <u>\$ (248,405)</u> | <u>\$ -</u> |
| \$ (1,370,109) | \$ 762,098 | \$ 2,132,207 | \$ (694,134) | \$ 391,827 | \$ 1,085,961 |
| 4,180,933 | 4,180,933 | - | 1,534,250 | 1,534,250 | - |
| <u>\$ 2,810,824</u> | <u>\$ 4,943,031</u> | <u>\$ 2,132,207</u> | <u>\$ 840,116</u> | <u>\$ 1,926,077</u> | <u>\$ 1,085,961</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | TRANSPORTATION IMPACT FEE | | |
|--|---------------------------|---------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Fines and Forfeitures | - | - | - |
| Miscellaneous Revenues | 378,790 | 4,822,176 | 4,443,386 |
| Special Assessments | 7,201,448 | 7,570,565 | 369,117 |
| TOTAL REVENUES | \$ 7,580,238 | \$12,392,741 | \$ 4,812,503 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ - | \$ - | \$ - |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | 3,136 | 3,135 | 1 |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | 34,688,352 | 3,734,526 | 30,953,826 |
| Building and Improvements | - | - | - |
| Equipment | - | - | - |
| Road Construction | 46,408,971 | 7,244,069 | 39,164,902 |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | \$ 81,100,459 | \$10,981,730 | \$ 70,118,729 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ (73,520,221) | \$ 1,411,011 | \$ 74,931,232 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 7,657,656 | \$ 7,657,656 | \$ - |
| Operating Transfers (Out) | (4,485,136) | (4,485,136) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 3,172,520 | \$ 3,172,520 | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (70,347,701) | \$ 4,583,531 | \$ 74,931,232 |
| FUND BALANCES AT BEGINNING OF YEAR | 74,110,760 | 74,110,760 | - |
| FUND BALANCES AT END OF YEAR | \$ 3,763,059 | \$78,694,291 | \$ 74,931,232 |

| DEVELOPMENT IMPACT FEE | | | FIRE PROTECTION | | |
|------------------------|---------------------|--|-----------------------|-----------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ 14,014,925 | \$ 14,136,372 | \$ 121,447 |
| - | - | - | - | - | - |
| - | - | - | 16,625 | 32,070 | 15,445 |
| - | - | - | 950,000 | 851,319 | (98,681) |
| - | - | - | - | - | - |
| 101,411 | 189,354 | 87,943 | 536,244 | 625,552 | 89,308 |
| <u>432,830</u> | <u>752,863</u> | <u>320,033</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 534,241</u> | <u>\$ 942,217</u> | <u>\$ 407,976</u> | <u>\$ 15,517,794</u> | <u>\$ 15,645,313</u> | <u>\$ 127,519</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 64,099 | 1,844 | 62,255 | 17,279,131 | 16,841,343 | 437,788 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 108 | 108 | - | - | - | - |
| - | - | - | - | - | - |
| 73,976 | - | 73,976 | 208,700 | 15,750 | 192,950 |
| 2,286,919 | 671,059 | 1,615,860 | 815,369 | 774,465 | 40,904 |
| 643,608 | - | 643,608 | 35,000 | - | 35,000 |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 3,068,710</u> | <u>\$ 673,011</u> | <u>\$ 2,395,699</u> | <u>\$ 18,338,200</u> | <u>\$ 17,631,558</u> | <u>\$ 706,642</u> |
| <u>\$ (2,534,469)</u> | <u>\$ 269,206</u> | <u>\$ 2,803,675</u> | <u>\$ (2,820,406)</u> | <u>\$ (1,986,245)</u> | <u>\$ 834,161</u> |
| \$ - | \$ - | \$ - | \$ 2,558,775 | \$ 2,568,923 | \$ 10,148 |
| - | - | - | (308,015) | (307,912) | 103 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>2,250,760</u> | <u>2,261,011</u> | <u>10,251</u> |
| \$ (2,534,469) | \$ 269,206 | \$ 2,803,675 | \$ (569,646) | \$ 274,766 | \$ 844,412 |
| <u>2,847,219</u> | <u>2,847,219</u> | <u>-</u> | <u>1,441,474</u> | <u>1,441,474</u> | <u>-</u> |
| <u>\$ 312,750</u> | <u>\$ 3,116,425</u> | <u>\$ 2,803,675</u> | <u>\$ 871,828</u> | <u>\$ 1,716,240</u> | <u>\$ 844,412</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | COUNTY DRUG ABUSE TRUST | | |
|--|-------------------------|--------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Fines and Forfeitures | 66,500 | 91,307 | 24,807 |
| Miscellaneous Revenues | 5,700 | 8,842 | 3,142 |
| Special Assessments | - | - | - |
| TOTAL REVENUES | \$ 72,200 | \$ 100,149 | \$ 27,949 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ - | \$ - | \$ - |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Human Services | 198,976 | 73,279 | 125,697 |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Buildings and Improvements | - | - | - |
| Equipment | - | - | - |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | \$ 198,976 | \$ 73,279 | \$ 125,697 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (126,776) | \$ 26,870 | \$ 153,646 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ - | \$ - | \$ - |
| Operating Transfers (Out) | (30,000) | (30,000) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (30,000) | \$ (30,000) | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (156,776) | \$ (3,130) | \$ 153,646 |
| FUND BALANCES AT BEGINNING OF YEAR | 156,776 | 156,776 | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ 153,646 | \$ 153,646 |

| LAW ENFORCEMENT TRUST | | | EMERGENCY 911 | | |
|-----------------------|---------------------|--|---------------------|---------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | 1,466,325 | 1,605,847 | 139,522 |
| - | 47,348 | 47,348 | - | - | - |
| - | 10,722 | 10,722 | 17,596 | 13,973 | (3,623) |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 58,070</u> | <u>\$ 58,070</u> | <u>\$ 1,483,921</u> | <u>\$ 1,619,820</u> | <u>\$ 135,899</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 293,885 | 261,166 | 32,719 | 1,639,221 | 1,283,953 | 355,268 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 8,688 | 8,628 | 60 |
| - | - | - | - | 5,589 | (5,589) |
| - | - | - | - | 411 | (411) |
| <u>\$ 293,885</u> | <u>\$ 261,166</u> | <u>\$ 32,719</u> | <u>\$ 1,647,909</u> | <u>\$ 1,298,581</u> | <u>\$ 349,328</u> |
| <u>\$ (293,885)</u> | <u>\$ (203,096)</u> | <u>\$ 90,789</u> | <u>\$ (163,988)</u> | <u>\$ 321,239</u> | <u>\$ 485,227</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | (79,724) | (79,724) | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (79,724)</u> | <u>\$ (79,724)</u> | <u>\$ -</u> |
| \$ (293,885) | \$ (203,096) | \$ 90,789 | \$ (243,712) | \$ 241,515 | \$ 485,227 |
| 293,885 | 293,885 | - | 243,712 | 243,712 | - |
| <u>\$ -</u> | <u>\$ 90,789</u> | <u>\$ 90,789</u> | <u>\$ -</u> | <u>\$ 485,227</u> | <u>\$ 485,227</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | EMERGENCY MEDICAL SERVICE TRUST | | |
|--|---------------------------------|-------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | 91,684 | 63,687 | (27,997) |
| Charges for Services | - | - | - |
| Fines and Forfeitures | - | - | - |
| Miscellaneous Revenues | 9,500 | 31,673 | 22,173 |
| Special Assessments | - | - | - |
| TOTAL REVENUES | \$ 101,184 | \$ 95,360 | \$ (5,824) |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ - | \$ - | \$ - |
| Public Safety | 161,240 | 26,625 | 134,615 |
| Physical Environment | - | - | - |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Buildings and Improvements | - | - | - |
| Equipment | 114,149 | 34,662 | 79,487 |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | \$ 275,389 | \$ 61,287 | \$ 214,102 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (174,205) | \$ 34,073 | \$ 208,278 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ - | \$ - | \$ - |
| Operating Transfers (Out) | (2,400) | (2,400) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (2,400) | \$ (2,400) | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (176,605) | \$ 31,673 | \$ 208,278 |
| FUND BALANCES AT BEGINNING OF YEAR | 176,605 | 176,605 | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ 208,278 | \$ 208,278 |

| ECONOMIC DEVELOPMENT | | | MUNICIPAL SERVICES BENEFIT UNITS | | |
|-----------------------|---------------------|--|----------------------------------|---------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 475,000 | 499,240 | 24,240 | - | - | - |
| 163,495 | 73,100 | (90,395) | - | - | - |
| - | - | - | - | - | - |
| 28,500 | 123,757 | 95,257 | 54,601 | 73,692 | 19,091 |
| - | - | - | 281,370 | 255,193 | (26,177) |
| <u>\$ 666,995</u> | <u>\$ 696,097</u> | <u>\$ 29,102</u> | <u>\$ 335,971</u> | <u>\$ 328,885</u> | <u>\$ (7,086)</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | 114,683 | 85,739 | 28,944 |
| - | - | - | - | - | - |
| 1,803,105 | 747,235 | 1,055,870 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 22,214 | 17,412 | 4,802 | 123,980 | 113,351 | 10,629 |
| - | - | - | - | - | - |
| - | - | - | 40,000 | 38,090 | 1,910 |
| - | - | - | 37,000 | 36,524 | 476 |
| <u>\$ 1,825,319</u> | <u>\$ 764,647</u> | <u>\$ 1,060,672</u> | <u>\$ 315,663</u> | <u>\$ 273,704</u> | <u>\$ 41,959</u> |
| <u>\$ (1,158,324)</u> | <u>\$ (68,550)</u> | <u>\$ 1,089,774</u> | <u>\$ 20,308</u> | <u>\$ 55,181</u> | <u>\$ 34,873</u> |
| \$ 417,500 | \$ 417,500 | \$ - | \$ 50,151 | \$ 524 | \$ (49,627) |
| (2,445) | (2,445) | - | (281,633) | (231,413) | 50,220 |
| <u>\$ 415,055</u> | <u>\$ 415,055</u> | <u>\$ -</u> | <u>\$ (231,482)</u> | <u>\$ (230,889)</u> | <u>\$ 593</u> |
| \$ (743,269) | \$ 346,505 | \$ 1,089,774 | \$ (211,174) | \$ (175,708) | \$ 35,466 |
| 1,296,084 | 1,296,084 | - | 793,693 | 793,693 | - |
| <u>\$ 552,815</u> | <u>\$ 1,642,589</u> | <u>\$ 1,089,774</u> | <u>\$ 582,519</u> | <u>\$ 617,985</u> | <u>\$ 35,466</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | STREET LIGHTING DISTRICTS | | |
|--|----------------------------|----------------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Fines and Forfeitures | - | - | - |
| Miscellaneous Revenues | 33,793 | 30,411 | (3,382) |
| Special Assessments | <u>1,134,809</u> | <u>1,152,557</u> | <u>17,748</u> |
| TOTAL REVENUES | <u>\$ 1,168,602</u> | <u>\$ 1,182,968</u> | <u>\$ 14,366</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ - | \$ - | \$ - |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | 1,133,046 | 1,132,956 | 90 |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Building and Improvements | - | - | - |
| Equipment | - | - | - |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 1,133,046</u> | <u>\$ 1,132,956</u> | <u>\$ 90</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | <u>\$ 35,556</u> | <u>\$ 50,012</u> | <u>\$ 14,456</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ - | \$ 3,129 | \$ 3,129 |
| Operating Transfers (Out) | <u>(117,861)</u> | <u>(86,019)</u> | <u>31,842</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ (117,861)</u> | <u>\$ (82,890)</u> | <u>\$ 34,971</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>\$ (82,305)</u> | <u>\$ (32,878)</u> | <u>\$ 49,427</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>190,063</u> | <u>190,063</u> | <u>-</u> |
| FUND BALANCES AT END OF YEAR | <u>\$ 107,758</u> | <u>\$ 157,185</u> | <u>\$ 49,427</u> |

| STATE HOUSING INITIATIVE PARTNERSHIP TRUST | | | BOARD OF COUNTY COMMISSIONERS GRANTS | | |
|--|--------------------|--|--------------------------------------|---------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 5,222,437 | 1,613,760 | (3,608,677) | 7,022,302 | 4,737,217 | (2,285,085) |
| - | - | - | - | - | - |
| - | 301,708 | 301,708 | - | 303 | 303 |
| - | - | - | - | - | - |
| <u>\$ 5,222,437</u> | <u>\$1,915,468</u> | <u>\$ (3,306,969)</u> | <u>\$7,022,302</u> | <u>\$ 4,737,520</u> | <u>\$ (2,284,782)</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | 46,115 | 34,971 | 11,144 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 5,437,480 | 1,613,760 | 3,823,720 | 5,007,740 | 3,357,490 | 1,650,250 |
| - | - | - | 290,468 | 180,458 | 110,010 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 913,536 | 409,268 | 504,268 |
| - | - | - | 131,764 | 123,946 | 7,818 |
| - | - | - | 404,589 | 384,624 | 19,965 |
| - | - | - | - | 75,000 | (75,000) |
| - | - | - | - | - | - |
| <u>\$ 5,437,480</u> | <u>\$1,613,760</u> | <u>\$ 3,823,720</u> | <u>\$6,794,212</u> | <u>\$ 4,565,757</u> | <u>\$ 2,228,455</u> |
| <u>\$ (215,043)</u> | <u>\$ 301,708</u> | <u>\$ 516,751</u> | <u>\$ 228,090</u> | <u>\$ 171,763</u> | <u>\$ (56,327)</u> |
| \$ - | \$ - | \$ - | \$ 3,833 | \$ 3,758 | \$ (75) |
| - | - | - | (175,219) | (175,219) | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (171,386)</u> | <u>\$ (171,461)</u> | <u>\$ (75)</u> |
| \$ (215,043) | \$ 301,708 | \$ 516,751 | \$ 56,704 | \$ 302 | \$ (56,402) |
| <u>215,043</u> | <u>215,043</u> | <u>-</u> | <u>8,660</u> | <u>8,660</u> | <u>-</u> |
| <u>\$ -</u> | <u>\$ 516,751</u> | <u>\$ 516,751</u> | <u>\$ 65,364</u> | <u>\$ 8,962</u> | <u>\$ (56,402)</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>PUBLIC RECORDS MODERNIZATION</u> | | |
|--|-------------------------------------|---------------------|---|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | 248,000 | 216,940 | (31,060) |
| Fines and Forfeitures | - | - | - |
| Miscellaneous Revenues | 45,000 | 96,877 | 51,877 |
| Special Assessments | - | - | - |
| TOTAL REVENUES | \$ 293,000 | \$ 313,817 | \$ 20,817 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ - | \$ - | \$ - |
| Public Safety | - | - | - |
| Physical Environment | - | - | - |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Human Services | - | - | - |
| Culture/Recreation | - | - | - |
| Capital Outlay: | | | |
| Land | - | - | - |
| Building and Improvements | - | - | - |
| Equipment | 120,000 | - | 120,000 |
| Road Construction | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| TOTAL EXPENDITURES | \$ 120,000 | \$ - | \$ 120,000 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 173,000 | \$ 313,817 | \$ 140,817 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ - | \$ - | \$ - |
| Operating Transfers (Out) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ 173,000 | \$ 313,817 | \$ 140,817 |
| FUND BALANCES AT BEGINNING OF YEAR | 1,294,034 | 1,294,034 | - |
| FUND BALANCES AT END OF YEAR | \$ 1,467,034 | \$ 1,607,851 | \$ 140,817 |

| SOLID WASTE MSBU | | | 17-92 REDEVELOPMENT | | |
|---------------------|---------------------|--|---------------------|-------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ 112,385 | \$ 101,105 | \$ (11,280) | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | 29,877 | 25,913 | (3,964) |
| - | - | - | - | - | - |
| 296,400 | 360,951 | 64,551 | 41,634 | 40,000 | (1,634) |
| <u>7,358,815</u> | <u>7,633,307</u> | <u>274,492</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| \$ 7,767,600 | \$ 8,095,363 | \$ 327,763 | \$ 71,511 | \$ 65,913 | \$ (5,598) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 8,029,290 | 7,993,975 | 35,315 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 494,515 | 38,242 | 456,273 |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| \$ 8,029,290 | \$ 7,993,975 | \$ 35,315 | \$ 494,515 | \$ 38,242 | \$ 456,273 |
| \$ (261,690) | \$ 101,388 | \$ 363,078 | \$(423,004) | \$ 27,671 | \$ 450,675 |
| \$ 18,500 | \$ 20,206 | \$ 1,706 | \$ 129,536 | \$ 129,536 | \$ - |
| (77,240) | (74,288) | 2,952 | - | - | - |
| <u>\$ (58,740)</u> | <u>\$ (54,082)</u> | <u>\$ 4,658</u> | <u>\$ 129,536</u> | <u>\$ 129,536</u> | <u>\$ -</u> |
| \$ (320,430) | \$ 47,306 | \$ 367,736 | \$(293,468) | \$ 157,207 | \$ 450,675 |
| <u>3,396,863</u> | <u>3,396,863</u> | <u>-</u> | <u>293,468</u> | <u>293,468</u> | <u>-</u> |
| \$ 3,076,433 | \$ 3,444,169 | \$ 367,736 | \$ - | \$ 450,675 | \$ 450,675 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | TOTALS 2000 | | |
|--|-------------------------------|------------------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ 83,820,509 | \$ 88,565,933 | \$ 4,745,424 |
| Licenses and Permits | 2,769,347 | 3,552,534 | 783,187 |
| Intergovernmental Revenues | 18,785,954 | 11,927,317 | (6,858,637) |
| Charges for Services | 4,513,885 | 5,078,903 | 565,018 |
| Fines and Forfeitures | 517,808 | 651,318 | 133,510 |
| Miscellaneous Revenues | 11,145,995 | 17,493,888 | 6,347,893 |
| Special Assessments | <u>16,433,372</u> | <u>17,375,744</u> | <u>942,372</u> |
| TOTAL REVENUES | \$ 137,986,870 | \$ 144,645,637 | \$ 6,658,767 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | \$ 2,520,782 | \$ 1,940,086 | \$ 580,696 |
| Public Safety | 23,083,006 | 21,715,236 | 1,367,770 |
| Physical Environment | 11,349,767 | 10,277,605 | 1,072,162 |
| Transportation | 31,552,814 | 22,713,532 | 8,839,282 |
| Economic Environment | 8,632,902 | 5,460,697 | 3,172,205 |
| Human Services | 5,917,924 | 1,867,497 | 4,050,427 |
| Culture/Recreation | 108 | 108 | - |
| Capital Outlay: | | | |
| Land | 82,192,648 | 11,293,037 | 70,899,611 |
| Building and Improvements | 12,784,540 | 3,485,195 | 9,299,345 |
| Equipment | 6,710,925 | 4,353,103 | 2,357,822 |
| Road Construction | 124,504,409 | 26,412,043 | 98,092,366 |
| Debt Service: | | | |
| Principal | 70,000 | 143,679 | (73,679) |
| Interest and Fiscal Charges | <u>37,000</u> | <u>36,935</u> | <u>65</u> |
| TOTAL EXPENDITURES | \$ 309,356,825 | \$ 109,698,753 | \$ 199,658,072 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | <u>\$(171,369,955)</u> | <u>\$ 34,946,884</u> | <u>\$ 206,316,839</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 21,981,262 | \$ 21,664,988 | \$ (316,274) |
| Operating Transfers (Out) | <u>(28,155,822)</u> | <u>(27,772,669)</u> | <u>383,153</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ (6,174,560)</u> | <u>\$ (6,107,681)</u> | <u>\$ 66,879</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>\$(177,544,515)</u> | <u>\$ 28,839,203</u> | <u>\$ 206,383,718</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>212,287,924</u> | <u>212,287,924</u> | <u>-</u> |
| FUND BALANCES AT END OF YEAR | <u>\$ 34,743,409</u> | <u>\$ 241,127,127</u> | <u>\$ 206,383,718</u> |

1999

TOTALS
ACTUAL

\$ 83,484,947
3,885,419
10,559,547
5,143,477
1,003,249
10,411,073
18,068,952

\$132,556,664

\$ 1,862,810
20,920,630
10,267,094
23,662,348
4,809,571
1,524,595
-

7,526,286
1,315,799
2,575,437
11,055,805

756,863
30,826

\$ 86,308,064

\$ 46,248,600

\$ 14,469,073
(17,589,312)

\$ (3,120,239)

\$ 43,128,361

169,159,563

\$212,287,924

DEBT SERVICE FUNDS

Environmental Sensitive Bonds Series 1996 Fund - To accumulate monies for the payment of principal and interest on the \$19,130,000 Limited General Obligation Referendum and Acquisition Bonds Series 1996. The issue, dated August 1, 1996, bears interest at rates from 3.60% to 5.13% with a final maturity being April 1, 2012. Revenues are provided by ad valorem property taxes.

