

**Brent X. Thurmond, CPA**  
Wakulla Clerk of Circuit & County Court

3056 Crawfordville Highway  
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**December 3, 2009**

**To: Honorable Chairman and Members of the Board of County Commissioners**

**From: Brent X. Thurmond, CPA, Clerk of Courts**

**Cc: Ben Pingree, County Administrator**

**Subject: Review of County Policies with Reference to Accounting Practices**

**Introduction:**

Recently the Clerk's office has felt caught up in some confusion raised by a memo circulated by a former County Division Director. This confusion led to a BOCC action to set up a committee for review of accounting practices. While we welcome oversight and transparency, as this memo will explain, we are already the most audited office in County government, and feel that before there is a commitment of time and/or resources for County/Clerk staff and for additional professionals to review over this particular situation, that the Board members have as much information as possible to keep this issue in proper perspective.

If this memo sounds a bit defensive, it is because my staff and I take our responsibilities very seriously and because we do not believe there is an accounting issue. There are budget and policy decisions made regarding the legal use of these restricted funds. I believe the budget and policy decisions made by you and your staff thus far are in accordance with the statutory guidelines for these restricted fees.

As accountant to the Board, our office is charged by statute with ensuring the legality of expenditures of the County. Because of that very significant responsibility, we are attempting to compile herein this documentation and present this pertinent information to any member of the public that may be interested in the facts and to enable the Board and the public to feel a proper level of assurance in this matter.

**Brief History:**

On November 16, 2009 an agenda item was placed before the Board of County Commissioners requesting the Board to review County policies with special or specific reference to accounting practices.

The agenda item has as an attachment, a lengthy memo dated March 6, 2009 from the County's previous Building Official and Division Director Luther Council. If I may summarize his memo for purposes of this document, he states in essence that building fees are restricted by statute in their use and several charges and transfers made from the Building Fund were questioned by him.

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This was sprung on all of us rather suddenly. Having only seen the memo that raised the questions on the morning of the BOCC meeting (November 17) I attempted to put together a quick document that would help reassure you about this not being a serious problem. I don't think I did a very good job at that, thus we are now at this junction in this matter.

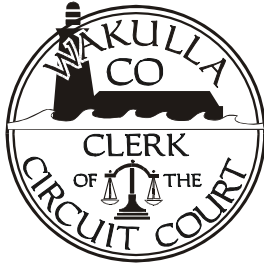
Once the Board considers this package, and should they proceed with the appointment of the committee, I would like to have each member of the committee furnished with a copy of this in advance of its meeting. I think they can make short work of their task with this information. I really feel this memo will answer all of the questions raised in Mr. Council's memo. I do believe, as with just about any particular area of government at any level, that consideration should be given to any possible improvements that may made. I am already aware of some minor enhancements that can be considered as we move forward with our Building department fees.

I want to point out that Mr. Council contacted Chief Deputy (former Finance Director) Greg James in 2008 and Finance Director Tina Ruffin in 2009 regarding the use of building fees. At both times we explained the questioned costs that he brought before us. Our office considered these discussions to be of a routine nature and to be successful in communicating the budgeting, allocations, and answering any questions brought up in these meetings. Also of importance is the fact that the Wakulla County Building Fund has been audited twice under the most recent Division Director's leadership/authority as Wakulla's Building Official and, according to our auditor, Richard Powell, no one from the department ever questioned him on these costs or related concerns.

On November 16, 2009 the Board approved (a 3-2 split vote) to do two things, first to have the County Attorney request an Attorney General opinion on the legality of the County's cost allocation plan and the related use of building fees. The Board also by same vote established in concept a committee to review the accounting practices and specifically review the nine (9) bullet points of questioned costs and transfers.

Even though there will be no additional costs for the County Attorney to request an AG opinion, I remain concerned about these type projects driving up the ultimate (renegotiated) legal costs of the county. From what I know about AGO's, the Attorney General will not opine on our specific cost allocation plan, so the only thing he can really provide for us is a validation of what various professionals have already taken a position on. The professionals who have already taken a position on the cost allocation plan would include your staff, myself as Certified Public Accountant and Clerk, our cost allocation consultant, as well as several independent CPA's. The position all of above have taken is that a cost allocation plan, prepared by a qualified firm or individual, represents the highest and best form of allocation methodology for indirect costs. As such, a cost allocation plan represents the strongest legal position that we as a County can put ourselves in.

I believe you are in essence asking the AG whether it is a reasonable indirect expense to stay within a professionally prepared, well recognized, accepted by the federal grant agencies, cost allocation study. I would suggest that your request for an AG opinion wait to see whether the committee feels it is necessary, as I believe a group of accountants will feel comfortable with our practices in light of the statutory wording.



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I believe that both my staff (down-sized right now with Tina moving) and your staff are very busy and would hope that the time demands of this project on them could be held in the same level of concern that the desire for transparency and accountability are.

I strongly urge you to look first for volunteer CPA's to sit on the committee, rather than offering compensation for same. There are a significant number of CPA's in Wakulla County that, although not practicing publically, work for the State or other entities and may be more than willing to be a part of this committee. This is especially so since I believe this packet should minimize the involvement to no more than a few hours for the completion of the task. Keep in mind that you have already hired an independent auditor to audit the County's books and review the accounting practices each year.

Our office has almost identical issues in our court side operations, as we allocate both direct and indirect costs to both federal and state dollars, legally and successfully, every year for at least the last 10 years. We are audited by the State Department of Financial Services for all of our court operations budgets, and by two CPA firms on our Child support and cost allocation plan. We are also audited specifically in those same areas by the County hired CPA firm previously mentioned, Powell and Jones, CPA's, including requirements by the Auditor General of Florida audit supplemental requirements.

It is of particular importance to note that one of the two firms that audits the Child Support Grant indirect costs specifically requests each year to see the County's Cost Allocation Plan. At no time has the accounting practices or the Cost Allocation Plan been questioned by any of these independent firms.

Now I hope you can see why we feel audited through and through, and although welcoming of the work of the committee, anxious to do our daily work and at some point, build enough confidence in our work to provide you with a higher level of assurance. Commissioner Stewart, having more years of work experience with our office and knowledge of our commitment to doing things accurately and legally, is to be thanked for his kind comments at the public meeting.

**The law:**

Florida statutes section 553.80 (7)(a) states that eligible and allowable expenditures against the building funds would include the "direct and reasonable indirect costs" of enforcing the Florida Building code. This is a basic but important distinction for you to understand in this matter. Direct would include the salaries of people doing the actual work of enforcement including persons that may also do direct work for other related departments in county government.

Indirect costs would include those people who provide administrative, budgetary, legal, financial, etc. overhead type functions to the department. The cost study has stated that Wakulla County general funds could, if they wanted to, receive a reimbursement for indirect costs of \$115,017 annually from the Building fund, over and above the direct costs charged against those funds. Wakulla County considers all of those costs currently charged against the building fees to be direct, meaning we would have a tremendous amount of additional

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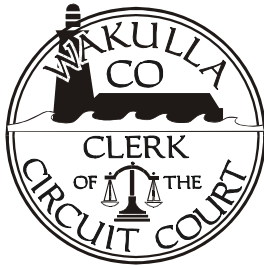
flexibility for charging against the building funds. As of today, we have not charged the Building Fund for any indirect costs although we could legally.

Once you understand that this indirect cost rate study would allow the County to make the building department pay its full costs and remove any general fund subsidy whatsoever, then you begin to understand that the building department still “owes” the general fund an average of approximately \$115,000 every year, which has not been billed or paid. Please note that the fact that the Building Fund hasn’t been billed or these indirect costs haven’t been paid is the result of a policy decision and not a matter of legality. You can also understand why the concern could actually more properly be stated “why has the total cost of building services NOT been fully paid by those fees?”

**Questioned Costs:**

In preparation of this newly formed committee, we have prepared the supporting documentation for each of the questioned costs. The supporting documentation is included with this memo as attachments.

- Attachment F - Salaries for personnel in excess of \$50,000 from July 1, 2005 to September 30, 2008.
  - Our office allocates an employee’s salary as instructed and/or submitted by the department head and/or the budget director. The allocation can be done at the time of the original budget or through budget amendment at some point in the year (see Attachment H).
  - These salaries have been allocated as a direct expense for many years, and have never had an audit finding or problem since 1996, my first year audit as Clerk. All of the professionals on staff here for Wakulla County government believe this is appropriate use of building fee funds, under the statute.
  - Mr. Council does not specifically name the questioned salaries and we cannot therefore speak specifically to “Attachment F”, but in his discussions with our staff, we believed his questions were appropriately answered.
  
- Attachment G - “Building –Interfund Transfer” of \$500,000 on 5/31/2008.
  - The Building Department is Fund 010. Attachment G is for Fund 307 (Impact Fees). \$500,000 of impact fee cash was transferred to an investment account on 5/31/2008 and returned to the same fund on 9/30/2008 per the attached. This transaction had nothing to do with the Building Fund or building fees. This was a transfer of a portion of impact fees set aside for “Public Buildings”. Due to the completely different account numbers from the building department, this is a mystery to us why a Division Director would ever confuse this with their budget. This could have been cleared up very easily had our office been asked about it.
  
- Attachment H – “General Fund Transfer” on 3/29/2007 of \$11,000
  - On February 20, 2007 an agenda item was put before the Board by David Harrison, President of the Fire Fighters Association. Of significant importance you will note on several occasions in

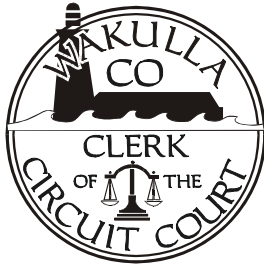


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the agenda item, Mr. Harrison describes the employee as a “Fire Chief/Inspector or Code Inspector”. This portion of the transfer was for half of the vehicle for this new position, and would be a qualifying use of the building fees as a direct cost.

- Simply put, you approved this allocation and related transfer when you approved the budget amendment put before you and as we were there, do not recall any discussion or concern raised by anyone from the building department leading up to or at this meeting.
- Attachment I – “Transfer for Fire Chief” on 3/31/2007 in the amount of \$55,360
  - Please note the budget for the entire Building Fund for this year was \$796,784 per the Revenue and Expense report dated 9/30/2007 (page 1 of attachment). Please note on page 3 of the attachment that the “proposed budget” for the Building Fund was \$796,784 at the beginning of the year as approved the Board. This simply shows the transfer of \$55,360 was discussed at the budget hearings and was a part of the original budget the Board approved.
  - Please note on page 4 of the attachment a document put before the Board during the budget hearings. This document was part of a presentation by the Clerk’s office, who prepared the budget that year due to a transition in County Administration. You will note the total budget was not balanced and there were several “what if” scenarios put before the Board as ideas or recommendations. You will note I have highlighted the \$55,360 for the Fire Chief/Fire Marshal. You approved this transfer which came from the reserve of the Building Fund.
  - You should note that, at the same time there was a transition in County Administration, you also had your previous Building Official, John Ross, retire. He acted as both the Building Official and the Fire Marshal. When you established the paid fire department, you made the Fire Chief the Fire Marshal or Chief Inspector (see Attachment H). Again, Mr. Council did not speak against this at either of the budget hearings.
- Attachment J – “Transfer to SBA” in amount of \$50,000
  - Mr. Council in his bullet point seems to question “two transfers”; one on 3/31/05 and one on 7/27/05. This is incorrect.
  - On 3/31/05 \$50,000 was removed (a credit to the cash account – CR) from the Building Fund cash account and transferred to the SBA (an investment account). On page 4 the \$50,000 was returned on 7/27/2005 (a debit to the cash account). This could have been cleared up very easily had our office been asked about it.
- Attachment K – “Reclass” in the amount of \$6,000
  - On 9/30/06 the Application Fees revenue account for the Building Fund was credited (added) in the amount of \$6,000.
  - As a part of our year-end review of all accounts it was noted this entry did not conform to the other entries in this account (we look for any entries that seem to be unreasonable when compared to the whole of the account and this entry was half of all that was collected for the year, \$12,405). Upon further inspection it was found this \$6,000 actually belonged to the Sewer



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Fund (435) as noted in the attached documentation. There were two access fees of \$3,000 collected and they were posted to the wrong account. We corrected that entry with a "reclassification" journal entry. This could have been easily explained had our office been asked.

- Attachment L – "Water piping" bill of \$300 for the "Board Office" on 6/5/2007
  - The Loftin Plumbing invoice and the supporting documentation are attached. Linda Awad, of the Building Dept. approved this purchase and it was done "per John Ross" your former Building Official.
  - When we receive a properly authorized disbursement request from a County department, with a completed purchase order, unless we have a specific concern about its legality, we pay the bill, post it to the books/budget of that authorizing department, and upon hearing no questions we close the books for the month. At year end a full review of all transactions posted to their budget is made and the books for that year are ready for close out and audit preparations are made. As you can see, there are multiple opportunities for a department head to raise any question they feel is still unclear in this type of matter.
  
- Attachment M – "Compensated absences" of \$13,134.79 on 9/30/2005
  - No additional documentation has been provided. We simply copied Mr. Council's attachment which essentially is "asked and answered". The County provides leave time to its employees in the form of annual (vacation) and sick leave. These hours represent a future liability to the County in that, if an employee separates from the County, we must pay them for their accrued time. Each year, as a part of the audit process, we "charge" each fund for its employees accrued time or show the potential liability on the books. This transaction is later reversed and the calculations are made again the following year and repeated. The net effect on cash and the fund are zero until an actual payout of leave time occurs. This could have easily been answered had we been asked.
  
- "Investment interest amounts are unknown".
  - The investment interest earnings are clearly stated on the revenue and expenditure statements Each department head, as stated earlier, receives these each month. I have attached several as samples.
  - Over the timeframe reviewed by Mr. Council in his memo, \$13,315.70 was credited to the Building Fund as investment income as shown on the attached. The Building department has received its investment income in full, so this is not an issue.
  - Cash available for investment purposes is calculated by subtracting the amounts needed for annual operations of the fund (surplus funds) from the total cash of the fund. Our investments are conservative and we use Florida Statute 218.415 (attached) as our investment policy and we also provide the Board with an annual investment report (attached).

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**Final Thoughts**

- (1) The monthly reports our office generates and sends out for the departments are meant in part to prevent the very thing that has taken place and for issues to be brought up months, even years, after the transaction and after the books are closed is strange. It is also strange that these issues are just now being brought to your attention.
- (2) All of the costs questioned in Mr. Council’s memo have been addressed herein. We believe any and all legal opinions will find cost allocation plans in general to be legal and that our cost allocation plan as prepared and documented puts us in the strongest legal position we can put ourselves in.
- (3) The total direct costs identified in Mr. Council’s memo that were actually charged to building fees equal approximately \$116,000 over the course of three years as outlined below. As shown below, and mentioned previously, the building fund may be charged direct **and** indirect costs. The Building Fund has not paid for any indirect costs as authorized by the cost allocation plan and, if such had been charged for this time span, the Building Fund would owe the General Fund an additional \$345,051. The ultimate point of this is that even if the direct costs charged to the Building Fund were “somehow” deemed to be indirect costs, the Building Fund would still owe the difference of the two figures or \$228,491.

Actual Personnel Salary related costs (Attachment F) -	\$50,000
Actual Vehicle & Equipment charges (Attachment H) -	\$11,000
Actual Personnel Salary related costs (Attachment I) -	<u>\$55,360</u>
Actual Total Direct Costs:	\$116,360
Possible Indirect Cost Allocation for 2006-07	\$115,017
Possible Indirect Cost Allocation for 2007-08	\$115,017
Possible Indirect Cost Allocation for 2008-09	<u>\$115,017</u>
Total Possible Indirect Costs:	<u>\$345,051</u>

- (4) The Board has approved a “Financial Policies” document which I have also attached. In addition to this and other Board policies, my office follows generally accepted accounting principles (GAAP). The annual audit report elaborates on the accounting procedures and policies our office follows in concert with Board Administration. I have attached a few pages from the 2008 audit.
- (5) We are confident, based on the budgetary and policy information provided by your staff and our understanding and interpretations of the statutory language, that there have been no misuse of building fees as suggested by Mr. Council’s memo. If being reviewed by this committee will provide you with the proper assurance that my office and yours is following the law, then I welcome that review even though I believe it to be a waste of precious time and resources.

