

# Data & Analysis

Unified  
Sumter County  
City of Center Hill  
City of Webster  
Comprehensive Plan

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May 25, 2012

# Introduction

## Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

**Introduction - Unified Comprehensive Plan Sumter County/Center Hill/Webster  
Data & Analysis**

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# Chapter 1

## Future Land Use Element

### Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

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## Introduction

The County and the Cities of Center Hill and Webster are located at the literal crossroads of Central Florida, connecting to several major transportation corridors, which provide easy access to all areas of the state. This locational advantage makes the County and cities attractive for strong future development and economic opportunities. In order to take full advantage of these opportunities, this Future Land Use Element is structured to support a strong and cohesive planning paradigm that integrates the planning efforts between the County and the cities to provide appropriate and sufficient lands to meet the projected 2035 population demands, to meet the economic development and job creation needs, and to protect the rural/agricultural quality of the county and its cities.

## Data and Analysis of Future Land Use

### **Permanent & Seasonal Population**

The population projections for Sumter County and the cities are based on the population report prepared by Fishkind & Associates for the City of Wildwood comprehensive plan rewrite in 2008. After significant discussion with the Florida Department of Economic Opportunity (DEO) (fka Department of Community Affairs) during the adoption of the City of Wildwood's comprehensive plan, DEO accepted the use of the Fishkind population projections. In addition, the County utilized the Fishkind population projections in the development and adoption of the County's Evaluation & Appraisal Report in 2010, which was found sufficient by DEO. Also in support of the use of the Fishkind population projections, the County, City of Wildwood, and DEO entered into a population allocation agreement, approved by the Board of County Commissioners on February 9, 2010, establishing the use of these projections and the future allocation of population to the City of Wildwood in 2035 (25% of the total county population allocated to the City of Wildwood in the year 2035). Finally, these population projections have been utilized in other planning efforts to support this comprehensive plan. Most specifically, these population projections were utilized by the Lake-Sumter Metropolitan Planning Organization (LSMPO) in the development of their 2035 Long Range Transportation Plan.

Consistent with the requirements of Chapter 163, Part II, Florida Statutes, the population for the cities was established either based on actually adopted population projections within their existing comprehensive plans (City of Bushnell and City of Wildwood) or allocated based on a fixed proportion of the county population over the planning horizon (City of Center Hill, City of Coleman, and City of Webster).

The population projections provided within this comprehensive plan are similar to the medium population projections provided by the State's Office of Economic and Demographic Research (EDR) through 2020. Beyond 2020, the population projections within this comprehensive plan are greater than those by EDR. This diversion from EDR is reasonable given the strong long-term outlook for future

development activity within the county (i.e. three new developments of regional impact within the City of Wildwood – Landstone, Wildwood Springs, and Southern Oaks proposed for construction during the planning timeframe).

The permanent population of unincorporated Sumter County was 72,947 in 2010 (U.S. Census) and is estimated to be 78,485 in 2012. The seasonal population of unincorporated Sumter County is estimated to be 16.7% higher than the permanent population, or a seasonal population of 91,582 in 2012. The permanent and seasonal populations of unincorporated Sumter County projected through 2035 are shown in Table 1-1.

It is important to note that the unincorporated population does not include the significant inmate population within the county’s two prisons (Coleman Federal Correction Institution and the State’s Sumter Correctional Institution). These two prisons account for over 9,000 inmates (approximately 10% of the total county population). Typically, the inmate population is included within the raw population counts. However, for purposes of this comprehensive plan, the inmate population is excluded in the calculation of land use and infrastructure demand and need. The exceptions are in the transportation analysis provided within the Transportation Element (LSMPO’s 2035 Long Range Transportation Plan) which accounts for the transportation impact of the significant employment at the two prison facilities (not including the actual inmates) and for the calculation of the proportionate percentage share of city population of the total county population.

The impact of the distribution of unincorporated population within The Villages Development of Regional Impact (The Villages DRI) is significant. In 2010, of the 72,947 unincorporated permanent population over approximately 51,000 (nearly 70%) reside within The Villages DRI. With the buildout of The Villages DRI anticipated in 2014/2015, with a population of approximately 70,000 within unincorporated county, the percentage of the 2017 unincorporated population residing in The Villages increases to over 77%; but by 2035 the unincorporated population residing within The Villages DRI drops to approximately 45%. This increase in the percentage to 77% in 2017 is purely reflective of the focus of population growth within The Villages DRI over the short-term. However, the reduced percentage to 45% in 2035 is still a significant portion of the unincorporated population.

Table 1-1 – Sumter County (Unincorporated) Permanent & Seasonal Population  
*Permanent & Seasonal Population for Sumter County, FL  
 (Unincorporated, Excluding Prisoners)*

Population	2010	2012	2017	2022	2035
Permanent	72,947	78,485	89,604	104,289	155,693
Seasonal	85,120	91,582	104,556	121,691	181,674

Source: Sumter County, Florida, 2012.

The permanent population of City of Center Hill was 988 in 2010 (U.S. Census) and is estimated to be 994 in 2012. This represents 1% of the countywide population. This percentage share is carried forward through 2035. The seasonal population of City of Center Hill is estimated to be 31.7% higher than the permanent population, or a seasonal population of 1,309 in 2012. The high seasonal population

increase is a direct result of the large recreational vehicle resort (Florida Grande) within the southwest corner of the city. The permanent and seasonal populations of the City of Center Hill projected through 2035 are shown in Table 1-2.

It is important to note that these population projections for the City of Center Hill are significantly lower than those provided within the City’s 2006 comprehensive plan. The 2006 comprehensive plan projected a population of over 6,000 residents in 2020. This high population projection assumed the development of a large development of regional impact within the City, which never occurred.

Table 1-2 – City of Center Hill Permanent & Seasonal Population  
*Permanent & Seasonal Population for City of Center Hill, FL*

Population	2010	2012	2017	2022	2035
Permanent	988	994	1,195	1,474	2,397
Seasonal	1,301	1,309	1,574	1,940	3,157

Source: Sumter County, Florida, 2012.

The permanent population of City of Webster was 785 in 2010 (U.S. Census) and is estimated to be 794 in 2012. This represents approximately 0.79% of the countywide population. This percentage share is carried through 2035. The seasonal population of City of Webster is estimated to be 1.4% higher than the permanent population, or a seasonal population of 805 in 2012. The permanent and seasonal populations of City of Webster projected through 2035 are shown in Table 1-3.

Table 1-3 – City of Webster Permanent & Seasonal Population  
*Permanent & Seasonal Population for City of Webster, FL:*

Population	2010	2012	2017	2022	2035
Permanent	785	794	954	1,176	1,914
Seasonal	796	805	968	1,193	1,941

Source: Sumter County, Florida, 2012.

### **Amount of Land Required to Accommodate Growth**

The following provides a description and summary table of the future land use categories utilized on the 2035 FLUM (Maps 1-1 to 1-3 and Table 1-4).

The “Agriculture” future land use category is applied to land that is primarily used for the production of plants and animals useful to humans, including to a variable extent the preparation of these products for human use and their disposal by marketing or otherwise. These uses include aquaculture, horticulture, floriculture, viticulture, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production. The land in this category is suited for livestock and the cultivation of crops, and includes cropland, pasture land, orchards, vineyards; nurseries; ornamental horticulture areas; groves, confined feeding operations, specialty farms and silviculture activities. Non-residential uses allowable in this category include farm buildings (barns, equipment sheds, poultry houses, stables, other livestock houses, pole barns, corrals, and similar structures) and seasonal roadside produce stands.

Secondary uses include, but are not limited to, small-scale, neighborhood-serving commercial uses, community facilities as described in Policy 1.6.4, public schools, parks, conservation, commercial and industrial uses that directly support agricultural uses, borrow pits, and mining.

- a. This land use category shall be located outside the UDA boundary or within the UDA where it serves as a holding area in anticipation of future annexation consistent with the Municipal Service Areas (MSA) approved between the County and the cities of Bushnell, Center Hill, Webster, and Wildwood, or the within the UDA if it is within the jurisdiction of the Cities;
- b. Maximum gross residential density shall be 1 dwelling unit per 10 acres with a minimum parcel size of 10 acres;
- c. Residential density bonuses may be utilized subject to the Density Bonus Point System in Policy 1.1.1U or Policy 1.1.1C or the Conservation Subdivision standards in Policy 1.1.2U; and
- d. Existing, platted subdivisions, which are vested pursuant to the policies of this comprehensive plan and land development regulations, shall continue to be recognized as vested and available for infill development at the historic, platted density, but shall not be eligible for increased density except through a comprehensive plan amendment.