Tourist Development Bonds Series 1992 Fund - To accumulate monies for the payment of principal and interest on the Tourist Development Tax Revenue Bonds issue dated December 1, 1992. These revenue bonds bearing interest at rates from 2.75% to 6% with the last maturity being October 1, 2012. Revenues are provided from the County's enacted Tourist Development Tax.

Local Option Gas Tax Refunding Bonds Series 1993 Fund To accumulate monies for the payment of principal and interest on the refunding of the Local Option Gas Tax Bonds dated February 1, 1993. These revenue bonds bearing interest at rates from 2.50% to 5% with the last maturity being October 1, 2003. Revenues are provided from the County's share of the Local Option Gas Tax levies pursuant of Florida Statutes, Chapter 336.025.

Road Bonds Refunding Series 1992A Fund - To accumulate monies for the payment of principal and interest on the refunding of the Road Bonds dated May 1, 1988. These revenue bonds bearing interest rates from 3% to 6.375% with the last maturity being October 1, 2018. Revenues are provided from the County's share of the Constitutional Gas Tax and Motor Fuel Tax.

Road Bonds Refunding Series 1992B Fund - To accumulate monies for the payment of principal and interest on the refunding of the Road Bonds dated November 1, 1973. These revenue bonds bearing interest at rates from 2.80% to 5.60% with the last maturity being October 1, 2003. Revenues are provided from the County's share of the Constitutional Gas Tax and Motor Fuel Tax.

Sales Tax Bond Series 1996 Fund - To accumulate monies for the payment of principal and interest on the \$25,750,000 Sales Tax Revenue Bond Issue dated May 1, 1996. This revenue Bond issue bears interest at rates from 5.00% to 5.875% with final maturity being October 1, 2026. Revenues are provided from the County's share of the Half-Cent Sales Tax levied pursuant to Florida Statutes, Chapter 218.64.

Sales Tax Refunding Revenue Bond Series 1998 Fund - To accumulate monies for the payment of principal and interest on the \$24,060,000 Sales Tax Refunding Revenue Bond Issue dated October 15, 1998. This revenue bond issue bears interest at rates from 3.30% to 4.63% with final maturity being October 1, 2026. Revenues are provided from the County's share of the Half-Cent Sales Tax levied pursuant to Florida Statutes, Chapter 218.64.

SEMINOLE COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 September 30, 2000

EXHIBIT C-1
 PAGE 1 OF 2

| | <u>ENVIRONMENTAL SENSITIVE LAND BONDS SERIES 1996</u> | <u>TOURIST DEVELOPMENT BONDS SERIES 1992</u> |
|--|---|--|
| ASSETS | | |
| Equity in Pooled Cash and Investments | \$ 440,153 | \$ 249,382 |
| Intragovernmental Receivables | <u>95</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 440,248</u> | <u>\$ 249,382</u> |
| LIABILITIES AND FUND EQUITY | | |
| LIABILITIES | | |
| Interest Payable | \$ - | \$ - |
| TOTAL LIABILITIES | <u>\$ -</u> | <u>\$ -</u> |
| FUND EQUITY | | |
| Fund Balances: | | |
| Unreserved: | | |
| Designated for Debt Service | \$ 440,248 | \$ 249,382 |
| TOTAL FUND EQUITY | <u>\$ 440,248</u> | <u>\$ 249,382</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 440,248</u> | <u>\$ 249,382</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 September 30, 2000

STATE OF FLORIDA
 DEPARTMENT OF REVENUE
 TALLAHASSEE, FLORIDA

| | LOCAL OPTION GAS TAX REFUNDING BONDS SERIES 1993 | ROAD BONDS REFUNDING SERIES 1992A | ROAD BONDS REFUNDING SERIES 1992B |
|--|---|---|---|
| ASSETS | | | |
| Equity in Pooled Cash and Investments | \$ 2,423 | \$ 13,368 | \$ 1,784 |
| Intragovernmental Receivables | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 2,423</u> | <u>\$ 13,368</u> | <u>\$ 1,784</u> |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES | | | |
| Interest Payable | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| TOTAL LIABILITIES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND EQUITY | | | |
| Fund Balances: | | | |
| Unreserved: | | | |
| Designated for Debt Service | <u>\$ 2,423</u> | <u>\$ 13,368</u> | <u>\$ 1,784</u> |
| TOTAL FUND EQUITY | <u>\$ 2,423</u> | <u>\$ 13,368</u> | <u>\$ 1,784</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 2,423</u> | <u>\$ 13,368</u> | <u>\$ 1,784</u> |

| SALES TAX BONDS SERIES 1996 | SALES TAX REFUNDING BONDS SERIES 1998 | TOTALS | |
|--------------------------------|--|------------|------------|
| | | 2000 | 1999 |
| \$ 110,684 | \$ 14,171 | \$ 831,965 | \$ 961,327 |
| <u>-</u> | <u>-</u> | <u>95</u> | <u>248</u> |
| \$ 110,684 | \$ 14,171 | \$ 832,060 | \$ 961,575 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| \$ 110,684 | \$ 14,171 | \$ 832,060 | \$ 961,575 |
| \$ 110,684 | \$ 14,171 | \$ 832,060 | \$ 961,575 |
| \$ 110,684 | \$ 14,171 | \$ 832,060 | \$ 961,575 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>ENVIRONMENTAL SENSITIVE LAND BOND SERIES 1996</u> | | |
|--|--|----------------------------|---|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| <u>REVENUES</u> | | | |
| Taxes | \$ 1,598,518 | \$ 1,615,638 | \$ 17,120 |
| Miscellaneous Revenues | <u>40,850</u> | <u>63,048</u> | <u>22,198</u> |
| TOTAL REVENUES | <u>\$ 1,639,368</u> | <u>\$ 1,678,686</u> | <u>\$ 39,318</u> |
| <u>EXPENDITURES</u> | | | |
| Debt Service: | | | |
| Principal | \$ 965,000 | \$ 965,000 | \$ - |
| Interest and Fiscal Charges | <u>775,100</u> | <u>773,282</u> | <u>1,818</u> |
| TOTAL DEBT SERVICE | <u>\$ 1,740,100</u> | <u>\$ 1,738,282</u> | <u>\$ 1,818</u> |
| TOTAL EXPENDITURES | <u>\$ 1,740,100</u> | <u>\$ 1,738,282</u> | <u>\$ 1,818</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ (100,732)</u> | <u>\$ (59,596)</u> | <u>\$ 41,136</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating Transfers In | \$ - | \$ - | \$ - |
| Operating Transfers (Out) | - | - | - |
| Proceeds of Refunding Bonds | - | - | - |
| Payment to Refunding Bond Escrow Agents | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>\$ (100,732)</u> | <u>\$ (59,596)</u> | <u>\$ 41,136</u> |
| <u>FUND BALANCES AT BEGINNING OF YEAR</u> | <u>499,844</u> | <u>499,844</u> | <u>-</u> |
| Residual Equity Transfer | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>FUND BALANCES AT END OF YEAR</u> | <u>\$ 399,112</u> | <u>\$ 440,248</u> | <u>\$ 41,136</u> |

| TOURIST DEVELOPMENT BONDS SERIES 1992 | | | LOCAL OPTION GAS TAX REFUNDING BONDS SERIES 1993 | | |
|---------------------------------------|----------------|--|--|------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>17,100</u> | <u>16,916</u> | <u>(184)</u> | <u>57,000</u> | <u>29,212</u> | <u>(27,788)</u> |
| \$ 17,100 | \$ 16,916 | \$ (184) | \$ 57,000 | \$ 29,212 | \$ (27,788) |
| \$ 120,000 | \$ 120,000 | \$ - | \$ 2,210,000 | \$ 2,210,000 | \$ - |
| <u>126,400</u> | <u>125,934</u> | <u>466</u> | <u>502,340</u> | <u>472,129</u> | <u>30,211</u> |
| \$ 246,400 | \$ 245,934 | \$ 466 | \$ 2,712,340 | \$ 2,682,129 | 30,211 |
| \$ 246,400 | \$ 245,934 | \$ 466 | \$ 2,712,340 | \$ 2,682,129 | \$ 30,211 |
| \$ (229,300) | \$ (229,018) | \$ 282 | \$ (2,655,340) | \$ (2,652,917) | \$ 2,423 |
| \$ 227,188 | \$ 227,188 | \$ - | \$ 2,615,000 | \$ 2,615,000 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>227,188</u> | <u>227,188</u> | <u>-</u> | <u>2,615,000</u> | <u>2,615,000</u> | <u>-</u> |
| \$ 227,188 | \$ 227,188 | \$ - | \$ 2,615,000 | \$ 2,615,000 | \$ - |
| \$ (2,112) | \$ (1,830) | \$ 282 | \$ (40,340) | \$ (37,917) | \$ 2,423 |
| 251,212 | 251,212 | - | 40,340 | 40,340 | - |
| - | - | - | - | - | - |
| <u>249,100</u> | <u>249,382</u> | <u>282</u> | <u>-</u> | <u>2,423</u> | <u>2,423</u> |
| \$ 249,100 | \$ 249,382 | \$ 282 | \$ - | \$ 2,423 | \$ 2,423 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | ROAD BONDS REFUNDING SERIES 1992A | | |
|--|-----------------------------------|----------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | 19,950 | 10,415 | (9,535) |
| TOTAL REVENUES | \$ 19,950 | \$ 10,415 | \$ (9,535) |
| EXPENDITURES | | | |
| Debt Service: | | | |
| Principal | \$ 430,000 | \$ 430,000 | \$ - |
| Interest and Fiscal Charges | 948,499 | 925,596 | 22,903 |
| TOTAL DEBT SERVICE | \$ 1,378,499 | \$ 1,355,596 | \$ 22,903 |
| TOTAL EXPENDITURES | \$ 1,378,499 | \$ 1,355,596 | \$ 22,903 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$(1,358,549) | \$(1,345,181) | \$ 13,368 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 1,335,000 | \$ 1,335,000 | \$ - |
| Operating Transfers (Out) | - | - | - |
| Proceeds of Refunding Bonds | - | - | - |
| Payment to Refunding bond Escrow Agents | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 1,335,000 | \$ 1,335,000 | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (23,549) | \$ (10,181) | \$ 13,368 |
| FUND BALANCES AT BEGINNING OF YEAR | 23,549 | 23,549 | - |
| Residual Equity Transfer | - | - | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ 13,368 | \$ 13,368 |

| ROAD BONDS REFUNDING SERIES 1992B | | | SALES TAX BONDS SERIES 1996 | | |
|-----------------------------------|---------------|--|-----------------------------|----------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>7,600</u> | <u>4,331</u> | <u>(3,269)</u> | <u>28,500</u> | <u>82,462</u> | <u>53,962</u> |
| \$ 7,600 | \$ 4,331 | \$ (3,269) | \$ 28,500 | \$ 82,462 | \$ 53,962 |
| \$ 320,000 | \$ 320,000 | \$ - | \$ 530,000 | \$ 435,000 | \$ 95,000 |
| <u>81,558</u> | <u>76,505</u> | <u>5,053</u> | <u>252,022</u> | <u>176,750</u> | <u>75,272</u> |
| \$ 401,558 | \$ 396,505 | \$ 5,053 | \$ 782,022 | \$ 611,750 | \$ 170,272 |
| \$ 401,558 | \$ 396,505 | \$ 5,053 | \$ 782,022 | \$ 611,750 | \$ 170,272 |
| \$ (393,958) | \$ (392,174) | \$ 1,784 | \$ (753,522) | \$ (529,288) | \$ 224,234 |
| \$ 387,300 | \$ 387,300 | \$ - | \$ 500,000 | \$ 500,000 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| \$ 387,300 | \$ 387,300 | \$ - | \$ 500,000 | \$ 500,000 | \$ - |
| \$ (6,658) | \$ (4,874) | \$ 1,784 | \$ (253,522) | \$ (29,288) | \$ 224,234 |
| 6,658 | 6,658 | - | 139,972 | 139,972 | - |
| - | - | - | - | - | - |
| \$ - | \$ 1,784 | \$ 1,784 | \$ (113,550) | \$ 110,684 | \$ 224,234 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>SALES TAX REFUNDING BONDS SERIES 1998</u> | | |
|--|--|-----------------------|---|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| REVENUES | | | |
| Taxes | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | - | - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Debt Service: | | | |
| Principal | \$ 100,000 | \$ 100,000 | \$ - |
| Interest and Fiscal Charges | <u>1,083,950</u> | <u>1,083,329</u> | <u>621</u> |
| TOTAL DEBT SERVICE | \$ 1,183,950 | \$ 1,183,329 | \$ 621 |
| TOTAL EXPENDITURES | \$ 1,183,950 | \$ 1,183,329 | \$ 621 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,183,950) | \$ (1,183,329) | \$ 621 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 1,197,500 | \$ 1,197,500 | \$ - |
| Operating Transfers (Out) | - | - | - |
| Proceeds of Refunding Bonds | - | - | - |
| Payment of Refunding Bond Escrow Agents | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 1,197,500 | \$ 1,197,500 | \$ - |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ 13,550 | \$ 14,171 | \$ 621 |
| FUND BALANCES AT BEGINNING OF YEAR | - | - | - |
| Residual Equity Transfer | - | - | - |
| FUND BALANCES AT END OF YEAR | \$ 13,550 | \$ 14,171 | \$ 621 |

| TOTALS 2000 | | | 1999 |
|------------------|------------------|--|---------------------|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | TOTALS ACTUAL |
| \$ 1,598,518 | \$ 1,615,638 | \$ 17,120 | \$ 1,570,789 |
| <u>171,000</u> | <u>206,384</u> | <u>35,384</u> | <u>262,028</u> |
| \$ 1,769,518 | \$ 1,822,022 | \$ 52,504 | \$ 1,832,817 |
| \$ 4,675,000 | \$ 4,580,000 | \$ 95,000 | \$ 4,380,000 |
| <u>3,769,869</u> | <u>3,633,525</u> | <u>136,344</u> | <u>4,991,604</u> |
| \$ 8,444,869 | \$ 8,213,525 | \$ 231,344 | \$ 9,371,604 |
| \$ 8,444,869 | \$ 8,213,525 | \$ 231,344 | \$ 9,371,604 |
| \$(6,675,351) | \$(6,391,503) | \$ 283,848 | \$ (7,538,787) |
| \$ 6,261,988 | \$ 6,261,988 | \$ - | \$ 29,013,302 |
| - | - | - | (22,611,507) |
| - | - | - | 24,060,000 |
| - | - | - | <u>(22,860,000)</u> |
| \$ 6,261,988 | \$ 6,261,988 | \$ - | \$ 7,601,795 |
| \$ (413,363) | \$ (129,515) | \$ 283,848 | \$ 63,008 |
| 961,575 | 961,575 | - | 915,394 |
| - | - | - | <u>(16,827)</u> |
| \$ 548,212 | \$ 832,060 | \$ 283,848 | \$ 961,575 |

SEMMOLE COUNTY FLORIDA
COMMISSIONERS BOARD
ALL CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Infrastructure Improvement Fund - To account for the revenues and expenditures for capital projects eliminating infrastructure deficiencies.

Environmental Sensitive Lands Fund - To account for the proceeds of a Bond Issue dated August 1, 1996 used for the acquisition, preservation and restoration of natural/environmental lands within the County.

Facilities Improvements Fund - To account for the proceeds of a \$25.75 million Bond Issue dated May 30, 1996 to be used for the design and construction of two County buildings and the purchase of capital communication equipment.

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 September 30, 2000

| | <u>INFRASTRUCTURE IMPROVEMENT</u> | <u>ENVIRONMENTAL SENSITIVE LANDS</u> |
|---|---------------------------------------|--|
| <u>ASSETS</u> | | |
| Equity in Pooled Cash and Investments | \$ <u>5,665,504</u> | \$ <u>5,109,958</u> |
| TOTAL ASSETS | \$ <u>5,665,504</u> | \$ <u>5,109,958</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| Accounts Payable | \$ - | \$ 2,247 |
| Retainage Payable | <u>-</u> | <u>787</u> |
| TOTAL LIABILITIES | \$ - | \$ 3,034 |
| <u>FUND EQUITY</u> | | |
| Fund Balances: | | |
| Reserved for Encumbrances | \$ - | \$ 72,756 |
| Undesignated | <u>5,665,504</u> | <u>5,034,168</u> |
| TOTAL FUND EQUITY | \$ <u>5,665,504</u> | \$ <u>5,106,924</u> |
| TOTAL LIABILITIES AND FUND EQUITY | \$ <u>5,665,504</u> | \$ <u>5,109,958</u> |

| FACILITIES IMPROVEMENTS | TOTALS | |
|----------------------------|----------------------|---------------------|
| | 2000 | 1999 |
| \$ 1,460,121 | \$ 12,235,583 | \$ 9,381,348 |
| <u>\$ 1,460,121</u> | <u>\$ 12,235,583</u> | <u>\$ 9,381,348</u> |
| \$ 97,572 | \$ 99,819 | \$ 294,286 |
| <u>16,111</u> | <u>16,898</u> | <u>2,856</u> |
| \$ 113,683 | \$ 116,717 | \$ 297,142 |
| \$ 572,256 | \$ 694,172 | \$ 678,700 |
| <u>774,182</u> | <u>11,424,694</u> | <u>8,405,506</u> |
| \$ 1,346,438 | \$ 12,118,866 | \$ 9,084,206 |
| <u>\$ 1,460,121</u> | <u>\$ 12,235,583</u> | <u>\$ 9,381,348</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | INFRASTRUCTURE IMPROVEMENTS | | |
|--|-----------------------------|--------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Miscellaneous Revenues | \$ 9,500 | \$ 224,256 | \$ 214,756 |
| TOTAL REVENUES | \$ 9,500 | \$ 224,256 | \$ 214,756 |
| EXPENDITURES | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Land | \$ - | \$ - | \$ - |
| Building and Improvements | 5,796,994 | 48,243 | 5,748,751 |
| Equipment | - | - | - |
| Roads | - | - | - |
| TOTAL EXPENDITURES | \$ 5,796,994 | \$ 48,243 | \$ 5,748,751 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$(5,787,494) | \$ 176,013 | \$ 5,963,507 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 3,497,574 | \$ 3,199,571 | \$ (298,003) |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 3,497,574 | \$ 3,199,571 | \$ (298,003) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$(2,289,920) | \$ 3,375,584 | \$ 5,665,504 |
| FUND BALANCES AT BEGINNING OF YEAR | 2,289,920 | 2,289,920 | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ 5,665,504 | \$ 5,665,504 |

| ENVIRONMENTAL SENSITIVE LANDS | | | FACILITIES IMPROVEMENTS | | |
|-------------------------------|--------------|--|-------------------------|--------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ 38,000 | \$ 316,058 | \$ 278,058 | \$ 9,500 | \$ 89,926 | \$ 80,426 |
| \$ 38,000 | \$ 316,058 | \$ 278,058 | \$ 9,500 | \$ 89,926 | \$ 80,426 |
| \$ 4,649,689 | \$ 414,012 | \$ 4,235,677 | \$ - | \$ - | \$ - |
| 566,132 | 68,006 | 498,126 | 1,385,294 | 329,953 | 1,055,341 |
| 50,000 | - | 50,000 | - | - | - |
| - | - | - | - | - | - |
| \$ 5,265,821 | \$ 482,018 | \$ 4,783,803 | \$ 1,385,294 | \$ 329,953 | \$ 1,055,341 |
| \$(5,227,821) | \$ (165,960) | \$ 5,061,861 | \$(1,375,794) | \$ (240,027) | \$ 1,135,767 |
| \$ 20,000 | \$ 65,063 | \$ 45,063 | \$ - | \$ - | \$ - |
| \$ 20,000 | \$ 65,063 | \$ 45,063 | \$ - | \$ - | \$ - |
| \$(5,207,821) | \$ (100,897) | \$ 5,106,924 | \$(1,375,794) | \$ (240,027) | \$ 1,135,767 |
| 5,207,821 | 5,207,821 | - | 1,586,465 | 1,586,465 | - |
| \$ - | \$ 5,106,924 | \$ 5,106,924 | \$ 210,671 | \$ 1,346,438 | \$ 1,135,767 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | TOTALS 2000 | | |
|--|------------------------|----------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | |
| Miscellaneous | \$ 57,000 | \$ 630,240 | \$ 573,240 |
| TOTAL REVENUES | \$ 57,000 | \$ 630,240 | \$ 573,240 |
| EXPENDITURES | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Land | \$ 4,649,689 | \$ 414,012 | \$ 4,235,677 |
| Building and Improvements | 7,748,420 | 446,202 | 7,302,218 |
| Equipment | 50,000 | - | 50,000 |
| Roads | - | - | - |
| TOTAL EXPENDITURES | \$ 12,448,109 | \$ 860,214 | \$11,587,895 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (12,391,109) | \$ (229,974) | \$12,161,135 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | \$ 3,517,574 | \$ 3,264,634 | \$ (252,940) |
| | \$ 3,517,574 | \$ 3,264,634 | \$ (252,940) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (8,873,535) | \$ 3,034,660 | \$11,908,195 |
| FUND BALANCES AT BEGINNING OF YEAR | 9,084,206 | 9,084,206 | - |
| FUND BALANCES AT END OF YEAR | \$ 210,671 | \$ 12,118,866 | \$11,908,195 |

1999

TOTALS
ACTUAL

\$ 469,656

\$ 469,656

\$ 1,139,998

905,722

238,632

83,281

\$ 2,367,633

\$ (1,897,977)

\$ 398,250

\$ 398,250

\$ (1,499,727)

10,583,933

\$ 9,084,206

ENTERPRISE FUNDS

Water and Sewer Fund - To account for the provision of water and sewer services to residents of the unincorporated areas of the County as well as portions of four municipalities. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing and related debt service, and billing and collection.