307-05005

Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Fiscal year ending September 30, 2008 Amount	Balance
			0500-539-010-000 Buildings-Interfund Transfer					.00
05/31/2008	22319		GJNLA RECLASS-PUBLIC BLDG IMPACT FEE	RECLASS		05/31/08	500,000.00	
09/30/2008	24305		GJNLA adj misc investment xfers				500,000.00CR	
			307-0500-539-010-000 Buildings-Interfund Transfer				.00	.00
				Ending balance				

Response to Attachment G. \$500,000

A) This has nothing to do with the building dept. This is impact fee monies invested.

B) The funds were returned on 9/30/08 - a washout

Building Dept is Fund 10

"G"  
1 of 1

Posting Date: **MAR07**

Fundware Batch No. 18888

"H"  
1 of 9

Wakulla County Clerk of Courts  
Journal Entry



General Description: Transfer \$\$ for Dept. 001-8900 Funding

	G/L Account	Description	DB	CR	Ref 1	Ref 2	Ref 3	
1	010-0100-524-910	Xfer to G/F for 001-8900	11,000.00		Re: BA#007			
2	010-0000-101-100	Xfer to G/F for 001-8900		11,000.00	Re: BA#007			
3	001-0000-101-100	From 010-0100 - Chief Inspect	11,000.00		Re: BA#007			
4	001-0003-381-100	From 010-0100 - Chief Inspect		11,000.00	Re: BA#007			
5	180-9000-581-000	Xfer to G/F for 001-8900	20,000.00		Re: BA#007			
6	180-0000-101-100	Xfer to G/F for 001-8900		20,000.00	Re: BA#007			
7	001-0000-101-100	Xfer from MSBU - Fund 180	20,000.00		Re: BA#007			
8	001-0003-381-100	Xfer from MSBU - Fund 180		20,000.00	Re: BA#007			
9								
10								
11								
12								
13								
14		Attachment H - \$11,000 transfer						
15		- for Chief Inspector: John Ross was the Fire Marshall						
16		and the new Fire Chief would be doing this portion of						
17		his job						
18								
19								
20								
21								
22								
23								
24								
25								
		Total	62,000.00	62,000.00				

Written by: [Signature] Approved: \_\_\_\_\_

Entered: [Signature]

H:\1 Journal Entry Templates\JE Template.xls\JE Form



Jnl	Description / Addnl data items	Ref 1	Ref 2	Ref 3	Rate / Resrce	Units	Amount / Rate	Posted amount
GJNLA	Xfer to G/F for 001-8900 A010-0100-524-910-000	Re: BA#007						11,000.00
GJNLA	Xfer to G/F for 001-8900 A010-0000-101-100-000	Re: BA#007						11,000.00CR
GJNLA	From 010-0100 - Chief Inspect A001-0000-101-100-000	Re: BA#007						11,000.00
GJNLA	From 010-0100 - Chief Inspect A001-0003-381-100-000	Re: BA#007						11,000.00CR
GJNLA	Xfer to G/F for 001-8900 A180-9000-581-000-000	Re: BA#007						20,000.00
GJNLA	Xfer to G/F for 001-8900 A180-0000-101-100-000	Re: BA#007						20,000.00CR
GJNLA	Xfer from MSBU - Fund 180 A001-0000-101-100-000	Re: BA#007						20,000.00
GJNLA	Xfer from MSBU - Fund 180 A001-0003-381-100-000	Re: BA#007						20,000.00CR

Batch 18888 posted on 03/29/2007 by 32465 for business date 03/29/2007

20f9

Jnl	Period	Account	Description	Debit	Credit	Balance
WLA General Journal						
06	2007	A001-0000-101-100-000	Cash-General Revenue Fund	31,000.00		
06	2007	A001-0003-381-100-000	Interfund Transfer In		31,000.00	
06	2007	A010-0000-101-100-000	Cash-Building Department		11,000.00	
06	2007	A010-0100-524-910-000	Interfund Transfer Out	11,000.00		
06	2007	A180-0000-101-100-000	Cash - Fire Departments-MSBU		20,000.00	
06	2007	A180-9000-581-000-000	Interfund Transfer	20,000.00		
			Total for Financial Reporting System	62,000.00	62,000.00	.00

Batch 18888 posted on 03/29/2007 by 32465 for business date 03/29/2007

30F9

Posting Date: **MAR07**

Fundware Batch No. 18886

Wakulla County Clerk of Courts  
Budget Journal Entry



4 of 9

General Description: \_\_\_\_\_

	G/L Account	Description	DB	CR	Ref 1	Ref 2	Ref 3
1	010-0100-524-910	Transfer to Dept 001-8900	11,000.00		BA #007		
2	010-0100-524-640	Redl Budget to Interfund Xfer		11,000.00	BA #007		
3	001-0003-381-100	Bunker Gear		11,000.00	BA #007		
4	001-8900-522-640	Chief Inspector - Vehicle	11,000.00		BA #007		
5	180-9000-581-000	Transfer to Dept 001-8900	20,000.00		BA #007		
6	180-9000-522-990	Redl Budget to Interfund Xfer		20,000.00	BA #007		
7	001-0003-381-100	Budget Xfer from 180-9000		20,000.00	BA #007		
8	001-8900-522-640	Bunker Gear	20,000.00		BA #007		
9	001-8900-522-310	Medical Exam / Drug Testing	5,000.00		BA #007		
10	001-8900-522-510	General Costs	5,000.00		BA #007		
11	001-8900-522-520	General Expenses	1,500.00		BA #007		
12	001-8900-522-640	Chief Inspector - Vehicle	11,000.00		BA #007		
13	001-8900-522-640	Building Renovations	4,000.00		BA #007		
14	001-8900-522-640	Radio	7,000.00		BA #007		
15	001-8900-522-120	Xfer Budget to Operational Exp		22,702.00	BA #007		
16	001-8900-522-210	Xfer Budget to Operational Exp		1,736.00	BA #007		
17	001-8900-522-220	Xfer Budget to Operational Exp		4,749.00	BA #007		
18	001-8900-522-230	Xfer Budget to Operational Exp		2,570.00	BA #007		
19	001-8900-522-240	Xfer Budget to Operational Exp		1,743.00	BA #007		
20	001-0203-616-310	Xfer Budget to 001-6000		8,612.00	BA #007		
21	001-6000-526-120	Med. Director Salary Increase	8,000.00		BA #007		
22	001-6000-526-210	Med. Director Salary Increase	612.00		BA #007		
23							
24							
25							
Total			104,112.00	104,112.00			

Written by: GA Approved: \_\_\_\_\_

Entered: GA

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## Board of County Commissioners Agenda Request

Date of Meeting: February 20, 2007

50F9

Date Submitted: February 9, 2007

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator *BP*  
David Harrison, President, Fire Fighters Association

Subject: Approval of Budget Amendments for Paid Fire Fighter and Chief/Inspector Positions

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### Statement of Issue:

This agenda item request approval of the Budget amendments required for implementing and equipping the Fire Fighter and Fire Chief/Inspector positions.

### Background:

The Wakulla County United Fire Fighters Association's proposal to hire a fire chief/code inspector and to fill six firefighter positions was approved by the Board of County Commissioners. Unfortunately, the proposal only requested approval of salary and personnel benefit dollars and inadvertently failed to request funding needed to implement this new paid Fire fighter/Chief/Code inspector program.

### Analysis:

To provide funds to implement this program, we need to have a budget amendment approved that moves budgeted but unused firefighter payroll dollars to some expenditure line items and fund ½ of the Chief/Code Inspector's vehicle from the Building Department's fire inspection dollars and the other half from unused payroll dollars, also to fund the Medical Director's cost from the Indigent care program's unused dollars. (Attachment #2)

### Options:

1. Approval of Budget Amendments for Paid Fire Fighter and Chief/Inspector Positions.
2. Do not approve
3. Board direction

### Recommendation

Option #1

Agenda Request: Approval of Budget Amendments for Paid Fire Fighter and Chief/Inspector  
Positions

February 20, 2007

Page 2

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60F9

**Attachments:**

1. Letter from Wakulla County United Fire Fighters Association
2. Budget Amendment Detail
3. Program Implementation Cost Estimates

7 of 9

Mr. Ben Pingree, County Administrator  
3056 Crawfordville Highway  
Wakulla County  
Crawfordville, Florida 32327

Dear Mr. Pingree:

This Association's proposal to hire a **fire chief/code inspector** and to fill six firefighter positions has **been approved by the Board of County Commissioners**. Unfortunately, the proposal only requested approval of salary and personnel benefit dollars and inadvertently failed to request funding needed to implement this new paid firefighter/code inspector program.

To provide funds to implement this program, we need to have a budget amendment approved that moves budgeted but unused firefighter payroll dollars to some expenditure line items and fund ½ of the Chief/Code Inspector's vehicle from the Building Department's fire inspection dollars and the other half from unused payroll dollars, also to fund the Medical Director's cost from the Indigent care program's unused dollars.

There are adequate budgeted but unused payroll dollars mentioned above that can be used for part or total program implementation due to the fact that funding was made available to hire the fire chief and firefighters effective January 1<sup>st</sup>. However, due to unexpected delays in the hiring process, the fire chief position will not be filled until on or about March 1<sup>st</sup> thereby freeing at least two months of unused payroll/benefit dollars and the firefighters will not be hired until on or about April 1<sup>st</sup>. freeing at least three months of payroll/benefit dollars. There will be in excess of \$75,000 in unused payroll/benefit dollars that can be diverted for implementation if approved.

We respectfully request approval of the attached proposed budget amendment.

Please also see attached itemized list of estimated costs and justifications to implement the Program.

Sincerely,

David Harrison, President  
Attachments

# WAKULLA COUNTY UNITED FIREFIGHTERS ASSOCIATION Paid Firefighter / Code Inspector

## Program Implementation Cost Estimates

Estimated Costs

- 1. Office Equipment / Supplies .....\$5,000.00

This is a new county position that will have to be provide with a fully equipped office with at least the following equipment and supplies:

- |                               |                                       |
|-------------------------------|---------------------------------------|
| Desk                          | Two locking five-drawer file cabinets |
| Credenza                      | Combination copier-printer-fax        |
| Desk chair                    | Two side chairs                       |
| Digital camera                | Land line telephone                   |
| Cell phone                    | Personal computer                     |
| Miscellaneous office supplies |                                       |

- 2. Installation of a showers at the Crawfordville, Medart and Wakulla Station fire stations – (1 Cents Sales Tax – Public Safety).....\$4,000.00

Unlike volunteer firefighters who, following a fire, can return home to shower and change clothes, paid firefighters must be able to shower at the fire station.

- 3. Station uniforms .....\$1,500.00

Paid firefighters, while on-duty at a fire station, must wear station uniforms.

- 4. Bunker gear (MSBU).....\$20,000.00

The paid firefighters will have to be equipped with their own personal protective clothing including coat, pants, helmet, gloves, boots, hood, etc.

- 5. Radios .....\$7,000.00

The paid firefighters will also have to have their own two-way hand-held VHF radios.

- 6. **Vehicle** .....\$20,000.00

The duties and responsibilities of the fire chief / code inspector will require traveling a substantial amount of time thereby requiring that a county owned vehicle be assigned to that position. As fire chief, he or she will be traveling throughout the county to fire stations and emergency fire rescue incident scenes. In addition, the vehicle will be able to serve as a fire rescue incident command vehicle at incidents throughout the county.

As fire code inspector, the incumbent will be traveling to construction sites and commercial, governmental and educational buildings to conduct code inspections.

A medium sized SUV that will allow a small amount of equipment to be carried will be the most efficient type vehicle for this purpose. We should be able to purchase a new vehicle of this description either on state contract or through fleet discount for no more than the amount identified above.

- 7. **Emergency vehicle preparation**.....\$2,000.00

Because this vehicle will be an emergency response vehicle used by the fire chief, it must be painted, lettered and equipped with emergency lights, siren and two-way radio.

- 8. **Medical doctor** costs for physical examinations .....\$4,000.00

The cost of medical physical examinations will a continuing cost and will also be useful for screening volunteer firefighters.

- 9. **Drug testing** costs .....\$1,000.00

This will also be a continuing cost and also applicable for the volunteer firefighters.

- 10. **Medical Director** costs (Sanity Inquisitions) .....\$8,000.00

This is for adding Paid Fire Fighters and new protocols for the existing First Responders.

It is requested that:

Items 1, 3, 5, 8 and 9 be funded from unused payroll dollars .....	\$18,500.00
Item 2 be funded from 1 cent sales tax-public safety .....	\$4,000.00
Item 4 be funded from MSBU .....	\$20,000.00
Items 6 and 7 be funded ½ by Building Department and ½ by unused payroll dollars .....	\$22,000.00
Item 10 will be funded from the Indigent care account.....	\$8,612.00

**Anticipated program implementation cost.....\$73,116.00**

Fiscal year thru period ending 09/30/2007

010-0100 BUILDING DEPARTMENT

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0100-524-120-000 Salaries	27,979.33	263,541.83	290,049.00	90.9%	26,507.17
010-0100-524-130-000 OPS Salaries	3,047.90	22,715.80	20,600.00	110.3%	(2,115.80)
010-0100-524-140-000 Overtime	.00	220.05	5,897.00	3.7%	5,676.95
010-0100-524-210-000 FICA Tax	2,259.46	22,441.42	24,216.00	92.7%	1,774.58
010-0100-524-220-000 Retirement Benefits	2,826.90	28,686.09	23,915.00	120.0%	(4,771.09)
010-0100-524-230-000 Health Insurance	(73.21)	20,685.05	39,349.00	52.6%	18,663.95
010-0100-524-240-000 Workers Compensation	.00	18,617.47	30,555.00	60.9%	11,937.53
010-0100-524-310-000 Professional Services	800.00	1,360.00	10,000.00	13.6%	8,640.00
010-0100-524-340-000 Contracted Service	160.00	2,640.00	10,000.00	26.4%	7,360.00
010-0100-524-400-000 Travel	467.77	3,586.85	6,000.00	59.8%	2,413.15
010-0100-524-401-000 Training	.00	2,010.00	8,000.00	25.1%	5,990.00
010-0100-524-410-000 Telephone	834.15	5,079.33	10,000.00	50.8%	4,920.67
010-0100-524-440-000 Rentals And Leases	.00	15,000.00	25,000.00	60.0%	10,000.00
010-0100-524-450-000 Insurance	.00	.00	3,000.00	.0%	3,000.00
010-0100-524-460-000 Maintenance And Repair	103.80	633.63	10,000.00	6.3%	9,366.37
010-0100-524-470-000 Printing And Binding	59.95	908.50	3,000.00	30.3%	2,091.50
010-0100-524-480-000 Promotional Activities	.00	.00	500.00	.0%	500.00
010-0100-524-490-000 Other Current Charges	.00	51.00	5,000.00	1.0%	4,949.00
010-0100-524-510-000 Office Supplies	1,102.39	4,215.94	8,000.00	52.7%	3,784.06
010-0100-524-520-000 Operating Supplies	875.68	13,334.88	15,000.00	88.9%	1,665.12
010-0100-524-540-000 Books,Subscriptions & Memb.	.00	3,329.94	5,000.00	66.6%	1,670.06
010-0100-524-640-000 Capital Outlay	.00	1,426.00	171,000.00	.8%	169,574.00
010-0100-524-910-000 Interfund Transfer Out	.00	66,360.00	66,360.00	100.0%	.00
010-0100-524-990-000 Reserve	.00	.00	6,343.00	.0%	6,343.00
010-0100-524 Subtotal	40,444.12	496,843.78	796,784.00	62.4%	299,940.22
Total Expenditure	40,444.12	496,843.78	796,784.00	62.4%	299,940.22