The “Rural Residential” future land use category is applied to land that is primarily used for or is suitable for residential uses and residential accessory uses. This land use category is typically located within or adjacent to incorporated cities and includes unincorporated residential communities. Accessory uses are limited activities that are customary and incidental to residential use undertaken for the personal use and enjoyment of the residential occupant.

Secondary uses include small-scale, neighborhood-serving commercial uses, community facilities as described in Policy 1.6.4, public schools, parks, conservation, and agriculture.

- a. This land use category may be applied to lands within or outside the UDA;
- b. Maximum gross density is 2 dwelling units per acre when located inside the UDA, subject to use of central water or sewer services;
- c. Maximum gross density when located outside the UDA or inside the UDA with no central water or sewer service is 1 dwelling unit per acre; and

The “Urban Residential” future land use category is applied to land that is primarily used for or is suitable for residential uses and residential accessory uses. Accessory uses are limited activities that are customary and incidental to residential use undertaken for the personal use and enjoyment of the residential occupant.

Secondary uses may include small-scale, neighborhood-serving commercial uses, community facilities as described in Policy 1.6.4, public schools, and parks.

- a. This land use category may be applied only to lands within the UDA;
- b. Maximum gross density shall be 6 dwelling units per acre subject to the use of central water and sewer;

- c. Multifamily dwellings and attached single-family dwellings may be located in this land use area, subject to limitations adopted by individual municipalities as contained in this comprehensive plan; and
- d. Central water and sewer must be available for rural or agricultural land to be converted to this future land use category.

The “Mixed Use” future land use category is designed for Development of Regional Impact (DRI) projects or Planned Unit Development (PUD) projects and shall be applied only upon approval of a Development Order (DO) approved by the local governing board. A master plan of development that meets the PUD standards within the land development regulations and this comprehensive plan must be approved by the local governing board. This land use will be authorized through a Future Land Use Map Amendment processed concurrently with the DRI or PUD application.

- a. This land use category may be located within or outside the UDA;
- b. Central water and sewer must be available;
- c. The master site plan for the related DRI or PUD must include a minimum of three (3) distinct land uses (residential, commercial, office, industrial, institutional, public services, parks and open space). No one land use may exceed 70% of the total land uses and no one land use may be less than 15% of the total land uses. However, if the DRI or PUD is within a designated Economic Activity Center on the Future Land Use Map, then the mix of land uses shall be exempt from the above land use percentages and shall provide an appropriate mix of land uses to promote the economic development intent of the project. In no case shall a DRI or PUD be fully residential.
- d. Density, intensity, appropriate land uses, and open space shall be in accordance with adopted PUD standards in Policies 1.4.1 through 1.4.8.

The “General Commercial” future land use category is applied to land suitable for commercial activity with access from an arterial or collector road. All types of commercial uses are potentially permissible. Residential uses may be allowed secondarily use to a principle commercial use. Residential uses are limited to an owner/operator/manager unit or dwellings integrated into a mixed use commercial development (i.e. mixed-use structures, upper flats, and loft apartments). Central water and sewer shall be utilized when available.

- a. General commercial may be located within or outside the UDA;
- b. The maximum floor area ratio when located within a Primary Economic Activity Center is 0.7;
- c. The maximum floor area ratio when located inside the UDA boundary is 0.5; and
- d. The maximum floor area ratio when located outside the UDA is 0.3.

The “Industrial” future land use category is applied to lands suitable for light and heavy manufacturing, processing, outdoor storage, warehousing, and transportation of goods.

Secondary uses may include: commercial uses that directly support the industrial land use or provide services to the employees; commercial uses that require outdoor storage, large volumes of truck activity, or other potential to create negative off-site impacts; service industries, utilities, wholesale and internet businesses that do not cater to on-site customers, offices related to the industrial use, and other land uses requiring outdoor storage and/or having the potential to generate negative impacts on adjacent properties.

- a. Industrial land uses may be located within or outside the UDA;
- b. Industrial uses shall be encouraged within the Economic Activity Centers and industrial areas within the Cities;
- c. The Industrial uses shall be located with access to an arterial or collector road;
- d. The maximum floor area ratio when located inside a Primary Economic Activity Center is 0.7;
- e. The maximum floor area ratio when located inside the UDA boundary is 0.5; and
- f. The maximum floor area ratio when located outside the UDA boundary is 0.3.

The “Public/Institutional” future land use category is intended for activities and facilities of public or private schools licensed by the Florida Department of Education; structures or lands that are owned, leased, or operated by a governmental or quasi-governmental entity, such as civic and community centers, hospitals and public health facilities, libraries, police stations, fire stations, public airports (as defined in Section 330.27(6), Florida Statutes), charitable non-profit organizations, and government administration buildings; and systems or facilities for public transportation, communications, sewer, drainage, and potable water.

- a. Public/Institutional land uses may be applied to lands within or outside the UDA; and
- b. The maximum floor area ratio is 0.5.

The “Recreational” future land use category is intended for lands devoted to public parks, playgrounds, and open spaces. Lands set aside for the private use of residents/owners in planned developments, mixed use areas, or other unified developments are not necessarily designated for recreational land use.

- a. Recreational land uses may be applied to lands within or outside the UDA;
- b. The maximum floor area ratio is 0.5; and
- c. Residential uses are limited to one dwelling for on-site management or security personnel.

The “Conservation” future land use category shall be applied to public land areas that have been acquired for the purpose of conserving, preserving, or managing environmentally sensitive lands. This land use category may be applied to private lands when held under a perpetual conservation easement, or similar legal instrument, dedicated to a public agency for resource conservation purposes.

- a. Conservation land uses may be applied within or outside the UDA; and
- b. Residential uses are limited to housing for on-site management and security personnel and residences specifically allowed under the terms of the management plan for the public lands or perpetual conservation easement.

Table 1.4 - Future Land Uses Maximum Density or Intensity

Future Land Use Category	Maximum Density or Intensity	Special Requirements
Agriculture	1 dwelling unit/10 acres	Outside Urban Development Area (UDA) or within UDA consistent with Policy 1.3.4
	1 dwelling unit/5 acres	Outside UDA or within UDA consistent with Policy 1.3.4 and consistent with Density Bonus Point System in Policy 1.1.1U
	1 dwelling unit/3 acres	Outside UDA or within UDA consistent with Policy 1.3.4 and consistent with Conservation Subdivision standards in Policy 1.1.2U
	1 dwelling unit/2 acres	Only applicable within the City of Center Hill consistent with Agriculture Point Density Rating System in Policy 1.1.2C
	1 dwelling unit/acre	Only applicable within the City of Center Hill consistent with Agriculture Point Density Rating System in Policy 1.1.2C
Rural Residential	1 dwelling unit/acre	Outside UDA or Inside UDA with no central water or sewer services or within the City of Center Hill
	2 dwelling units/acre	Inside UDA with central water or sewer services; Not applicable within the City of Center Hill
Low Density Residential	2.2 dwelling units/acre	Only applicable within the City of Center Hill
Medium Density Residential	3.6 dwelling units/acre	Only applicable within the City of Center Hill
Urban Residential	6 dwelling units/acre	Inside UDA with central water and sewer services; Not applicable within the City of Center Hill
Mixed Use	4 dwelling units/acre and 0.3 Floor Area Ratio	Outside UDA with central water and sewer services – Must be developed as a Planned Unit Development or Development of Regional Impact per Policy 1.2.7
	8 dwelling units/acre and 0.5 Floor Area Ratio	Inside UDA with central water and sewer services - Must be developed as a Planned Unit Development or Development of Regional Impact per Policy 1.2.7
General Commercial	0.7 Floor Area Ratio	Inside a Primary Economic Activity Center
	0.5 Floor Area Ratio	Inside UDA
	0.3 Floor Area Ratio	Outside UDA
Industrial	0.7 Floor Area Ratio	Inside a Primary Economic Activity Center
	0.5 Floor Area Ratio	Inside UDA
	0.3 Floor Area Ratio	Outside UDA
Public/Institutional	0.5 Floor Area Ratio	
Recreational	0.5 Floor Area Ratio	
Conservation	NA	Caretaker unit only for public conservation lands or private lands dedicated to and managed by a public agency through a conservation easement

Since the last Future Land Use Map (FLUM) was adopted for the County and Cities, a significant amount of annexation occurred, with the unincorporated county losing approximately 4,000 acres of Agricultural land to annexation and a total of approximately 5,000 acres converting to the municipal (MUN) category on the 2035 FLUM. Moreover, as part of the update, the 2035 FLUM consolidates several residential categories into only two (2) distinct residential categories: Rural Residential (RR) and Urban Residential (UR). The 2035 FLUM also reconciles the Sumter County FLUM categories and the cities' FLUM categories for consistent nomenclature. This consolidation/reconciliation was made for unincorporated County and the City of Webster. The City of Center Hill retained its previously adopted residential categories of Rural Residential (RR), Residential Low Density (RLD) and Residential Medium Density (RMD), with no consolidation of residential categories; however, Light Manufacturing (LM) and Public Facilities (PFC) were converted to Industrial (IND) and Public/Institutional (PI) for consistent nomenclature.