Solid Waste Fund - To account for the provision of solid waste disposal services to the general public on a user-charge basis. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing and related debt service.

| Account Name | Water and Sewer Fund | Solid Waste Fund | Total |
|--------------------|----------------------|------------------|------------------|
| Operating Expenses | 1,200,000 | 800,000 | 2,000,000 |
| Capital Expenses | 500,000 | 300,000 | 800,000 |
| Debt Service | 200,000 | 100,000 | 300,000 |
| Reserve | 100,000 | 50,000 | 150,000 |
| Other | 50,000 | 25,000 | 75,000 |
| Total | 2,050,000 | 1,275,000 | 3,325,000 |

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 September 30, 2000

| | <u>WATER AND SEWER</u> | <u>SOLID WASTE</u> | <u>TOTALS</u> | |
|---|------------------------------|-----------------------------|------------------------------|------------------------------|
| | | | 2000 | 1999 |
| ASSETS | | | | |
| CURRENT ASSETS | | | | |
| Equity in Pooled Cash and Investments | \$ 15,160,253 | \$ 16,574,844 | \$ 31,735,097 | \$ 27,651,525 |
| Accounts Receivable | 4,340,919 | 1,292,569 | 5,633,488 | 5,459,409 |
| Special Assessments Receivable | 36,409 | - | 36,409 | 36,728 |
| Intragovernmental Receivable | - | - | - | 165 |
| Due from Other Governments | 21,194 | 210,403 | 231,597 | 186,813 |
| Inventories | <u>319,203</u> | <u>2,873</u> | <u>322,076</u> | <u>188,436</u> |
| TOTAL CURRENT ASSETS | <u>\$ 19,877,978</u> | <u>\$ 18,080,689</u> | <u>\$ 37,958,667</u> | <u>\$ 33,523,076</u> |
| RESTRICTED ASSETS | | | | |
| Cash and Investments: | | | | |
| Revenue Bond Operations and Maintenance | \$ 935,000 | \$ 559,000 | \$ 1,494,000 | \$ 1,421,000 |
| Revenue Bond Renewal and Replacement | 500,000 | 500,000 | 1,000,000 | 1,000,000 |
| Revenue Bond Connections Fees | 23,040,723 | - | 23,040,723 | 14,904,828 |
| Revenue Bond Arbitrage Rebate | 134,913 | - | 134,913 | 53,001 |
| Revenue Bond Reserve Account | 7,099,893 | - | 7,099,893 | 7,099,893 |
| Revenue Bond Construction Account | 37,783,706 | - | 37,783,706 | 37,776,723 |
| Landfill Closure Funds | - | 3,421,890 | 3,421,890 | 3,104,383 |
| State Recycling Grants | - | 10,432 | 10,432 | 6,332 |
| Customer Deposits | <u>676,546</u> | <u>4,969</u> | <u>681,515</u> | <u>708,798</u> |
| TOTAL RESTRICTED ASSETS | <u>\$ 70,170,781</u> | <u>\$ 4,496,291</u> | <u>\$ 74,667,072</u> | <u>\$ 66,074,958</u> |
| FIXED ASSETS | | | | |
| Land | \$ 11,255,409 | \$ 7,910,339 | \$ 19,165,748 | \$ 19,202,262 |
| Building and Improvements | 144,706,798 | 12,125,367 | 156,832,165 | 145,947,988 |
| Containment Equipment and Facilities | - | 8,971,068 | 8,971,068 | 8,971,068 |
| Machinery and Equipment | <u>4,695,121</u> | <u>5,858,051</u> | <u>10,553,172</u> | <u>9,167,666</u> |
| | \$ 160,657,328 | \$ 34,864,825 | \$ 195,522,153 | \$ 183,288,984 |
| Less: Accumulated Depreciation | <u>(44,092,442)</u> | <u>(8,121,024)</u> | <u>(52,213,466)</u> | <u>(47,450,357)</u> |
| | \$ 116,564,886 | \$ 26,743,801 | \$ 143,308,687 | \$ 135,838,627 |
| Construction in Progress | <u>23,952,354</u> | <u>1,829,549</u> | <u>25,781,903</u> | <u>23,361,714</u> |
| TOTAL FIXED ASSETS | <u>\$ 140,517,240</u> | <u>\$ 28,573,350</u> | <u>\$ 169,090,590</u> | <u>\$ 159,200,341</u> |
| OTHER ASSETS | | | | |
| Unamortized Landfill Design Costs | \$ - | \$ 445,251 | \$ 445,251 | \$ 465,040 |
| Notes Receivable | - | - | - | - |
| Unamortized Capacity Rights | 34,794,547 | 226,600 | 35,021,147 | 36,520,720 |
| Special Assessments Receivable | 280,169 | - | 280,169 | 540,443 |
| Due from Other Funds | <u>500,000</u> | <u>500,000</u> | <u>1,000,000</u> | <u>-</u> |
| TOTAL OTHER ASSETS | <u>\$ 35,574,716</u> | <u>\$ 1,171,851</u> | <u>\$ 36,746,567</u> | <u>\$ 37,526,203</u> |
| TOTAL ASSETS | <u>\$ 266,140,715</u> | <u>\$ 52,322,181</u> | <u>\$ 318,462,896</u> | <u>\$ 296,324,578</u> |

| | WATER AND SEWER | SOLID WASTE | TOTALS | |
|---|----------------------|----------------------|----------------------|----------------------|
| | | | 2000 | 1999 |
| LIABILITIES AND FUND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Accounts Payable | \$ 2,495,163 | \$ 780,855 | \$ 3,276,018 | \$ 3,016,067 |
| Accrued Liabilities | 48,241 | 56,199 | 104,440 | 97,926 |
| Intergovernmental Payable | - | - | - | 20 |
| Due to Other Governments | 906,978 | - | 906,978 | 499,644 |
| Revenue Bonds Payable | 2,035,000 | 660,000 | 2,695,000 | 2,570,000 |
| Connection Fees Collected in Advance | 5,158,209 | - | 5,158,209 | 2,812,961 |
| TOTAL CURRENT LIABILITIES | \$ 10,643,591 | \$ 1,497,054 | \$ 12,140,645 | \$ 8,996,618 |
| CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS) | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Arbitrage Rebate Payable | 134,913 | - | 134,913 | 53,001 |
| Due to Other Governments | - | 10,432 | 10,432 | 6,332 |
| Customer Deposits | 676,546 | 4,969 | 681,515 | 708,798 |
| TOTAL CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS) | \$ 811,459 | \$ 15,401 | \$ 826,860 | \$ 768,131 |
| OTHER LIABILITIES | | | | |
| Revenue Bonds Payable | \$ 82,663,492 | \$ 20,723,527 | \$103,387,019 | \$105,860,565 |
| Compensated Absences | 379,642 | 286,785 | 666,427 | 632,042 |
| Landfill Closure and Postclosure Costs | - | 3,895,545 | 3,895,545 | 3,527,445 |
| Deferred Revenue | - | 106,463 | 106,463 | 156,813 |
| TOTAL OTHER LIABILITIES | \$ 83,043,134 | \$ 25,012,320 | \$108,055,454 | \$110,176,865 |
| TOTAL LIABILITIES | \$ 94,498,184 | \$ 26,524,775 | \$121,022,959 | \$119,941,614 |
| FUND EQUITY | | | | |
| Contributed Capital | \$137,539,115 | \$ 395,842 | \$137,934,957 | \$127,172,331 |
| Retained Earnings: | | | | |
| Reserved for Renewal and Replacement | \$ 500,000 | \$ 500,000 | \$ 1,000,000 | \$ 1,000,000 |
| Reserved for Operations and Maintenance | 935,000 | 559,000 | 1,494,000 | 1,421,000 |
| Unreserved | 32,668,416 | 24,342,564 | 57,010,980 | 46,789,633 |
| TOTAL RETAINED EARNINGS | \$ 34,103,416 | \$ 25,401,564 | \$ 59,504,980 | \$ 49,210,633 |
| TOTAL FUND EQUITY | \$171,642,531 | \$25,797,406 | \$197,439,937 | \$176,382,964 |
| TOTAL LIABILITIES AND FUND EQUITY | \$266,140,715 | \$52,322,181 | \$318,462,896 | \$296,324,578 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN RETAINED EARNINGS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | WATER AND SEWER | SOLID WASTE | TOTALS | |
|---|----------------------|----------------------|---------------------|-----------------------|
| | | | 2000 | 1999 |
| OPERATING REVENUES: | | | | |
| Charges for Services | \$ 23,565,073 | \$ 10,146,001 | \$33,711,074 | \$ 32,805,186 |
| OPERATING EXPENSES: | | | | |
| Personal Services | \$ 3,162,309 | \$ 2,396,770 | \$ 5,559,079 | \$ 5,564,097 |
| Contracted Services | 4,410,439 | 1,986,914 | 6,397,353 | 5,525,979 |
| Materials and Supplies | 1,385,818 | 1,113,255 | 2,499,073 | 2,231,890 |
| Rent | - | 993,117 | 993,117 | 1,053,231 |
| Utilities | 989,514 | 92,483 | 1,081,997 | 1,410,640 |
| Other Services | 1,291,046 | 125,047 | 1,416,093 | 1,263,119 |
| Depreciation | <u>6,548,853</u> | <u>2,042,836</u> | <u>8,591,689</u> | <u>8,253,226</u> |
| TOTAL OPERATING EXPENSES | \$ 17,787,979 | \$ 8,750,422 | \$26,538,401 | \$ 25,302,182 |
| OPERATING INCOME | \$ 5,777,094 | \$ 1,395,579 | \$ 7,172,673 | \$ 7,503,004 |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Interest Income | \$ 4,958,462 | \$ 1,308,652 | \$ 6,267,114 | \$ 2,340,659 |
| Operating Grants | - | 71,678 | 71,678 | 75,878 |
| Interest Expense | (3,719,122) | (1,110,741) | (4,829,863) | (4,456,937) |
| Other Expense | - | (14,388) | (14,388) | - |
| Iron Bridge Facility | | | | |
| Intergovernmental Revenue | - | - | - | - |
| (Loss) Gain on Fixed Asset Disposal | 1,363 | (96,187) | (94,824) | (1,784) |
| (Loss) on Bond Defeasance | - | - | - | (850,100) |
| TOTAL NONOPERATING REVENUES (EXPENSES) | \$ 1,240,703 | \$ 159,014 | \$ 1,399,717 | \$ (2,892,284) |
| NET INCOME | \$ 7,017,797 | \$ 1,554,593 | \$ 8,572,390 | \$ 4,610,720 |
| ADD: Depreciation of Fixed Assets Acquired by Grants, Entitlements and Shared Revenue that Reduces Contributed Capital | 1,712,625 | 9,332 | 1,721,957 | 1,594,805 |
| INCREASE IN RETAINED EARNINGS | \$ 8,730,422 | \$ 1,563,925 | \$10,294,347 | \$ 6,205,525 |
| RETAINED EARNINGS AT BEGINNING OF YEAR | 25,372,994 | 23,837,639 | 49,210,633 | 43,005,108 |
| RETAINED EARNINGS AT END OF YEAR | \$ 34,103,416 | \$ 25,401,564 | \$59,504,980 | \$ 49,210,633 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>WATER AND SEWER</u> | <u>SOLID WASTE</u> |
|---|-----------------------------|-----------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Cash Received From Customers | \$ 25,439,160 | \$ 10,467,479 |
| Cash Payments to Suppliers for Goods and Services | (7,410,341) | (4,373,824) |
| Cash Payments to Employees for Services | <u>(3,129,953)</u> | <u>(2,394,741)</u> |
| Net Cash Provided by Operating Activities | <u>\$ 14,898,866</u> | <u>\$ 3,698,914</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Cash Receipts From Operating Grants | \$ - | \$ 281,556 |
| Cash Payments to Operating Grant Subrecipients | - | (223,533) |
| Cash Advance to General Fund | <u>(500,000)</u> | <u>(500,000)</u> |
| Net Cash Provided by (Used In) Cash Noncapital Financing Activities | <u>\$ (500,000)</u> | <u>\$ (441,977)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Acquisition and Construction of Capital Assets | \$ (7,506,254) | \$ (2,784,001) |
| Principal Payments on Revenue Bonds | (1,940,000) | (630,000) |
| Refund of Connection and Customer Meter Fees | (525,459) | - |
| Interest Paid on Revenue Bonds | (4,919,122) | (1,202,150) |
| Payment to Defeas Bonds | - | - |
| Payment to Acquire Capacity Rights | (285,795) | - |
| Receipts from Connection and Customer Meter Fees | 8,448,017 | - |
| Proceeds from Revenue Bond Issue | - | - |
| Net Proceeds from Sale of Fixed Assets | <u>11,778</u> | <u>147,757</u> |
| Net Cash Provided by (Used In) Capital and Related Financing Activities | <u>\$ (6,716,835)</u> | <u>\$ (4,468,394)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest Income on Investments | \$ 4,958,462 | \$ 1,308,652 |
| Purchase of Investments | - | (155,620) |
| Payment of Note Receivable | <u>-</u> | <u>-</u> |
| Net Cash Provided by Investing Activities | <u>\$ 4,958,462</u> | <u>\$ 1,153,032</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | \$ 12,640,493 | \$ (58,425) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | <u>66,904,891</u> | <u>21,129,560</u> |
| CASH AND CASH EQUIVALENTS, END OF YEAR | <u>\$ 79,545,384</u> | <u>\$ 21,071,135</u> |

| TOTALS | |
|--|--|
| 2000 | 1999 |
| \$ 35,906,639 (11,784,165) <u>(5,524,694)</u> | \$ 33,817,849 (10,161,365) <u>(5,492,169)</u> |
| \$ 18,597,780 | \$ 18,164,315 |
| \$ 281,556 (223,533) <u>(1,000,000)</u> | \$ 217,422 (34,330) <u>-</u> |
| \$ (941,977) | \$ 183,092 |
| \$ (10,290,255) (2,570,000) (525,459) (6,121,272) - (285,795) 8,448,017 - <u>159,535</u> | \$ (9,015,111) (2,800,000) (611,221) (5,176,727) (22,961,000) (625,174) 8,270,612 42,436,349 <u>18,061</u> |
| \$ (11,185,229) | \$ 9,535,789 |
| \$ 6,267,114 (155,620) <u>-</u> | \$ 2,529,400 (509,306) <u>363,500</u> |
| \$ 6,111,494 | \$ 2,383,594 |
| \$ 12,582,068 | \$ 30,266,790 |
| \$ 88,034,451 | <u>57,767,661</u> |
| \$ 100,616,519 | \$ 88,034,451 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | <u>WATER AND SEWER</u> | <u>SOLID WASTE</u> |
|--|----------------------------|------------------------|
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPEATING ACTIVITIES: | | |
| Operating Income | \$ <u>5,777,094</u> | \$ <u>1,395,579</u> |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | |
| Depreciation and Amortization | \$ 6,548,853 | \$ 2,042,836 |
| Decrease in Allowance for Doubtful Accounts | 34,353 | - |
| Changes in Assets and Liabilities: | | |
| Accounts Receivable | (475,628) | 319,478 |
| Escrow | 2,343,842 | - |
| Due from Other Governments | (19,780) | - |
| Inventories | (136,069) | 2,429 |
| Accounts Payable | 322,846 | (62,895) |
| Accrued Liabilities | 94,484 | (2,542) |
| Due to Other Governments | 404,995 | - |
| Customer Deposits | (28,480) | 2,000 |
| Connection Fees Collected in Advance | - | - |
| Accumulated Unused Compensated Absences | <u>32,356</u> | <u>2,029</u> |
| TOTAL ADJUSTMENTS | \$ <u>9,121,772</u> | \$ <u>2,303,335</u> |
| TOTAL NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ <u>14,898,866</u> | \$ <u>3,698,914</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES: | | |
| Developers Pipeline Construction Recorded as Contributed Capital | \$ <u>4,562,025</u> | \$ <u>-</u> |
| Decrease in Bond Discount and Issue Costs | \$ <u>143,442</u> | \$ <u>-</u> |

| TOTALS | |
|----------------------|----------------------|
| <u>2000</u> | <u>1999</u> |
| <u>\$ 7,172,673</u> | <u>\$ 7,503,004</u> |
| \$ 8,591,689 | \$ 8,253,226 |
| 34,353 | 4,540 |
| (156,150) | (1,407,340) |
| 2,343,842 | 2,498,597 |
| (19,780) | 4 |
| (133,640) | 87,141 |
| 259,951 | 987,531 |
| 91,942 | (165,468) |
| 404,995 | 414,286 |
| (26,480) | (18,564) |
| - | (64,570) |
| <u>34,385</u> | <u>71,928</u> |
| <u>\$ 11,425,107</u> | <u>\$ 10,661,311</u> |
| <u>\$ 18,597,780</u> | <u>\$ 18,164,315</u> |
| <u>\$ 4,562,025</u> | <u>\$ 4,581,583</u> |
| <u>\$ 143,442</u> | <u>\$ 208,295</u> |

INTERNAL SERVICE FUND

Insurance Fund - To account for all types of insurance utilized by the County, including the self-insurance programs for workers' compensation, general and automotive liability, crime and property as well as employee group hospitalization and life insurance. Reimbursements for these costs are allocated to departments according to department size.