" I "

11,000 - Attachment H  
55,360 - Attachment I

Run date: 11/18/2009 @ 09:33  
Bus date: 11/18/2009

Board of County Commissioners 50  
Revenue and Expense

Select...: A010-XXXX-XXX-XXX-XXX  
GLRVEX.L50 Page 1

Fiscal year thru period ending 09/30/2007

010-0003 BUILDING DEPT.-LOCAL REVENUE

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0003-341-801-000 Radon 5%/10% Commission	3,232.00	4,003.89	1,100.00	364.0%	2,903.89
010-0003-341-802-000 Building Permits	44,691.22	533,125.37	725,000.00	73.5%	(191,874.63)
010-0003-341-803-000 Application Fees	60.00	2,575.00	16,200.00	15.9%	(13,625.00)
010-0003-341-806-000 Re-Inspection Fee	1,233.95	4,802.05	8,000.00	60.0%	(3,197.95)
010-0003-341-807-000 Pre-Inspection Fee	300.00	2,850.00	3,500.00	81.4%	(650.00)
010-0003-341-808-000 Plans Review	.00	15.00	.00	.0%	15.00
010-0003-341-830-000 Contractor License	1,140.00	15,585.00	11,000.00	141.7%	4,585.00
010-0003-341-900-000 Cash Forward	.00	.00	27,984.00	.0%	(27,984.00)
010-0003-341 Subtotal	50,657.17	562,956.31	792,784.00	71.0%	(229,827.69)
010-0003-361-100-000 Investment Interest	.00	1,859.77	4,000.00	46.5%	(2,140.23)
010-0003-3 Subtotal	50,657.17	564,816.08	796,784.00	70.9%	(231,967.92)
<b>Total Revenue</b>	50,657.17	564,816.08	796,784.00	70.9%	(231,967.92)

**Wakulla County Board of County Commissioners**  
**BUILDING DEPARTMENT**  
**For Fiscal Year Ending September 30, 2007**

Description	FY 05/06		Requested Budget	FY 06/07			Final	Budget Variance FY07 versus FY06	
	Actual Rev. Thru 6/30	Budget		Changes				\$	%
				B & F Com.	C.O.L.A.	B.O.C.C.			
Radon 5%/10% Commission	842	5,000	1,100				1,100	(3,900)	-78.0%
Building Permits	545,739	623,290	725,000				725,000	101,710	16.3%
Application Fees	12,150	6,420	16,200				16,200	9,780	152.3%
Fire Inspection	-	1,000	-					(1,000)	-100.0%
Misc. Income	-	1,000	-					(1,000)	-100.0%
Re-Inspection Fee	6,288	2,000	8,000				8,000	6,000	300.0%
Pre-Inspection Fee	2,615	4,000	3,500				3,500	(500)	-12.5%
Contractor License	8,450	25,000	11,000				11,000	(14,000)	-56.0%
Cash Forward	-	100,000	27,984				27,984	(72,016)	-72.0%
Investment Interest	3,011		4,000				4,000	4,000	100.0%
<b>Fund 010 Total Revenue</b>	<b>\$ 579,096</b>	<b>\$ 767,710</b>	<b>\$ 796,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 796,784</b>	<b>\$ 29,074</b>	<b>3.79%</b>

Description	FY 05/06		Requested Budget	FY 06/07			Final	Budget Variance FY07 versus FY06	
	Actual Exp. Thru 06/30	Budget		Changes				\$	%
				B & F Com.	C.O.L.A.	B.O.C.C.			
Salaries	170,212	289,955	289,955	(6,492)	8,752		292,214	2,260	0.8%
OPS Salaries	16,616	20,000	20,000	-	800		20,800	800	4.0%
Overtime	4,423			5,897			5,897	5,897	100.0%
FICA Tax	15,208	21,969	23,712	(45)	731	-	24,397	2,428	11.1%
Retirement Benefits	15,402	24,028	26,835	(3,620)	918	-	24,133	105	0.4%
Health Insurance	13,432	31,375	36,266	-			36,266	4,891	15.6%
Workers Compensation	17,067	31,884	29,516	411	805	-	30,732	(1,152)	-3.6%
Professional Services	157	10,000	10,000				10,000	-	0.0%
Contracted Service (Health )	1,700	10,000	10,000				10,000	-	0.0%
Travel	2,253	6,000	6,000				6,000	-	0.0%
Training	360	8,000	8,000				8,000	-	0.0%
Telephone	3,836	10,000	10,000				10,000	-	0.0%
Rentals And Leases	(201)	25,000	25,000				25,000	-	0.0%
Insurance	3,000	3,000	3,000				3,000	-	0.0%
Maintenance And Repair	1,494	10,000	10,000				10,000	-	0.0%
Printing And Binding	776	3,000	3,000				3,000	-	0.0%
Promotional Activities	-	500	500				500	-	0.0%
Other Current Charges	254	5,000	5,000				5,000	-	0.0%
Office Supplies	3,330	8,000	8,000				8,000	-	0.0%
Operating Supplies	11,660	15,000	15,000				15,000	-	0.0%
Books,Subscriptions & Memb.	1,595	5,000	5,000				5,000	-	0.0%
Capital Outlay	19,702	160,000	182,000				182,000	22,000	13.8%
Reserve	-	70,000	70,000		(8,156)		61,844	(8,156)	-11.7%
<b>Fund 010 Total Expenditures</b>	<b>\$ 302,275</b>	<b>\$ 767,710</b>	<b>\$ 796,784</b>	<b>\$ (3,850)</b>	<b>\$ 3,850</b>	<b>\$ -</b>	<b>\$ 796,784</b>	<b>\$ 29,074</b>	<b>3.79%</b>

<b>Budget Variance</b>	<b>\$ 276,822</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 3,850</b>	<b>\$ (3,850)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
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Page 4  
OF 4

Wakulla County  
2006-07 General Fund Balanced Budget Summary



**ORIGINAL REQUESTED BUDGETS**

	Advalorem Tax @ X.XX Mills				Rolled-Back Rate
	9.00 mils	8.25 mils	8.00 mils	7.75 mils	7.4331 mils
Total Revenue	\$ 21,346,933	\$ 20,372,598	\$ 20,047,820	\$ 19,723,041	\$ 19,311,353
GF Budget Request Expenditures	22,274,994	22,274,994	22,274,994	22,274,994	22,274,994
Budget Surplus (Deficit) - Request	\$ (928,061)	\$ (1,902,396)	\$ (2,227,174)	\$ (2,551,952)	\$ (2,963,641)

**CURRENT BUDGETS (WITH BUDGET & FINANCE COMMITTEE CHANGES)**

	Advalorem Tax @ X.XX Mills				Rolled-Back Rate
	9.00 mils	8.25 mils	8.00 mils	7.75 mils	7.4331 mils
Total Revenue	\$ 21,346,933	\$ 20,372,598	\$ 20,047,820	\$ 19,723,041	\$ 19,311,353
Current Budget (with B&F Changes)	20,790,460	20,790,460	20,790,460	20,790,460	20,790,460
Net Surplus (Deficit)	556,473	(417,862)	(742,640)	(1,067,418)	(1,479,107)
<i>What If Expenditure Scenarios:</i>					
msbu scenario		\$ 685,000			
possible deferred msbu liability		\$ (370,000)			
msbu tc fees		\$ (71,000)			
defer fire dept hiring to january		\$ (81,250)			
charge fire chief/marshall to bldg		\$ (55,360)			
Budget Surplus (Deficit) - Final	\$ 556,473	\$ (525,252)	\$ (742,640)	\$ (1,067,418)	\$ (1,479,107)

010-00001

						Fiscal year ending September 30, 2005		
Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Amount	Balance
010-0000-101-100-000 Cash-Building Department				Beginning balance				64,994.27
10/01/2004	13976	CDISA	Obligation summary				1,649.50CR	
10/01/2004	14222	GJNLA	reverse y/e held cks j/e				324.37CR	
10/01/2004	14223	GJNLA	corr Oct retirement				.61	
10/07/2004	13998	CDISA	Obligation summary				2,503.89CR	
10/11/2004	14022	CDISA	Obligation summary				31.77CR	
10/19/2004	14069	CDISA	Obligation summary				3,101.36CR	
10/22/2004	14085	GJNLA	corr cash per bk rec				100.00	
10/22/2004	14086	GJNLA	Reverse of BATCH 14085T	wrong date			100.00CR	
10/25/2004	14095	CDISA	Obligation summary				24.52CR	
10/28/2004	14133	CDISA	Obligation summary				455.36CR	
10/29/2004	14135	CDISA	Obligation summary				450.05CR	
10/31/2004	14215	GJNLA	6556				8,742.19	
10/31/2004	14215	GJNLA	6557				11,246.47	
10/31/2004	14215	GJNLA	6564				14,748.14	
10/31/2004	14215	GJNLA	6568				10,039.20	
10/31/2004	14215	GJNLA	6568				226.95	
10/31/2004	14225	GJNLA	corr 10/01/04 BOCC payroll	grants ch			329.90	
10/31/2004	14230	CDISA	Obligation summary				4,927.34CR	
10/31/2004	14231	CDISA	Obligation summary				4,943.50CR	
10/31/2004	14232	CDISA	Obligation summary				5,525.98CR	
10/31/2004	14233	CDISA	Obligation summary				5,987.72CR	
11/02/2004	14165	CDISA	Obligation summary				2,749.68CR	
11/04/2004	14169	CDISA	Obligation summary				47.61CR	
11/08/2004	14186	CDISA	Obligation summary				2,459.00CR	
11/08/2004	14189	CDISA	Obligation summary				1,229.50CR	
11/09/2004	14214	CDISA	Obligation summary				932.31CR	
11/19/2004	14226	CDISA	Obligation summary				2,863.15CR	
11/19/2004	14235	CDISA	Obligation summary				439.87CR	
11/22/2004	14242	CDISA	Obligation summary				1,207.50CR	
11/30/2004	14336	CDISA	Obligation summary				99.73CR	
11/30/2004	14338	GJNLA	6598				9,411.80	
11/30/2004	14338	GJNLA	6598				187.25	
11/30/2004	14338	GJNLA	6605				405.00	
11/30/2004	14338	GJNLA	6605				100.00	
11/30/2004	14338	GJNLA	6605				200.00	
11/30/2004	14338	GJNLA	6605				100.00	
11/30/2004	14338	GJNLA	6605				6.30	
11/30/2004	14338	GJNLA	6604				135.00	
11/30/2004	14338	GJNLA	6604				30.00	
11/30/2004	14338	GJNLA	6604				6.45	
11/30/2004	14338	GJNLA	6612				525.00	
11/30/2004	14338	GJNLA	6612				60.00	
11/30/2004	14338	GJNLA	6612				100.00	
11/30/2004	14338	GJNLA	6612				50.00	
11/30/2004	14338	GJNLA	6612				100.00	
11/30/2004	14338	GJNLA	6613				585.00	
11/30/2004	14338	GJNLA	6613				90.00	
11/30/2004	14338	GJNLA	6613				150.00	
11/30/2004	14338	GJNLA	6613				250.00	
11/30/2004	14338	GJNLA	6613				95.00	
11/30/2004	14338	GJNLA	6613				100.00	

"J"

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Attachment J - \$50,000 invested & returned on July 27, 2005

010-00001

						Fiscal year ending September 30, 2005		
Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Amount	Balance
010-0000-101-100-000 Cash-Building Department				** Continued **				
11/30/2004	14338	GJNLA	6614				22,665.89	
11/30/2004	14338	GJNLA	6614				533.64	
11/30/2004	14338	GJNLA	6623				150.00	
11/30/2004	14338	GJNLA	6623				60.00	
11/30/2004	14338	GJNLA	6623				50.00	
11/30/2004	14338	GJNLA	6623				50.00	
11/30/2004	14338	GJNLA	6623				75.00	
11/30/2004	14338	GJNLA	6623				30.00	
11/30/2004	14345	GJNLA	fuel reimbursements	oct			782.57CR	
12/01/2004	14273	CDISA	Obligation summary				3,167.93CR	
12/02/2004	14275	CDISA	Obligation summary				14,637.78CR	
12/06/2004	14292	CDISA	Obligation summary				1,876.45CR	
12/07/2004	14294	CDISA	Obligation summary				3,483.02CR	
12/13/2004	14341	CDISA	Obligation summary				3,167.93CR	
12/14/2004	14343	CDISA	Obligation summary				566.40CR	
12/20/2004	14360	CDISA	Obligation summary				2,459.00	
12/28/2004	14368	CDISA	Obligation summary				2,661.82CR	
12/30/2004	14379	CDISA	Obligation summary				818.16CR	
12/31/2004	14380	GJNLA	6643				500.00	
12/31/2004	14380	GJNLA	6648				55,424.98	
12/31/2004	14380	GJNLA	6654				922.85	
12/31/2004	14380	GJNLA	6659				26,039.26	
12/31/2004	14385	CDISA	Obligation summary				19,280.55CR	
12/31/2004	14406	GJNLA	record fuel reimbursements				848.45CR	
12/31/2004	14406	GJNLA	allocate insurance				2,000.00CR	
01/07/2005	14403	CDISA	Obligation summary				1,889.50CR	
01/10/2005	14405	CDISA	Obligation summary				15,782.00CR	
01/11/2005	14412	CDISA	Obligation summary				3,266.97CR	
01/13/2005	14430	CDISA	Obligation summary				71.49CR	
01/28/2005	14451	CDISA	Obligation summary				3,441.06CR	
01/31/2005	14503	GJNLA	6671				15,463.15	
01/31/2005	14503	GJNLA	6688				18,410.66	
01/31/2005	14524	CDISA	Obligation summary				13,745.95CR	
01/31/2005	14531	GJNLA	record month end fuel reimb				892.42CR	
02/01/2005	14490	CDISA	Obligation summary				1,649.50CR	
02/04/2005	14515	CDISA	Obligation summary				857.66CR	
02/07/2005	14517	CDISA	Obligation summary				658.60CR	
02/08/2005	14526	CDISA	Obligation summary				568.00CR	
02/10/2005	14530	CDISA	Obligation summary				97.13CR	
02/10/2005	14538	CDISA	Obligation summary				437.64CR	
02/11/2005	14521	CDISA	Obligation summary				3,372.84CR	
02/11/2005	14558	CDISA	Obligation summary				21.34CR	
02/18/2005	14580	CDISA	Obligation summary				24.52CR	
02/24/2005	14588	CDISA	Obligation summary				72.36CR	
02/24/2005	14592	CDISA	Obligation summary				1,649.50CR	
02/25/2005	14586	CDISA	Obligation summary				3,653.00CR	
02/28/2005	14664	GJNLA	6736				1,930.00	
02/28/2005	14664	GJNLA	6725				8,186.32	
02/28/2005	14665	CDISA	Obligation summary				13,499.22CR	
02/28/2005	14666	GJNLA	6746				84,804.68	
03/01/2005	14636	CDISA	Obligation summary				115.00CR	

