

FIDUCIARY FUNDS AND ACCOUNT GROUPS

FIDUCIARY FUNDS

Expendable Trust Funds

General Trust — To receive and account for donations to be used for a specific purpose.

Park, Open Space and Recreational Trust — To receive gifts and fees and to disburse these monies for parks and recreational needs.

Law Enforcement Trust — To receive proceeds of confiscated property to be used for certain law enforcement purposes.

Pollution Recovery Trust — To collect civil penalties imposed for polluting and expend funds to restore polluted areas.

Other Trust — To receive and account for donations to be used for a specific purpose.

Sheriff Trust — To account for assets held by the Sheriff in a trustee capacity for jail inmates. The fund is used to account for revenue sources that are legally restricted to expenditures for specific purposes.

Agency Funds

Revenue Collection — To account for the collection and distribution of taxes and licenses for the county and other taxing bodies.

Other Agency — To account for funds received and disbursed by Court Trustee, Hunting and Fishing Licenses, the Radon Gas Fund, School Impact, Recording, Tax Certificates, Tags and Other Licenses and Building Permit Surcharge.

Clerk Agency — To account for funds received and disbursed by the Clerk's Office in a fiduciary capacity.

Sheriff Agency — To account for funds received and disbursed by the Sheriff's Office in a fiduciary capacity.

ACCOUNT GROUPS

General Fixed Assets Account Group

To account for general fixed assets other than those accounted for in Proprietary Funds or Trust Funds.

General Long-Term Obligations Account Group

To account for unmatured general long-term obligations intended to be funded from governmental funds.



TRUST AND AGENCY FUNDS

Combining Balance Sheet

September 30, 1999

(In Thousands)

	<i>EXPENDABLE TRUST FUNDS</i>					
	<i>General Trust</i>	<i>Park, Open Space and Recreational Trust</i>	<i>Law Enforcement Trust</i>	<i>Pollution Recovery Trust</i>	<i>Other Trust</i>	<i>Sheriff Trust</i>
<i>ASSETS</i>						
Cash and Cash Equivalents	\$2,487	\$5,843	\$5,538	\$1,022	\$1,713	\$617
Accounts Receivable						
Delinquent Taxes Receivable						
Due from Other County Funds	4					
Due from Other Governments			55			
Inventory						57
Total Assets	\$2,491	\$5,843	\$5,593	\$1,022	\$1,713	\$674
<i>LIABILITIES AND FUND BALANCES</i>						
Liabilities:						
Vouchers Payable and Accrued Liabilities	\$ 48			\$ 43	\$ 31	
Due to Other County Funds						
Due to Other Governments						
Due to Individuals						
Escrow Deposits						
Total Liabilities	48			43	31	
Fund Balances:						
Reserved for Inmate Welfare						\$674
Unreserved/Undesignated	2,443	5,843	5,593	979	1,682	
Total Fund Balances	2,443	5,843	5,593	979	1,682	
Total Liabilities and Fund Balances	\$2,491	\$5,843	\$5,593	\$1,022	\$1,713	\$674

AGENCY FUNDS

<i>Revenue Collection</i>	<i>Other Agency</i>	<i>Clerk Agency</i>	<i>Sheriff Agency</i>	<i>Total</i>
\$11,129	\$11,367	\$14,201	\$6,818	\$60,735
	6		751	757
11,164				11,164
			1,377	1,381
	21		810	886
				57
\$22,293	\$11,394	\$14,201	\$9,756	\$74,980
\$ 6	\$ 177		\$ 70	\$ 375
349		\$ 2,415	2,884	5,648
4,531	9,292	1,775		15,598
			6,802	6,802
17,407	1,925	10,011		29,343
22,293	11,394	14,201	9,756	57,766
				674
				16,540
				17,214
\$22,293	\$11,394	\$14,201	\$9,756	\$74,980

EXPENDABLE TRUST FUNDS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

for the fiscal year ended September 30, 1999

(In Thousands)

	<i>General Trust</i>	<i>Park, Open Space and Recreational Trust</i>	<i>Law Enforcement Trust</i>	<i>Pollution Recovery Trust</i>	<i>Other Trust</i>	<i>Sheriff Trust</i>	<i>Total</i>
Revenues:							
Special Assessment/Impact Fees		\$ 2,073					\$ 2,073
Fines and Forfeitures	\$ 56		\$ 3,525	\$248			3,829
Interest Income	117	313	301	51	\$ 78		860
Miscellaneous	805		6			\$1,503	2,314
Total Revenues	978	2,386	3,832	299	78	1,503	9,076
Expenditures:							
Current:							
General Government						1,501	1,501
Public Safety			5,156				5,156
Human Services	52						52
Culture and Recreation	161	12			27		200
Physical Environment	75			136			211
Capital Outlay	340			139	214		693
Total Expenditures	628	12	5,156	275	241	1,501	7,813
Excess of Revenues Over (Under) Expenditures	350	2,374	(1,324)	24	(163)	2	1,263
Other Financing Sources (Uses):							
Operating Transfers In					576		576
Operating Transfers Out		(1,780)					(1,780)
Total Other Financing Sources (Uses)		(1,780)			576		(1,204)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	350	594	(1,324)	24	413	2	59
Fund Balances, October 1	2,093	5,249	6,917	955	1,269	672	17,155
Fund Balances, September 30	\$2,443	\$ 5,843	\$ 5,593	\$979	\$1,682	\$ 674	\$17,214