| Account Number | Description | Amount |
|----------------|--------------------------------|-----------|
| 110-100-100 | Workers' Compensation | 1,200,000 |
| 110-100-101 | General Liability | 800,000 |
| 110-100-102 | Automotive Liability | 500,000 |
| 110-100-103 | Crime and Property | 300,000 |
| 110-100-104 | Employee Group Hospitalization | 200,000 |
| 110-100-105 | Employee Group Life Insurance | 100,000 |
| 110-100-106 | Unemployment Insurance | 100,000 |
| 110-100-107 | Health Insurance | 100,000 |
| 110-100-108 | Disability Insurance | 100,000 |
| 110-100-109 | Life Insurance | 100,000 |
| 110-100-110 | Other Insurance | 100,000 |
| 110-100-111 | Reimbursements | 1,000,000 |
| 110-100-112 | Reserve | 1,000,000 |

SEMINOLE COUNTY
BALANCE SHEET
INSURANCE INTERNAL SERVICE FUND
September 30, 2000

EXHIBIT F-1

| | <u>2000</u> | <u>1999</u> |
|---|----------------------------|----------------------------|
| ASSETS | | |
| <u>CURRENT ASSETS</u> | | |
| Equity in Pooled Cash and Investments | \$ 5,627,438 | \$ 5,282,611 |
| Accounts Receivable | 889,170 | 696,598 |
| Prepaid Items | <u>1,112</u> | <u>1,112</u> |
| TOTAL CURRENT ASSETS | <u>\$ 6,517,720</u> | <u>\$ 5,980,321</u> |
| <u>FIXED ASSETS</u> | | |
| Machinery and Equipment | \$ 53,555 | \$ 57,370 |
| Less: Accumulated Depreciation | <u>(50,878)</u> | <u>(53,226)</u> |
| TOTAL FIXED ASSETS | <u>\$ 2,677</u> | <u>\$ 4,144</u> |
| TOTAL ASSETS | <u>\$ 6,520,397</u> | <u>\$ 5,984,465</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Accounts Payable | \$ 855,010 | \$ 422,644 |
| Accrued Liabilities | 3,875 | 2,086 |
| Due to Other Governments | 2,159 | 2,408 |
| Current Portion of Insurance Claims Payable | <u>1,159,500</u> | <u>751,295</u> |
| TOTAL CURRENT LIABILITIES | <u>\$ 2,020,544</u> | <u>\$ 1,178,433</u> |
| <u>OTHER LIABILITIES</u> | | |
| Insurance Claims Payable | \$ 1,197,125 | \$ 1,543,426 |
| Accumulated Unused Compensated Absences | <u>22,038</u> | <u>17,292</u> |
| TOTAL OTHER LIABILITIES | <u>\$ 1,219,163</u> | <u>\$ 1,560,718</u> |
| TOTAL LIABILITIES | <u>\$ 3,239,707</u> | <u>\$ 2,739,151</u> |
| <u>FUND EQUITY</u> | | |
| Contributed Capital | \$ 800,846 | \$ 800,846 |
| Retained Earnings: | | |
| Unreserved | <u>2,479,844</u> | <u>2,444,468</u> |
| TOTAL FUND EQUITY | <u>\$ 3,280,690</u> | <u>\$ 3,245,314</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 6,520,397</u> | <u>\$ 5,984,465</u> |

SEMINOLE COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 INSURANCE INTERNAL SERVICE FUND
 YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT F-2

| | <u>2000</u> | <u>1999</u> |
|--|---------------------|---------------------|
| <u>OPERATING REVENUES</u> | | |
| Charges for Services | <u>\$ 2,481,498</u> | <u>\$ 2,756,979</u> |
| <u>OPERATING EXPENSES</u> | | |
| Personal Services | \$ 186,437 | \$ 145,415 |
| Contractual Services | 59,406 | 69,276 |
| Material and Supplies | 19,457 | 28,576 |
| Utilities | - | 619 |
| Other Services and Charges | 818,725 | 884,535 |
| Depreciation and Amortization | 2,440 | 3,671 |
| Claims Expense | <u>1,659,842</u> | <u>1,337,587</u> |
| TOTAL OPERATING EXPENSES | <u>\$ 2,746,307</u> | <u>\$ 2,469,679</u> |
| OPERATING INCOME (LOSS) | \$ (264,809) | \$ 287,300 |
| <u>NONOPERATING REVENUES</u> | | |
| Interest Income | <u>\$ 300,185</u> | <u>\$ 171,878</u> |
| TOTAL NONOPERATING REVENUES | <u>\$ 300,185</u> | <u>\$ 171,878</u> |
| NET INCOME | \$ 35,376 | \$ 459,178 |
| <u>RETAINED EARNINGS AT BEGINNING OF YEAR</u> | <u>\$ 2,444,468</u> | <u>\$ 1,985,290</u> |
| <u>RETAINED EARNINGS AT END OF YEAR</u> | <u>\$ 2,479,844</u> | <u>\$ 2,444,468</u> |

SEMINOLE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
INSURANCE INTERNAL SERVICE FUND
YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT F-2

| | 2000 | 1999 |
|--|--------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash Received From Customers | \$ 2,784,948 | \$ 3,414,563 |
| Cash Payments to Suppliers for Goods and Services | (2,555,658) | (2,629,605) |
| Cash Payments to Employees for Services | (184,648) | (150,622) |
| Net Cash Provided by (Used For) Operating Activities | \$ 44,642 | \$ 634,336 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Insurance Proceeds | \$ - | \$ - |
| Net Cash Used for Capital and Related Financing Activities | \$ - | \$ - |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest Income on Investments | \$ 300,185 | \$ 171,878 |
| Net Cash Provided by Investing Activities | \$ 300,185 | \$ 171,878 |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | \$ 344,827 | \$ 806,214 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 5,282,611 | 4,476,397 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | \$ 5,627,438 | \$ 5,282,611 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (264,809) | \$ 287,300 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities | | |
| Depreciation and Amortization | \$ 2,440 | \$ 3,671 |
| Equipment Addition | (973) | - |
| Changes in Assets and Liabilities | | |
| Accounts Receivable | (192,572) | 454,318 |
| Prepaid Items | - | 915 |
| Accounts Payable | 432,366 | 114,661 |
| Accrued Liabilities | 1,789 | (4,053) |
| Due to Other Governments | (249) | (6,992) |
| Insurance Claims Payable | 61,904 | (210,973) |
| Accumulated Unused Compensated Absences | 4,746 | (4,511) |
| TOTAL ADJUSTMENTS | \$ 309,451 | \$ 347,036 |
| TOTAL NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | \$ 44,642 | \$ 634,336 |

TRUST AND AGENCY FUNDS

EXPENDABLE TRUST FUNDS

Library and Historical Commission Fund - To account for receipt and disbursement of contributions from private sources for the sole benefit of Library or Historical Commission services.

Commissary Fund - To account for receipt and disbursement of net proceeds from the operation of canteens, vending machines, and other such facilities, and any monies which may be assigned to the Sheriff by inmates or others for deposit in said fund. Monies constitute a trust held by the Sheriff for the benefit and welfare of the inmates of the jail.

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

Board Escrow Fund - To account for monies collected on behalf of others and remitted to them on a quarterly basis.

CLERK OF THE CIRCUIT COURT

Registry of Court Fund - To account for the collection and disbursement of deposits required by Circuit and County Court legal actions.

Domestic Relations Fund - To account for the collection and disbursement of court ordered alimony, child support payments, and juvenile restitution.

State Documentary Stamps Fund - To account for the excise tax on documents collected pursuant to Chapter 201, Florida Statutes.

Cash Bond Civil Fund - To account for funds held in escrow pursuant to Court Orders or State Statutes relating to Civil proceedings.

Cash Bond Criminal Fund - To account for funds held in escrow pursuant to Court Orders or State Statutes relating to Criminal proceedings.

Fines, Jury and Witness Payroll Fund - To account for the receipts and disbursements of funds to jurors and witnesses on behalf of County and State Agencies, along with court ordered fines and costs collected on behalf of various governmental agencies; proceeds of tax deed sales in accordance with Section 197, Florida Statutes; and funds, relating to mortgage foreclosures pursuant to Section 702.04, Florida Statutes.

SHERIFF

Individual Depository Fund - To account for receipt and disbursement of funds held for individuals pending determination of distribution.

Cash Appearance Bonds Fund - To account for receipt and disbursement of bonds posted by individuals pending judicial proceedings.

Inmate Trust Fund - To account for receipt and disbursement of funds held for individual inmates pending draw as authorized by inmates.

Suspense Fund - To account for receipts and disbursements relating to inmate work release programs pursuant to Section 951.24, Florida Statutes.

TAX COLLECTOR

Property Tax Fund - To account for receipt and distribution of ad valorem tax collections.

State Licenses Fund - To account for receipt and distribution of collections such as vehicle tag and title; marine title and registration fees; and hunting and fishing licenses fees, on behalf of various State agencies.

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 2000

EXHIBIT G-1
 PAGE 1 OF 3

| | <u>EXPENDABLE TRUST FUNDS</u> | |
|---|--|--------------------------|
| | <u>LIBRARY AND HISTORICAL COMMISSION</u> | <u>COMMISSARY</u> |
| <u>ASSETS</u> | | |
| Equity in Pooled Cash and Investments | \$ 143,495 | \$ - |
| Other Cash and Investments | - | 523,385 |
| Accounts Receivable | 175 | - |
| Intragovernmental Receivable | - | - |
| Due from Other Governments | - | - |
| Inventories | - | - |
| TOTAL ASSETS | <u>\$ 143,670</u> | <u>\$ 523,385</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| Accounts Payable | \$ 346 | \$ - |
| Intragovernmental Payable | - | - |
| Due to Other Funds | - | - |
| Due to Other Governments | - | - |
| Due to Individuals | - | - |
| Escrow Deposits | 438 | - |
| TOTAL LIABILITIES | <u>\$ 784</u> | <u>\$ -</u> |
| <u>FUND EQUITY</u> | | |
| Fund Balances: | | |
| Reserved for Inventories | \$ - | \$ - |
| Undesignated | 142,886 | 523,385 |
| TOTAL FUND EQUITY | <u>\$ 142,886</u> | <u>\$ 523,385</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 143,670</u> | <u>\$ 523,385</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 2000

SEMINOLE COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 September 30, 2000

AGENCY FUNDS
BOARD OF COUNTY COMMISSIONERS

| | <u>BOARD ESCROW</u> |
|--|--------------------------|
| ASSETS | |
| Equity in Pooled Cash and Investments | \$ 790,788 |
| Other Cash and Investments | - |
| Accounts Receivable | 8,675 |
| Due from Other Funds | - |
| Intragovernmental Receivable | - |
| Due from Other Governments | - |
| Inventories | - |
| TOTAL ASSETS | <u>\$ 799,463</u> |
| LIABILITIES AND FUND EQUITY | |
| LIABILITIES | |
| Accounts Payable | \$ - |
| Intragovernmental Payable | - |
| Due to Other Funds | - |
| Due to Other Governments | 799,463 |
| Due to Individuals | - |
| Escrow Deposits | - |
| TOTAL LIABILITIES | <u>\$ 799,463</u> |
| FUND EQUITY | |
| Fund Balances: | |
| Reserved for Inventories | \$ - |
| Undesignated | - |
| TOTAL FUND EQUITY | <u>\$ -</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 799,463</u> |

| AGENCY FUNDS | | | | | |
|------------------------|-----------------------|--------------------------------|-----------------------|--------------------------|---|
| CLERK OF CIRCUIT COURT | | | | | |
| REGISTRY OF COURT | DOMESTIC RELATIONS | STATE DOCUMENTARY STAMPS | CASH BOND CIVIL | CASH BOND CRIMINAL | FINES JURY AND WITNESS PAYROLL |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2,295,160 | 162,776 | 412,029 | 284,360 | 461,743 | 1,604,165 |
| - | - | - | - | - | - |
| - | - | - | - | - | 5,652 |
| - | - | - | - | - | - |
| <u>\$ 2,295,160</u> | <u>\$ 162,776</u> | <u>\$ 412,029</u> | <u>\$284,360</u> | <u>\$461,743</u> | <u>\$ 1,609,817</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | 436,811 |
| - | - | - | - | - | - |
| - | - | 412,029 | - | - | 533,952 |
| 2,295,160 | 162,776 | - | 284,360 | 461,743 | 639,054 |
| - | - | - | - | - | - |
| <u>\$ 2,295,160</u> | <u>\$ 162,776</u> | <u>\$ 412,029</u> | <u>\$284,360</u> | <u>\$461,743</u> | <u>\$ 1,609,817</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>\$ 2,295,160</u> | <u>\$ 162,776</u> | <u>\$ 412,029</u> | <u>\$284,360</u> | <u>\$461,743</u> | <u>\$ 1,609,817</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY SHEET
 September 30, 2000

| | AGENCY FUNDS | | | |
|--|--------------------------|-----------------------------|-------------------|-------------------|
| | SHERIFF | | | |
| | INDIVIDUAL DEPOSITORY | CASH APPEARANCE BONDS | INMATE TRUST | SUSPENSE |
| ASSETS | | | | |
| Equity in Pooled Cash and Investments | \$ - | \$ - | \$ - | \$ - |
| Other Cash and Investments | 58,047 | - | 115,962 | 322,326 |
| Accounts Receivable | - | - | - | - |
| Due From Other Funds | - | - | - | - |
| Intragovernmental Receivable | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Inventories | - | - | - | - |
| TOTAL ASSETS | \$ 58,047 | \$ - | \$ 115,962 | \$ 322,326 |
| LIABILITIES AND FUND EQUITY | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Intragovernmental Payable | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Other Governments | - | - | - | - |
| Due to Individuals | 58,047 | - | 115,962 | 322,326 |
| Escrow Deposits | - | - | - | - |
| TOTAL LIABILITIES | \$ 58,047 | \$ - | \$ 115,962 | \$ 322,326 |
| FUND EQUITY | | | | |
| Fund Balances: | | | | |
| Reserved for Inventories | \$ - | \$ - | \$ - | \$ - |
| Undesignated | - | - | - | - |
| TOTAL FUND EQUITY | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 58,047 | \$ - | \$ 115,962 | \$ 322,326 |

| <u>AGENCY FUNDS</u> | | <u>ALL FIDUCIARY FUNDS</u> | |
|----------------------|-----------------------|----------------------------|----------------------|
| <u>TAX COLLECTOR</u> | | | |
| <u>PROPERTY TAX</u> | <u>STATE LICENSES</u> | <u>TOTALS</u> | |
| | | <u>2000</u> | <u>1999</u> |
| \$ - | \$ - | \$ 934,283 | \$ 1,506,481 |
| 1,778,477 | - | 8,018,430 | 9,765,171 |
| - | - | 8,850 | 25 |
| 31,707 | - | 31,707 | - |
| - | 41,988 | 5,652 | 121,323 |
| - | - | 41,988 | - |
| - | - | - | 16,416 |
| <u>\$1,810,184</u> | <u>\$ 41,988</u> | <u>\$ 9,040,910</u> | <u>\$ 11,409,416</u> |
| | | | |
| \$ - | \$ - | \$ 346 | \$ 284 |
| 14,150 | - | 450,961 | 402,689 |
| - | 31,707 | 31,707 | 36,325 |
| - | 2,986 | 1,748,430 | 2,296,796 |
| 199,561 | 1,197 | 4,540,186 | 6,583,297 |
| <u>1,596,473</u> | <u>6,098</u> | <u>1,603,009</u> | <u>1,527,328</u> |
| <u>\$1,810,184</u> | <u>\$ 41,988</u> | <u>\$ 8,374,639</u> | <u>\$ 10,846,719</u> |
| | | | |
| \$ - | \$ - | \$ - | \$ 16,416 |
| - | - | 666,271 | 546,281 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 666,271</u> | <u>\$ 562,697</u> |
| <u>\$1,810,184</u> | <u>\$ 41,988</u> | <u>\$ 9,040,910</u> | <u>\$ 11,409,416</u> |

SEMINOLE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES EXHIBIT G-2
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

| | LIBRARY AND HISTORICAL COMMISSION | COMMISSARY | TOTALS | |
|---|---|--------------------------|--------------------------|----------------------------|
| | | | 2000 | 1999 |
| REVENUES | | | | |
| Miscellaneous | | | | |
| Gifts and Contributions | \$ 67,820 | \$ - | \$ 67,820 | \$ 47,017 |
| Interest Earnings | 7,275 | 14,011 | 21,286 | 4,742 |
| Sales | <u>-</u> | <u>501,785</u> | <u>501,785</u> | <u>714,673</u> |
| TOTAL REVENUES | <u>\$ 75,095</u> | <u>\$ 515,796</u> | <u>\$ 590,891</u> | <u>\$ 766,432</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | \$ 458 | \$ 438,270 | \$ 438,728 | \$ 859,551 |
| Culture and Recreation | 25,618 | - | 25,618 | 44,314 |
| Capital Outlay | <u>22,972</u> | <u>-</u> | <u>22,972</u> | <u>3,541</u> |
| TOTAL EXPENDITURES | <u>\$ 49,048</u> | <u>\$ 438,270</u> | <u>\$ 487,318</u> | <u>\$ 907,406</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 26,047 | \$ 77,526 | \$ 103,573 | \$ (140,974) |
| OTHER FINANCING (USES) | | | | |
| Operating Transfers (Out) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (300,000)</u> |
| TOTAL OTHER FINANCING (USES) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (300,000)</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 26,047 | \$ 77,526 | \$ 103,573 | \$ (440,974) |
| FUND BALANCES AT BEGINNING OF YEAR | <u>116,839</u> | <u>445,858</u> | <u>562,697</u> | <u>1,003,671</u> |
| FUND BALANCES AT END OF YEAR | <u>\$ 142,886</u> | <u>\$ 523,384</u> | <u>\$ 666,270</u> | <u>\$ 562,697</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
 PAGE 1 OF 4

| | BALANCE OCTOBER 1, 1999 | ADDITIONS | DEDUCTIONS | BALANCE SEPTEMBER 30, 2000 |
|---------------------------------------|-------------------------------|-----------------------------|----------------------------|----------------------------------|
| BOARD OF COUNTY COMMISSIONERS | | | | |
| BOARD ESCROW | | | | |
| ASSETS | | | | |
| Equity in Pooled Cash and Investments | \$1,388,945 | \$ 4,174,361 | \$ 4,772,518 | \$ 790,788 |
| Accounts Payable | - | 8,675 | - | 8,675 |
| TOTAL ASSETS | <u>\$1,388,945</u> | <u>\$ 4,183,036</u> | <u>\$ 4,772,518</u> | <u>\$ 799,463</u> |
| LIABILITIES | | | | |
| Due to Other Governments | \$1,388,945 | \$ 4,183,036 | \$ 4,772,518 | \$ 799,463 |
| TOTAL LIABILITIES | <u>\$1,388,945</u> | <u>\$ 4,183,036</u> | <u>\$ 4,772,518</u> | <u>\$ 799,463</u> |
| CLERK OF CIRCUIT COURT | | | | |
| REGISTRY OF THE COURT | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$4,436,712 | \$ 24,203,621 | \$26,345,173 | \$ 2,295,160 |
| TOTAL ASSETS | <u>\$4,436,712</u> | <u>\$ 24,203,621</u> | <u>\$26,345,173</u> | <u>\$ 2,295,160</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$4,436,712 | \$ 24,203,621 | \$26,345,173 | \$ 2,295,160 |
| TOTAL LIABILITIES | <u>\$4,436,712</u> | <u>\$ 24,203,621</u> | <u>\$26,345,173</u> | <u>\$ 2,295,160</u> |
| DOMESTIC RELATIONS | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 304,002 | \$ 32,616,540 | \$32,757,766 | \$ 162,776 |
| TOTAL ASSETS | <u>\$ 304,002</u> | <u>\$ 32,616,540</u> | <u>\$32,757,766</u> | <u>\$ 162,776</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$ 304,002 | \$ 32,616,540 | \$32,757,766 | \$ 162,776 |
| TOTAL LIABILITIES | <u>\$ 304,002</u> | <u>\$ 32,616,540</u> | <u>\$32,757,766</u> | <u>\$ 162,776</u> |
| DOCUMENTARY STAMPS | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 382,753 | \$ 24,834,337 | \$24,805,061 | \$ 412,029 |
| TOTAL ASSETS | <u>\$ 382,753</u> | <u>\$ 24,834,337</u> | <u>\$24,805,061</u> | <u>\$ 412,029</u> |
| LIABILITIES | | | | |
| Due to Other Governments | \$ 382,753 | \$ 24,834,337 | \$24,805,061 | \$ 412,029 |
| TOTAL LIABILITIES | <u>\$ 382,753</u> | <u>\$ 24,834,337</u> | <u>\$24,805,061</u> | <u>\$ 412,029</u> |
| CIVIL BONDS | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 89,581 | \$ 261,539 | \$ 66,760 | \$ 284,360 |
| TOTAL ASSETS | <u>\$ 89,581</u> | <u>\$ 261,539</u> | <u>\$ 66,760</u> | <u>\$ 284,360</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$ 89,581 | \$ 261,539 | \$ 66,760 | \$ 284,360 |
| TOTAL LIABILITIES | <u>\$ 89,581</u> | <u>\$ 261,539</u> | <u>\$ 66,760</u> | <u>\$ 284,360</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
 PAGE 2 OF 4