20F7

010-00001

						Fiscal year ending September 30, 2005	
Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Amount Balance
010-0000-101-100-000 Cash-Building Department				** Continued **			
03/03/2005	14653	CDISA	Obligation summary				2,554.97CR
03/03/2005	14655	CDISA	Obligation summary				360.00CR
03/08/2005	14679	CDISA	Obligation summary				102.00CR
03/10/2005	14691	CDISA	Obligation summary				663.71CR
03/11/2005	14675	CDISA	Obligation summary				3,621.18CR
03/24/2005	14747	CDISA	Obligation summary				477.09CR
03/25/2005	14716	CDISA	Obligation summary				3,792.82CR
03/28/2005	14774	CDISA	Obligation summary				2,635.77CR
03/31/2005	14792	CDISA	Obligation summary				1,649.50CR
03/31/2005	14801	GJNLA	6755				330.00
03/31/2005	14801	GJNLA	6761				615.00
03/31/2005	14801	GJNLA	6762				210.00
03/31/2005	14801	GJNLA	6763				90.00
03/31/2005	14801	GJNLA	6764				12,910.26
03/31/2005	14801	GJNLA	6765				6,454.58
03/31/2005	14801	GJNLA	6766				7,129.77
03/31/2005	14801	GJNLA	6772				115.00
03/31/2005	14801	GJNLA	6773				2,419.76
03/31/2005	14850	GJNLA	FEB05 - Monthly Fuel Billing				620.77CR
03/31/2005	14852	GJNLA	FY05 Work Comp Ins Exp Alloc				20,000.00CR
03/31/2005	14977	GJNLA	record tranfers to sba				50,000.00CR
04/08/2005	14808	CDISA	Obligation summary				3,616.58CR
04/15/2005	14873	CDISA	Obligation summary				1,759.04CR
04/21/2005	14899	CDISA	Obligation summary				945.72CR
04/21/2005	14905	CDISA	Obligation summary				56.95CR
04/22/2005	14877	CDISA	Obligation summary				3,628.34CR
04/25/2005	14911	CDISA	Obligation summary				1,414.28CR
04/26/2005	14913	CDISA	Obligation summary				1,649.50CR
04/28/2005	14917	CDISA	Obligation summary				628.67CR
04/29/2005	14921	CDISA	Obligation summary				29.65CR
04/30/2005	14944	CDISA	Obligation summary				6,651.05CR
04/30/2005	14945	CDISA	Obligation summary				7,138.21CR
04/30/2005	14946	CDISA	Obligation summary				6,636.25CR
04/30/2005	14956	GJNLA	APR05 Dept Fuel Billing Posted				907.87CR
04/30/2005	14974	GJNLA	6786				550.00
04/30/2005	14974	GJNLA	6792				540.00
04/30/2005	14974	GJNLA	6801				12,656.94
04/30/2005	14974	GJNLA	6814				8,980.59
04/30/2005	14974	GJNLA	6818				425.00
04/30/2005	14974	GJNLA	6819				155.00
04/30/2005	14974	GJNLA	6823				8,310.81
04/30/2005	14974	GJNLA	6824				19,444.03
04/30/2005	14974	GJNLA	6825				285.00
05/03/2005	14937	CDISA	Obligation summary				441.51CR
05/05/2005	14943	CDISA	Obligation summary				1,155.71CR
05/06/2005	14933	CDISA	Obligation summary				3,640.68CR
05/09/2005	14948	CDISA	Obligation summary				1,097.68CR
05/10/2005	14973	CDISA	Obligation summary				700.00CR
05/10/2005	14976	CDISA	Obligation summary				152.76CR
05/20/2005	14998	CDISA	Obligation summary				3,656.87CR
05/23/2005	15028	CDISA	Obligation summary				1,649.50CR

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				Fiscal year ending September 30, 2005				
Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Amount	Balance
010-0000-101-100-000 Cash-Building Department				** Continued **				
05/26/2005	15033	CDISA	Obligation summary				165.00CR	
05/27/2005	15035	CDISA	Obligation summary				165.00CR	
05/27/2005	15037	CDISA	Obligation summary				165.00CR	
05/31/2005	15054	CDISA	Obligation summary				6,696.84CR	
05/31/2005	15055	CDISA	Obligation summary				6,737.70CR	
05/31/2005	15057	CDISA	Obligation summary				6,665.90CR	
05/31/2005	15078	CDISA	Obligation summary				165.00	
05/31/2005	15084	GJNLA	6839				14,776.94	
05/31/2005	15084	GJNLA	6851				23,274.27	
05/31/2005	15084	GJNLA	6852				15,405.74	
05/31/2005	15084	GJNLA	6854				9,059.81	
05/31/2005	15084	GJNLA	6855				11,972.32	
05/31/2005	15084	GJNLA	6867				29,117.91	
05/31/2005	15084	GJNLA	6876				139.14	
05/31/2005	15084	GJNLA	6877				97.84	
05/31/2005	15084	GJNLA	6878				48.74	
06/02/2005	15060	CDISA	Obligation summary				200.00CR	
06/03/2005	15056	CDISA	Obligation summary				3,656.87CR	
06/06/2005	15086	CDISA	Obligation summary				391.23CR	
06/09/2005	15111	CDISA	Obligation summary				667.03CR	
06/10/2005	15117	CDISA	Obligation summary				6,737.70CR	
06/10/2005	15118	CDISA	Obligation summary				85.00CR	
06/14/2005	15143	GJNLA	MAY05 Fuel Usage				585.16CR	
06/14/2005	15147	CDISA	Obligation summary				135.00CR	
06/15/2005	15150	CDISA	Obligation summary				6,915.59CR	
06/17/2005	15142	CDISA	Obligation summary				3,711.49CR	
06/17/2005	15176	GJNLA	MAY05 Fuel Charges				763.45CR	
06/20/2005	15178	CDISA	Obligation summary				497.98CR	
06/21/2005	15193	CDISA	Obligation summary				200.00CR	
06/27/2005	15215	CDISA	Obligation summary				1,649.50CR	
06/28/2005	15219	CDISA	Obligation summary				1,346.45CR	
06/30/2005	15272	GJNLA	Correct C/R 6518, \$45 short				45.00	
06/30/2005	15275	GJNLA	6884				52.69	
06/30/2005	15275	GJNLA	6895				11,430.76	
06/30/2005	15275	GJNLA	6902				1,298.00	
06/30/2005	15275	GJNLA	6903				12,789.23	
06/30/2005	15275	GJNLA	6901				300.00	
06/30/2005	15275	GJNLA	6905				13,249.01	
06/30/2005	15275	GJNLA	6906				5,599.54	
06/30/2005	15275	GJNLA	6923				20,158.27	
06/30/2005	15275	GJNLA	6924				13,159.83	
07/01/2005	15223	CDISA	Obligation summary				3,786.15CR	
07/11/2005	15286	CDISA	Obligation summary				505.08CR	
07/14/2005	15316	CDISA	Obligation summary				7,045.72CR	
07/15/2005	15290	CDISA	Obligation summary				3,716.54CR	
07/22/2005	15350	GJNLA	3rd Qtr Radon Fee EFT payment				1,779.86CR	
07/22/2005	15352	CDISA	Obligation summary				1,686.19CR	
07/27/2005	15359	GJNLA	SBA XFER to Operating, 7/21/05				50,000.00	
07/28/2005	15363	CDISA	Obligation summary				1,666.39CR	
07/29/2005	15356	CDISA	Obligation summary				3,375.90CR	
07/31/2005	15397	CDISA	Obligation summary				6,700.07CR	

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							Fiscal year ending September 30, 2005	
Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Amount	Balance
010-0000-101-100-000 Cash-Building Department				** Continued **				
07/31/2005	15399	CDISA	Obligation summary				8,278.21CR	
07/31/2005	15418	GJNLA	6941				772.55	
07/31/2005	15418	GJNLA	6948				10,565.57	
07/31/2005	15418	GJNLA	6949				11,265.78	
07/31/2005	15418	GJNLA	6950				9,147.14	
07/31/2005	15418	GJNLA	6961				275.00	
07/31/2005	15419	GJNLA	6941				772.55CR	
07/31/2005	15419	GJNLA	6948				10,565.57CR	
07/31/2005	15419	GJNLA	6949				11,265.78CR	
07/31/2005	15419	GJNLA	6950				9,147.14CR	
07/31/2005	15419	GJNLA	6961				275.00CR	
07/31/2005	15447	GJNLA	Reversal of 15419T - post july	j/e 15418	was revers	in error	772.55	
07/31/2005	15447	GJNLA	Reversal of 15419T - post july	j/e 15418	was revers	in error	10,565.57	
07/31/2005	15447	GJNLA	Reversal of 15419T - post july	j/e 15418	was revers	in error	11,265.78	
07/31/2005	15447	GJNLA	Reversal of 15419T - post july	j/e 15418	was revers	in error	9,147.14	
07/31/2005	15447	GJNLA	Reversal of 15419T - post july	j/e 15418	was revers	in error	275.00	
08/01/2005	15392	CDISA	Obligation summary				223.99CR	
08/11/2005	15416	CDISA	Obligation summary				4,065.23CR	
08/12/2005	15417	GJNLA	Bldg Dept Deposit - 08/02	D/R #6967			1,503.64	
08/15/2005	15435	CDISA	Obligation summary				900.00CR	
08/19/2005	15488	CDISA	Obligation summary				7,513.72CR	
08/22/2005	15495	GJNLA	JUL05 Fuel Inv Payment	Imported		JE0508-02B	956.93CR	
08/22/2005	15496	GJNLA	Bldg Dept Deposit - 08/16	D/R #6972			646.20	
08/23/2005	15501	CDISA	Obligation summary				3,970.47CR	
08/26/2005	15510	CDISA	Obligation summary				7,349.18CR	
08/26/2005	15513	CDISA	Obligation summary				1,649.50CR	
08/26/2005	15514	GJNLA	Bldg Dept Deposit - 08/01	D/R #6983			6,034.80	
08/26/2005	15514	GJNLA	Bldg Dept Deposit - 08/08	D/R #6984			2,532.90	
08/26/2005	15514	GJNLA	Bldg Dept Deposit - 08/08	D/R #6985			9,365.57	
08/30/2005	15523	CDISA	Obligation summary				1,035.81CR	
08/31/2005	15554	GJNLA	JUN05 Fuel Inv Payment	Imported			947.08CR	
08/31/2005	15567	GJNLA	Bldg Dept Deposit - 08/31	D/R #6993			2,438.74	
08/31/2005	15567	GJNLA	Bldg Dept Deposit - 08/31	D/R #6994			5,471.42	
08/31/2005	15567	GJNLA	Bldg Dept Deposit - 08/31	D/R #6995			4,726.50	
08/31/2005	15567	GJNLA	Bldg Dept Deposit - 08/31	D/R #6996			10,900.26	
08/31/2005	15567	GJNLA	Bldg Dept Deposit - 08/31	D/R #7000			6,869.47	
09/01/2005	15527	CDISA	Obligation summary				946.69CR	
09/08/2005	15556	CDISA	Obligation summary				1,378.15CR	
09/09/2005	15553	CDISA	Obligation summary				3,714.14CR	
09/09/2005	15569	CDISA	Obligation summary				288.17CR	
09/09/2005	15753	CDISA	Obligation summary				42,465.78	
09/09/2005	15754	CDISA	Obligation summary				3,714.14CR	
09/11/2005	15575	CDISA	Obligation summary				6,760.58CR	
09/21/2005	15602	CDISA	Obligation summary				3,774.48CR	
09/22/2005	15606	CDISA	Obligation summary				6,823.81CR	
09/25/2005	15771	CDISA	Obligation summary				1,686.19CR	
09/25/2005	15772	CDISA	Obligation summary				23.99CR	
09/25/2005	15773	CDISA	Obligation summary				1,088.55CR	
09/25/2005	15774	CDISA	Obligation summary				350.00CR	
09/25/2005	15778	CDISA	Obligation summary				1,188.55CR	
09/25/2005	15783	CDISA	Obligation summary				228.50CR	

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						Fiscal year ending September 30, 2005		
Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Amount	Balance
010-0000-101-100-000 Cash-Building Department				** Continued **				
09/25/2005	15786	CDISA	Obligation summary				226.08CR	
09/25/2005	15788	CDISA	Obligation summary				10,596.88CR	
09/25/2005	15789	CDISA	Obligation summary				346.00CR	
09/25/2005	15790	CDISA	Obligation summary				409.01CR	
09/25/2005	15792	CDISA	Obligation summary				698.14CR	
09/25/2005	15793	CDISA	Obligation summary				306.94CR	
09/25/2005	15794	CDISA	Obligation summary				482.99CR	
09/25/2005	15795	CDISA	Obligation summary				473.76CR	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/01	D/R #6991	9/6/2005		895.00	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/08	D/R #7007			320.00	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/08	D/R #7008			392.10	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/20	D/R #7012			5,629.72	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/20	D/R #7013			12,535.82	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/20	D/R #7014			2,595.00	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/22	D/R #7017			4,296.66	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/18	D/R #7021			7,864.02	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/22	D/R #7022			16,251.76	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/29	D/R #7031			895.57	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/30	D/R #7032			18,973.70	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/30	D/R #7033			23,341.27	
09/30/2005	15660	GJNLA	Bldg Dept Deposit - 09/30	D/R #7034			9,695.68	
09/30/2005	15735	GJNLA	Bldg Dept Deposit - 09/30	D/R #7041			4,770.00	
09/30/2005	15736	GJNLA	AUG05 Fuel Inv Payment	Imported		Inv 050821	973.57CR	
09/30/2005	15760	CDISA	Obligation summary				6,651.05CR	
09/30/2005	15761	CDISA	Obligation summary				7,138.21CR	
09/30/2005	15762	CDISA	Obligation summary				6,823.81CR	
09/30/2005	15766	CDISA	Obligation summary				19.43CR	
09/30/2005	15767	CDISA	Obligation summary				13.56CR	
09/30/2005	15784	GJNLA	Bldg Dept Deposit - 09/30	D/R #7042			60,596.03	
09/30/2005	15872	GJNLA	Apr05 Pooled Cash Int Alloc	D/R #7044A			66.17	
09/30/2005	15872	GJNLA	May05 Pooled Cash Int Alloc	D/R #7044A			237.81	
09/30/2005	15872	GJNLA	Jun05 Pooled Cash Int Alloc	D/R #7044A			278.38	
09/30/2005	15872	GJNLA	Ju105 Pooled Cash Int Alloc	D/R #7044A			305.21	
09/30/2005	15872	GJNLA	Aug05 Pooled Cash Int Alloc	D/R #7044A			493.84	
09/30/2005	15883	GJNLA	SEP05 Fuel Inv Payment	Imported	SEP J/E		930.50CR	
09/30/2005	15915	GJNLA	Bldg Permit #2005-1434	Imported	AJE #01-GR	FY05 AJE	65.00	
09/30/2005	16092	GJNLA	Sep05 Pooled Cash Int Alloc	D/R #7105			488.84	
09/30/2005	16174	GJNLA	fix rec 7033 error				.03CR	
09/30/2005	16174	GJNLA	fix rec 6461, 6746				21.12CR	
09/30/2005	16174	GJNLA	record rent				15,000.00CR	
09/30/2005	16179	GJNLA	record misc income				275.00	
010-0000-101-100-000 Cash-Building Department				Ending balance			412,369.34	477,363.61

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Run date: 11/17/2009 @ 15:14  
Bus date: 11/17/2009

Board of County Commissioners 50  
Ledger Report

Select...: A010-0000-101-100-XXX  
CSLEDGR.L50 Page 7

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Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Fiscal year ending September 30, 2005 Amount	Balance
** Report total **				Beginning balance				64,994.27
				Ending balance			412,369.34	477,363.61