Tables 1-5 through 1-7 show comparisons of the previously adopted FLUM for the County and the Cities and 2035 FLUM, showing the conversion of residential categories, annexations, and other changes in terms of acreage.

Table 1-5 – Sumter County, Comparison 2010 to 2035.

*Sumter County, Comparison 2010 to 2035*

<b>FLUM Category</b>	<b>2010 FLUM</b>	<b>2035 FLUM</b>	<b>Change</b>
AGR	176,143	172,174	(3,969)
COM	2,852	2,801	(51)
CON	105,875	105,876	1
HDR	73	-	(73)
IND	5,560	4,775	(785)
LDR	4,211	-	(4,211)
MDR	374	-	(374)
MU	16,059	15,823	(235)
MUN	33,248	38,498	5,250
PI	3,075	3,136	60
REC	588	555	(32)
RUR	9,055	-	(9,055)
RR	-	13,028	13,028
UR	-	446	446
<b>TOTAL*</b>	<b>357,113</b>	<b>357,112</b>	<b>0</b>

\*Discrepancy due to rounding.

Source: Sumter County, Florida, 2012.

Table 1-6 – City of Center Hill, Comparison 2010 to 2035.

*City of Center Hill, Comparison 2010 to 2035*

<b>FLUM Category</b>	<b>2010 FLUM</b>	<b>2035 FLUM</b>	<b>Change</b>
AG ( R )	3,432	3,432	-
LM	111	-	(111)
PFC	23	-	(23)
RHD	10	-	(10)
RLD	508	508	-
RMD	15	25	10
RR	82	82	-
COM	23	23	0
IND	-	111	111
PI	-	23	23
<b>TOTAL</b>	<b>4,204</b>	<b>4,204</b>	<b>0</b>

Source: Sumter County, Florida, 2012.

Table 1-7 – City of Webster, Comparison 2010 to 2035.

*City of Webster, Comparison 2010 to 2035*

<b>FLUM Category</b>	<b>2010 FLUM</b>	<b>2035 FLUM</b>	<b>Change</b>
AG ( R )	346	331	(16)
C	94	-	(94)
CON	14	-	(14)
CP	18	-	(18)
EP	42	-	(42)
I	0	-	(0)
INT	22	-	(22)
MF	16	-	(16)
PS	1	-	(1)
ROC	17	-	(17)
SF-MH	99	-	(99)
SF-SB	140	-	(140)
COM	-	114	114
IND	-	0	0
PI	-	64	64
REC	-	64	64
RR	-	14	14
UR	-	223	223
<b>TOTAL</b>	<b>809</b>	<b>809</b>	<b>0</b>

Source: Sumter County, Florida, 2012.

Based on population projections within this comprehensive plan, 155,693 people are projected to reside in unincorporated county by the year 2035. Based on average household size determined by the 2010 U.S. Census, this growth equates to a need for 76,320 housing units by the year 2035. The projected

population growth and respective housing units needed for unincorporated county are shown in Table 1-8.

Table 1-8 – Population Projections for Unincorporated Sumter County  
*Population for Sumter County, FL (Unincorporated, Excluding Prisoners)*

	2010	2012	2017	2022	2035
Population	72,947	78,485	89,604	104,289	155,693
# Units	35,758	38,473	43,924	51,122	76,320

Source: Sumter County, Florida, 2012.

The 2035 Future Land Use Map (FLUM) designates lands suitable for residential use within unincorporated county. According to the 2035 FLUM, approximately 195,462 acres allow for residential use, without consideration of wetland, floodplain or other conditions which would otherwise limit such use. Based on the allowable densities corresponding to the 2035 FLUM, there is the potential for 87,323 housing units, which would accommodate a population of 167,208 people. This represents a surplus of approximately 11,003 units beyond the 2035 projection. Table 1-9 shows the development potential corresponding to the 2035 FLUM.

The allocation of future land uses within the 2035 FLUM are consistent with Chapter 163, Part II, Florida Statutes, in that it provides sufficient lands to accommodate at a minimum the needs of the EDR medium projections for the unincorporated county.

Table 1-9 – Sumter County, Development Potential  
*Sumter County, Development Potential (2035)*

FLUM	Acreage	Min. Density	Units	AHS	Population
AGR*	166,164	0.1	16,616	2.04	33,897
RR w/Util.	9,388	2.0	18,776	2.04	38,302
RR	3,640	1.0	3,640	2.04	7,427
UR	446	6.0	2,675	2.04	5,456
MU**	15,823	N/A	45,616	N/A	82,125
<b>TOTAL</b>			<b>87,323</b>		<b>167,208</b>

AHS = Average Household Size, 2010 U.S. Census for Sumter County, FL

\* Less limerock mining properties, 6,010 acres

\*\* Based on development orders/entitlements;

The Villages at Buildout = 45,548 units, 81,986 pop.;

Zito Property at Buildout = 68 units, 139 pop.

Based on population projections within this comprehensive plan, 2,397 people are projected to reside in the City of Center Hill by the year 2035. Based on average household size determined by the 2010 U.S. Census, this growth equates to a need for 766 housing units by the year 2035. The projected population growth and respective housing units anticipated for the City of Center Hill are shown in Table 1-10.

Table 1-10 – Population Projections for City of Center Hill

*Population for City of Center Hill, FL*

	2010	2012	2017	2022	2035
Population	988	994	1,195	1,474	2,397
# Units	316	318	382	471	766

Source: Sumter County, Florida, 2012.

The 2035 Future Land Use Map (FLUM) designates lands suitable for residential use within the City of Center Hill. According to the 2035 FLUM, approximately 2,361 acres in the City of Center Hill allow for residential use, without consideration of wetland, floodplain or other conditions which would otherwise limit such use. Based on the allowable densities corresponding to the 2035 FLUM, there is the potential for 888 housing units, which would accommodate a population of 2,780 people. This represents a surplus of approximately 122 units beyond the 2035 projection. Table 1-10 shows the development potential corresponding to the 2035 FLUM. The development potential of the 2035 FLUM for the City of Center Hill is the same as the development potential under the City’s currently adopted comprehensive plan due to retaining the existing residential future land use classifications for the City.

The allocation of future land uses within the 2035 FLUM are consistent with Chapter 163, Part II, Florida Statutes, in that it provides sufficient lands to accommodate at a minimum the needs of the EDR medium projections for the City of Center Hill.

Table 1-10 – City of Center Hill, Development Potential

*City of Center Hill, Development Potential (2035)*

FLUM	Acreage	Min. Density	Units	AHS	Population
AGR*	2,021	0.1	202	3.13	632
RR	82	1.0	82	3.13	257
RLD**	233	2.2	512	3.13	1,604
RMD	25	3.6	92	3.13	286
<b>TOTAL</b>			<b>888</b>		<b>2,780</b>

AHS = Average Household Size, 2010 U.S. Census for City of Center Hill, FL

\*Excludes Sumter Cement Co. LLC, 1,411 acres

\*\*Excludes Florida Grand Motor Coach Resort, 275 acres  
(subject to development order w/City of Center Hill)

Based on population projections within this comprehensive plan, 1,914 people are projected to reside in the City of Webster by the year 2035. Based on average household size determined by the 2010 U.S. Census, this growth equates to a need for 681 housing units by the year 2035. The projected population growth and respective housing units anticipated for the City of Webster are shown in Table 1-11.

Table 1-11 – Population Projections for City of Webster

*Population for City of Webster, FL:*

	2010	2012	2017	2022	2035
Population	785	794	954	1,176	1,914
# Units	279	282	340	419	681

Source: Sumter County, Florida, 2012.