| | BALANCE OCTOBER 1, 1999 | ADDITIONS | DEDUCTIONS | BALANCE SEPTEMBER 30, 2000 |
|------------------------------|-------------------------------|---------------------|---------------------|----------------------------------|
| CRIMINAL BONDS | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 614,309 | \$ 2,626,671 | \$ 2,779,237 | \$ 461,743 |
| TOTAL ASSETS | <u>\$ 614,309</u> | <u>\$ 2,626,671</u> | <u>\$ 2,779,237</u> | <u>\$ 461,743</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$ 614,309 | \$ 2,626,671 | \$ 2,779,237 | \$ 461,743 |
| TOTAL LIABILITIES | <u>\$ 614,309</u> | <u>\$ 2,626,671</u> | <u>\$ 2,779,237</u> | <u>\$ 461,743</u> |
| FINES/JURY/WITNESS | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 1,345,173 | \$26,770,556 | \$26,511,564 | \$ 1,604,165 |
| Intragovernmental | - | 5,652 | - | 5,652 |
| TOTAL ASSETS | <u>\$ 1,345,173</u> | <u>\$26,776,208</u> | <u>\$26,511,564</u> | <u>\$ 1,609,817</u> |
| LIABILITIES | | | | |
| Intragovernmental Payables | \$ 388,930 | \$ 5,266,264 | \$ 5,218,383 | \$ 436,811 |
| Due to Other Governments | 523,961 | 10,199,821 | 10,189,830 | 533,952 |
| Due to Individuals | 432,282 | 11,310,123 | 11,103,351 | 639,054 |
| TOTAL LIABILITIES | <u>\$ 1,345,173</u> | <u>\$26,776,208</u> | <u>\$26,511,564</u> | <u>\$ 1,609,817</u> |
| SHERIFF | | | | |
| INDIVIDUAL DEPOSITORY | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 76,586 | \$ 365,598 | \$ 384,137 | \$ 58,047 |
| TOTAL ASSETS | <u>\$ 76,586</u> | <u>\$ 365,598</u> | <u>\$ 384,137</u> | <u>\$ 58,047</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$ 76,586 | \$ 365,598 | \$ 384,137 | \$ 58,047 |
| TOTAL LIABILITIES | <u>\$ 76,586</u> | <u>\$ 365,598</u> | <u>\$ 384,137</u> | <u>\$ 58,047</u> |
| CASH BONDS | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ - | \$ 1,944,730 | \$ 1,944,730 | \$ - |
| TOTAL ASSETS | <u>\$ -</u> | <u>\$ 1,944,730</u> | <u>\$ 1,944,730</u> | <u>\$ -</u> |
| LIABILITIES | | | | |
| Due to Individuals | \$ - | \$ 1,944,730 | \$ 1,944,730 | \$ - |
| TOTAL LIABILITIES | <u>\$ -</u> | <u>\$ 1,944,730</u> | <u>\$ 1,944,730</u> | <u>\$ -</u> |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
 PAGE 3 OF 4

| | BALANCE OCTOBER 1, 1999 | ADDITIONS | DEDUCTIONS | BALANCE SEPTEMBER 30, 2000 |
|-------------------------------|-------------------------------|----------------------|----------------------|----------------------------------|
| SHERIFF | | | | |
| INMATE TRUST | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 158,054 | \$ 1,927,500 | \$ 1,969,592 | \$ 115,962 |
| TOTAL ASSETS | \$ 158,054 | \$ 1,927,500 | \$ 1,969,592 | \$ 115,962 |
| LIABILITIES | | | | |
| Due to Individuals | \$ 158,054 | \$ 1,927,500 | \$ 1,969,592 | \$ 115,962 |
| TOTAL LIABILITIES | \$ 158,054 | \$ 1,927,500 | \$ 1,969,592 | \$ 115,962 |
| SUSPENSE | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 370,053 | \$ 1,117,402 | \$ 1,165,129 | \$ 322,326 |
| TOTAL ASSETS | \$ 370,053 | \$ 1,117,402 | \$ 1,165,129 | \$ 322,326 |
| LIABILITIES | | | | |
| Due to Individuals | \$ 370,053 | \$ 1,117,402 | \$ 1,165,129 | \$ 322,326 |
| TOTAL LIABILITIES | \$ 370,053 | \$ 1,117,402 | \$ 1,165,129 | \$ 322,326 |
| TAX COLLECTOR | | | | |
| PROPERTY TAX | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ 1,558,506 | \$292,822,283 | \$292,602,312 | \$ 1,778,477 |
| Due from Other Funds | - | 31,707 | - | 31,707 |
| Intragovernmental Receivables | 76,569 | - | 76,569 | - |
| TOTAL ASSETS | \$ 1,635,075 | \$292,853,990 | \$292,678,881 | \$ 1,810,184 |
| LIABILITIES | | | | |
| Intragovernmental Payables | \$ 13,759 | \$ 14,150 | \$ 13,759 | \$ 14,150 |
| Due to Other Governments | 1,137 | 274,214,088 | 274,215,225 | - |
| Due to Individuals | 101,718 | 6,875,989 | 6,778,146 | 199,561 |
| Escrow Deposits | 1,518,461 | 11,749,763 | 11,671,751 | 1,596,473 |
| TOTAL LIABILITIES | \$ 1,635,075 | \$292,853,990 | \$292,678,881 | \$ 1,810,184 |
| STATE LICENSES | | | | |
| ASSETS | | | | |
| Other Cash and Investments | \$ - | \$ 28,888,362 | \$ 28,888,362 | \$ - |
| Due to Individuals | 44,754 | 46,834 | 49,600 | 41,988 |
| TOTAL ASSETS | \$ 44,754 | \$ 28,935,196 | \$ 28,937,962 | \$ 41,988 |
| LIABILITIES | | | | |
| Due to Other Funds | \$ 36,325 | \$ 26,627 | \$ 31,245 | \$ 31,707 |
| Due to Other Governments | - | 28,529,123 | 28,526,137 | 2,986 |
| Due to Individuals | - | 1,197 | - | 1,197 |
| Escrow Deposits | 8,429 | 378,249 | 380,580 | 6,098 |
| TOTAL LIABILITIES | \$ 44,754 | \$ 28,935,196 | \$ 28,937,962 | \$ 41,988 |

SEMINOLE COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

EXHIBIT G-3
 PAGE 4 OF 4

| | BALANCE OCTOBER 1, 1999 | ADDITIONS | DEDUCTIONS | BALANCE SEPTEMBER 30, 2000 |
|---------------------------------------|-------------------------------|----------------------|----------------------|----------------------------------|
| TOTALS-ALL AGENCY FUNDS | | | | |
| ASSETS | | | | |
| Equity in Pooled Cash and Investments | \$ 1,388,945 | \$ 4,174,361 | \$ 4,772,518 | \$ 790,788 |
| Other Cash and Investments | 9,335,729 | 438,379,139 | 440,219,823 | 7,495,045 |
| Accounts Receivable | - | 8,675 | - | 8,675 |
| Intragovernmental Receivables | - | 5,652 | - | 5,652 |
| Due from Other Funds | - | 31,707 | - | 31,707 |
| Due from Other Governments | 121,323 | 46,834 | 126,169 | 41,988 |
| TOTAL ASSETS | \$10,845,997 | \$442,646,368 | \$445,118,510 | \$ 8,373,855 |
| LIABILITIES | | | | |
| Intragovernmental Payables | \$ 402,689 | \$ 5,280,414 | \$ 5,232,142 | \$ 450,961 |
| Due to Other Funds | 36,325 | 26,627 | 31,245 | 31,707 |
| Due to Other Governments | 2,296,796 | 341,960,405 | 342,508,771 | 1,748,430 |
| Due to Individuals | 6,583,297 | 83,250,910 | 85,294,021 | 4,540,186 |
| Escrow Deposits | 1,526,890 | 12,128,012 | 12,052,331 | 1,602,571 |
| TOTAL LIABILITIES | \$10,845,997 | \$442,646,368 | \$445,118,510 | \$ 8,373,855 |

TABLE I
 SEMINOLE COUNTY, FLORIDA
 GENERAL GOVERNMENTAL REVENUES BY SOURCE¹
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| FISCAL YEAR | <u>TAXES</u> | LICENSES AND PERMITS | INTER- GOVERNMENTAL | CHARGES FOR SERVICE | FINES AND FOREFEITURES |
|----------------|---------------------|----------------------------|------------------------|---------------------------|------------------------------|
| 1990-91 | \$ 65,426 56.47% | \$ 1,812 1.56% | \$ 22,204 19.17% | \$ 9,828 8.48% | \$ 2,097 1.81% |
| 1991-92 | \$ 99,296 65.43% | \$ 2,046 1.35% | \$ 23,292 15.35% | \$ 10,923 7.20% | \$ 2,245 1.48% |
| 1992-93 | \$102,199 63.86% | \$ 2,167 1.35% | \$ 25,698 16.05% | \$ 11,661 7.29% | \$ 2,651 1.66% |
| 1993-94 | \$107,318 63.73% | \$ 2,171 1.29% | \$ 27,188 16.14% | \$ 12,401 7.36% | \$ 2,989 1.78% |
| 1994-95 | \$113,143 60.34% | \$ 2,049 1.09% | \$ 29,434 15.70% | \$ 11,955 6.37% | \$ 3,148 1.68% |
| 1995-96 | \$120,706 59.92% | \$ 2,296 1.14% | \$ 33,787 16.77% | \$ 13,818 6.86% | \$ 3,190 1.58% |
| 1996-97 | \$126,719 57.93% | \$ 2,433 1.11% | \$ 36,473 16.68% | \$ 15,011 6.86% | \$ 3,352 1.53% |
| 1997-98 | \$136,673 57.27% | \$ 3,179 1.33% | \$ 40,781 17.09% | \$ 18,385 7.70% | \$ 4,148 1.74% |
| 1998-99 | \$144,871 57.44% | \$ 3,897 1.54% | \$ 43,406 17.21% | \$ 20,796 8.25% | \$ 4,984 1.98% |
| 1999-00 | \$152,875 56.90% | \$ 3,554 1.32% | \$ 44,638 16.61% | \$ 21,656 8.06% | \$ 4,688 1.75% |

¹Includes General, Special Revenue, Debt Service, and Capital Projects Funds

²Includes Special Assessments

TABLE II
 SEMINOLE COUNTY, FLORIDA
 GOVERNMENTAL EXPENDITURES BY FUNCTION
 LAST TEN FISCAL YEARS
 (Amounts in thousands of dollars)

| <u>MISCELLANEOUS REVENUES²</u> | <u>PHYSICAL TOTAL</u> | <u>NON- PHYSICAL TOTAL</u> | <u>GENERAL FUND</u> | <u>OTHER FUNDS</u> |
|---|---------------------------|------------------------------------|-------------------------|------------------------|
| \$ 14,496 12.51% | \$ 115,863 | \$ 101,367 | \$ 101,367 | \$ 14,496 |
| \$ 13,952 9.19% | \$ 151,754 | \$ 137,762 | \$ 137,762 | \$ 13,952 |
| \$ 15,663 9.79% | \$ 160,039 | \$ 144,376 | \$ 144,376 | \$ 15,663 |
| \$ 16,339 9.70% | \$ 168,406 | \$ 152,067 | \$ 152,067 | \$ 16,339 |
| \$ 27,782 14.82% | \$ 187,511 | \$ 169,729 | \$ 169,729 | \$ 27,782 |
| \$ 27,662 13.73% | \$ 201,459 | \$ 183,797 | \$ 183,797 | \$ 27,662 |
| \$ 34,760 15.89% | \$ 218,748 | \$ 193,988 | \$ 193,988 | \$ 34,760 |
| \$ 35,488 14.87% | \$ 238,654 | \$ 203,166 | \$ 203,166 | \$ 35,488 |
| \$ 34,241 13.57% | \$ 252,195 | \$ 217,954 | \$ 217,954 | \$ 34,241 |
| \$ 41,260 15.36% | \$ 268,671 | \$ 227,411 | \$ 227,411 | \$ 41,260 |

TABLE II
 SEMINOLE COUNTY, FLORIDA
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION¹
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| <u>FISCAL YEAR</u> | <u>GENERAL GOVERNMENT</u> | <u>PUBLIC SAFETY</u> | <u>PHYSICAL ENVIRONMENT</u> | <u>TRANS-PORTATION</u> |
|--------------------|---------------------------|----------------------|-----------------------------|------------------------|
| 1990-91 | \$ 26,716 23.07% | \$ 37,750 32.60% | \$ 690 .59% | \$ 11,497 9.93% |
| 1991-92 | \$ 29,700 21.53% | \$ 40,987 29.72% | \$ 357 .26% | \$ 12,432 9.01% |
| 1992-93 | \$ 30,038 18.17% | \$ 44,224 26.75% | \$ 511 .31% | \$ 12,150 7.35% |
| 1993-94 | \$ 31,926 20.86% | \$ 46,686 30.51% | \$ 563 .37% | \$ 15,567 10.17% |
| 1994-95 | \$ 34,721 19.31% | \$ 51,725 28.77% | \$ 6,311 3.51% | \$ 15,030 8.36% |
| 1995-96 | \$ 37,981 18.74% | \$ 54,312 26.79% | \$ 9,664 4.77% | \$ 16,171 7.98% |
| 1996-97 | \$ 40,036 19.78% | \$ 56,172 27.75% | \$ 9,319 4.60% | \$ 18,626 9.20% |
| 1997-98 | \$ 40,964 18.96% | \$ 64,499 29.86% | \$ 10,936 5.06% | \$ 22,246 10.30% |
| 1998-99 | \$ 46,728 22.46% | \$ 67,802 32.59% | \$ 10,521 5.06% | \$ 23,662 11.37% |
| 1999-00 | \$ 48,923 20.43% | \$ 72,062 30.10% | \$ 10,521 4.39% | \$ 22,714 9.49% |

¹Includes General, Special Revenue, Debt Service, and Capital Projects Funds

TABLE III
 SEMINOLE COUNTY, FLORIDA
 REVENUES - PROPRIETARY FUNDS
 LAST TEN FISCAL YEARS
 (Amounts expressed in thousands)

| <u>ECONOMIC ENVIRONMENT</u> | <u>HUMAN SERVICE</u> | <u>CULTURE/ RECREATION</u> | <u>CAPITAL OUTLAYS</u> | <u>DEBT SERVICE</u> | <u>TOTAL</u> |
|-----------------------------|----------------------|----------------------------|------------------------|---------------------|--------------|
| \$ 1,240 1.07% | \$ 4,189 3.62% | \$ 4,394 3.79% | \$ 21,573 18.63% | \$ 7,761 6.70% | \$ 115,810 |
| \$ 1,186 .86% | \$ 4,760 3.45% | \$ 4,785 3.47% | \$ 32,619 23.64% | \$ 11,120 8.06% | \$ 137,946 |
| \$ 2,630 1.59% | \$ 4,305 2.60% | \$ 4,969 3.01% | \$ 51,123 30.93% | \$ 15,352 9.29% | \$ 165,302 |
| \$ 3,127 2.04% | \$ 5,639 3.69% | \$ 5,214 3.41% | \$ 34,806 22.74% | \$ 9,501 6.21% | \$ 153,029 |
| \$ 2,710 1.51% | \$ 5,377 2.99% | \$ 5,490 3.05% | \$ 48,885 27.19% | \$ 9,543 5.31% | \$ 179,792 |
| \$ 4,852 2.39% | \$ 7,336 3.62% | \$ 5,610 2.77% | \$ 56,460 27.85% | \$ 10,320 5.09% | \$ 202,706 |
| \$ 6,170 3.05% | \$ 7,549 3.73% | \$ 5,872 2.90% | \$ 48,540 23.98% | \$ 10,150 5.01% | \$ 202,434 |
| \$ 4,513 2.09% | \$ 8,002 3.71% | \$ 6,677 3.09% | \$ 48,943 22.65% | \$ 9,255 4.28% | \$ 216,035 |
| \$ 4,949 2.38% | \$ 8,088 3.89% | \$ 6,650 3.20% | \$ 29,428 14.14% | \$ 10,214 4.91% | \$ 208,042 |
| \$ 5,614 2.34% | \$ 9,042 3.78% | \$ 6,573 2.75% | \$ 55,522 23.19% | \$ 8,448 3.53% | \$ 239,419 |

TABLE III
SEMINOLE COUNTY, FLORIDA
REVENUES - PROPRIETARY FUNDS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

| <u>WATER AND SEWER FUND</u> | | | | | | |
|-----------------------------|-----------------------------|------------------------|-------------------------|---------------------|---------------------------------------|--------------------------------|
| <u>FISCAL YEAR</u> | <u>CHARGES FOR SERVICES</u> | <u>INTEREST INCOME</u> | <u>OPERATING GRANTS</u> | <u>OTHER INCOME</u> | <u>GAIN (LOSS) ON SALES OF ASSETS</u> | <u>TOTAL WATER & SEWER</u> |
| 1990-91 | \$ 10,139 | \$ 1,156 | \$ 5 | \$ - | \$ (152) | \$ 11,148 |
| 1991-92 | \$ 10,989 | \$ 657 | \$ - | \$ - | \$ - | \$ 11,646 |
| 1992-93 | \$ 13,436 | \$ 958 | \$ - | \$ - | \$ (62) | \$ 14,332 |
| 1993-94 | \$ 14,012 | \$ 1,888 | \$ - | \$ - | \$ - | \$ 15,900 |
| 1994-95 | \$ 14,428 | \$ 1,932 | \$ - | \$ - | \$ (261) | \$ 16,099 |
| 1995-96 | \$ 16,276 | \$ 2,002 | \$ - | \$ 1,716 | \$ - | \$ 19,994 |
| 1996-97 | \$ 17,995 | \$ 2,539 | \$ - | \$ - | \$ 47 | \$ 20,581 |
| 1997-98 | \$ 19,755 | \$ 3,037 | \$ - | \$ - | \$ 363 | \$ 23,155 |
| 1998-99 | \$ 22,274 | \$ 1,477 | \$ - | \$ - | \$ (2) | \$ 23,749 |
| 1999-00 | \$ 23,565 | \$ 4,958 | \$ - | \$ - | \$ 1 | \$ 28,524 |