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010-00033

Date	Trans #	Jnl	Description	Ref 1	Ref 2	Ref 3	Fiscal year ending September 30, 2006 Amount	Balance
010-0003-341-803-000 Application Fees				** Continued **				
06/30/2006	17110	GJNLA	Application Fees	D/R	#7357		330.00CR	
06/30/2006	17110	GJNLA	Application Fees	D/R	#7377		615.00CR	
06/30/2006	17110	GJNLA	Application Fees	D/R	#7378		15.00CR	
07/31/2006	17266	GJNLA	Application Fees	D/R	#7382		165.00CR	
08/31/2006	17477	GJNLA	Application Fees	D/R	#7435	SFD App	90.00CR	
09/30/2006	17630	GJNLA	Application Fees	D/R	#7540		6,000.00CR	
09/30/2006	18024	GJNLA	Reclass to '435-343-516'	DR	#7540	Reclass JE	6,000.00	
010-0003-341-803-000 Application Fees				Ending balance			12,405.00CR	12,405.00CR
010-0003-341-805-000 Misc. Income				Beginning balance				.00
09/30/2006	17599	GJNLA	Radon Pmt for Qtr ending JUN05	EFT Paymnt	'12/15/05		135.90CR	
09/30/2006	17599	GJNLA	Radon Pmt for Qtr ending SEP05	EFT Paymnt	'12/15/05		153.65CR	
09/30/2006	17599	GJNLA	Radon Pmt for Qtr ending MAR06	EFT Paymnt	'09/07/06		116.48CR	
09/30/2006	17599	GJNLA	Radon Pmt for Qtr ending JUN06	EFT Paymnt	'09/07/06		107.60CR	
010-0003-341-805-000 Misc. Income				Ending balance			513.63CR	513.63CR
010-0003-341-806-000 Re-Inspection Fee				Beginning balance				.00
10/31/2005	15950	GJNLA	Re-Inspection & Other Fees	D/R	#7051		165.00CR	
10/31/2005	15950	GJNLA	Re-Inspection & Other Fees	D/R	#7052		125.00CR	
10/31/2005	15953	GJNLA	Re-Inspection & Other Fees	D/R	#7074		740.00CR	
11/30/2005	16074	GJNLA	Re-Inspection & Other Fees	D/R	#7078		65.00CR	
11/30/2005	16074	GJNLA	Re-Inspection & Other Fees	D/R	#7080		30.00CR	
01/31/2006	16424	GJNLA	Re-Inspection & Other Fees	D/R	#7143		315.00CR	
01/31/2006	16424	GJNLA	Re-Inspection & Other Fees	D/R	#7158	1/11/2006	160.00CR	
02/28/2006	16549	GJNLA	Re-Inspection & Other Fees	D/R	#7174		210.00CR	
02/28/2006	16549	GJNLA	Re-Inspection & Other Fees	D/R	#7181		380.00CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7196		322.70CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7204		359.05CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7205		65.00CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7218		396.21CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7222		221.50CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7224		166.00CR	
03/31/2006	16675	GJNLA	Re-Inspection & Other Fees	D/R	#7245		50.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7336		365.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7337		230.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7343		110.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7344		160.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7345		503.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7346		75.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7354		230.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7357		530.00CR	
06/30/2006	17110	GJNLA	Re-Inspection & Other Fees	D/R	#7377		315.00CR	
07/31/2006	17266	GJNLA	Re-Inspection & Other Fees	D/R	#7382		100.00CR	
07/31/2006	17266	GJNLA	Re-Inspection & Other Fees	D/R	#7389		.10CR	
08/31/2006	17477	GJNLA	Re-Inspection & Other Fees	D/R	#7449		131.00CR	
08/31/2006	17477	GJNLA	Re-Inspection & Other Fees	D/R	#7450		50.00CR	
09/30/2006	17630	GJNLA	Re-Inspection & Other Fees	D/R	#7491		130.00CR	
09/30/2006	17630	GJNLA	Re-Inspection & Other Fees	D/R	#7497		289.75CR	
09/30/2006	17630	GJNLA	Re-Inspection & Other Fees	D/R	#7526		245.00CR	
09/30/2006	17630	GJNLA	Re-Inspection & Other Fees	D/R	#7531		30.00CR	
09/30/2006	17630	GJNLA	Re-Inspection & Other Fees	D/R	#7532		65.00CR	

"K"  
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Attachment K - \$2000

- The revenue was posted incorrectly + reclass to Fund 435
- see attached source document

N<sup>o</sup> 7540

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**WAKULLA COUNTY BOCC  
RECEIPT OF DEPOSIT OF COUNTY FUNDS**

Crawfordville, Florida

Date: September 29, 2006

**Wakulla Building Dept**

Total Received: \$ 14,829.85

Debit Description	Amount	Account	Ref 2	Ref 3
1.		001-0000-101-100		
2. Bldg Dept Deposit - 09/29	387.06	001-0000-101-110		
3. Bldg Dept Deposit - 09/29	387.06	001-0000-101-112		
4. Bldg Dept Deposit - 09/29	9,169.10	010-0000-101-100		
5. Bldg Dept Deposit - 09/29	1,290.19	316-0000-101-100		
6.		435-0000-101-114		
7.		435-0000-101-115		
8. Bldg Dept Deposit - 09/29	464.47	150-0000-101-100		
9. Bldg Dept Deposit - 09/29	567.68	151-0000-101-100		
10. Bldg Dept Deposit - 09/29	2,064.29	366-0000-101-100		
11. Bldg Dept Deposit - 09/29	500.00	190-0000-101-100		
12.				
13.				
14.				

Breakdown

Credit Distribution	Amount	Account	Ref 2	Ref 3
1. Building Permits	3,108.03	010-0003-341-802		
2. Driveway / 911 Fee	500.00	190-0003-341-521		
3. Impact Fees Collected:	5,160.75	<i>memo entry for allocation only</i>		
4. Road & Bridge (40%)	2,064.29	366-0003-363-240		
5. Corrections (11%)	567.68	151-0003-363-220		
6. Law Enforcement (9%)	464.47	150-0003-363-220		
7. Public Buildings (25%)	1,290.19	316-0003-363-230		
8. Recreation (7.5%)	387.06	001-0003-363-270		
9. Public Library (7.5%)	387.06	001-0003-363-271		
10. State Radon Fees Collected:	61.07	<i>memo entry for allocation only</i>		
11. Radon Fee Payable to the State	56.49	010-0000-208-100		
12. Radon Fee - 5% of First Half	1.53	010-0003-341-801		
13. Radon Fee - 10% of Second Half	3.05	010-0003-341-801		
14. Sewer Deposit		435-0000-220-300		
15. Sewer Tap Fee		435-0003-343-514		
16. Sewer Access Fee		435-0003-343-516		
17. Application Fees	6,000.00	010-0003-341-803		
18. Contractor's License (SFD&Com)		010-0003-341-830		
19. Pre-Inspection Fees		010-0003-341-807		
20. Re-Inspection & Other Fees		010-0003-341-806		
21.				

\\wakulla2a\backup\Finance\_share\1 Daily Deposit Templates\SEP06\7540 - Building Dept Deposit.xls\Deposit Form

lee

3 of 4

**Wakulla Building Department / Deposit Sheet  
Permit Range**

<b>BUILDING PERMITS:</b>		<b>3,108.03</b>
		0.00
		0.00
<b>Contractors Licensing Comp Card</b>		0.00
<b>Driveway/911 Fee:</b>	( 5 ) @ \$100.00	500.00
<b>Impact Fee:</b>		5,160.75
		0.00
<b>State Radon Fee</b>		61.07
<b>Sewer Deposit:</b>	Crawfordville -	0.00
<b>Sewer Tap Fee:</b>		0.00
<b>Sewer access Fee:</b>	**	6,000.00
<b>Water Tap Fee:</b>		0.00
<b>Other:</b>		0.00
<b>TOTAL:</b>		<b>\$14,829.85</b>

<b>CASH:</b>	\$ 50.00
<b>CHECKS:</b>	\$ 14,779.85
( - ) <b>CREDIT CARDS:</b>	\$ 0.00
<b>MISC: ( 0 )</b>	\$ 0.00
<b>GRAND TOTAL:</b>	<b>\$14,829.85</b>

**Prepared by:**   
**Linda Awad**

**Date:** September 30, 2006

# Wakulla County Building Department / Deposit Sheet

4 of 4

Effective Date: September 30, 2006

Last permit from previous deposit: # 20061521

**Actual Date of Permits: September 20, 2006 to September 21, 2006**

Permit #	Name	Bldg. Fees	Impact Fees	DW/911	Radon Tax	Sewer/ Deposits	Water Hook-up	Total:
20061522	C & C Dev Inc	590.24	1,246.79	100.00	14.60	0.00	0.00	1,951.63
20061523	Triple H Construction	738.84	1,246.79	100.00	25.73	3,000.00	0.00	5,111.36
20061524	O'Conner, Beckie	250.00	1,246.79	0.00	0.00	0.00	0.00	1,496.79
20061525	Turner Land Enterprises	721.04	1,246.79	100.00	20.74	3,000.00	0.00	5,088.57
20061526	Mgb Properties	71.50	0.00	100.00	0.00	0.00	0.00	171.50
20061527	Walter, Beverly	328.41	173.59	100.00	0.00	0.00	0.00	602.00
20061528	McMillen, Geraldine	50.00	0.00	0.00	0.00	0.00	0.00	50.00
20061529	Herrin, Robert	50.00	0.00	0.00	0.00	0.00	0.00	50.00
20061530	Loumakis, Kyriakos	50.00	0.00	0.00	0.00	0.00	0.00	50.00
20061531	Refuge @ Panacea	93.00	0.00	0.00	0.00	0.00	0.00	93.00
20061532	Panzarino, Francis	50.00	0.00	0.00	0.00	0.00	0.00	50.00
20061533	Carlton, Robert	115.00	0.00	0.00	0.00	0.00	0.00	115.00
							0.00	0.00
							0.00	0.00
							0.00	0.00
							0.00	0.00
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							0.00	0.00
							0.00	0.00
							0.00	0.00
							0.00	0.00
							0.00	0.00
<b>LINE TOTAL</b>		<b>3,108.03</b>	<b>5,160.75</b>	<b>500.00</b>	<b>61.07</b>	<b>6,000.00</b>	<b>0.00</b>	<b>14,829.85</b>





7275  
 LOFTIN PLUMBING, INC.  
 PH. 850-926-7257 LN #RF0046525  
 335 JACK CRUM ROAD  
 CRAWFORDVILLE, FL 32327

059158

3 of 4

NAME Wakulla Co. Board of Commissioners  
 ADDRESS \_\_\_\_\_  
 SHIP TO \_\_\_\_\_  
 ADDRESS \_\_\_\_\_

**TY**  
**REET**

040

*Edg Dept.*

ORDER NO. <u>Pct. John Ross</u>	TERMS <u>P.O. 59158</u>	DATE <u>3-13-07</u>
WHEN SHIP	SALESMAN	BUYER
Service to Install water line to cut fit meter in Board Meeting Room.  Total due <u>300.00</u>  thank you Allan J. [unclear]		
<b>RECEIVED</b> MAY 14 2007 BUILDING DEPT.		
<input checked="" type="checkbox"/> <b>PAID</b>		

Account or Job No. <u>7100-524-310</u>	Order Date <u>5/29/07</u>
	Amount
	<u>47</u>
	<u>47</u>
<u>in</u>	<u>300.00</u>
<u>see</u>	
<u>total</u>	<u>300.00</u>

ND \_\_\_\_\_ COPIES OF YOUR INVOICE

**HASE ORDER**



**PAID**

**TOPS** FORM 46510

<input checked="" type="checkbox"/>	<b>PAID</b> 117984
Total \$ <u>300.00</u>	Prepared By: <u>Linda Awad</u>
<b>SIGNATORY BLOCK (DEPARTMENT HEADS SIGN ALL DISBURSEMENTS)</b>	
DEPARTMENT HEAD (0 - \$1000)	<u>Linda Awad</u> Department Head
COUNTY ADMINISTRATOR (\$1000 - \$3000)	Joe Blanchard
BOCC CHAIRMAN AND ADMINISTRATOR (\$3000 - \$10,000)	Maxie Lawhon
BOCC APPROVAL (>\$10,000)	
MINUTES ATTACHED _____	MINUTES ON FILE _____

059158

4 of 4



**WAKULLA COUNTY**  
P. O. BOX 1263 • 196 OCHLOCKONEE STREET  
CRAWFORDVILLE, FLORIDA 32326  
PHONE (850) 926-0919 • FAX (850) 926-0940

TO Lofter Plumbing SHIP TO Bldg Dept.

PLEASE ENTER OUR ORDER FOR THE FOLLOWING:

Date Required	Ship Via	Terms	Account or Job No.	Order Date
5/29/07			010-0100-524-310	5/29/07
Quantity	Description			Amount
	Vendor # 200656			47
	Inv # 7275			47
	Install Water lines in Board Room for coffee machine			300.00
	Total			300.00

Please Acknowledge Immediately And State When You Will Ship • Our Order Number Must Appear On All Related Packages and Forms

PLEASE SEND \_\_\_\_\_ COPIES OF YOUR INVOICE

Linda Awad  
PURCHASING AGENT

### PURCHASE ORDER



**PAID**

AT 11 07 AM

PAID 117984

Total \$ 300.00 Prepared By: Linda Awad

**SIGNATORY BLOCK (DEPARTMENT HEADS SIGN ALL DISBURSEMENTS)**

DEPARTMENT HEAD (0 - \$1000) \_\_\_\_\_ Department Head

COUNTY ADMINISTRATOR (\$1000 - \$3000) \_\_\_\_\_ Joe Blanchard

BOCC CHAIRMAN AND ADMINISTRATOR (\$3000 - \$10,000) \_\_\_\_\_ Maxie Lawhon

BOCC APPROVAL (>\$10,000) \_\_\_\_\_

MINUTES ATTACHED \_\_\_\_\_ MINUTES ON FILE \_\_\_\_\_

"M"

	GENERAL	3.49CR	
09/21/2005 15593 PURCH American General Ins		3.49	
09/21/2005 15594 PAYRL Payroll summary	GENERAL	3.49CR	
010-0000-220-700-000 American General Ins	Ending balance	16.89	16.89
010-0000-228-000-000 Compensated Absences	Beginning balance		.00
10/01/2004 14221 GJNLA reverse y/e j/e's	comp absc	13,134.79	
09/30/2005 17334 GJNLA To correct compensated absence	Auditor's AJE #8 FY05 Y/E	13,134.79CR	
010-0000-228-000-000 Compensated Absences	Ending balance	.00	.00
010-0000-271-100-000 Fund Balance	Beginning balance		74,287.11CR
010-0000-271-100-000 Fund Balance	Ending balance	.00	74,287.11CR

Attachment M - \$13,134.79

- This is a copy of Luther's own documentation
- The liability for current portion of annual/sick leave is posted + reversed on 1st day of new year.