ALL AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Balance October 1, 1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance September 30, 1999</i>
REVENUE COLLECTION				
ASSETS				
Cash and Cash Equivalents	\$13,824	\$1,789,868	\$1,792,563	\$11,129
Delinquent Taxes Receivable	12,307		1,143	11,164
Total Assets	\$26,131	\$1,789,868	\$1,793,706	\$22,293
LIABILITIES				
Vouchers Payable and Accrued Liabilities	\$ 7	\$ 24,654	\$ 24,655	\$ 6
Due to Other County Funds	353	522,518	522,522	349
Due to Other Governments	2,528	1,177,646	1,175,643	4,531
Escrow Deposits	23,243	69,195	75,031	17,407
Total Liabilities	\$26,131	\$1,794,013	\$1,797,851	\$22,293
OTHER AGENCY				
ASSETS				
Cash and Cash Equivalents	\$ 8,391	\$ 366,312	\$ 363,336	\$11,367
Accounts Receivables		6		6
Due from Other Governments	30	99	108	21
Total Assets	\$ 8,421	\$ 366,417	\$ 363,444	\$11,394
LIABILITIES				
Vouchers Payable and Accrued Liabilities	\$ 23	\$ 8,535	\$ 8,381	\$ 177
Due to Other Governments	6,884	229,100	226,692	9,292
Escrow Deposits	1,514	137,588	137,177	1,925
Total Liabilities	\$ 8,421	\$ 375,223	\$ 372,250	\$11,394

(continued)

ALL AGENCY FUNDS, continued
Combining Statement of Changes in Assets and Liabilities
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Balance October 1, 1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance September 30, 1999</i>
<i>CLERK AGENCY</i>				
<i>ASSETS</i>				
Cash and Cash Equivalents	\$14,728	\$ 109,183	\$ 109,710	\$14,201
Total Assets	\$14,728	\$ 109,183	\$ 109,710	\$14,201
<i>LIABILITIES</i>				
Due to Other County Funds	\$ 2,234	\$30,417	\$30,236	\$ 2,415
Due to Other Governments	1,574	22,364	22,163	1,775
Escrow Deposits	10,920	56,402	57,311	10,011
Total Liabilities	\$14,728	\$ 109,183	\$ 109,710	\$14,201
<i>SHERIFF AGENCY</i>				
<i>ASSETS</i>				
Cash and Cash Equivalents	\$ 6,565	\$ 76,087	\$ 75,834	\$ 6,818
Accounts Receivable	599	19,210	19,058	751
Due from Other County Funds	407	2,235	1,265	1,377
Due from Other Governments	156	5,106	4,452	810
Total Assets	\$ 7,727	\$102,638	\$ 100,609	\$ 9,756
<i>LIABILITIES</i>				
Vouchers Payable and Accrued Liabilities	\$ 17	\$ 57,495	\$ 57,442	\$ 70
Due to Other County Funds	1,105	3,625	1,846	2,884
Due to Individuals	6,605	19,410	19,213	6,802
Total Liabilities	\$ 7,727	\$ 80,530	\$ 78,501	\$ 9,756

(continued)

ALL AGENCY FUNDS, continued
Combining Statement of Changes in Assets and Liabilities
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Balance October 1, 1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance September 30, 1999</i>
<hr/> <i>TOTAL — ALL AGENCY FUNDS</i> <hr/>				
<i>ASSETS</i>				
Cash and Cash Equivalents	\$43,508	\$2,341,450	\$2,341,443	\$43,515
Investments				
Accounts Receivable	599	19,216	19,058	757
Delinquent Taxes Receivable	12,307		1,143	11,164
Due from Other County Funds	407	2,235	1,265	1,377
Due from Other Governments	186	5,205	4,560	831
Total Assets	\$57,007	\$2,368,106	\$2,367,469	\$57,644
<i>LIABILITIES</i>				
Vouchers Payable and Accrued Liabilities	\$ 47	\$ 90,684	\$ 90,478	\$ 253
Due to Other County Funds	3,692	556,560	554,604	5,648
Due to Other Governments	10,986	1,429,110	1,424,498	15,598
Due to Individuals	6,605	19,410	19,213	6,802
Escrow Deposits	35,677	263,185	269,519	29,343
Total Liabilities	\$57,007	\$2,358,949	\$2,358,312	\$57,644

SCHEDULE OF GENERAL FIXED ASSETS

— by Source

September 30, 1999

(In Thousands)

	<i>Total</i>
<hr/>	
General Fixed Assets:	
Land	\$ 175,533
Buildings	491,397
Improvements Other Than Buildings	154,284
Equipment	272,531
Construction in Progress	310,577
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Total General Fixed Assets	\$1,404,322
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Investment in General Fixed Assets by Source:	
Capital Projects Funds:	
General Obligation Bonds	\$ 686,905
Special Obligation Bonds	198,842
General Fund Revenue	437,276
Special Revenue Fund Revenue	54,955
Federal Grants	8,560
State Grants	4,412
Gifts	13,372
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Total Investment in General Fixed Assets	\$1,404,322
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SCHEDULE OF GENERAL FIXED ASSETS