EXPENSES - PROPRIETARY FUNDS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

| <u>WATER AND SEWER FUND</u> | | | | | |
|-----------------------------|---------------------------|--------------------------------------|-------------------------|----------------------|--------------------------------|
| <u>FISCAL YEAR</u> | <u>OPERATING EXPENSES</u> | <u>DEPRECIATION AND AMORTIZATION</u> | <u>INTEREST EXPENSE</u> | <u>OTHER EXPENSE</u> | <u>TOTAL WATER & SEWER</u> |
| 1990-91 | \$ 5,525 | \$ 2,621 | \$ 1,591 | \$ - | \$ 9,737 |
| 1991-92 | \$ 5,792 | \$ 4,417 | \$ 2,898 | \$ - | \$ 13,107 |
| 1992-93 | \$ 6,479 | \$ 4,637 | \$ 4,362 | \$ - | \$ 15,478 |
| 1993-94 | \$ 7,078 | \$ 4,696 | \$ 4,410 | \$ - | \$ 16,184 |
| 1994-95 | \$ 7,585 | \$ 5,332 | \$ 4,491 | \$ - | \$ 17,408 |
| 1995-96 | \$ 8,311 | \$ 5,960 | \$ 4,434 | \$ - | \$ 18,705 |
| 1996-97 | \$ 8,788 | \$ 6,219 | \$ 3,940 | \$ - | \$ 18,947 |
| 1997-98 | \$ 9,842 | \$ 5,998 | \$ 3,581 | \$ - | \$ 19,421 |
| 1998-99 | \$ 10,127 | \$ 6,497 | \$ 3,228 | \$ 850 | \$ 20,702 |
| 1999-00 | \$ 11,239 | \$ 6,549 | \$ 3,719 | \$ - | \$ 21,507 |

| SOLID WASTE FUND | | | | | | |
|----------------------------|--------------------|---------------------|-----------------|--------------------------------------|-------------------------|------------------------------|
| CHARGES FOR SERVICES | INTEREST INCOME | OPERATING GRANTS | OTHER INCOME | GAIN (LOSS) ON SALES OF ASSETS | TOTAL SOLID WASTE | TOTAL ENTERPRISE FUNDS |
| \$ 5,975 | \$ 1,953 | \$ 320 | \$ - | \$ - | \$ 8,248 | \$ 19,396 |
| \$ 5,263 | \$ 1,100 | \$ 380 | \$ - | \$ - | \$ 6,743 | \$ 18,389 |
| \$ 8,052 | \$ 446 | \$ 360 | \$ - | \$ 111 | \$ 8,969 | \$ 23,301 |
| \$ 9,688 | \$ 418 | \$ 524 | \$ - | \$ - | \$ 10,630 | \$ 26,530 |
| \$ 10,514 | \$ 622 | \$ 450 | \$ - | \$ - | \$ 11,586 | \$ 27,685 |
| \$ 10,668 | \$ 769 | \$ 444 | \$ - | \$ - | \$ 11,881 | \$ 31,875 |
| \$ 10,704 | \$ 1,000 | \$ 238 | \$ - | \$ - | \$ 11,942 | \$ 32,523 |
| \$ 11,170 | \$ 1,170 | \$ 82 | \$ - | \$ - | \$ 12,422 | \$ 35,577 |
| \$ 10,531 | \$ 864 | \$ 75 | \$ - | \$ - | \$ 11,470 | \$ 35,219 |
| \$ 10,146 | \$ 1,309 | \$ 72 | \$ - | \$ (96) | \$ 11,431 | \$ 39,955 |

| SOLID WASTE FUND | | | | | | |
|-----------------------|-------------------------------------|---------------------|------------------|-------------------------|-----------------------------|--|
| OPERATING EXPENSES | DEPRECIATION AND AMORTIZATION | INTEREST EXPENSE | OTHER EXPENSE | TOTAL SOLID WASTE | TOTAL ENTERPRISE FUND | |
| \$ 4,748 | \$ 421 | \$ 1,328 | \$ - | \$ 6,497 | \$ 16,234 | |
| \$ 4,561 | \$ 1,070 | \$ 779 | \$ 170 | \$ 6,580 | \$ 19,687 | |
| \$ 5,187 | \$ 1,226 | \$ - | \$ - | \$ 6,413 | \$ 21,891 | |
| \$ 5,370 | \$ 1,844 | \$ 1,331 | \$ - | \$ 8,545 | \$ 24,729 | |
| \$ 5,823 | \$ 1,390 | \$ 1,400 | \$ - | \$ 8,613 | \$ 26,021 | |
| \$ 6,550 | \$ 1,275 | \$ 1,383 | \$ - | \$ 9,208 | \$ 27,913 | |
| \$ 6,623 | \$ 1,223 | \$ 1,326 | \$ - | \$ 9,172 | \$ 28,119 | |
| \$ 6,904 | \$ 1,894 | \$ 1,253 | \$ - | \$ 10,051 | \$ 29,472 | |
| \$ 6,922 | \$ 1,756 | \$ 1,229 | \$ - | \$ 9,907 | \$ 30,609 | |
| \$ 6,708 | \$ 2,042 | \$ 1,111 | \$ 14 | \$ 9,876 | \$ 31,383 | |

TABLE III
 SEMINOLE COUNTY, FLORIDA
 REVENUES - PROPRIETARY FUNDS
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| INTERNAL SERVICE FUND | | | | | | |
|-----------------------|----------------------|-----------------|--------------|--------------------------------|------------------------|------------------------|
| FISCAL YEAR | CHARGES FOR SERVICES | INTEREST INCOME | OTHER INCOME | GAIN (LOSS) ON SALES OF ASSETS | OPERATING TRANSFERS IN | TOTAL INTERNAL SERVICE |
| 1990-91 | \$ 6,383 | \$ 155 | \$ - | \$ - | \$ - | \$ 6,538 |
| 1991-92 | \$ 7,823 | \$ 228 | \$ - | \$ - | \$ - | \$ 8,051 |
| 1992-93 | \$ 6,939 | \$ 236 | \$ - | \$ - | \$ - | \$ 7,175 |
| 1993-94 | \$ 7,110 | \$ 200 | \$ - | \$ - | \$ - | \$ 7,310 |
| 1994-95 | \$ 7,871 | \$ 210 | \$ - | \$ - | \$ - | \$ 8,081 |
| 1995-96 | \$ 1,341 | \$ 265 | \$ - | \$ - | \$ - | \$ 1,606 |
| 1996-97 | \$ 1,278 | \$ 255 | \$ - | \$ 9 | \$ - | \$ 1,542 |
| 1997-98 | \$ 1,963 | \$ 249 | \$ 420 | \$ - | \$ - | \$ 2,632 |
| 1998-99 | \$ 2,757 | \$ 172 | \$ 204 | \$ - | \$ - | \$ 3,133 |
| 1999-00 | \$ 2,481 | \$ 300 | \$ - | \$ - | \$ - | \$ 2,781 |

EXPENSES - PROPRIETARY FUNDS
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| INTERNAL SERVICE FUND | | | | | |
|-----------------------|--------------------|-------------------------------|--------------|------------------------|-----------------------|
| FISCAL YEAR | OPERATING EXPENSES | DEPRECIATION AND AMORTIZATION | TRANSFER OUT | TOTAL INTEREST EXPENSE | INTERNAL SERVICE FUND |
| 1990-91 | \$ 6,313 | \$ 3 | \$ - | \$ - | \$ 6,316 |
| 1991-92 | \$ 5,973 | \$ 5 | \$ - | \$ - | \$ 5,978 |
| 1992-93 | \$ 6,583 | \$ 5 | \$ - | \$ - | \$ 6,588 |
| 1993-94 | \$ 6,547 | \$ 7 | \$ - | \$ - | \$ 6,554 |
| 1994-95 | \$ 6,915 | \$ 8 | \$ - | \$ - | \$ 6,923 |
| 1995-96 | \$ 2,007 | \$ 8 | \$ - | \$ - | \$ 2,015 |
| 1996-97 | \$ 2,871 | \$ 6 | \$ - | \$ - | \$ 2,877 |
| 1997-98 | \$ 2,587 | \$ 5 | \$ - | \$ - | \$ 2,592 |
| 1998-99 | \$ 2,670 | \$ 4 | \$ - | \$ - | \$ 2,674 |
| 1999-00 | \$ 2,744 | \$ 2 | \$ - | \$ - | \$ 2,746 |

TABLE IV
 SEMINOLE COUNTY, FLORIDA
 PROPERTY TAX LEVELS AND COLLECTORS
 LAST TEN FISCAL YEARS
 (Amounts expressed in thousands)

| PERCENT OF | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL |
|------------|----------|----------|----------|----------|----------|----------|----------|
| TOTAL | PROPERTY | PROPERTY | PROPERTY | PROPERTY | PROPERTY | PROPERTY | PROPERTY |
| PROPERTY | FUNDS | FUNDS | FUNDS | FUNDS | FUNDS | FUNDS | FUNDS |
| FUNDS | FUNDS | FUNDS | FUNDS | FUNDS | FUNDS | FUNDS | FUNDS |
| \$ | 25,934 | | | | | | |
| \$ | 26,440 | | | | | | |
| \$ | 30,476 | | | | | | |
| \$ | 33,840 | | | | | | |
| \$ | 35,766 | | | | | | |
| \$ | 33,481 | | | | | | |
| \$ | 34,065 | | | | | | |
| \$ | 38,209 | | | | | | |
| \$ | 38,352 | | | | | | |
| \$ | 42,736 | | | | | | |

| TOTAL PROPRIETARY FUNDS | |
|-------------------------------|--------|
| \$ | 22,550 |
| \$ | 25,665 |
| \$ | 28,479 |
| \$ | 31,283 |
| \$ | 32,944 |
| \$ | 29,928 |
| \$ | 30,996 |
| \$ | 32,064 |
| \$ | 33,283 |
| \$ | 34,129 |

TABLE IV
SEMINOLE COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS¹
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

| <u>FISCAL YEAR</u> | <u>TOTAL TAX LEVY</u> | <u>CURRENT TAX COLLECTIONS</u> | <u>PERCENT CURRENT TAXES COLLECTED</u> | <u>DELINQUENT² TAX COLLECTIONS</u> | <u>TOTAL TAX COLLECTIONS</u> | <u>PERCENT OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY</u> |
|--------------------|-----------------------|--------------------------------|--|---|------------------------------|---|
| 1990-91 | \$62,026 | \$ 59,494 | 95.9% | \$ 328 | \$ 59,822 | 96.4% |
| 1991-92 | \$69,835 | \$ 67,039 | 96.0% | \$ 339 | \$ 67,378 | 96.5% |
| 1992-93 | \$69,067 | \$ 66,045 | 95.6% | \$ 200 | \$ 66,245 | 95.9% |
| 1993-94 | \$70,487 | \$ 67,538 | 95.8% | \$ 327 | \$ 67,865 | 96.3% |
| 1994-95 | \$72,762 | \$ 69,535 | 95.6% | \$ 566 | \$ 70,101 | 96.3% |
| 1995-96 | \$75,247 | \$ 72,062 | 95.8% | \$ 401 | \$ 72,463 | 96.3% |
| 1996-97 | \$78,935 | \$ 75,950 | 96.2% | \$ 375 | \$ 76,325 | 96.7% |
| 1997-98 | \$79,756 | \$ 76,341 | 95.7% | \$ 241 | \$ 76,582 | 96.0% |
| 1998-99 | \$83,723 | \$ 80,981 | 96.7% | \$ 164 | \$ 81,145 | 96.9% |
| 1999-00 | \$92,682 | \$ 88,933 | 96.0% | \$ 317 | \$ 89,250 | 96.3% |

¹ Includes only millage levies-not front footage assessments.

² Property taxes become due and payable on November 1st of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Accordingly, taxes collected will not be 100 percent of the tax levy. Taxes become delinquent on April 1st of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1st each year.

TABLE V
 SEMINOLE COUNTY, FLORIDA
 PRINCIPAL TAXPAYERS¹
 September 30, 2000
 (amounts expressed in thousands)

| <u>TAXPAYER</u> | <u>TYPE OF BUSINESS</u> | <u>2000 ASSESSED VALUATION</u> | <u>PERCENT OF TOTAL TAXABLE VALUATION</u> |
|--|-------------------------|--|---|
| Florida Power Corporation | Electrical Utility | \$ 141,714,837 | .99% |
| Sprint - Florida, Inc. | Communications | 91,952,518 | .64% |
| Seminole Towne Center LP | Shopping Mall | 89,462,161 | .62% |
| Altamonte Mall Jt. Venture, (DeBartollo & Associates) | Shopping Mall | 86,942,216 | .61% |
| Bell South Telecommunications | Communications | 85,412,953 | .60% |
| Rouse-Orlando, Inc. | Shopping Mall | 70,388,871 | .49% |
| United Dominion Realty Trust | Apartment Complexes | 42,741,570 | .30% |
| Florida Power & Light | Electrical Utility | 41,810,713 | .29% |
| Crescent Resources, Inc. | Office Bldgs. | 41,393,312 | .29% |
| Convergys Corporation | Communications | <u>39,087,353</u> | <u>.27%</u> |
| TOTAL | | <u>\$ 730,906,504</u> | <u>5.10%</u> |

¹Source of Data: Seminole County Property Appraiser

TABLE VI
 SEMINOLE COUNTY, FLORIDA
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY¹
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| FISCAL YEAR | REAL PROPERTY | | PERSONAL PROPERTY AND RAILROADS | | EXEMPTION REAL AND PERSONAL PROPERTY |
|-------------|----------------|------------------------|---------------------------------|------------------------|--------------------------------------|
| | ASSESSED VALUE | ESTIMATED ACTUAL VALUE | ASSESSED VALUE | ESTIMATED ACTUAL VALUE | |
| 1991 | \$ 10,119,512 | \$ 10,432,486 | \$ 933,494 | \$ 962,365 | \$ 2,335,034 |
| 1992 | \$ 11,386,739 | \$ 11,386,739 | \$ 994,396 | \$ 994,396 | \$ 2,624,018 |
| 1993 | \$ 11,665,991 | \$ 11,665,991 | \$ 1,033,727 | \$ 1,033,727 | \$ 2,704,813 |
| 1994 | \$ 12,002,287 | \$ 12,002,287 | \$ 1,080,631 | \$ 1,080,631 | \$ 2,793,650 |
| 1995 | \$ 12,431,663 | \$ 12,431,663 | \$ 1,151,509 | \$ 1,151,509 | \$ 2,876,580 |
| 1996 | \$ 12,838,070 | \$ 12,838,070 | \$ 1,195,442 | \$ 1,195,442 | \$ 2,966,007 |
| 1997 | \$ 13,440,630 | \$ 13,440,630 | \$ 1,284,999 | \$ 1,284,999 | \$ 3,059,584 |
| 1998 | \$ 14,264,578 | \$ 14,264,578 | \$ 1,456,566 | \$ 1,456,566 | \$ 3,255,198 |
| 1999 | \$ 15,019,092 | \$ 15,309,982 | \$ 1,513,106 | \$ 1,542,412 | \$ 3,305,758 |
| 2000 | \$ 16,174,098 | \$ 16,304,534 | \$ 1,641,876 | \$ 1,655,117 | \$ 3,476,185 |

¹Assessed value based on approximately 90 - 100 percent of estimated actual value.

TABLE VII
 SEMINOLE COUNTY, FLORIDA
 DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN FISCAL YEARS

| <u>NET TAXABLE VALUE</u> | <u>TOTAL</u> | <u>ESTIMATED ACTUAL VALUE</u> | <u>NET PERCENTAGE OF TAXABLE VALUE TO ESTIMATED ACTUAL VALUE</u> |
|--------------------------|--------------|-------------------------------|--|
| \$ 7,845,646 | | \$ 10,491,142 | 74.8% |
| \$ 8,717,972 | | \$ 11,394,851 | 76.5% |
| \$ 9,757,117 | | \$ 12,381,135 | 78.8% |
| \$ 9,994,905 | | \$ 12,699,718 | 78.7% |
| \$10,289,268 | | \$ 13,082,918 | 78.6% |
| \$10,706,592 | | \$ 13,583,172 | 78.8% |
| \$11,067,505 | | \$ 14,033,512 | 78.9% |
| \$11,666,045 | | \$ 14,725,629 | 79.2% |
| \$12,465,946 | | \$ 15,721,144 | 79.3% |
| \$13,226,440 | | \$ 16,852,394 | 80.0% |
| \$14,339,789 | | \$ 17,959,651 | 79.8% |

TABLE VII
SEMINOLE COUNTY, FLORIDA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(per \$1,000 of assessed value)

| | FISCAL YEAR | | | |
|---|----------------|----------------|----------------|----------------|
| | <u>1999-00</u> | <u>1998-99</u> | <u>1997-98</u> | <u>1996-97</u> |
| <u>Board of County Commissioners</u> | | | | |
| General Revenue Fund | 4.7179 | 4.6990 | 4.7388 | 4.7388 |
| Transportation Fund | .2810 | .4589 | .4250 | .4250 |
| Debt Service Funds | <u>.1170</u> | <u>.1234</u> | <u>.1987</u> | <u>.2251</u> |
| TOTAL GENERAL COUNTY | 5.1159 | 5.2813 | 5.3625 | 5.3889 |
| <u>Board of Public Instruction</u> | | | | |
| | 9.5410 | 9.9180 | 9.9180 | 10.0360 |
| <u>St. Johns Water Management</u> | | | | |
| | <u>.4820</u> | <u>.4820</u> | <u>.4820</u> | <u>.4820</u> |
| TOTAL COUNTY WIDE | <u>15.1389</u> | <u>15.6813</u> | <u>15.7625</u> | <u>15.9069</u> |
| <u>UNINCORPORATED AREA</u> | | | | |
| Fire Protection Fund | 2.0971 | 2.0971 | 2.0971 | 2.0971 |
| Transportation Fund | .6591 | .6591 | .6591 | .6591 |
| <u>MUNICIPALITIES</u> | | | | |
| Altamonte Springs | 4.4224 | 4.5600 | 4.5600 | 4.7500 |
| Casselberry | 4.8000 | 4.9000 | 4.9000 | 4.9500 |
| Lake Mary | 3.7648 | 3.7648 | 3.7648 | 3.7648 |
| Longwood | 5.0601 | 5.0601 | 5.0601 | 5.0601 |
| Oviedo | 4.9950 | 4.9950 | 4.9950 | 4.9950 |
| Sanford | 6.7900 | 6.8700 | 6.8700 | 6.8759 |
| Winter Springs | 3.5495 | 3.5495 | 3.5495 | 3.6000 |

TABLE VIII
 SEMINOLE COUNTY, FLORIDA
 TAX ASSESSMENT BILLING AND COLLECTIONS
 LAST FISCAL YEAR

| FISCAL YEAR | | | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>1995-96</u> | <u>1994-95</u> | <u>1993-94</u> | <u>1992-93</u> | <u>1991-92</u> | <u>1990-91</u> |
| 4.7388 | 4.7388 | 4.8290 | 4.8865 | 4.7567 | 4.6347 |
| .4250 | .4250 | .4424 | .4472 | .6019 | .7799 |
| <u>.2134</u> | <u>.1984</u> | <u>.1127</u> | <u>.0860</u> | <u>.3384</u> | <u>.1197</u> |
| 5.3772 | 5.3622 | 5.3841 | 5.4197 | 5.6970 | 5.5343 |
| 10.3080 | 10.0930 | 10.0430 | 10.0710 | .0890 | 10.1690 |
| <u>.4820</u> | <u>.4820</u> | <u>.4700</u> | <u>.3580</u> | <u>.3580</u> | <u>.3580</u> |
| <u>16.1672</u> | <u>15.9372</u> | <u>15.8971</u> | <u>15.8487</u> | <u>6.1440</u> | <u>16.0613</u> |
| 2.0971 | 2.0971 | 2.1058 | 2.1354 | 2.1407 | 2.3381 |
| .6591 | .6591 | .7145 | .7244 | 0.7266 | 0.7924 |
| 4.9500 | 5.1858 | 5.3411 | 5.2950 | 5.3000 | 4.9900 |
| 4.9500 | 5.1500 | 5.1900 | 5.3560 | 5.3582 | 5.3822 |
| 3.7648 | 3.7648 | 3.7648 | 3.7648 | 3.8991 | 3.8991 |
| 5.0601 | 5.0601 | 5.0601 | 5.1200 | 5.1200 | 5.1200 |
| 4.9950 | 4.9950 | 4.3750 | 4.3750 | 5.3750 | 5.3750 |
| 6.8759 | 6.8759 | 6.8759 | 6.8759 | 6.8759 | 6.8759 |
| 3.6083 | 3.7626 | 3.9221 | 3.6153 | 3.6153 | 3.6153 |