The 2035 Future Land Use Map (FLUM) designates lands suitable for residential use within the City of Webster. According to the 2035 FLUM, approximately 568 acres in the City of Webster allow for residential use, without consideration of wetland, floodplain or other conditions which would otherwise limit such use. Based on the allowable densities corresponding to the 2035 FLUM, there is the potential for 1,349 housing units, which would accommodate a population of 3,792 people. This represents a surplus of approximately 668 units beyond the 2035 projection. Table 1-12 shows the development potential corresponding to the 2035 FLUM.

The allocation of future land uses within the 2035 FLUM are consistent with Chapter 163, Part II, Florida Statutes, in that it provides sufficient lands to accommodate at a minimum the needs of the EDR medium projections for the City of Webster.

Table 1-12 – City of Webster, Development Potential

*City of Webster, Development Potential (2035)*

FLUM	Acreage	Min. Density	Units	AHS	Population
AGR	331	0.10	33	2.81	93
RR w/Util.	14	2	27	2.81	76
RR	-	1	-	2.81	-
UR (DO)**	25	4	100	2.81	281
UR	198	6	1,189	2.81	3,342
<b>TOTAL</b>			<b>1,349</b>		<b>3,792</b>

AHS = Average Household Size, 2010 U.S. Census for City of Webster, FL

\*\*Homes & Partnership Subdivision, 25 acres

(subject to development order w/City of Webster)

### Character of Existing Land Use

Maps 1-4 through 1-6 illustrate the existing land uses, as classified by the Sumter County Property Appraiser’s Office, of unincorporated County and the Cities of Center Hill and Webster. As corresponding Table 1-13 indicates, the most extensive existing land use in unincorporated County is agriculture, consuming more than half of unincorporated County’s parceled land area. Similarly, agriculture consumes a large amount of the City of Center Hill’s and City of Webster’s land area. While public/government uses are more common in unincorporated county, these uses are less common in the cities. The City of Center Hill has a larger percentage of undeveloped, parceled land and limited residential and commercial use. The City of Webster is characterized by a lower percentage of parceled,

undeveloped land and a higher percentage of residential and commercial use in comparison to the City of Center Hill. See Table 1-13.

Table 1-13 – Existing Land Use Comparison

*Existing Land Use Comparison*

Existing Land Use	Sumter County*		City of Center Hill		City of Webster	
	Acreage	%	Acreage	%	Acreage	%
Vacant Residential	5,565	1.77%	46	1.09%	82	10.18%
Residential	22,299	7.07%	266	6.35%	150	18.51%
Vacant Commercial	492	0.16%	2	0.05%	15	1.83%
Commercial	1,361	0.43%	102	2.43%	49	6.04%
Golf Courses	3,344	1.06%	-	-	-	-
Vacant Industrial	54	0.02%	-	-	-	-
Industrial	344	0.11%	7	0.17%	2	0.22%
Open Land/Agricultural	162,224	51.45%	2,991	71.33%	383	47.40%
Vacant Institutional	86	0.03%	-	-	0	0.04%
Institutional	1,781	0.57%	18	0.44%	24	3.00%
Public/Government	108,456	34.40%	16	0.38%	78	9.68%
Other (Utilities, ROW, etc.)	1,306	0.41%	40	0.96%	0	0.01%
Vacant, Use Unknown	7,393	2.34%	703	16.76%	25	3.08%
No Data	576	0.18%	2	0.05%	-	-
<b>TOTAL**</b>	<b>315,282</b>	<b>100.00%</b>	<b>4,193</b>	<b>100.00%</b>	<b>808</b>	<b>100.00%</b>

\*Unincorporated, excluding cities of Bushnell, Center Hill, Coleman, Webster and Wildwood.

\*\*Total acreage corresponds to parcels only; not including roadways, right-of-way, and other acreage.

Source: Sumter County Property Appraiser's Office, 2012.

### Character of Undeveloped Land

According to the Sumter County Property Appraiser's Office, nearly 14,000 acres of land within unincorporated County is considered vacant or undeveloped, which excludes land currently in agricultural use or land owned by government agencies for conservation purposes. Although unincorporated County has a significant amount of undeveloped land, this acreage accounts for only 4% percent of unincorporated County's parceled land area; whereas 18% of the City of Center Hill and 15% of the City of Webster is undeveloped. Within unincorporated County, vacant commercial, industrial and institutional uses comprise less than 1% of the County's parceled land area. While the amount of vacant industrial and institutional land is similarly low in the cities, vacant commercial lands are more available in incorporated areas.

In terms of undeveloped residential land, the unincorporated County has nearly 6,000 acres coded as "vacant residential" according to the Property Appraiser's Office. The City of Center Hill has 46 acres and the City of Webster has 82 acres coded as vacant residential. Vacant land of unknown use comprises a significant amount of each jurisdiction's acreage, with City of Center Hill having the most of this type of undeveloped land (703 acres or 17% of parceled land area). See Map 1-7 and Table 1-14.

Table 1-14 – Vacant Land Comparison  
*Vacant Land Comparison*

Existing Land Use	Sumter County*		City of Center Hill		City of Webster	
	Acreage	%	Acreage	%	Acreage	%
Vacant Residential	5,565	1.77%	46	1.09%	82	10.18%
Vacant Commercial	492	0.16%	2	0.05%	15	1.83%
Vacant Industrial	54	0.02%	-	-	-	-
Vacant Institutional	86	0.03%	-	-	0	0.04%
Vacant, Use Unknown	7,393	2.34%	703	16.76%	25	3.08%
<b>TOTAL</b>	<b>13,591</b>	<b>4.31%</b>	<b>750</b>	<b>17.90%</b>	<b>122</b>	<b>15.13%</b>

\*Unincorporated, excluding cities of Bushnell, Center Hill, Coleman, Webster and Wildwood.

\*\*Total acreage corresponds to parcels only; not including roadways, right-of-way, and other acreage.

Source: Sumter County Property Appraiser's Office, 2012.

### Interlocal Service Boundary and Joint Planning Agreements

In response to previous annexation activities within the county and the strong need to establish a reasonable and predictable future development pattern, the County and the Cities of Bushnell, Center Hill, Webster, and Wildwood pursued the development, adoption, and implementation of Interlocal Service Boundary and Joint Planning Agreements (ISBA), pursuant to Chapter 171, Part II, Florida Statutes. The ISBAs provide for the future annexation and municipal areas for the cities and coordination and consolidation of services. The services addressed within the ISBAs include:

1. Planning (including annexation and municipal service areas/joint planning areas);
2. Building Services;
3. Housing;
4. Parks and Recreation;
5. Libraries;
6. Economic Development;
7. Roads/Transportation;
8. Water and Sewer;
9. Stormwater;
10. Public Safety (fire/EMS and law enforcement);
11. Animal Control;
12. Mosquito Control; and

### 13. Solid Waste

In the ISBAs between the County and the cities of Center Hill and Webster, the County and Cities agreed to the development and adoption of a unified comprehensive plan.

In general, the ISBAs assure the following:

- a. Land use decisions are consistent with the comprehensive plan of each jurisdiction;
- b. Annexations of unincorporated areas are coordinated and consistent with planned future service areas;
- c. Expansion of water and sewer service is coordinated, efficient, and supports the growth and development of each community; and
- d. Future municipal growth and expansion is supported through a unified effort across jurisdictions and supported with planned public services.

A Joint Planning Area and Municipal Services Area, as defined in Sections 171.202(11) and 163.3171, Florida Statutes, are established between the County and the Cities of Bushnell, Center Hill, Webster, and Wildwood to combat urban sprawl, provide energy efficient land use pattern, and to manage growth in an environmentally sensitive manner that protects rural areas within the county.

The cities may annex any property within their respective Municipal Service Area and Joint Planning Area, including property that is not contiguous, that creates enclaves, or that creates pockets, if the property proposed for annexation meets the following criteria:

- a. It is consistent with the prerequisites to annexation and consent requirements for annexation in Section 171.204 and Section 171.205, Florida Statutes;
- b. Utilities are available or scheduled within the Capital Improvements Element to be provided to the property within five (5) years;
- c. A road directly impacted by the annexation, meaning such road directly abuts the property or otherwise provides significant service to the property, is not a substandard road, as defined by the Transportation Element, or deficiencies are mitigated through a binding agreement; and
- d. All other municipal services are available to the site.

Municipal Service Areas/Joint Planning Areas established around the cities are reflected on the 2035 Future Land Use Map as having a Municipal Overlay. In addition, Maps 1-8 through 1-11 specifically show the Municipal Service Areas/Joint Planning areas for the cities.

For the Cities of Bushnell, Center Hill and Webster, within one year of the effective date of this comprehensive plan, the County shall develop jointly with the cities the proposed future land use designations for properties within the cities' respective Municipal Service Areas/Joint Planning Areas.