"M"

Fiscal year thru period ending 09/30/2005

010-0003 BUILDING DEPT.-LOCAL REVENUE

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0003-341-801-000 Radon 5%/10% Commission	373.43	1,362.48	5,000.00	27.2%	(3,637.52)
010-0003-341-802-000 Building Permits	148,681.44	726,282.36	333,200.00	218.0%	393,082.36
010-0003-341-803-000 Application Fees	2,235.00	15,766.05	6,000.00	262.8%	9,766.05
010-0003-341-804-000 Fire Inspection	.00	175.00	116.44	150.3%	58.56
010-0003-341-805-000 Misc. Income	253.88	855.18	250.00	342.1%	605.18
010-0003-341-806-000 Re-Inspection Fee	1,022.10	9,686.04	400.00	421.5%	9,286.04
010-0003-341-807-000 Pre-Inspection Fee	450.00	3,558.00	2,000.00	177.9%	1,558.00
010-0003-341-830-000 Contractor License	11,750.00	12,651.45	25,000.00	50.6%	(12,348.55)
010-0003-341-900-000 Cash Forward	.00	.00	45,000.00	.0%	(45,000.00)
010-0003-341 Subtotal	164,765.85	770,336.56	416,966.44	184.7%	353,370.12
010-0003-361-100-000 Investment Interest	1,870.25	2,155.97	.00	.0%	2,155.97
010-0003-3 Subtotal	166,636.10	772,492.53	416,966.44	185.3%	355,526.09
Total Revenue	166,636.10	772,492.53	416,966.44	185.3%	355,526.09

Investments  
+  
Reserves

Fiscal year thru period ending 09/30/2005

010-0100 BUILDING DEPARTMENT

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0100-524-120-000 Salaries	38,417.02	216,372.55	211,340.00	102.4%	(5,032.55)
010-0100-524-130-000 OPS Salaries	1,152.00	13,743.00	7,000.00	196.3%	(6,743.00)
010-0100-524-140-000 Overtime	.00	1,962.51	.00	.0%	(1,962.51)
010-0100-524-210-000 FICA Tax	1,396.72	17,471.32	17,468.01	100.0%	(3.31)
010-0100-524-220-000 Retirement Benefits	1,439.49	17,104.49	16,357.02	104.6%	(747.47)
010-0100-524-230-000 Health Insurance	.00	19,134.20	26,801.41	71.4%	7,667.21
010-0100-524-240-000 Workers Compensation	.00	20,000.00	20,000.00	100.0%	.00
010-0100-524-310-000 Professional Services	.00	130.00	1,000.00	13.0%	870.00
010-0100-524-340-000 Contracted Service	520.00	3,630.00	6,000.00	60.5%	2,370.00
010-0100-524-400-000 Travel	821.09	2,105.31	4,000.00	52.6%	1,894.69
010-0100-524-401-000 Training	.00	2,135.00	5,000.00	42.7%	2,865.00
010-0100-524-410-000 Telephone	1,133.29	5,714.67	8,500.00	67.2%	2,785.33
010-0100-524-440-000 Rentals And Leases	8,105.93	18,325.21	24,000.00	76.4%	5,674.79
010-0100-524-450-000 Insurance	.00	2,000.00	2,000.00	100.0%	.00
010-0100-524-460-000 Maintenance And Repair	685.52	3,072.16	5,000.00	61.4%	1,927.84
010-0100-524-470-000 Printing And Binding	35.00	317.50	2,000.00	15.9%	1,682.50
010-0100-524-480-000 Promotional Activities	.00	.00	150.00	.0%	150.00
010-0100-524-490-000 Other Current Charges	435.39	2,014.87	5,000.00	40.3%	2,985.13
010-0100-524-510-000 Office Supplies	656.75	4,294.84	5,000.00	85.9%	705.16
010-0100-524-520-000 Operating Supplies	2,307.77	10,861.37	8,000.00	135.8%	(2,861.37)
010-0100-524-540-000 Books,Subscriptions & Memb.	228.50	2,262.34	2,350.00	96.3%	87.66
010-0100-524-640-000 Capital Outlay	8,295.00	30,961.20	40,000.00	77.4%	9,038.80
010-0100-524 Subtotal	65,629.47	393,612.54	416,966.44	94.4%	23,353.90
Total Expenditure	65,629.47	393,612.54	416,966.44	94.4%	23,353.90

*Investment*  
*2.0 FG*

Fiscal year thru period ending 09/30/2006

010-0003 BUILDING DEPT.-LOCAL REVENUE

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0003-341-801-000 Radon 5%/10% Commission	662.55	1,722.24	5,000.00	34.4%	(3,277.76)
010-0003-341-802-000 Building Permits	44,688.31	732,297.34	623,290.44	117.5%	109,006.90
010-0003-341-803-000 Application Fees	.00	12,405.00	6,420.00	193.2%	5,985.00
010-0003-341-804-000 Fire Inspection	.00	.00	1,000.00	.0%	(1,000.00)
010-0003-341-805-000 Misc. Income	513.63	513.63	1,000.00	51.4%	(486.37)
010-0003-341-806-000 Re-Inspection Fee	1,049.75	7,619.31	2,000.00	381.0%	5,619.31
010-0003-341-807-000 Pre-Inspection Fee	550.00	3,415.00	4,000.00	85.4%	(585.00)
010-0003-341-830-000 Contractor License	3,045.00	11,915.00	25,000.00	47.7%	(13,085.00)
010-0003-341-900-000 Cash Forward	.00	.00	100,000.00	.0%	(100,000.00)
010-0003-341 Subtotal	50,509.24	769,887.52	767,710.44	100.3%	2,177.08
010-0003-361-100-000 Investment Interest	6,288.56	9,299.96	.00	.0%	9,299.96
010-0003-3 Subtotal	56,797.80	779,187.48	767,710.44	101.5%	11,477.04
Total Revenue	56,797.80	779,187.48	767,710.44	101.5%	11,477.04

Investment  
 3 of 6

Fiscal year thru period ending 09/30/2006

010-0100 BUILDING DEPARTMENT

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0100-524-120-000 Salaries	27,563.71	235,273.60	282,954.60	83.1%	47,681.00
010-0100-524-130-000 OPS Salaries	1,973.90	21,171.13	22,000.00	96.2%	828.87
010-0100-524-140-000 Overtime	.00	4,423.10	5,000.00	88.5%	576.90
010-0100-524-210-000 FICA Tax	1,542.32	19,804.03	21,968.82	90.1%	2,164.79
010-0100-524-220-000 Retirement Benefits	1,992.18	21,363.81	24,028.45	88.9%	2,664.64
010-0100-524-230-000 Health Insurance	.00	18,469.00	31,375.00	58.9%	12,906.00
010-0100-524-240-000 Workers Compensation	.00	17,066.85	31,883.57	53.5%	14,816.72
010-0100-524-310-000 Professional Services	361.00	723.42	10,000.00	7.2%	9,276.58
010-0100-524-340-000 Contracted Service	730.00	3,935.81	10,000.00	39.4%	6,064.19
010-0100-524-400-000 Travel	789.11	3,274.88	6,000.00	54.6%	2,725.12
010-0100-524-401-000 Training	15.00	1,089.00	8,000.00	13.6%	6,911.00
010-0100-524-410-000 Telephone	636.19	4,572.94	10,000.00	45.7%	5,427.06
010-0100-524-440-000 Rentals And Leases	.00	399.07	25,000.00	1.6%	24,600.93
010-0100-524-450-000 Insurance	.00	3,000.00	3,000.00	100.0%	.00
010-0100-524-460-000 Maintenance And Repair	397.53	2,050.40	6,000.00	34.2%	3,949.60
010-0100-524-470-000 Printing And Binding	.00	1,065.40	3,000.00	35.5%	1,934.60
010-0100-524-480-000 Promotional Activities	.00	.00	500.00	.0%	500.00
010-0100-524-490-000 Other Current Charges	68.15	321.65	5,000.00	6.4%	4,678.35
010-0100-524-510-000 Office Supplies	1,797.68	5,939.56	8,000.00	74.2%	2,060.44
010-0100-524-520-000 Operating Supplies	2,519.42	17,589.96	19,000.00	92.6%	1,410.04
010-0100-524-540-000 Books,Subscriptions & Memb.	619.09	2,321.85	5,000.00	46.4%	2,678.15
010-0100-524-640-000 Capital Outlay	25,183.50	46,456.23	160,000.00	29.0%	113,543.77
010-0100-524-990-000 Reserve	.00	.00	70,000.00	.0%	70,000.00
010-0100-524 Subtotal	66,188.78	430,311.69	767,710.44	56.1%	337,398.75
Total Expenditure	66,188.78	430,311.69	767,710.44	56.1%	337,398.75

Investment  
 4096

Fiscal year thru period ending 09/30/2007

010-0003 BUILDING DEPT.-LOCAL REVENUE

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0003-341-801-000 Radon 5%/10% Commission	3,232.00	4,003.89	1,100.00	364.0%	2,903.89
010-0003-341-802-000 Building Permits	44,691.22	533,125.37	725,000.00	73.5%	(191,874.63)
010-0003-341-803-000 Application Fees	60.00	2,575.00	16,200.00	15.9%	(13,625.00)
010-0003-341-806-000 Re-Inspection Fee	1,233.95	4,802.05	8,000.00	60.0%	(3,197.95)
010-0003-341-807-000 Pre-Inspection Fee	300.00	2,850.00	3,500.00	81.4%	(650.00)
010-0003-341-808-000 Plans Review	.00	15.00	.00	.0%	15.00
010-0003-341-830-000 Contractor License	1,140.00	15,585.00	11,000.00	141.7%	4,585.00
010-0003-341-900-000 Cash Forward	.00	.00	27,984.00	.0%	(27,984.00)
010-0003-341 Subtotal	50,657.17	562,956.31	792,784.00	71.0%	(229,827.69)
010-0003-361-100-000 Investment Interest	.00	1,859.77	4,000.00	46.5%	(2,140.23)
010-0003-3 Subtotal	50,657.17	564,816.08	796,784.00	70.9%	(231,967.92)
Total Revenue	50,657.17	564,816.08	796,784.00	70.9%	(231,967.92)

Investment  
5.06

Fiscal year thru period ending 09/30/2007

010-0100 BUILDING DEPARTMENT

Description	Period to date Actual	Year to date Actual	Year to date Budget	% Used	Budget Variance
010-0100-524-120-000 Salaries	27,979.33	263,541.83	290,049.00	90.9%	26,507.17
010-0100-524-130-000 OPS Salaries	3,047.90	22,715.80	20,600.00	110.3%	(2,115.80)
010-0100-524-140-000 Overtime	.00	220.05	5,897.00	3.7%	5,676.95
010-0100-524-210-000 FICA Tax	2,259.46	22,441.42	24,216.00	92.7%	1,774.58
010-0100-524-220-000 Retirement Benefits	2,826.90	28,686.09	23,915.00	120.0%	(4,771.09)
010-0100-524-230-000 Health Insurance	(73.21)	20,685.05	39,349.00	52.6%	18,663.95
010-0100-524-240-000 Workers Compensation	.00	18,617.47	30,555.00	60.9%	11,937.53
010-0100-524-310-000 Professional Services	800.00	1,360.00	10,000.00	13.6%	8,640.00
010-0100-524-340-000 Contracted Service	160.00	2,640.00	10,000.00	26.4%	7,360.00
010-0100-524-400-000 Travel	467.77	3,586.85	6,000.00	59.8%	2,413.15
010-0100-524-401-000 Training	.00	2,010.00	8,000.00	25.1%	5,990.00
010-0100-524-410-000 Telephone	834.15	5,079.33	10,000.00	50.8%	4,920.67
010-0100-524-440-000 Rentals And Leases	.00	15,000.00	25,000.00	60.0%	10,000.00
010-0100-524-450-000 Insurance	.00	.00	3,000.00	.0%	3,000.00
010-0100-524-460-000 Maintenance And Repair	103.80	633.63	10,000.00	6.3%	9,366.37
010-0100-524-470-000 Printing And Binding	59.95	908.50	3,000.00	30.3%	2,091.50
010-0100-524-480-000 Promotional Activities	.00	.00	500.00	.0%	500.00
010-0100-524-490-000 Other Current Charges	.00	51.00	5,000.00	1.0%	4,949.00
010-0100-524-510-000 Office Supplies	1,102.39	4,215.94	8,000.00	52.7%	3,784.06
010-0100-524-520-000 Operating Supplies	875.68	13,334.88	15,000.00	88.9%	1,665.12
010-0100-524-540-000 Books,Subscriptions & Memb.	.00	3,329.94	5,000.00	66.6%	1,670.06
010-0100-524-640-000 Capital Outlay	.00	1,426.00	171,000.00	.8%	169,574.00
010-0100-524-910-000 Interfund Transfer Out	.00	66,360.00	66,360.00	100.0%	.00
010-0100-524-990-000 Reserve	.00	.00	6,343.00	.0%	6,343.00
010-0100-524 Subtotal	40,444.12	496,843.78	796,784.00	62.4%	299,940.22
Total Expenditure	40,444.12	496,843.78	796,784.00	62.4%	299,940.22

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## The 2008 Florida Statutes

Title XIV

Chapter 218

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### TAXATION AND FINANCE FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS

**218.415 Local government investment policies.**--Investment activity by a unit of local government must be consistent with a written investment plan adopted by the governing body, or in the absence of the existence of a governing body, the respective principal officer of the unit of local government and maintained by the unit of local government **or, in the alternative, such activity must be conducted in accordance with subsection (17).** Any such unit of local government shall have an investment policy for any public funds in excess of the amounts needed to meet current expenses as provided in subsections (1)-(16), or shall meet the alternative investment guidelines contained in subsection (17). Such policies shall be structured to place the highest priority on the safety of principal and liquidity of funds. The optimization of investment returns shall be secondary to the requirements for safety and liquidity. Each unit of local government shall adopt policies that are commensurate with the nature and size of the public funds within its custody.

(1) SCOPE.--The investment policy shall apply to funds under the control of the unit of local government in excess of those required to meet current expenses. The investment policy shall not apply to pension funds, including those funds in chapters 175 and 185, or funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds.

(2) INVESTMENT OBJECTIVES.--The investment policy shall describe the investment objectives of the unit of local government. Investment objectives shall include safety of capital, liquidity of funds, and investment income, in that order.

(3) PERFORMANCE MEASUREMENT.--The investment policy shall specify performance measures as are appropriate for the nature and size of the public funds within the custody of the unit of local government.

(4) PRUDENCE AND ETHICAL STANDARDS.--The investment policy shall describe the level of prudence and ethical standards to be followed by the unit of local government in carrying out its investment activities with respect to funds described in this section. The unit of local government shall adopt the Prudent Person Rule, which states that: "Investments should be made with judgment and care, under circumstances then

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prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment."

(5) LISTING OF AUTHORIZED INVESTMENTS.--The investment policy shall list investments authorized by the governing body of the unit of local government, subject to the provisions of subsection (16). Investments not listed in the investment policy are prohibited. If the policy authorizes investments in derivative products, the policy must require that the unit of local government's officials responsible for making investment decisions or chief financial officer have developed sufficient understanding of the derivative products and have the expertise to manage them. For purposes of this subsection, a "derivative" is defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or index or asset values. If the policy authorizes investments in reverse repurchase agreements or other forms of leverage, the policy must limit the investments to transactions in which the proceeds are intended to provide liquidity and for which the unit of local government has sufficient resources and expertise.

(6) MATURITY AND LIQUIDITY REQUIREMENTS.--The investment policy shall require that the investment portfolio is structured in such manner as to provide sufficient liquidity to pay obligations as they come due. To that end, the investment policy should direct that, to the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash-flow requirements.

(7) PORTFOLIO COMPOSITION.--The investment policy shall establish guidelines for investments and limits on security issues, issuers, and maturities. Such guidelines shall be commensurate with the nature and size of the public funds within the custody of the unit of local government.

(8) RISK AND DIVERSIFICATION.--The investment policy shall provide for appropriate diversification of the investment portfolio. Investments held should be diversified to the extent practicable to control the risk of loss resulting from overconcentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which financial instruments are bought and sold. Diversification strategies within the established guidelines shall be reviewed and revised periodically, as deemed necessary by the appropriate management staff.

(9) AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS.--The investment policy should specify the authorized securities dealers, issuers, and banks from whom the unit of local government may purchase securities.

(10) THIRD-PARTY CUSTODIAL AGREEMENTS.--The investment policy shall provide appropriate arrangements for the holding of assets of the unit of local government. Securities should be held with a third party; and all securities purchased by, and all collateral obtained by, the unit of local government should be properly designated as an asset of the unit of local government. No withdrawal of securities, in whole or in part, shall be made from safekeeping, except by an authorized staff member of the unit of local government. Securities transactions between a broker-dealer and the custodian involving purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

(11) MASTER REPURCHASE AGREEMENT.--The investment policy shall require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions shall adhere to the requirements of the Master Repurchase Agreement.

(12) BID REQUIREMENT.--The investment policy shall require that the unit of local government's staff determine the approximate maturity date based on cash-flow needs

and market conditions, analyze and select one or more optimal types of investment, and competitively bid the security in question when feasible and appropriate. Except as otherwise required by law, the bid deemed to best meet the investment objectives specified in subsection (2) must be selected.

(13) INTERNAL CONTROLS.--The investment policy shall provide for a system of internal controls and operational procedures. The unit of local government's officials responsible for making investment decisions or chief financial officer shall establish a system of internal controls which shall be in writing and made a part of the governmental entity's operational procedures. The investment policy shall provide for review of such controls by independent auditors as part of any financial audit periodically required of the unit of local government. The internal controls should be designed to prevent losses of funds which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the unit of local government.