TABLE VIII
 SEMINOLE COUNTY, FLORIDA
 SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS¹
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| <u>FISCAL YEAR</u> | <u>SPECIAL ASSESSMENT BILLINGS</u> | <u>SPECIAL ASSESSMENTS² COLLECTED</u> |
|------------------------|--|--|
| 1991 | \$ 1,097 | \$ 966 |
| 1992 | \$ 1,160 | \$ 1,110 |
| 1993 | \$ 1,130 | \$ 1,163 |
| 1994 | \$ 1,196 | \$ 1,170 |
| 1995 | \$ - | \$ 1,164 |
| 1996 | \$ 9,398 | \$ 8,917 |
| 1997 | \$ 10,099 | \$ 9,377 |
| 1998 | \$ 10,011 | \$ 9,406 |
| 1999 | \$ 9,878 | \$ 9,448 |
| 2000 | \$ 9,419 | \$ 9,043 |

¹Includes Street Lighting Districts, Road Assessments and Municipal Service Units

²Includes prepayments and foreclosures

TABLE X
 SEMINOLE COUNTY, FLORIDA
 COMPUTATION OF LEGAL DEBT MARGIN
 September 30, 2000

The Constitution of the State of Florida, Statute 200.181 and
 Seminole County have set no legal debt limit.

| Item | Amount | Amount | Amount |
|------|--------|--------|--------|
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| 96 | | | |
| 97 | | | |
| 98 | | | |
| 99 | | | |
| 100 | | | |

TABLE X
 SEMINOLE COUNTY, FLORIDA
 PERCENTAGE OF NET GENERAL BONDED DEBT
 TO TAXABLE VALUE AND NET GENERAL BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| <u>FISCAL YEAR</u> | <u>POPULATION</u> | <u>TAXABLE VALUE</u> | <u>GROSS BONDED DEBT</u> |
|--------------------|-------------------|----------------------|--------------------------|
| 1991 | 298,057 | \$ 8,717,972 | \$ 4,535 |
| 1992 | 305,872 | \$ 9,757,117 | \$ 19,415 |
| 1993 | 310,445 | \$ 9,994,905 | \$ 18,375 |
| 1994 | 316,555 | \$10,289,268 | \$ 17,235 |
| 1995 | 324,130 | \$10,706,592 | \$ 16,040 |
| 1996 | 329,031 | \$11,067,505 | \$ 20,780 |
| 1997 | 337,498 | \$11,666,045 | \$ 19,275 |
| 1998 | 345,166 | \$12,465,946 | \$ 17,530 |
| 1999 | 354,148 | \$13,226,440 | \$ 16,600 |
| 2000 | 354,148 | \$14,339,789 | \$ 15,635 |

TABLE XI
 BENVENUE COUNTY, FLORIDA
 FIVE YEAR ANNUAL DEBT SERVICE EXPENDITURES OR DEBT
 PAYMENTS TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 FISCAL YEAR 1989

| LESS AMOUNTS AVAILABLE DEBT SERVICE FUND | NET BONDED DEBT | PERCENTAGE OF NET BONDED DEBT TO TAXABLE VALUE | NET BONDED DEBT PER CAPITA |
|---|-----------------------|---|----------------------------------|
| \$ 168 | \$ 4,367 | 0.05% | \$17.37 |
| \$ 2,225 | \$ 17,190 | 0.18% | \$14.65 |
| \$ 2,055 | \$ 16,320 | 0.16% | \$56.20 |
| \$ 57 | \$ 17,178 | 0.17% | \$55.79 |
| \$ 18 | \$ 16,022 | 0.15% | \$54.27 |
| \$ 734 | \$ 20,046 | 0.18% | \$49.43 |
| \$ 760 | \$ 18,515 | 0.16% | \$60.92 |
| \$ 617 | \$ 16,913 | 0.14% | \$54.86 |
| \$ 500 | \$ 16,100 | 0.12% | \$45.46 |
| \$ 440 | \$ 15,195 | 0.11% | \$42.91 |

TABLE XI
 SEMINOLE COUNTY, FLORIDA
 PERCENTAGE OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
 BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| <u>FISCAL YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL DEBT SERVICE</u> | <u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u> | <u>PERCENTAGE OF DEBT SERVICE TO GENERAL GOVERNMENTAL EXPENDITURES</u> |
|--------------------|------------------|-----------------|---------------------------|--|--|
| 1991 | \$ 3,170 | \$ 3,733 | \$ 6,903 | \$ 115,809 | 5.96% |
| 1992 | \$ 3,660 | \$ 5,166 | \$ 8,826 | \$ 137,946 | 6.40% |
| 1993 | \$ 4,265 | \$ 3,780 | \$ 8,045 | \$ 165,302 | 4.87% |
| 1994 | \$ 5,835 | \$ 3,652 | \$ 9,487 | \$ 153,029 | 6.19% |
| 1995 | \$ 6,065 | \$ 3,436 | \$ 9,501 | \$ 179,792 | 5.28% |
| 1996 | \$ 6,315 | \$ 3,653 | \$ 9,968 | \$ 202,578 | 4.92% |
| 1997 | \$ 5,485 | \$ 4,492 | \$ 9,977 | \$ 202,434 | 4.93% |
| 1998 | \$ 4,945 | \$ 4,171 | \$ 9,116 | \$ 216,005 | 4.22% |
| 1999 | \$ 4,380 | \$ 3,792 | \$ 8,172 | \$ 208,248 | 3.92% |
| 2000 | \$ 4,580 | \$ 3,630 | \$ 8,210 | \$ 239,226 | 3.43% |

TABLE XII
 SEMINOLE COUNTY, FLORIDA
 COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
 GENERAL OBLIGATION BONDS
 September 30, 2000
 (amounts expressed in thousands)

| <u>JURISDICTION</u> | <u>Net General Obligation Bonded Debt Outstanding</u> | <u>Percentage Applicable To Seminole County</u> | <u>Amount Applicable To Seminole County</u> |
|---|---|---|---|
| Countywide | | | |
| Seminole County School District | \$ 44,575 | 100% | \$ 44,575 |
| Seminole County Board of County Commissioners | \$ 15,635 | 100% | <u>15,635</u> |
| | | | <u>\$ 60,210</u> |
| Municipalities | | | |
| Altamonte Springs | \$ - | 100% | \$ - |
| Casselberry | \$ - | 100% | - |
| Lake Mary | \$ - | 100% | - |
| Longwood | \$ - | 100% | - |
| Oviedo | \$ - | 100% | - |
| Sanford | \$ - | 100% | - |
| Winter Springs | \$ - | 100% | <u>-</u> |
| | | | <u>\$ -</u> |
| Total Direct and Overlapping Debt | | | <u>\$ 60,210</u> |

TABLE XIII
 SEMINOLE COUNTY, FLORIDA
 REVENUE BOND COVERAGE
 ENTERPRISE FUNDS BONDS
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| <u>FISCAL YEAR</u> | <u>GROSS¹ REVENUES</u> | <u>OPERATING² EXPENSES</u> | <u>NET REVENUE AVAILABLE FOR DEBT SERVICE</u> |
|------------------------|---------------------------------------|---|---|
| 1991 | \$ 19,224 | \$ 10,272 | \$ 8,952 |
| 1992 | \$ 18,009 | \$ 10,353 | \$ 7,656 |
| 1993 | \$ 22,892 | \$ 11,665 | \$ 11,227 |
| 1994 | \$ 26,006 | \$ 12,448 | \$ 13,558 |
| 1995 | \$ 27,497 | \$ 13,408 | \$ 14,089 |
| 1996 | \$ 30,159 | \$ 12,861 | \$ 17,298 |
| 1997 | \$ 32,291 | \$ 15,412 | \$ 16,879 |
| 1998 | \$ 35,494 | \$ 16,745 | \$ 18,749 |
| 1999 | \$ 35,144 | \$ 17,049 | \$ 18,095 |
| 2000 | \$ 39,978 | \$ 17,947 | \$ 22,031 |

¹Gross revenues from charges for services, plus interest income.

²Total operating expenses exclusive of depreciation.

TABLE XIV
SEMINOLE COUNTY, FLORIDA
SALES TAX COLLECTORS
LAST TEN FISCAL YEARS

| <u>DEBT SERVICE REQUIREMENTS</u> | | | | | |
|----------------------------------|-----------------|--------------|-----------------------|--|--|
| <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> | <u>COVERAGE RATIO</u> | | |
| \$ 2,240 | \$ 6,123 | \$ 8,363 | 1.07 | | |
| \$ 2,655 | \$ 4,283 | \$ 6,938 | 1.10 | | |
| \$ 1,345 | \$ 4,148 | \$ 5,493 | 2.04 | | |
| \$ 2,000 | \$ 5,741 | \$ 7,741 | 1.75 | | |
| \$ 2,065 | \$ 5,674 | \$ 7,739 | 1.82 | | |
| \$ 2,140 | \$ 5,600 | \$ 7,740 | 2.23 | | |
| \$ 2,235 | \$ 5,513 | \$ 7,748 | 2.18 | | |
| \$ 2,325 | \$ 5,417 | \$ 7,742 | 2.42 | | |
| \$ 2,800 | \$ 5,308 | \$ 8,108 | 2.23 | | |
| \$ 2,570 | \$ 4,830 | \$ 7,400 | 2.98 | | |

TABLE XIV
SEMINOLE COUNTY, FLORIDA
SALES TAX COLLECTIONS
LAST TEN FISCAL YEARS
(amounts in thousands)

| <u>FISCAL YEAR</u> | <u>TOTAL COLLECTIONS STATE</u> | <u>PERCENT CHANGE</u> | <u>TOTAL COLLECTIONS COUNTY</u> | <u>PERCENT CHANGE</u> | <u>HALF-CENT TAX RECEIPTS COUNTY</u> | <u>PERCENT CHANGE</u> |
|--------------------|--------------------------------|-----------------------|---------------------------------|-----------------------|--------------------------------------|-----------------------|
| 1991 | \$ 8,071,264 | - | \$ 156,430 | - | \$ 9,329 | - |
| 1992 | 8,250,120 | 2.22% | 160,609 | 2.67% | 9,693 | 3.89% |
| 1993 | 9,295,283 | 12.67% | 182,355 | 13.54% | 10,921 | 12.68% |
| 1994 | 9,928,925 | 6.82% | 196,281 | 7.64% | 11,537 | 5.64% |
| 1995 | 10,550,860 | 6.26% | 215,481 | 9.78% | 12,823 | 11.15% |
| 1996 | 11,362,706 | 7.69% | 238,186 | 10.54% | 14,238 | 11.04% |
| 1997 | 11,989,916 | 5.52% | 262,185 | 10.08% | 15,292 | 7.40% |
| 1998 | 12,925,517 | 7.80% | 328,028 | 25.20% | 16,757 | 9.58% |
| 1999 | 14,916,817 | 15.47% | 359,301 | 9.54% | 18,305 | 9.24% |
| 2000 | 15,149,201 | 1.56% | 336,841 | (6.25) % | 19,340 | 5.65% |

TABLE XV
LOCAL GOVERNMENT HALF-CENT SALES TAX DISTRIBUTIONS
Fiscal Year 1999-00 Estimates (1)

| | | |
|-------------------|----------------------|--------|
| County | \$ 19,224,180 | 62.25% |
| Municipalities: | | |
| Altamonte Springs | 2,654,507 | 8.60% |
| Casselberry | 1,659,712 | 5.37% |
| Lake Mary | 636,846 | 2.06% |
| Longwood | 927,935 | 3.00% |
| Oviedo | 1,452,030 | 4.70% |
| Sanford | 2,427,598 | 7.86% |
| Winter Springs | <u>1,902,900</u> | 6.16% |
| Total Estimate | <u>\$ 30,885,708</u> | |

Distribution factor 9.653 percent of net sales tax proceeds.

(1) 1999 Local Government Financial Information Handbook

TABLE XVI
 SEMINOLE COUNTY, FLORIDA
 HALF-CENT SALES TAX BOND ISSUE
 AND DEBT SERVICE COVERAGES

| FISCAL YEAR | <u>REVENUE</u> | <u>MAXIMUM DEBT SERVICE</u> | <u>COVERAGE RATIO</u> |
|----------------|----------------|---------------------------------|---------------------------|
| 1996 | \$ 14,237,838 | \$ 1,813,500 | 7.85:1 |
| 1997 | 15,291,956 | 1,813,500 | 8.43:1 |
| 1998 | 16,757,541 | 1,813,500 | 9.24:1 |
| 1999 | 18,305,020 | 1,813,500 | 10.09:1 |
| 2000 | 19,339,935 | 1,813,500 | 10.66:1 |

TABLE XVII
 HALF-CENT SALES TAX REVENUE BONDS
 DEBT SERVICE REQUIREMENTS

| | |
|-----------------------|----------------------|
| 2001 | \$ 1,793,054 |
| 2002 | 1,791,471 |
| 2003 | 1,793,596 |
| 2004 | 1,784,169 |
| 2005 | 1,788,684 |
| 2006-2010 | 8,943,589 |
| 2011-2015 | 8,977,515 |
| 2016-2020 | 8,992,550 |
| 2021-2025 | 9,029,538 |
| 2026-2030 | <u>1,810,012</u> |
| TOTAL DEBT SERVICE | \$ 46,704,178 |
| INTEREST | <u>(19,769,178)</u> |
| PRINCIPAL DUE | <u>\$ 26,935,000</u> |

TABLE XVII
 SEMINOLE COUNTY, FLORIDA
 PROPERTY VALUE, COMMERCIAL CONSTRUCTION AND BANK DEPOSITS
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| <u>YEAR</u> | <u>PROPERTY VALUE¹</u> | | | |
|-------------|-----------------------------------|--------------------|-------------------|--------------|
| | <u>COMMERCIAL</u> | <u>RESIDENTIAL</u> | <u>EXEMPTIONS</u> | <u>TOTAL</u> |
| 1991 | \$ 3,686,094 | \$ 7,366,912 | \$ 2,335,034 | \$ 8,717,972 |
| 1992 | \$ 4,032,660 | \$ 8,348,475 | \$ 2,624,018 | \$ 9,757,117 |
| 1993 | \$ 4,113,907 | \$ 8,585,810 | \$ 2,704,812 | \$ 9,994,905 |
| 1994 | \$ 4,220,126 | \$ 8,862,791 | \$ 2,793,650 | \$10,289,267 |
| 1995 | \$ 4,334,093 | \$ 9,249,079 | \$ 2,876,580 | \$10,706,592 |
| 1996 | \$ 4,492,509 | \$ 9,541,003 | \$ 2,966,007 | \$11,067,505 |
| 1997 | \$ 4,770,899 | \$ 9,954,730 | \$ 3,059,584 | \$11,666,045 |
| 1998 | \$ 5,196,114 | \$10,525,030 | \$ 3,255,198 | \$12,465,946 |
| 1999 | \$ 5,397,118 | \$11,135,080 | \$ 3,305,758 | \$13,226,440 |
| 2000 | \$ 5,884,852 | \$11,931,122 | \$ 3,476,185 | \$14,337,789 |

¹Seminole County Property Appraiser

²Municipalities and County Building Departments

³Florida Bankers Association and Florida League of Financial Institution

TABLE XVIII
 SEMINOLE COUNTY, FLORIDA
 THIS REPORT IS MARKET VALUE
 LAST TEN FISCAL YEARS

| <u>COMMERCIAL²</u> <u>CONSTRUCTION</u> | | <u>RESIDENTIAL²</u> <u>CONSTRUCTION</u> | | <u>BANK³</u> <u>DEPOSITIS</u> |
|--|--------------|---|--------------|---|
| <u>NUMBER OF</u> <u>UNITS</u> | <u>VALUE</u> | <u>NUMBER OF</u> <u>UNITS</u> | <u>VALUE</u> | |
| 710 | \$ 64,715 | 2802 | \$ 264,953 | \$ 1,601,658 |
| 847 | \$ 62,702 | 3576 | \$ 282,618 | \$ 1,740,692 |
| 511 | \$ 45,382 | 3235 | \$ 313,297 | \$ 1,738,832 |
| 751 | \$ 77,193 | 8897 | \$ 381,563 | \$ 1,849,924 |
| 224 | \$ 123,512 | 2240 | \$ 318,574 | \$ 2,452,081 |
| 840 | \$ 130,234 | 7580 | \$ 351,603 | \$ 2,058,040 |
| 770 | \$ 117,148 | 3696 | \$ 405,237 | \$ 2,172,710 |
| 507 | \$ 187,563 | 4518 | \$ 559,744 | \$ 2,859,467 |
| 780 | \$ 247,885 | 3779 | \$ 633,193 | \$ 2,903,992 |
| 1061 | \$ 458,034 | 2943 | \$ 204,421 | \$ 3,045,728 |

TABLE XVIII
 SEMINOLE COUNTY, FLORIDA
 BUILDING PERMITS AT MARKET VALUE
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

| | Fiscal Year | | | | |
|--------------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------------|
| | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> |
| County Building Permits | <u>\$ 357,451</u> | <u>\$ 409,763</u> | <u>\$366,651</u> | <u>\$225,923</u> | <u>\$ 227,992</u> |
| City Building Permits | | | | | |
| Altamonte Springs | \$ 39,188 | \$ 52,583 | \$ 77,467 | \$ 34,505 | \$ 22,364 |
| Casselberry | \$ 31,902 | 16,826 | 17,522 | 5,255 | 6,752 |
| Lake Mary | \$ 63,936 | 197,264 | 104,180 | 45,248 | 46,191 |
| Longwood | \$ 13,809 | 10,557 | 14,474 | 11,197 | 5,802 |
| Oviedo | \$ 369 | 508 | 84,975 | 104,121 | 120,243 |
| Sanford | \$ 101,872 | 71,143 | 24,725 | 45,248 | 14,872 |
| Winter Springs | <u>\$ 53,928</u> | <u>122,434</u> | <u>57,313</u> | <u>50,888</u> | <u>37,621</u> |
| Total for Cities | <u>\$ 305,004</u> | <u>\$471,315</u> | <u>\$380,656</u> | <u>\$296,462</u> | <u>\$ 253,845</u> |
| Total All County | <u>\$ 662,455</u> | <u>\$881,078</u> | <u>\$747,307</u> | <u>\$522,385</u> | <u>\$ 481,837</u> |

TABLE XIX
SEMIHOLE COUNTY, FLORIDA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

| 1995 | 1994 | 1993 | 1992 | 1991 |
|------------------|-------------------|-------------------|-------------------|-------------------|
| <u>\$190,728</u> | <u>\$ 230,451</u> | <u>\$ 173,912</u> | <u>\$ 169,483</u> | <u>\$ 162,534</u> |
| \$ 24,332 | \$ 17,727 | \$ 19,097 | \$ 15,561 | \$ 30,671 |
| 6,296 | 11,207 | 9,268 | 11,454 | 7,638 |
| 24,694 | 12,980 | 16,126 | 23,199 | 10,214 |
| 2,439 | 5,401 | 3,842 | 3,441 | 1,690 |
| 88,243 | 75,284 | 87,431 | 87,608 | 76,021 |
| 56,687 | 41,776 | 6,261 | 9,079 | 22,599 |
| <u>50,938</u> | <u>63,930</u> | <u>42,742</u> | <u>25,495</u> | <u>18,301</u> |
| <u>\$253,629</u> | <u>\$ 228,305</u> | <u>\$ 184,767</u> | <u>\$ 175,837</u> | <u>\$ 167,134</u> |
| <u>\$444,357</u> | <u>\$ 458,756</u> | <u>\$ 358,679</u> | <u>\$ 345,320</u> | <u>\$ 329,668</u> |

TABLE XIX
SEMINOLE COUNTY, FLORIDA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

| <u>FISCAL YEAR</u> | <u>POPULATION²</u> | <u>PER CAPITA INCOME³</u> | <u>SCHOOL ENROLLMENT⁴</u> | <u>UNEMPLOYMENT¹ RATE</u> | |
|------------------------|-------------------------------|--|--|--|-----------------|
| | | | | <u>COUNTY</u> | <u>NATIONAL</u> |
| 1991 | 290,057 | \$ 18,885 | 58,940 | 6.5% | 6.4% |
| 1992 | 305,872 | \$ 19,884 | 59,772 | 7.5% | 7.3% |
| 1993 | 310,445 | \$ 20,847 | 60,015 | 7.1% | 6.8% |
| 1994 | 316,555 | \$ 21,815 | 60,366 | 5.4% | 5.6% |
| 1995 | 324,130 | \$ 23,400 | 58,206 | 4.3% | 5.4% |
| 1996 | 329,031 | \$ 24,852 | 63,578 | 3.0% | 5.0% |
| 1997 | 337,498 | \$ 26,068 | 61,515 | 3.2% | 4.7% |
| 1998 | 350,489 | \$ 28,647 | 64,287 | 2.6% | 4.5% |
| 1999 | 354,148 | * | 59,897 | 2.7% | 4.1% |
| 2000 | 354,148 | * | 68,697 | 2.6% | 4.0% |

*Not Available

¹ Florida Department of Labor and Employment Security Division of Employment Security, Bureau Research and Analysis.