After development of the proposed future land use designations, the County's and cities' comprehensive plans shall be amended to include such proposed future land uses. After the proposed future land uses are adopted into the County's and cities' comprehensive plans, upon annexation into the cities, the cities shall amend their Future Land Use Map to include the annexed property. If the future land use of the annexed property is consistent with the proposed future land uses, the amendment shall be considered a small scale future land use map amendment pursuant to Section 171.204(2), Florida Statutes. The cities may continue to proceed through the applicable comprehensive plan amendment process for properties that may be annexed prior to the adoption of the proposed future land uses, consistent with terms of the ISBA. The proposed future land uses are not effective until such time as the property is annexed into the cities and the cities' Future Land Use Map is amended to include the annexed property. The underlying County future land use shall remain in full force and effect until such time as the annexation and related amendment are effective.

For the City of Wildwood, the City and County developed proposed future land use designations for properties within the City's respective Municipal Service Area/Joint Planning Area. These proposed future land uses are adopted as an overlay for the 2035 Future Land Use Map. The City shall also adopt the proposed future land uses within its comprehensive plan. Upon annexation into the City, the City shall amend their Future Land Use Map to include the annexed property. If the future land use of the annexed property is consistent with the proposed future land uses, the amendment shall be considered a small scale future land use map amendment pursuant to Section 171.204(2), Florida Statutes. The proposed future land uses are not effective until such time as the property is annexed into the City and the City's Future Land Use Map is amended to include the annexed property. The underlying County future land use shall remain in full force and effect until such time as the annexation and related amendment are effective. **The data and analysis, prepared by the City of Wildwood, to support the proposed future land uses is included as an attachment. (WAITING FOR INFORMATION FROM JASON)**

The Municipal Service Area/Joint Planning Area boundary may be expanded to include a parcel or parcels of property for annexation following joint approval by the respective city and County. Approval shall not be unreasonably withheld if the property meets the criteria for annexation and there is no increase in density or intensity of development. If there is an impasse, the city and County will resolve through the dispute resolution process identified in the ISBA. The expanded Municipal Service Area/Joint Planning Area shall not take effect until the cities' and County's Future Land Use Maps are amended and approved by the Florida Department of Economic Opportunity as required by Section 163.3184(3), Florida Statutes.

Amendments to the proposed future land use within the Municipal Services Area/Joint Planning Area require joint approval by the respective city and County. The amendment to the proposed future land uses shall not take effect until the cities' and County's Future Land Us Maps are amended and approved by the Florida Department of Economic Opportunity as required by Section 163.3184(3), Florida Statutes.

The ISBA provides for the cooperative review of development projects within the Municipal Service Area/Joint Planning Area. However, the cities retain the sole authority to issue development orders within its respective municipal limits. The County shall have the sole authority to issue development orders with unincorporated areas. For the Cities of Center Hill and Webster, the County, pursuant to the ISBA, provides these two cities the professional staff support for the processing, review, and recommendation of proposed development orders, comprehensive plan issues, and zoning issues.

The Cities' land development regulations shall apply for development within its municipal limits. The County's land development regulations shall apply for development within unincorporated areas. However, the Cities and County may develop unified land development regulations.

The ISBAs address the provision and coordination of the following major components of public infrastructure and services in the following manner:

- a. The County agrees not to provide central potable water supply systems. The provision of central potable water supply systems is left to the cities and to other private providers. The extension of these potable water supply systems by the cities is limited through the extent of the Municipal Service/Joint Planning Area. In addition, the County will require new development to connect to available city potable water services or if the potable water services are not available and the development includes a private potable water system, the potable water system would be constructed to meet standards of the closest city utility system;
- b. The County agrees not to provide central sewer/wastewater systems, except under the following conditions:
  1. A private sewer/wastewater utility fails and is turned over to the County; or
  2. There is a strong need for the implementation of sewer/wastewater systems to protect sensitive environmental resources and no city is able to provide the sewer/wastewater service.

The provision of central sewer/wastewater systems is left to the cities and to other private providers. The extension of these sewer/wastewater systems by the cities is limited through the extent of the Municipal Service/Joint Planning Area.

- c. The County will transfer jurisdiction of county roads to the city where properties within the city front at least 51% of the road frontage. An exception is roads designated as "Regionally Significant" by the Lake-Sumter Metropolitan Planning Organization (LSMPO). "Regionally Significant" roads will be maintained by the County regardless of the amount of city road frontage. Also, roads designated by the LSMPO as "Emerging Regionally Significant" shall have 3 years, from the date of its designation as "Emerging Regionally Significant", to become designated as "Regionally Significant"; if not, then the road will transfer jurisdiction based on the 51% threshold.
- d. The County and cities agree to utilize the LSMPO's 2035 Long Range Transportation Plan (LRTP) as the basis for its Transportation Element of their comprehensive plans.
- e. For solid waste, the County will continue to provide disposal areas for solid waste and the cities maintain responsibility for solid waste collection within their cities.
- f. For parks and recreation the County maintains responsibility for primarily providing passive park and recreation opportunities. The cities have the primary responsibility for providing the active park and recreation opportunities. In addition, County parks within the city limits or within the

Municipal Service Area/Joint Planning Area, that do not meet the intent of a passive park, transfer ownership and responsibility to the city.

- g. For drainage/stormwater, the County and cities agree that each jurisdiction is responsible for its own drainage/stormwater system. However, the County and cities are required to coordinate in drainage/stormwater issues that are cross-jurisdictional.
- h. Affordable housing services are provided by the County on a countywide basis, including the cities.
- i. For public safety, the County will continue to provide the unified fire rescue system for the cities. Law enforcement will continue to be provided by the Sheriff and local police agencies supported by existing mutual aid agreements.
- j. Mosquito control, animal control, and economic development activities are provided countywide, including the cities, by the County.
- k. For the Cities of Center Hill and Webster, the County provides the cities professional planning, zoning and development review services, building plan review, inspection, and code enforcement. For the City of Wildwood, the County provides the city building plan review, inspection, and building/structural code enforcement.

The adoption and implementation of the provision of the ISBAs, established a strong and effective new planning paradigm for the County and cities. The new planning paradigm promotes and implements planning in a comprehensive and cohesive manner between the County and the cities to facilitate proper development and economic development and protect the natural and agricultural heritage of the county.

### **Availability of Infrastructure to Support the Future Land Use Map**

As discussed in the section above related to the ISBAs and as further demonstrated in the Infrastructure Element, Recreation & Open Space Element and Transportation Element, the 2035 FLUM is closely coordinated with the provision of appropriate infrastructure to serve the existing and future needs of the county and cities. The strongest tools to assure this close coordination is through the implementation of the ISBAs Municipal Service Areas/Joint Planning Areas and the use of the Urban Development Area, which is coordinated with the ISBAs and other existing urbanized areas or areas prime for economic development activities.

### **Need for Redevelopment/Nonconforming Uses**

Sumter County, the City of Center Hill and the City of Webster are promoting redevelopment through the identification of targeted areas for redevelopment in conjunction with the promotion of economic activity centers as shown on Map 8-1 of the Economic Development Element.

Unincorporated Sumter County and the cities of Center Hill and Webster have policies in place which regulate nonconformities and encourage their conversion to more compatible use consistent with the jurisdiction's FLUM.

### **Discouraging Urban Sprawl**

Pursuant to Chapter 163, Part II, Florida Statutes, this Future Land Use Element, and the comprehensive plan in general, discourages the proliferation of urban sprawl by incorporating a development pattern or urban form that achieves four or more of the following objectives:

- 1) *Directs or locates economic growth and associated land development to geographic areas of the community in a manner that does not have an adverse impact on and protects natural resources and ecosystems.*

The 2035 FLUM establishes an Urban Development Area, based on the ISBAs, existing urbanizing areas, and areas prime for economic development that directs growth away from natural resources and toward the already urbanizing areas of the City of Bushnell, City of Center Hill, City of Coleman, City of Webster and City of Wildwood, as well as The Villages DRI.

- 2) *Promotes the efficient and cost-effective provision or extension of public infrastructure and services.*

The ISBAs, implemented within this comprehensive plan, between the County and the cities closely coordinate the provision and extension of public infrastructure and services where necessary and feasible as a result of municipal annexation, which is limited to areas identified within the ISBA. These ISBAs discourage the extension of such services outside the established boundaries within the ISBA where such extension would be costly, inefficient and otherwise encourage urban sprawl.