— by Function and Activity

September 30, 1999

(In Thousands)

<i>Function and Activity</i>	<i>Land</i>	<i>Buildings</i>	<i>Improvements Other Than Buildings</i>	<i>Equipment</i>	<i>Total</i>
General Government:					
Control:					
Legislative				\$ 117	\$ 117
Executive	\$ 29	\$ 48,938	\$ 309	2,023	51,299
Judicial	369	62,323	8,005	20,609	91,306
Total Control	398	111,261	8,314	22,749	142,722
Staff Agencies:					
Finance and Administrative	516	15,123	1,384	51,936	68,959
Law	176			856	1,032
Planning and Zoning	277	43	176	1,769	2,265
General Government Buildings	14,435	99,121	11,918	24,781	150,255
Total Staff Agencies	15,404	114,287	13,478	79,342	222,511
Total General Government	15,802	225,548	21,792	102,091	365,233
Public Safety:					
Law Enforcement	1,205	45,093	289	95,398	141,985
Fire Control		503		6,500	7,003
Detention/Correction	4,823	74,195	999	5,030	85,047
Protective Inspections		2,845	1,222	2,493	6,560
Emergency and Disaster Relief Services		16		3,953	3,969
Ambulance and Rescue Services		160	149	5,730	6,039
Medical Examiner		1,075	136	1,243	2,454
Consumer Affairs				168	168
Total Public Safety	6,028	123,887	2,795	120,515	253,225
Transportation	14,345	12,005	85,104	14,167	125,621
Human Services	4,977	13,368	6,138	5,705	30,188
Culture and Recreation	110,188	107,409	33,999	20,260	271,856
Physical Environment	21,029	3,861	3,531	8,189	36,610
Economic Environment	3,164	5,319	925	1,604	11,012
Total General Fixed Assets Allocated to Functions	\$175,533	\$491,397	\$154,284	\$272,531	1,093,745
Construction in Progress					310,577
Total General Fixed Assets					\$1,404,322

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

— by Function and Activity

for the fiscal year ended September 30, 1999

(In Thousands)

<i>Function and Activity</i>	<i>General Fixed Assets October 1, 1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>General Fixed Assets September 30, 1999</i>
General Government:				
Control:				
Legislative	\$ 118	\$ 2	\$ 3	\$ 117
Executive	51,013	324	38	51,299
Judicial	90,586	1,088	368	91,306
Total Control	141,717	1,414	409	142,722
Staff Agencies:				
Finance and Administrative	64,851	4,323	215	68,959
Law	934	108	10	1,032
Planning and Zoning	2,132	173	40	2,265
General Government Buildings	142,369	8,235	349	150,255
Total Staff Agencies	210,286	12,839	614	222,511
Total General Government	352,003	14,253	1,023	365,233
Public Safety:				
Law Enforcement	127,930	16,162	2,107	141,985
Fire Control	6,863	141	1	7,003
Detention/Correction	84,241	811	5	85,047
Protective Inspections	6,265	297	2	6,560
Emergency and Disaster Relief Services	3,563	409	3	3,969
Ambulance and Rescue Services	5,690	458	109	6,039
Medical Examiner	2,426	29	1	2,454
Consumer Affairs	155	13		168
Total Public Safety	237,133	18,320	2,228	253,225
Transportation	104,433	21,227	39	125,621
Human Services	29,460	832	104	30,188
Culture and Recreation	265,717	6,402	263	271,856
Physical Environment	36,083	757	230	36,610
Economic Environment	10,951	134	73	11,012
Construction in Progress	283,228	36,900	9,551	310,577
Total General Fixed Assets	\$1,319,008	\$ 98,825	\$13,511	\$1,404,322

SCHEDULE OF GENERAL LONG-TERM OBLIGATIONS

September 30, 1999

(In Thousands)

	<i>Total</i>
Amount Available and To Be Provided for the Payment of General Long-Term Obligations:	
Amount Available:	
Debt Service Funds	\$ 38,140
Capital Projects Funds	21
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Total Amount Available	38,161
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Amount to be Provided:	
Tourist Tax Revenue Bonds	27,708
Gas Tax Revenue Bonds	41,852
General Obligation Bonds	311,644
Special Obligation Bonds	205,108
Loans Payable and Capital Lease Obligations	149,880
Compensated Absences	34,975
Other Long-Term Obligations	15,090
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Total Amount to be Provided	786,257
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Total Amount Available and to be Provided	\$824,418
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General Long-Term Obligations Payable:	
Tourist Tax Revenue Bonds	\$ 30,820
Gas Tax Revenue Bonds	47,705
General Obligation Bonds	314,655
Special Obligation Bonds	223,315
Loans Payable and Capital Lease Obligations	157,807
Compensated Absences	34,975
Other Long-Term Obligations	15,141
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Total General Long-Term Obligations Payable	\$824,418
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