(14) CONTINUING EDUCATION.--The investment policy shall provide for the continuing education of the unit of local government's officials responsible for making investment decisions or chief financial officer. Such officials must annually complete 8 hours of continuing education in subjects or courses of study related to investment practices and products.

(15) REPORTING.--The investment policy shall provide for appropriate annual or more frequent reporting of investment activities. To that end, the governmental entity's officials responsible for making investment decisions or chief financial officer shall prepare periodic reports for submission to the legislative and governing body of the unit of local government, which shall include securities in the portfolio by class or type, book value, income earned, and market value as of the report date. Such reports shall be available to the public.

(16) AUTHORIZED INVESTMENTS; WRITTEN INVESTMENT POLICIES.--Those units of local government electing to adopt a written investment policy as provided in subsections (1)-(15) may by resolution invest and reinvest any surplus public funds in their control or possession in:

- (a) The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in s. 163.01.
- (b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- (c) Interest-bearing time deposits or savings accounts in qualified public depositories as defined in s. 280.02.
- (d) Direct obligations of the United States Treasury.
- (e) Federal agencies and instrumentalities.
- (f) Rated or unrated bonds, notes, or instruments backed by the full faith and credit of the government of Israel.
- (g) Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

(h) Other investments authorized by law or by ordinance for a county or a municipality.

(i) Other investments authorized by law or by resolution for a school district or a special district.

(17) **AUTHORIZED INVESTMENTS; NO WRITTEN INVESTMENT POLICY.**--Those units of local government electing not to adopt a written investment policy in accordance with investment policies developed as provided in subsections (1)-(15) may invest or reinvest any surplus public funds in their control or possession in:

(a) The **Local Government Surplus Funds Trust Fund**, or any **intergovernmental investment pool** authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in s. 163.01.

(b) Securities and Exchange Commission registered **money market funds** with the highest credit quality rating from a nationally recognized rating agency.

(c) Interest-bearing **time deposits or savings accounts** in qualified public depositories, as defined in s. 280.02.

(d) **Direct obligations of the U.S. Treasury.**

The securities listed in paragraphs (c) and (d) shall be invested to provide sufficient liquidity to pay obligations as they come due.

(18) **SECURITIES; DISPOSITION.**--

(a) Every security purchased under this section on behalf of the governing body of a unit of local government must be properly earmarked and:

1. If registered with the issuer or its agents, must be immediately placed for safekeeping in a location that protects the governing body's interest in the security;
2. If in book entry form, must be held for the credit of the governing body by a depository chartered by the Federal Government, the state, or any other state or territory of the United States which has a branch or principal place of business in this state as defined in s. 658.12, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this state, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or
3. If physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault.

(b) The unit of local government's governing body may also receive bank trust receipts in return for investment of surplus funds in securities. Any trust receipts received must enumerate the various securities held, together with the specific number of each security held. The actual securities on which the trust receipts are issued may be held by any bank depository chartered by the Federal Government, this state, or any other state or territory of the United States which has a branch or principal place of business in this state as defined in s. 658.12, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this state.

(19) **SALE OF SECURITIES.**--When the invested funds are needed in whole or in part for the purposes originally intended or for more optimal investments, the unit of local government's governing body may sell such investments at the then-prevailing market

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price and place the proceeds into the proper account or fund of the unit of local government.

(20) **PREEXISTING CONTRACT.**--Any public funds subject to a contract or agreement existing on October 1, 2000, may not be invested contrary to such contract or agreement.

(21) **PREEMPTION.**--Any provision of any special act, municipal charter, or other law which prohibits or restricts a local governmental entity from complying with this section or any rules adopted under this section is void to the extent of the conflict.

(22) **AUDITS.**--Certified public accountants conducting audits of units of local government pursuant to s. 218.39 shall report, as part of the audit, whether or not the unit of local government has complied with this section.

(23) **AUTHORIZED DEPOSITS.**--In addition to the investments authorized for local governments in subsections (16) and (17) and notwithstanding any other provisions of law, a unit of local government may deposit any portion of surplus public funds in its control or possession in accordance with the following conditions:

(a) The funds are initially deposited in a qualified public depository, as defined in s. 280.02, selected by the unit of local government.

(b) The selected depository arranges for the deposit of the funds in certificates of deposit in one or more federally insured banks or savings and loan associations, wherever located, for the account of the unit of local government.

(c) The full amount of principal and accrued interest of each such certificate of deposit is insured by the Federal Deposit Insurance Corporation.

(d) The selected depository acts as custodian for the unit of local government with respect to such certificates of deposit issued for its account.

(e) At the same time the unit of local government's funds are deposited and the certificates of deposit are issued, the selected depository receives an amount of deposits from customers of other federally insured financial institutions, wherever located, equal to or greater than the amount of the funds initially invested by the unit of local government through the selected depository.

**History.**--s. 1, ch. 95-194; s. 2, ch. 97-9; s. 3, ch. 2000-264; ss. 66, 141, ch. 2001-266; s. 2, ch. 2005-126; s. 1, ch. 2007-89; s. 42, ch. 2008-4.

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**Brent X. Thurmond**  
Clerk of Circuit and County Courts  
Wakulla County  
3056 Crawfordville Hwy.  
Crawfordville, Fl. 32327



We are pleased to offer this annual investment report summary for your information. The funds reflected herein do not include the balance in the operating account for the County, but only those funds invested in other accounts. We do earn interest on the operating account as well, but it is not considered an investment.

Since all of the upheaval in the world financial markets, and the problems that surfaced with the State managed State Board of Administration LGIP fund, we have made some changes to our investment approach. Before, we always felt that one of the safest investments for Florida funds was the SBA. That changed after these problems and the State not assuming responsibility for their decisions, including those not consistent with their own policies.

In light of this and the continuing economic upheaval, we are now only investing in those investment vehicles with Florida's highest safety rating available - Qualified Public Depositories - which are collateralized and guaranteed under Chapter 280 F. S. We are withdrawing all funds from the SBA as they become available and do not intend to reinvest funds there until some accountability is brought to bear on the State management of the SBA.

We continue to focus on the three statutory elements of investing of public funds in Florida, which are in order of priority: safety, liquidity, and return.

Each year we will produce a summary report such as this one, to keep you informed about the financial activities of your County funds.

Sincerely,

Brent X. Thurmond, CPA

12/01/08

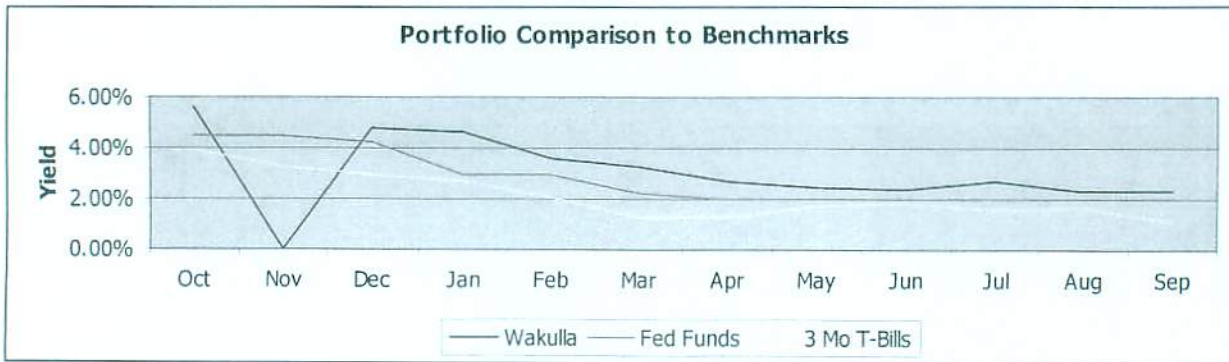
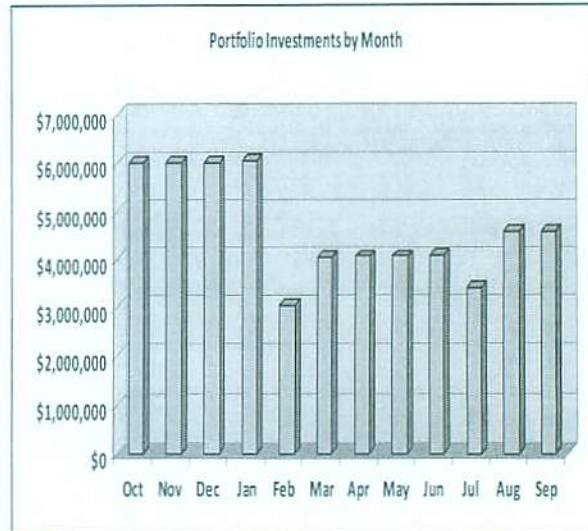
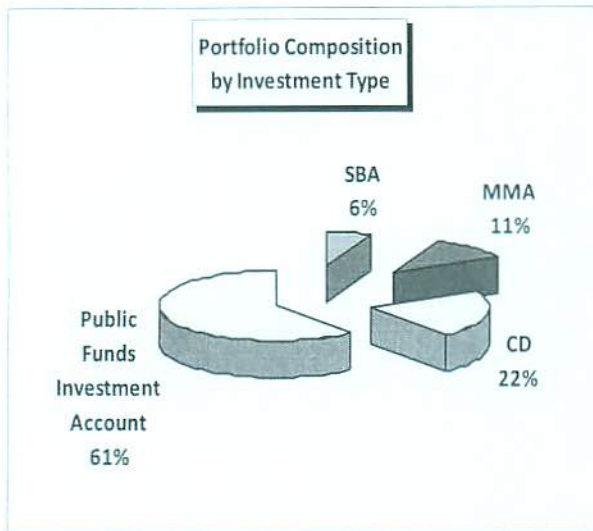


Wakulla County Board of County Commissioners  
Investment Report  
Fiscal Year Ending September 30, 2008

Portfolio Balance: \$4,550,518.60  
Portfolio Yield: 2.94875 %  
Fiscal Year-to-Date Investment Income: \$125,166.89

Portfolio Breakdown

Investment Type	Par Value	Market Value
FL Local Gov't Investment Pool (SBA)	282,953.91	282,953.91
Money Market Funds	501,542.85	501,542.85
Certificate of Deposit	1,000,000.00	1,000,000.00
Public Funds Investment Acct (Superior)	2,766,021.84	2,766,021.84
<b>Totals</b>	<b>4,550,518.60</b>	<b>4,550,518.60</b>



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# Wakulla County

## Board of County Commissioners

### FINANCIAL POLICIES

In an effort to increase the level of financial and budgetary accountability in Wakulla County, it is recommended that the Board of County Commissioners adopt the following policies:

#### Objective of Financial Policies

The objectives of the Wakulla County's financial policies are listed below:

- Provide clear direction to County staff in managing the County's finances, developing and adopting a budget, and ensuring the efficient and effective delivery of services.
- Provide careful fiscal planning and health long term financial management of all County resources and activities.
- Comply with all statutory requirements of the State of Florida, County ordinances, and the standards set by the State of Florida, Generally Accepted Accounting Principles (G.A.A.P.) and the Government Finance Officers Association for budget development and financial management.

#### General Policy:

1. The Operating Budget authorizing expenditure of County funds will be adopted annually by the Board at the Fund level. The Budget will be presented in a multi-year format to aid in long term planning.
2. The budgeted expenditures and reserves of each fund (including the reserve for contingencies, Reserve for fund balance, and all other purposes) will equal the sum of balances brought forward for the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year. In plain language: the revenues and expenditures must be equal on a fund by fund basis in order to present a "balanced budget".
3. Fiscal Planning shall estimate 95% of all ad-valorem receipts reasonably anticipated from all sources. This will be the basis for budgeted revenues. F.S.129.01(2)(b)}

#### Budgeting Process-Summary of Statutory Requirements

Wakulla County has an important responsibility to its citizens to correctly account for public funds, to manage County finances wisely, and to plan for adequate funding of services desired by the public. Chapters 129 and 200 of the Florida Statutes establish legal procedures for Counties to follow when determining their individual budgets, as well as annual tax, or millage that ultimately results from those budgets. The County incorporates these statutory provisions (as

well as those General Accepted Accounting Principles specific to state and local governments) into all financial policies set forth by the County.

Chapter 129 of the Florida Statutes, titled "County Annual Budget" requires all Counties establish "an annual budget for such funds as may be required by law or by sound financial practice and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year." Wakulla County naturally observes this requirement, and, as a matter of policy and of law, also follows and incorporates other subsections of this chapter, including such key principles as:

1. Chapter 129.01(2)(b): "The budget shall be balanced...the total of the estimated receipts including the balance brought forward, shall equal the total of the appropriation and reserves."
2. Chapter 129.01(2)(b): The budget..."shall conform to the uniform classification of accounts prescribed by the appropriate state agency."
3. Chapter 129.01(2)(c)(1): "A reserve for contingencies may be provided in a sum not to exceed 10 percent of the total budget." The reserve creates a pool for unallocated funds that may be needed for expenses not foreseen or contemplated when the original budget was created, such as storm emergencies.
4. Chapter 129.01(2)(b)(2): "A reserve for cash balance to be carried over may be provided for the purpose of paying expenses from October 1<sup>st</sup> of the ensuing fiscal year until the time when the revenues for that year are expected to be available." A cash balance reserve essentially pays expenses for a County until revenues from ad valorem (property) taxes are levied and collected.
5. Using specific procedural guidelines, as established by Chapter 129.06(2), the County Commissioners may amend the current year budget:
  - a. For unanticipated revenue related to a particular fund
  - b. For appropriations of expenditures within a particular fund
  - c. For appropriations from the reserves of a particular fund
  - d. For transfers between funds

Chapter 200, titled, "Determination of Millage" defines how Florida counties must proceed with respect to raising operating monies through taxation of real, personal and tangible property both before and after the final budget is established. The responsibilities of the Property Appraiser, the Tax Collector, and the Board of County Commissioners with respect to this duty are detailed here. In addition, this chapter places special emphasis upon the legal requirement that the proposed millage rates be advertised to the general public well in advance of their finalization, in order to allow the public ample opportunity to respond to them through public hearings. It is the policy of Wakulla County to follow these procedures in order to comply with Florida Law.

### **Budget Modification**

**Budget modifications shall follow the rules set forth in Florida Statute 129.06.**

Wakulla County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment.

The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

A supplemental budget hearing and a budget resolution shall be required for the Board to recognize an unanticipated excess amount of anticipated revenue.

A budget resolution approved by the Board shall be required for revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime the overall budget fund increases.

Wakulla County has two (2) levels of budget amendments.

1. Any transfer across department/division lines, from reserves, or increase of staffing levels must have Board approval. This also includes any transfer of positions from one department to another.
2. The Budget Officer or his / her designee must approve any transfers affecting personnel costs, capital projects / equipment, and / or all other forms of budget changes (changes to line items) within the same department / division.

All amendments/transfers of funds will first be reviewed and approved by the division or department director of the requesting department, followed by a review for subsequent denial/approval by the Board of County Commissioners and /or the County Administrator, as set forth in the following:

- a. Provide that the County Administrator may authorize intrafund transfers up to \$10,000.
- b. Provide that intrafund transfers greater than \$10,000 and all interfund transfers may be approved by a majority vote of the Board of County Commissioners.

All requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

An annual mid-year budget adjustment process will be established to insure that all fund budgets are in-line with Board direction.

All requests for budget modifications must be submitted on a form entitled "Budget Amendment" and signed by the Department Head. They are then sent to the Office of Management and Budget (OMB) for review and approval. If required, they are sent onto the next level for further approval.

### **Budget Procedure Policy**

Budget formulation, adoption, and execution involve year-round interaction of many people at various levels within the County. The purpose of this process is to identify service needs, develop strategies for meeting these needs and development of detailed revenue and expenditure plans to carry out the strategic plans. The budget process incorporates the following procedures and activities.