- 3) *Promotes walkable and connected communities and provides for compact development and a mix of uses at densities and intensities that will support a range of housing choices and a multimodal transportation system, including pedestrian, bicycle, and transit, if available.*

Consistent with the conditions of the ISBAs, the Transportation Element is based on the LSMPO 2035 Long Range Transportation Plan. The County and Cities will continue close coordination with the LSMPO and the Florida Department of Transportation (FDOT) to promote a multimodal transportation system closely coordinated with the land uses within the designated Urban Development Areas, Municipal Service Areas/Joint Planning Areas, and Economic Activity Centers.

- 4) *Promotes conservation of water and energy.*

The ISBAs coordinate the provision and extension of public infrastructure and services where necessary and feasible as a result of municipal annexation or to support

economic development. These services include potable water, wastewater and utilities. The ISBAs discourage the extension of such services outside the established boundaries within the ISBA where such extension would be costly, inefficient and otherwise encourage urban sprawl. In addition, the ISBAs promote future development within the designated boundaries of the ISBAs. Through this promotion of development within coordinated and defined boundaries, this assists in reducing the demand for water and energy. In addition, the County and Cities have committed within this comprehensive plan to coordinate with the Southwest Florida Water Management District (SWFWMD) and the Withlacoochee Regional Water Supply Authority to implement the water conservation and alternative water supply opportunities within their respective regional water supply plans.

- 5) *Preserves agricultural areas and activities, including silviculture, and dormant, unique, and prime farmlands and soils.*

The 2035 FLUM establishes an UDA, tied to the ISBAs, existing urbanized areas, and prime economic development areas, that directs growth away from agricultural areas and toward the already urbanizing areas of City of Bushnell, City of Center Hill, City of Coleman, City of Webster and City of Wildwood, as well as The Villages DRI. The 2035 FLUM designates approximately 170,000 acres as agricultural use, nearly half of the county's land area.

- 6) *Preserves open space and natural lands and provides for public open space and recreation needs.*

The 2035 FLUM establishes an UDA, tied to the ISBAs, existing urbanized areas, and prime economic development areas, that directs growth away from natural lands and other open space areas and toward the already urbanizing areas of City of Bushnell, City of Center Hill, City of Coleman, City of Webster and City of Wildwood, as well as The Villages DRI. The Recreation (REC) and Conservation (CON) categories as depicted on the 2035 FLUM preserve these uses for future generations. Moreover, the comprehensive plan supports coordination with state and regional agencies that manage and provide recreation access to the vast supply of public lands throughout the county.

- 7) *Creates a balance of land uses based upon demands of residential population for the nonresidential needs of an area.*

The 2035 FLUM series designates on Map 1-8 "Primary Economic Activity Centers" and Map 8-1 "Economic Activity Centers" in the Economic Development Element throughout the county to promote the development of nonresidential land uses to support commercial activity, industrial manufacturing/distribution and employment opportunities. Specifically, the "Florida Crossroads Industrial Activity Center", located adjacent to the point of connection of I-75, Florida Turnpike, S.R. 44, and the CSX S-rail line, as defined within the 2010 Comprehensive Economic Development Strategy for the Withlacoochee Region, provides the potential opportunity to generate over 20,000 new jobs in the county.

- 8) *Provides uses, densities and intensities of use and urban form that would remediate an existing or planned development pattern in the vicinity that constitutes sprawl or if it provides for an innovative development pattern such as transit-oriented developments or new towns.*

The 2035 FLUM implements a new planning paradigm for the County and the cities. The prior future land use maps for the County and the cities were not supportive of a coordinated and compatible development pattern countywide and relatively neutral to economic development. However, with the adoption of the ISBAs, and their implementation within this comprehensive plan, a new paradigm of land use planning for the county and cities emerged. The 2035 FLUM clearly identifies the areas intended and promoted for future development. This future development is closely coordinated with the plans of the cities and their future growth and annexation as well as the strong economic development opportunities within the county. Under this new planning paradigm, development, no matter its location within unincorporated county or within a city, is closely coordinated and promotes a positive economic outcome for the benefit of all of the residents of the county. In addition, this comprehensive plan implements binding ties to the regional planning efforts of the LSMPO, SWFWMD and WRWSA. This integrated regional planning assures that decisions made at the local level are supportive and coordinated. Finally, this comprehensive plan implements a strong focus on economic development throughout the county. The Economic Development Element gives life and importance to ongoing economic development efforts both within the county and the region, which ultimately will have a positive impact locally, regionally, and statewide.

As demonstrated in the response above, it is clear that the 2035 FLUM and generally the comprehensive plan is not indicative of urban sprawl and implements a new and stronger planning paradigm throughout the county.

### **Need for Job Creation & Economic Development**

The 2035 FLUM series designates on Map 1-8, within the goals, objectives and policies, “Primary Economic Activity Centers” throughout the county. These Primary Economic Activity Centers are focused on three distinct areas of the county:

- 1) U.S. 441/27, near The Villages
- 2) S.R. 44/I-75/Florida Turnpike/U.S. 301, near City of Wildwood and City of Coleman
- 3) C-470, near City of Bushnell

These activity centers afford additional allowances and exemptions from policies and regulations to promote economic development and further job creation. Examples of such incentives are additional floor area ratio and mix of uses within such activity centers where appropriate for urban development, and to encourage the concentration of diverse employment opportunities. Moreover, these activity centers are located to take advantage of the county’s strong transportation network, access to existing or planned utilities, and ability to be developed to minimize impacts on surrounding residential lands.

In addition, the Economic Development Element, on Map 8-1, identifies a system of primary, secondary, interchange, and city economic activity centers. These secondary, interchange, and city economic activity centers also identify potential areas for future economic development activities, although at a lesser scale and less incentivized than the primary economic activity centers. The Economic Development Element also provides extensive data, through supporting studies, regarding the need for job creation and economic development.

### **Wetlands and Soils Survey/Hydrologic Groups**

In terms of soil quality relative to development, the county is characterized by few areas of Group A and Group B hydrologic groups that support high to moderate infiltration rates and low runoff. The bulk of Group A and Group B hydrologic groups occur in the north county in the area of The Villages DRI, near the City of Bushnell, and at the southwest boundary toward the Withlacoochee River. The majority of the county is characterized by Group B/D, C and D hydrologic groups, signifying lower infiltration rates and higher runoff potential. These hydrologic groups correlate to the wetlands of the Green Swamp and toward the Withlacoochee River, many acres of which are already protected by various government agencies for conservation purposes. The infiltration rates and runoff potential of these groups can be improved for development with alteration; however, the extent of overlaying wetland features must be determined concurrent with federal, state and local permitting requirements and other land development regulations. See Map 1-12 for location of wetlands and Maps 1-13 through 1-15 for soils.

### **Protection of Historic Resources**

According to the Florida Master Site File database, maintained by the State of Florida Bureau of Archaeological Research, there are 207 structures of historical significance countywide. Approximately 70% (143) are private residences (as opposed to nonresidential structures). Of these private residences only three are potentially eligible for the National Register of Historic Places; however, nine private residences have not been evaluated by the State Historic Preservation Officer to determine their eligibility. The oldest private residence was constructed in 1884 in the frame vernacular style.

Of the total 207 structures of historical significance, the majority of the 17 potentially eligible structures are commercial or institutional, including hotels, churches or schools. These structures were constructed in the masonry vernacular, frame vernacular, international or second empire, or mission styles between 1884 and 1952.

In addition to historic structures, the Florida Master Site File lists a number of resource groups that are either eligible or ineligible for the National Register of Historic Places, or that have yet to be evaluated by the State Historic Preservation Officer (SHPO). These resource groups are areas with a number of concentrated historic features, including but not limited to building complexes and linear resources such as settlements or former railroad corridors. The county has a number of these potentially historic resource groups, including the county's extensive railroad system (active and abandoned), old hunting camps and farm complexes. These resource groups span from the Nineteenth Century to present, with the railways being significant from 1821 to 1899 and the early 1900s. Most of the building complexes are of later significance, primarily during the 1920s and 1930s. Also of note are the county's twelve (12) historic cemeteries, some of which date back to the mid-1800s. The oldest cemetery recorded in the Florida Master Site File was founded in 1851 in Adamsville. See Map 1-18.

## Conclusion

This Future Land Use Element implements a new planning paradigm for the County and the cities. The prior future land use maps for the County and the cities were not supportive of a coordinated and compatible development pattern countywide and relatively neutral to economic development. However, with the adoption of the ISBAs, and their implementation within this comprehensive plan, a new paradigm of land use planning for the county and cities emerged.