² University of Florida Bureau of Economic and Business Research

³ U.S. Department of Commerce, Bureau of Economic Analysis

⁴ Profiles of School Districts, Department of Education, Division of Public Schools. Beginning 1987 figures include the Junior College enrollment.

TABLE XX
 SEMINOLE COUNTY, FLORIDA
 MISCELLANEOUS STATISTICAL DATA
 September 30, 2000

| | | |
|---|---------------------------------------|---|
| <u>Date Originally Established Constitutionally</u> | | April 25, 1913 |
| <u>County Seal</u> | Sanford | |
| <u>Form of Government</u> | | Chartered (1-1-89) |
| | Elected Board of County Commissioners | Five (5) |
| | Number Commissioners | Four (4) Years |
| | Term of Office | |
| <u>Location</u> | | Located in Central Florida on Lake Monroe and the St. John's River approximately forty (40) miles inland from the Atlantic Ocean and seventy-five (75) miles from the Gulf of Mexico. |
| <u>Area</u> | | 344 Square Miles |
| <u>Land Parcels</u> (County owned) | | 1,040 |
| <u>Surrounding Counties</u> | | Orange, Lake, Volusia and Brevard |
| <u>Municipalities</u> | Seven (7) | Altamonte Springs, Lake Mary, Casselberry, Longwood, Oviedo, Sanford and Winter Springs |
| <u>Elections</u> | | |
| | Number of Registered Voters | 184,602 |
| | Democratic | 61,001 |
| | Republican | 89,602 |
| | Other | 33,999 |
| <u>Population</u> | | |
| | Census Report | 1950 26,883 |
| | | 1960 54,947 |
| | | 1970 83,692 |
| | | 1980 179,752 |
| | | 1990 287,529 |

TABLE XX
 SEMINOLE COUNTY, FLORIDA
 MISCELLANEOUS STATISTICAL DATA
 September 30, 2000

Gross Sales

| | | |
|------------------------------------|------|-------------|
| (Amounts expressed in \$1,000,000) | 1991 | \$ 5,130.4 |
| | 1992 | \$ 5,412.7 |
| | 1993 | \$ 5,881.7 |
| | 1994 | \$ 6,303.5 |
| | 1995 | \$ 7,231.8 |
| | 1996 | \$ 8,268.1 |
| | 1997 | \$ 8,656.9 |
| | 1998 | \$ 9,585.9 |
| | 1999 | \$ 9,976.0 |
| | 2000 | \$ 10,906.4 |

Source: Florida Department of Revenue

Fire Protection

| | |
|---------------------------------------|--------|
| Number of Stations | 13 |
| Number of Fire Personnel and Officers | 240 |
| Number of Calls Answered | 21,000 |
| Number of Inspections Conducted | 3,265 |

Law Enforcement Protection

| | | |
|---|------------------|-----|
| Seminole County Jail | Maximum Capacity | 812 |
| | Population | 919 |
| Number of Stations | 8 | |
| Number of Police Personnel and Officers | 956 | |
| Number of Patrol Units | 421 | |
| Number of Law Violations: | | |
| Physical Arrests | 19,424 | |
| Traffic Violations | 88,930 | |

Sewage System

| | |
|--|------------|
| Miles of Sanitary Sewers | 316.4 |
| Number of Treatment Plants | 3 |
| Number of Service Connections | 25,148 |
| Daily Average Treatment In Gallons | 5980 MGD |
| Maximum Daily Capacity of Treatment Plant in Gallons | 14,651 MGD |

Water System

| | |
|---|------------|
| Miles of Water Main | 388.89 |
| Number of Service Connections | 27,512 |
| Number of Fire Hydrants | 1,816 |
| Daily Average Consumption in Gallons | 18,411 MGD |
| Maximum Daily Capacity Fluid in Gallons | 36,985 MGD |

TABLE XX
 SEMINOLE COUNTY, FLORIDA
 MISCELLANEOUS STATISTICAL DATA
 September 30, 2000

Streets/Roads (Miles)

(Maintained by County)

| | | |
|---------|--|-----|
| Paved | | 652 |
| Unpaved | | 82 |

Traffic Signals

(Maintained by County)

| | | |
|--------------------|-----|-----|
| Traffic | | 305 |
| Flashing (Warning) | | 193 |
| School Zone | 149 | |
| Curves | 44 | |

Culture

Libraries Five (5)

Locations:

| | |
|------------------|-------------|
| North Branch | Sanford |
| East Branch | Oviedo |
| West Branch | Longwood |
| Northwest Branch | Lake Mary |
| Central Branch | Casselberry |

Recreation

| | |
|----------------------|-----------------------|
| Employees | 65 (Labor Crew) |
| Acres | 1,500 (Approximately) |
| Recreational Parks | 23 |
| Amphitheater | 1 |
| Boat Ramps | 5 |
| Tennis Courts | 51 |
| Racquet Ball Courts | 20 |
| Playgrounds | 12 |
| Soft Ball Fields | 14 |
| Soccer Fields | 10 |
| Basketball Courts | 8 |
| Exercise Paths | 5 |
| Volley Ball Courts | 10 |
| Improved Open Fields | 10 |
| Wallyball Courts | 5 |
| Trails | 5 miles |

Communications

Newspapers (Daily)

| | |
|------------------|-------------------|
| Orlando Sentinel | |
| Circulation: | 48,388 (Weekdays) |
| | 78,867 (Sundays) |
| Sanford Herald | |
| Circulation | 4,713 (Weekdays) |
| | 5,014 (Sundays) |

TABLE XX
 SEMINOLE COUNTY, FLORIDA
 MISCELLANEOUS STATISTICAL DATA
 September 30, 2000

| | |
|-----------------------------------|-------------------|
| Radio Stations | |
| W.P.O.Z. - Z88.3 FM | Altamonte Springs |
| W.T.L.N. - AM & FM | Altamonte Springs |
| W.O.N.Q. - Spanish Radio 103.0-AM | Casselberry |
| Las Mananitos 1140 FM | Casselberry |
| Looksmart Limited | Casselberry |
| Producciones CV | Casselberry |
| Radio Muscical | Casselberry |

| | |
|-----------------------|-------------------|
| Television | |
| W.O.F.L. (Channel 35) | Lake Mary |
| W.N.T.O. (Channel 26) | Altamonte Springs |
| W.K.C.F. (Channel 18) | Lake Mary |
| Newstalk Orlando | Altamonte Springs |

Education

| | |
|-----------------------|--------|
| <u>Type of School</u> | Number |
| Elementary | 34 |
| Middle School | 12 |
| Senior High School | 8 |
| Exceptional Center | 3 |

| | |
|------------------|-------|
| <u>Personnel</u> | |
| Instructional | 3,997 |
| Noninstructional | 2,711 |

| | |
|--------|------------|
| | Enrollment |
| Male | 34,629 |
| Female | 34,068 |

| | |
|----------------------------|------------|
| <u>Higher Education</u> | |
| Seminole Community College | Enrollment |
| Full Time | 2745 |
| Part Time | 5,181 |

Top Employers in Seminole County

(Over 1,000 Employees)

| | |
|--------|--------------------------------|
| First | Seminole County Public Schools |
| Second | Florida Hospital |
| Third | Convergys (ICN) |
| Fourth | Siemens Info. & Comm. Network |
| Fifth | Seminole Community College |

Employees - County

| | |
|--|-------|
| Seminole County Board of County Commissioners | 1,264 |
| Seminole County Clerk of the Circuit Court | 210 |
| Seminole County Property Appraiser | 55 |
| Seminole County Tax Collector | 67 |
| Seminole County Sheriff | 956 |
| Seminole County Supervisor of Elections | 16 |

TABLE XX
 SEMINOLE COUNTY, FLORIDA
 MISCELLANEOUS STATISTICAL DATA
 September 30, 2000

Population - Seminole County and Municipalities Therein¹

| | <u>Census</u> <u>1980</u> | <u>Census</u> <u>1990</u> | <u>Estimates</u> <u>1999</u> |
|-------------------|------------------------------|------------------------------|---------------------------------|
| Seminole County | 179,752 | 287,529 | 354,148 |
| Altamonte Springs | 21,105 | 34,879 | 40,308 |
| Casselberry | 15,037 | 18,911 | 24,727 |
| Lake Mary | 2,853 | 5,929 | 10,222 |
| Longwood | 10,029 | 13,316 | 14,052 |
| Oviedo | 3,074 | 11,114 | 22,517 |
| Sanford | 23,176 | 32,387 | 37,327 |
| Winter Springs | 10,475 | 22,151 | 29,220 |
| Unincorporated | 94,003 | 148,842 | 175,775 |

Population Statistics - Age/Sex/Race 1999¹

| <u>Age</u> | | <u>SEX</u> | |
|-------------|---------|---------------------------|---------------|
| 0-14 | 71,318 | <u>MALE</u> | <u>FEMALE</u> |
| 15-24 | 44,932 | 174,203 | 179,945 |
| 25-44 | 117,400 | <u>RACE (in Thousand)</u> | |
| 45-64 | 83,705 | <u>Black</u> | <u>White</u> |
| 65 and over | 36,793 | 29 | 318 |
| 18 and over | 268,571 | <u>Other</u> | |
| | | <u>(Thousands)</u> | |
| | | 7 | |

¹ University of Florida Bureau of Economic and Business Research

SEMINOLE COUNTY, FLORIDA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED SEPTEMBER 30, 2000

| FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL CFDA NUMBER | GRANT IDENTIFICATION NUMBER | GRANT EXPENDITURES |
|---|---------------------------|-----------------------------------|-----------------------|
| U.S. Department of Housing & Urban Development | | | |
| Community Development Block Grant | | | |
| Entitlement #7 | 14.218 | B92 UC120010 | \$ 463 |
| Entitlement #9 | 14.218 | B94 UC120010 | 8,173 |
| Entitlement #10 | 14.218 | B95 UC120010 | 200,853 |
| Entitlement #11 | 14.218 | B96 UC120010 | 102,203 |
| Entitlement #12 | 14.218 | B97 UC120010 | 267,879 |
| Entitlement #13 | 14.218 | B98 UC120010 | 1,045,937 |
| Entitlement #14 | 14.218 | B99UC120010 | <u>1,632,366</u> |
| | | | <u>\$ 3,257,874</u> |
| U.S. Department of Housing & Urban Development | | | |
| Emergency Shelter Grant 98/99 YR | | | |
| | 14.231 | S98 UC120020 | \$ 7,231 |
| Emergency Shelter Grant 99/00 YR | 14.231 | S99 UC120020 | <u>93,000</u> |
| | | | <u>\$ 100,231</u> |
| U.S. Department of Housing & Urban Development | | | |
| Home Program Grant | | | |
| | 14.239 | M-95-DC-12-0223 | \$ 28,784 |
| Home Program Grant | 14.239 | M-96-DC-12-0223 | 37,249 |
| Home Program Grant | 14.239 | M-97-DC-12-0223 | 28,693 |
| Home Program Grant | 14.239 | M-98-DC-12-0223 | 327,111 |
| Home Program Grant | 14.239 | M-99-DC-12-0223 | <u>411,731</u> |
| | | | <u>\$ 833,568</u> |
| U.S. Department of Justice Passed Through Florida | | | |
| Department of Community Affairs Bureau of Public | | | |
| Safety Management - Anti-Drug Abuse Grant: | | | |
| Com. Just. Coal.- Neighborhood Enhanc. & Erad. of Drugs | 16.579 | 00-CJ-D8-06-69-01-063 | \$ 108,004 |
| County DUI Prosecuion Initiative II | 16.579 | 00-CJ-D8-06-69-01-064 | 33,954 |
| Juvenile Case Tracking System III (J-STAC) | 16.579 | 00-CJ-D8-06-69-01-065 | 20,000 |
| Audio Visual Appearance/Arrestment System | 16.579 | 00-CJ-D8-06-69-01-066 | 75,000 |
| Seminole County Police Athletic League IV | 16.579 | 00-CJ-D8-06-69-01-220 | <u>33,261</u> |
| | | | <u>\$ 270,219</u> |
| U.S. Department of Health and Human Services Passed | | | |
| Through Florida Department of Community Affairs | | | |
| Community Services Block Grant | 93.569 | 00SB-B2-06-69-01-028 | \$ 176,700 |
| | | | <u>\$ 176,700</u> |
| U.S. Department of Health and Human Services Passed | | | |
| Through Florida Department of Revenue | | | |
| Civil Domestic Division | 93.563 | GZ-704 | \$ 46,639 |
| Civil Domestic Division | 93.563 | GZ-804 | 18,600 |
| Child Support Enforcement (Clerk) (99/00) | 93.563 | GZ-513 | 6,732 |
| Child Support Enforcement (Clerk) (00/01) | 93.563 | GZ-813 | 1,874 |
| Child Support Enforcement (Sheriff) (99/00) | 93.563 | GZ-500 | 27,879 |
| Child Support Enforcement (Sheriff) (00/01) | 93.563 | GZ-800 | <u>11,458</u> |
| | | | <u>\$ 113,182</u> |
| Federal Emergency Management Agency Passed | | | |
| Through Florida Department of Community Affairs | | | |
| Emergency Management Assistance | 83.552 | 00-EM-D3-06-69-01-059 | \$ 35,739 |
| | | | <u>\$ 35,739</u> |
| Hazard Mitigation Grant | 83.516 | 99-LM-4H-06-69-01-059 | \$ 6,000 |
| | | | <u>\$ 6,000</u> |

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

SEMINOLE COUNTY, FLORIDA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED SEPTEMBER 30, 2000

| FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL CFDA NUMBER | GRANT IDENTIFICATION NUMBER | GRANT EXPENDITURES |
|--|---------------------------|-----------------------------------|-----------------------|
| Federal Emergency Management Agency Passed Through Florida Department of Community Affairs | | | |
| FEMA Funding (#1223-018/County) | 83.545 | 99-RM-W6-06-69-01-018 | \$ 176,343 |
| FEMA Funding (#3150-042 Irene/County) | 83.544 | 00-RM-J?-06-69-01-042 | 47,508 |
| FEMA Funding (#3150-040 Irene/Sheriff) | 83.544 | 00-RM-J?-06-69-23-040 | <u>16,808</u> |
| | | | \$ 240,659 |
| U.S. Dept. of Justice, Office of Community Oriented Policing Services | | | |
| COPS AHEAD/Universal Hiring II | 16.710 | 95-CC-WX-0175 | \$ 125,000 |
| COPS AHEAD/Universal Hiring III | 16.710 | 95-CC-WX-0175 | 200,000 |
| COPS AHEAD/Universal Hiring IV | 16.710 | 95-CC-WX-0175 | 100,000 |
| Advancing Community Policing | 16.710 | 97-PA-WX-K008 | 64,933 |
| COPS More Grant | 16.710 | 1999-CL-WX-0260 | 55,135 |
| Troops to Cops Grant | 16.711 | 99-TC-WX-0063 | <u>22,693</u> |
| | | | \$ 567,761 |
| Law Enforcement Block Grant (99/00) | 16.592 | 99-LB-VX-8107 | \$ 170,137 |
| | | | <u>170,137</u> |
| Victims Of Crime Act (VOCA) | 16.575 | V9-123 | \$ 58,135 |
| | | | <u>58,135</u> |
| Department of the Treasury Bureau of Alcohol, Tobacco and Firearms G.R.E.A.T. Grant | 21.053 | ATC000057 | \$ 67,906 |
| Executive Office of the President Office of National Drug Control Policy HIDTA Grant (Sheriff's Office) | - | IOPCFP508/I9PCFP508 | \$ 1,034,380 |
| U.S. Dept. of Transportation Passed Through Florida Department of Transportation Seminole County DUI Enhancement | 20.600 | J8-99-06-15-01 | \$ 137,051 |
| | | | <u>137,051</u> |
| Seminole Wekiva Trail Phase II - (LAP) | 20.205 | FM-242031 (AF025) | \$ 84,882 |
| Zinnia Road Project-Casselberry - (LAP) | 20.205 | FM-242021 (AG377) | <u>14,880</u> |
| | | | \$ 99,762 |
| TOTAL EXPENDITURE OF FEDERAL AWARDS | | | <u>\$ 7,169,304</u> |

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& Touche**

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

Honorable Board of County Commissioners of
Seminole County, Florida:

We have audited the general purpose financial statements of the Seminole County, Florida (the "County") as of and for the year ended September 30, 2000, and have issued our report thereon dated February 16, 2001. We did not audit the financial statements of the Seminole County Port Authority or the Fred R. Wilson Memorial Law Library, which are reported discretely as separate component units of the County. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted certain other matters that we have reported to management of the County in a separate letter dated February 16, 2001.

This report is intended for the information and use of management, the Board of County Commissioners of Seminole County, Florida, and applicable state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

Chatham, Selma & Lashley, P.A.

February 16, 2001

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**Deloitte
& Touche**

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM

Honorable Board of County Commissioners of
Seminole County, Florida:

Compliance

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

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

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

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in

order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Board of County Commissioners of Seminole County, Florida, and applicable state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

Chatham, Seland & Lashley, P.A.

February 16, 2001

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SEMINOLE COUNTY, FLORIDA

Schedule of Findings and Questioned Costs
Year Ended September 30, 2000

Part I - Summary of Auditors' Results

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
3. The independent auditors' report on compliance with requirements applicable to major Federal award programs expressed an unqualified opinion.
4. The audit disclosed no findings required to be reported by OMB Circular A-133.
5. The Organization's major programs were:

| <u>Name of Federal Program or Cluster</u> | <u>CFDA Number</u> |
|---|--------------------|
| U.S. Department of Housing and Urban Development Community Development Block Grant | 14.218 |
| Home Investment Partnerships Program | 14.239 |
| U.S. Department of Justice Community-Oriented Policing Services | 16.710 |
| Executive Office of the President Office of National Drug Control Policy High Intensity Drug Trafficking Area #10PCFP408/19PCFP408 | --- |

6. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
7. The Organization qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

Part II - Financial Statement Findings Section

There were no findings relating to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

Part III - Federal Award Findings and Questioned Cost Section

There were no findings or questioned costs applicable to Federal awards required to be reported in accordance with OMB Circular A-133.