- The development of the budget preparation manual and the design and printing of budget forms.
- An annual meeting with the Office of Management and Budget (OMB) staff, County Administrator, department heads, and the Board of County Commissioners to set goals and priorities for the coming fiscal year.
- Distribution of budget packages to all operating units at a kickoff meeting with the County Administrator. This meeting will serve as a forum to answer questions on budget procedures and to inform department heads of budget policies and priorities for the coming budget year.
- OMB reviews and tabulates all operating budgets, capital improvement projects, and revenue projections. Each submission is analyzed for accuracy, content, and compliance with the previously determined priorities and policies.
- OMB meets with each department to review their budgets in detail and make adjustments if needed. These meetings give each department head the opportunity to discuss and defend the amounts requested in their individual department budget submission.
- The County Administrator and OMB meet with each department to review and evaluate individual budgets. These hearings provide a forum for the explanation of revisions determined by OMB, and for any additional revisions by the County Administrator.
- Constitutional Officers submit their budgets to OMB by June 1 or as otherwise required by the Board and allowed by law.
- A tentative balanced budget is generated and distributed to the Board by July 15 of each year.
- The Board reviews the requests in a series of budget workshops throughout the year.
- Public hearings are held to adopt the proposed budget, millage rates, and Capital Improvement Program.
- October 1, implementation of the adopted budget and Capital Improvement Program.

A finalized budget is printed, bound, and distributed.

### Operating Policies

1. The County will operate in a financially responsible manner and spend within its resources at all times.
2. The operating and capital budgets should be determined concurrently. Proper balance between current and long term requirements shall be maintained.

3. The County will maintain a budgetary control system to ensure adherence to the budget, which will be used to evaluate any department requests for increase funding within a particular year.
4. The County will continue to work with the Legislature to ensure that programs impacting County government are designed to provide appropriate resources to fund service requirements.
5. The use of technologies and practices that increase productivity and lower costs is strongly encouraged.
6. The County will adhere to its "Non-Profit Policy and Procedures" with respect to community agencies such as non-profit and Quasi-nonprofit organizations. This policy details the application process, supporting documentation (i.e tax returns, proof of non-profit status, auditor's reports if necessary, etc...) and deadline criteria each must meet in order to be considered for funding in a particular year. Upon successful and timely completion of all paperwork, the policy also outlines how funding levels will be determined for each class, as well as the agency's fiscal responsibilities upon any award it is granted.

**Revenue Policy:**

1. The use of ad valorem tax revenues will be limited to the General Fund, Debt Service Funds and municipal service taxing units.
2. The use of Gas taxes will be limited to the Road Department Fund (generally known as the Transportation Trust Fund) and transportation capital projects.
3. Tourist Development Tax proceeds will be appropriated in accordance with the level contained in the Tourist Development Tax Ordinance.
4. The use of revenues that have been pledged to bondholders will conform in every respect to the bond covenants that commit those revenues.
5. Fee revenues will be anticipated for purpose of budget preparation using fee schedules that have been adopted by the Board and historic collection rates.
6. Revenues that are reasonably to be unexpended and unencumbered at the end of the fiscal year are available to be budgeted as beginning fund balances in the budget of the following year. The amount budgeted should represent a conservative view of funds available to limit the impact of economic downturns.
7. Cash balances remaining in any fund at year-end will stay in that fund for subsequent years.
8. Fund balances utilized as a revenue source must be reviewed against the actual fund balance for the fund as estimated by the Clerk of Court's Finance office after year-end closing. Any shortfall in actual fund balance must be adjusted for by intradepartmental transfer or Board budget amendment.

**Financial Reserves Policy:**

1. Provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.
2. It shall be the objective of the Board of County Commissioners to maintain a Contingency Reserve of thirty to sixty days of operating expenditures and Emergency/Disaster Relief Reserve of thirty days of operating expenditures in the General Fund.
3. Debt Service Fund reserves will be maintained as required by bond covenants or other debt obligations.
4. Capital Funds should maintain reserves if allowed by type of fund. Many Capital Funds have time limitations and those funds will be expended as available and allowable.
5. Enterprise Funds shall maintain reserves of thirty to ninety days of operating expenditures, plus fifty percent of one year's senior lien debt service interest.

Compensated Absences shall be fully funded in all appropriate programs, where practical and available.

**Transfer Policy:**

1. Transfers among expenditure and revenue accounts may be made during the fiscal year within a fund and within a department. The County Administrator or designee must approve transfer requests moving funds to or from personal services expense accounts. No transfers may be made if the result of such transfer will be to change the adopted total budget of a fund.
2. Changes in the adopted total budget of a fund shall be made only with Board approval of a budget amendment and resolution.

**Capital Improvement Policy:**

1. The Capital Improvement Program (CIP) Budget showing estimated annualized costs of a capital projects will be updated on an annual basis. All amendments during the year must be approved by the Board.
2. On and annual basis, the County shall prepare and adopt a five-year Capital Improvement Plan (CIP) consistent with the requirement of the Comprehensive Plan. The annual budget will include sufficient appropriations to fund capital projects identified in the first year of the CIP.
3. Capital Projects identified in the five-year CIP will be given priority for funding. The five-year plan for waste and wastewater CIP projects will be based on projects included in the adopted master plans.
4. A capital project may not be added or deleted without approval of the Board.

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5. An adopted capital project may not be amended or changed more than necessary to fulfill the original intent of the project. No funds may be added or deleted which change the outcome of the project without Board approval.
6. Capital Projects shall not be used to determine or establish land use or permissible development. Capital projects are the implementer of the Comprehensive Plan, not the reverse.
7. All Comprehensive Plan capital projects shall be added, deleted or amended in compliance with Plan amendment procedures.
8. All capital projects shall compute and display the impact upon the operating budget at the time the project is being proposed for Board approval.
9. The use of impact fees shall always be related to "growth" and not be used to correct existing deficiencies.
10. The respective departments, during the budget process, will identify annual operating expenses associated with capital projects.
11. The following guidelines must be met in order to qualify as a Capital Project:

New Construction / Renovations

- a. Over \$25,000 and 5 year life expectancy
- b. Newly acquired or constructed assets must exceed minimum capitalization threshold requirements as determined by fixed asset guidelines.
- c. Improvements to or expansions of existing assets must increase its appraised value or add to its life expectancy.
- d. Routine maintenance and repair services of a repetitive nature, provided for the purpose of sustaining capital assets in serviceable condition, such as painting or lawn mowing, are not capital projects.
- e. Studies and evaluations entered into for the purpose of providing a tangible asset that is later determined to be unfeasible as a result of the study, may be capitalized. The length of time between a study or evaluation and actual commencement of construction or acquisition of the asset is not determinative criterion.

**Debt Policy:**

The objective of Wakulla County's Debt Policy is to maintain the County's ability to incur present and future debt at the most advantageous circumstances to the County and its citizens, for purposes of financing or refinancing approved elements of its capital improvements program.

- f. The County may issue bonds only for capital improvement and general obligations. Long-term debt will not be used to fund operating activities.
- g. Every effort may be made to limit the amount general obligation debt. All general obligation debt will be used for public purposes.
- h. General obligation debt may not be used for enterprise activities. All such bonds will be supported by revenue from operations.
- i. Where possible the County may use special assessment, revenue or other self supporting bonds and avoid the use of general obligation debt.
- j. The County may maintain a bond retirement reserve, which is the equivalent to the amount of debt service due on tax supported general obligation bonds in the next fiscal year.
- k. The County may issue notes for bond anticipation purposes only

Several guiding principles which are incorporated into the County's Debt Policy are as follows:

1. **Asset Life:** The County will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land) only if they have a useful life of at least five years. Debt will be used only to finance capital projects and equipment, except in case of emergency. County debt will generally not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

2. **Capital Financing:** The County normally will rely on specifically generated funds and/or grants and contributions from other governments to finance its capital needs on a pay-as-you-go basis. To achieve this it may become necessary to secure short term (not exceeding 5 years amortization) construction funding. Such financing is anticipated and allows maximum flexibility in CIP implementation. Debt of longer amortization periods (long-term debt) will be issued for capital projects when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries. Debt shall not, in general, be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction.

3. **Debt Guarantees:** The County may consider, on case-by-case basis, the use of its debt capacity for legally allowed capital projects by public development authorities or other special purpose units of government.

4. **Credit Ratings:** Wakulla County seeks to maintain the highest possible credit ratings for all categories of short and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted county policy objectives.

5. **Financial Disclosure:** The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial and other relevant information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

6. **Capital Planning:** To enhance creditworthiness and prudent financial management, Wakulla County is committed to systematic capital planning, intergovernmental cooperation and long-term

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financial planning. Evidence of this commitment to systematic capital planning is demonstrated through adoption and periodic adjustment of a Comprehensive Plan pursuant to Chapter 163, Florida Statutes, the Florida Growth Management Act and Rule 9 J 5, and the adoption of the five year Capital Improvement Plan (CIP).

7. **Debt Limits:** The County will keep outstanding debt within the limits prescribed by State statute and/or County Charter, if applicable, and at levels consistent with its creditworthiness, best practices, needs and affordability objectives.

8. **Debt Structure:** Debt will be structured to achieve the lowest possible net cost to the County given market conditions, the urgency of the capital project, and the nature and type of security provided. Moreover, to the extent possible, the County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The County shall strive to repay at least 20 percent of the principal amount of its general obligation debt within five years and at least 40 percent within ten years.

9. **Length of Debt:** Debt will be structured for the shortest amortization period consistent with a fair allocation of costs to current and future beneficiaries or users.

10. **Back loading:** The County will normally seek to structure debt with level principal and interest costs over the life of the debt. "Backloading" of costs will be considered when natural disasters or extraordinary or unanticipated external factors make the short-term cost of the debt prohibitive, when the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present when such structuring is beneficial to the County's overall amortization schedule, or when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

11. **Refunding:** The County's staff and advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management. In general, advance refundings for economic saving will be undertaken when a net present value savings of at least five percent of the refunded debt can be achieved. Current refunding that produce a net present value saving of less than five percent will be considered on a case-by-case basis. Refunding with negative savings will not be considered unless there is a compelling public policy or legal objective.

12. **Credit Enhancements:** Credit enhancement, such as letters of credit and bond insurance, may be used, but only when net debt service on the bond is reduced by more than the costs of the enhancement.

13. **Variable Rate Debt:** The County may choose to issue securities that pay a rate of interest that varies according to pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions. The County will limit its outstanding bonds in variable rate form to reasonable levels in relation to total debt.

14. **Subordinate Debt:** The County may issue subordinate debt only if it is financially beneficial to the County or consistent with creditworthiness objectives.

15. **Short Term Notes:** Use of short-term borrowing, such as bond anticipation notes and tax-exempt commercial paper, will be undertaken only if the transaction costs plus interest on the debt are less than the cost of internal financing, or available cash is insufficient to meet working capital requirements.

16. **State Revolving Fund Program:** This program provides funds for projects involving water supply and distribution facilities, storm water control and treatment projects, air and water pollution control, and solid waste disposal facilities. Whenever possible, this program will be utilized since the costs associated with issuing the notes are low and local agencies benefit from the strength of the state's credit.

### **Carry Forward Policy**

The Carry Forward Program provides budget incentives to managers to improve financial management effectiveness and accountability. The program allows managers to carry forward into the ensuing fiscal year a portion of, or all, of the unexpended end-of-year funds for identifiable projects which will result in increased productivity, cost savings and/or increased efficiency. Those projects which receive the County Administrator's approval will be presented to the Board of County Commissioners prior to November 30 of each year.

#### **A. Eligibility Requirements**

1. The department manager must submit the program proposal to the Office of Management & Budget (OMB) no later than the deadline established by OMB. The proposal must include financial savings estimated based on the most recent financial data available.
2. The department manager must clearly indicate in the Carry Forward Program how the County will realize an increase in productivity, save money or increase efficiency by approving the proposal.
3. Any request that was denied during the budget review process will be forwarded directly to the County Administrator for special review. The County Administrator will provide further direction to OMB.

**Note:** Those projects which were funded by the Board in the current fiscal year, and which were not completed, are not affected by this program. In such case, the manager must submit a "Carry Forward Request Form" to the Office of Management & Budget requesting that these funds be added to the budget of the ensuing fiscal year for the sole purpose of completing the projects for which the funds were appropriated in the previous fiscal year. The program must state on the "Carry Forward Request Form" why the project was not completed within the current fiscal year and the anticipated completion date.

#### **B. Office of Management and Budget (OMB) Responsibilities**

The Office of Management & Budget shall review all proposals from department managers.

The Office of Management & Budget will be responsible for the program activities listed below:

1. Verify the total amount of funds eligible to be carried forward into the ensuing fiscal year with the Finance Department.
2. Review an analysis of the proposed project to determine if it will increase productivity, save tax dollars and/or increase efficiency.

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3. Make a recommendation of approval or denial to the County Administrator.
4. Notify the program manager in writing of whether the project was accepted or denied within two (2) working days of the County Administrator's final decision.



**Powell & Jones**  
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wakulla County, Florida (the County), as of and for the year ended September 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wakulla County, Florida, as of September 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 7, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The budgetary comparison information presented for the general fund and the other major governmental funds is not a required part of the basic financial statements of the County, but is supplementary information required by accounting principles generally accepted in the United

States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Management's Discussion and Analysis on pages 10 through 17 is also not a required part of the basic financial statements of the County but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

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

*Powell & Jones*

**POWELL & JONES**  
Certified Public Accountants  
April 7, 2009

WAKULLA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2008

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

In June, 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement 34-Basic Financial Statement and Management's Discussion and Analysis - for State and Local Governments. This Statement provides for the most significant change in financial reporting in over twenty years and scheduled phased implementation (based on the size of government) starting with the fiscal year ending 2002. As part of this statement, there is a new reporting requirement regarding the local government's infrastructure (roads, bridges, traffic signals, etc.). This requirement permitted an optional four-year further delay for implementation of the infrastructure related portion to the fiscal year ending in 2007. The County implemented the basic model in the FY 2002-2003, and fully implemented the infrastructure related portion in 2006.

**A. Reporting Entity**

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity's financial statements should allow users to distinguish between the primary government (the County) and its component units. However, some component units, because of the closeness of their relationships with the County, should be blended as though they are part of the County. Otherwise, most component units should be discretely presented. As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the County), (2) organizations for which the County is financially accountable, and (3) other organizations for which the nature and significance

of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which are legally separate in order to determine which organizations, if any, should be included in the County's financial statements. Management determined that there are no organizations that should be included in the County's financial statements as component units.

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

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

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements
- Required supplementary information

### 1. Government-wide Financial Statements

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

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

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

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

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

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

## 2. Fund Financial Statements

The underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the County's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds, individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

### **Governmental Funds**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

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

Any non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Non-current portions of other long-term receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by noncurrent liabilities. Since they do not affect net current

assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

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

### Proprietary Funds

In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are *recognized when* the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. The County applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements.

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

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

### C. Basis of Presentation

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

#### 1. Governmental Major Funds:

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

**Road Department Fund** - The Road Department Fund accounts for maintenance of county roads and bridges.

**State Housing Initiatives Partnership (SHIP) Fund** – The SHIP Fund accounts for down payment assistance and repairs and maintenance to eligible low-income housing individuals.

**One Cent Sales Tax Fund** – The One Cent Sales Tax Fund accounts for the resources accumulated and capital improvements financed with One Cent sales tax proceeds.

**Impact Fees Fund** – The Impact Fees Fund accounts for the financial transactions relating to impact fees collected in the County.

**Road Paving Fund** – The Road Paving Fund accounts for the expenditures related to road paving projects within the County. Funding is provided from grants and other resources.

**2. Proprietary Major Funds:**

**Sewer Fund** – The Sewer Fund accounts for the financial transactions of the County's sewer operations.

**Solid Waste Fund** – The Solid Waste Fund accounts for the financial transactions of the County's solid waste collection and disposal services.

**3. Receivables and Payables**

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

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

**4. Inventories**

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

**5. Restricted Assets**

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

**6. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right-of-ways, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Except for roads and bridges constructed prior to June 30, 1980, assets are