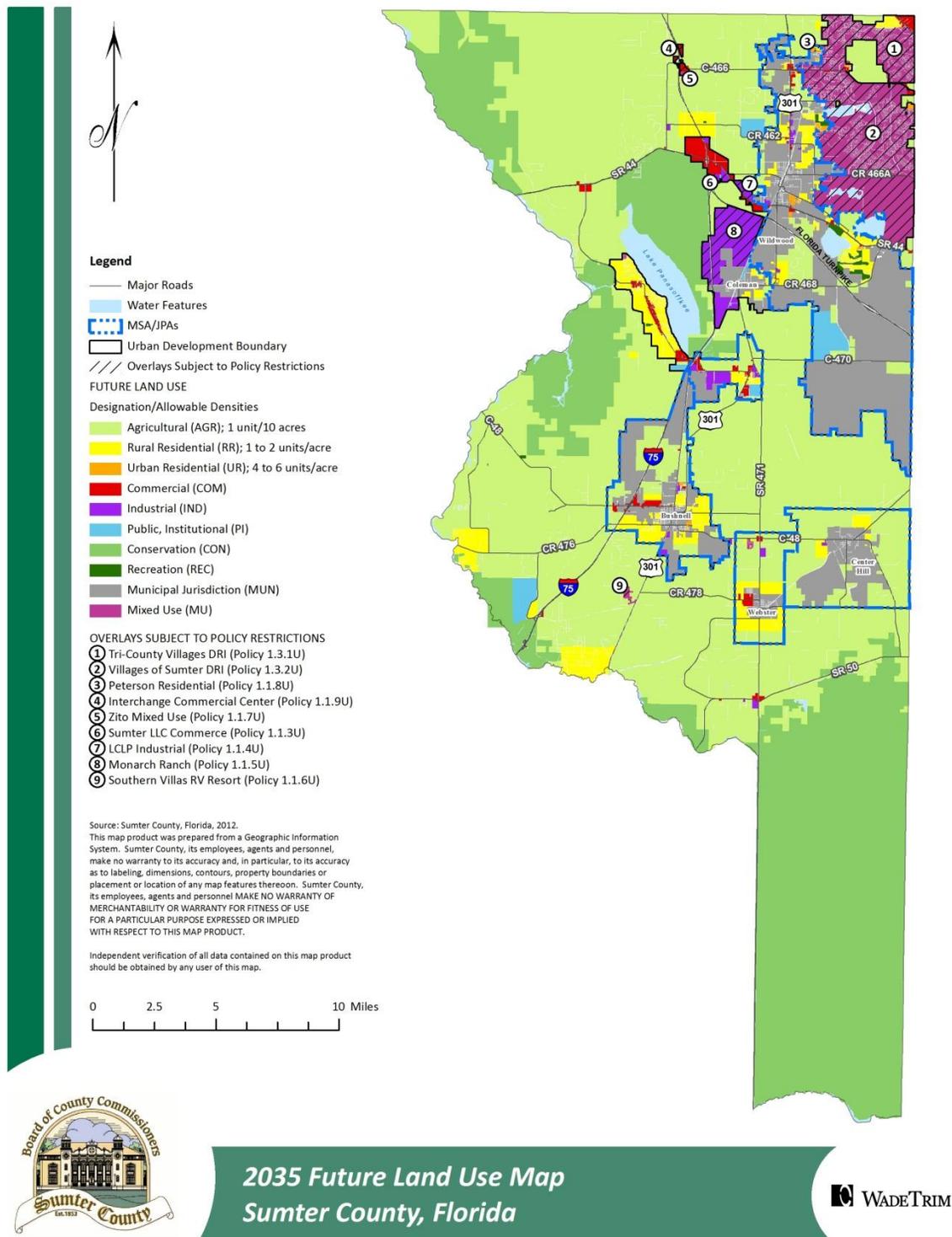
The 2035 FLUM clearly identifies the areas intended and promoted for future development. This future development is closely coordinated with the plans of the cities and their future growth and annexation as well as the strong economic development opportunities within the county. Under this new planning paradigm, development, no matter its location within unincorporated county or within a city, is closely coordinated and promotes a positive economic outcome for the benefit of all of the residents of the county. In addition, this comprehensive plan implements binding ties to the regional planning efforts of the LSMPO, SWFWMD and WRWSA. This integrated regional planning assures that decisions made at the local level are supportive and coordinated.

Finally, this comprehensive plan implements a strong focus on economic development throughout the county. The Economic Development Element gives life and importance to ongoing economic development efforts both within the county and the region, which ultimately will have a positive impact locally, regionally, and statewide.

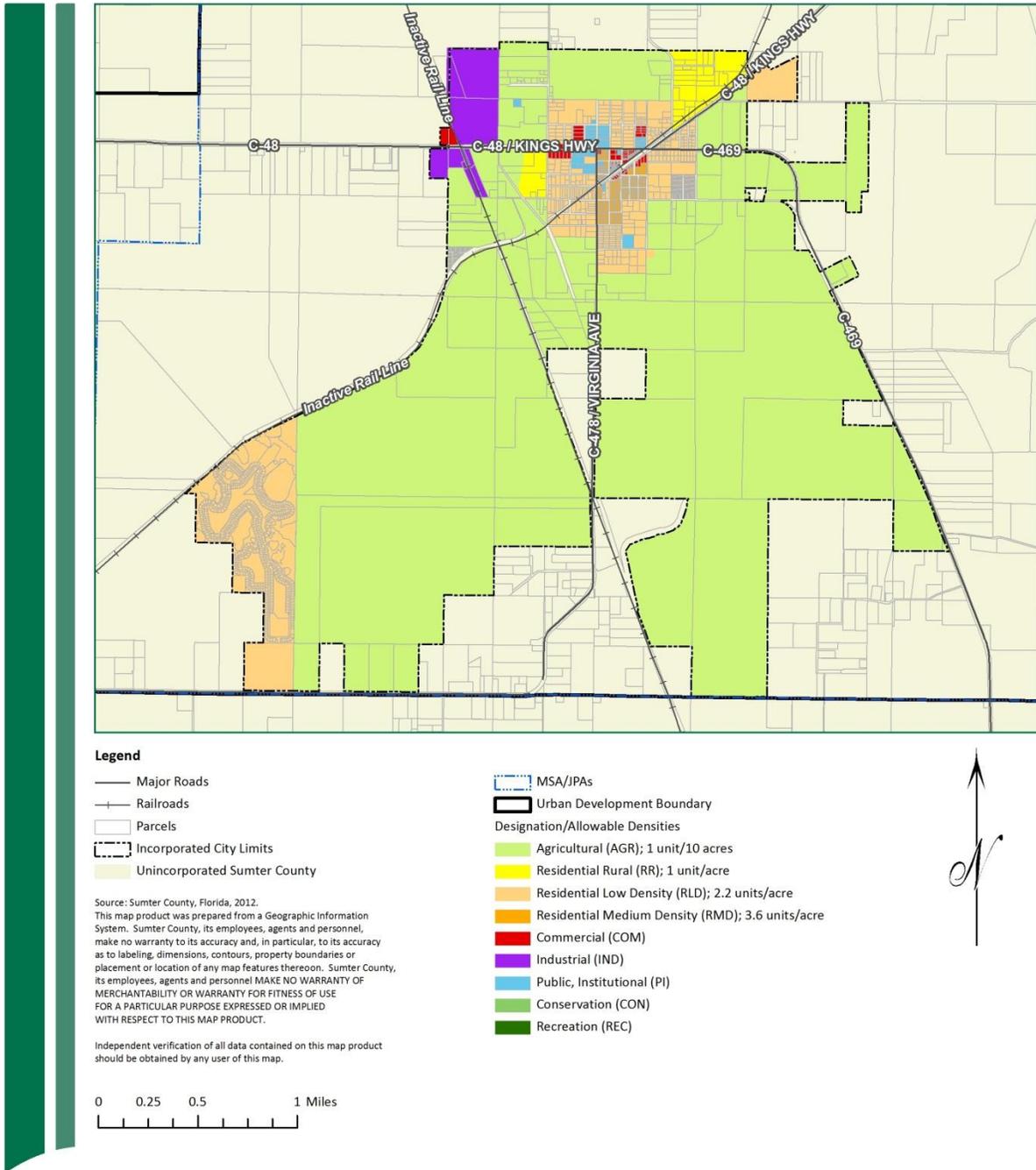


# Maps for Future Land Use Element

## Map 1-1 – Sumter County – 2035 Future Land Use Map



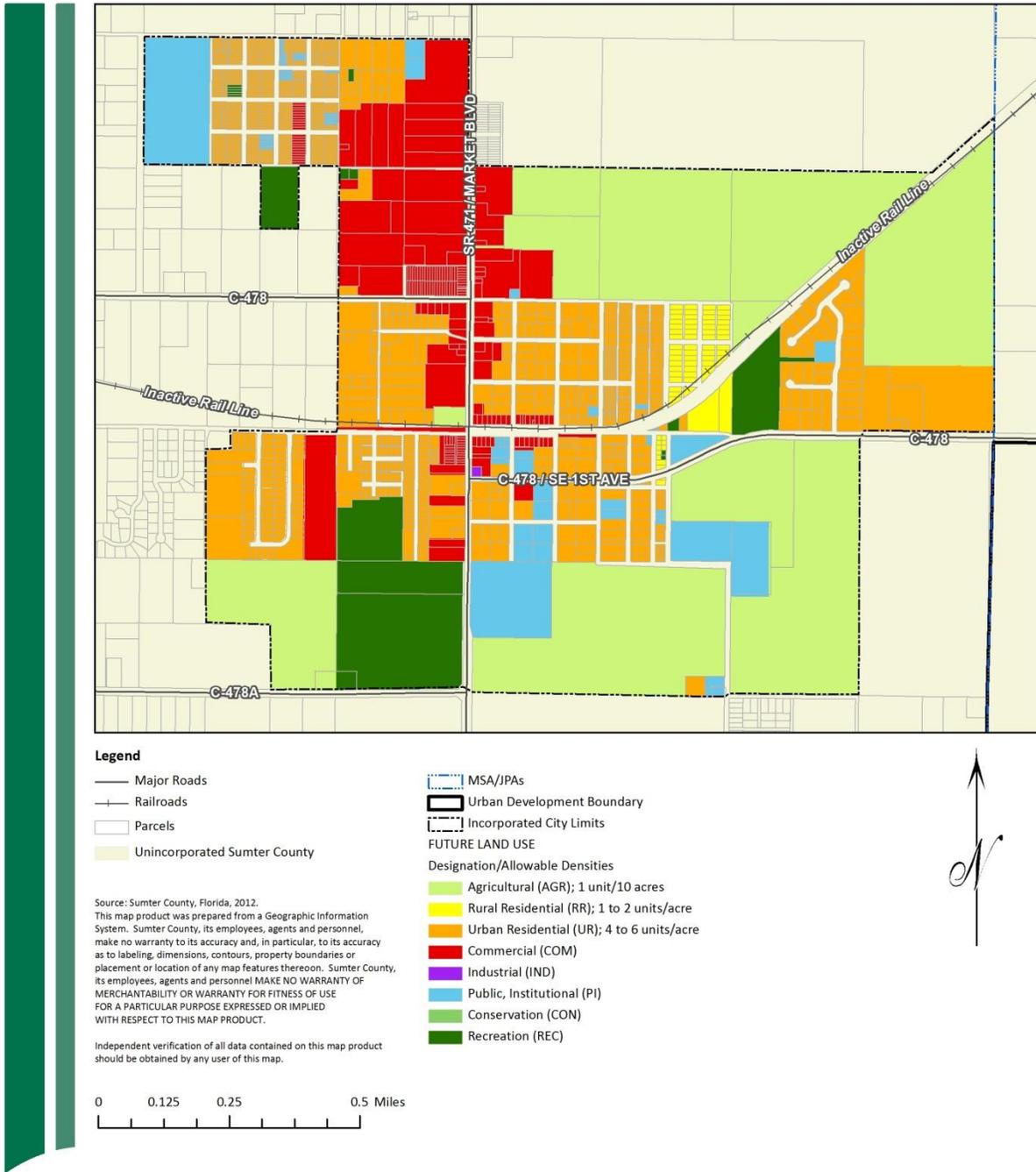
## Map 1-2 – City of Center Hill – 2035 Future Land Use Map



### 2035 Future Land Use Map City of Center Hill, Florida



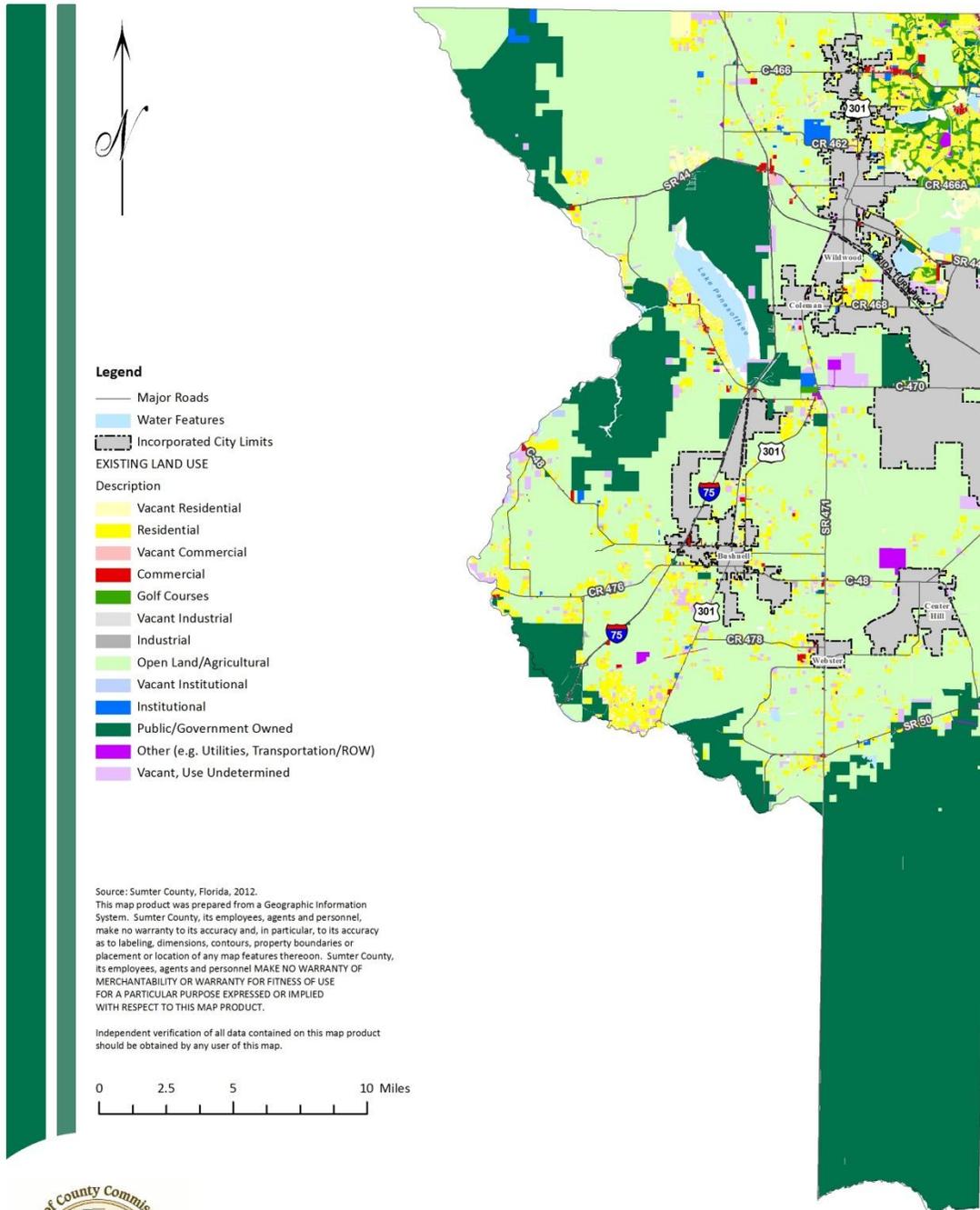
## Map 1-3 – City of Webster – 2035 Future Land Use Map



### 2035 Future Land Use Map City of Webster, Florida



# Map 1-4 – Sumter County – Existing Land Use Map

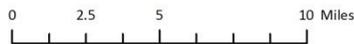


**Legend**

- Major Roads
- Water Features
- Incorporated City Limits
- EXISTING LAND USE**
- Description
- Vacant Residential
- Residential
- Vacant Commercial
- Commercial
- Golf Courses
- Vacant Industrial
- Industrial
- Open Land/Agricultural
- Vacant Institutional
- Institutional
- Public/Government Owned
- Other (e.g. Utilities, Transportation/ROW)
- Vacant, Use Undetermined

Source: Sumter County, Florida, 2012.  
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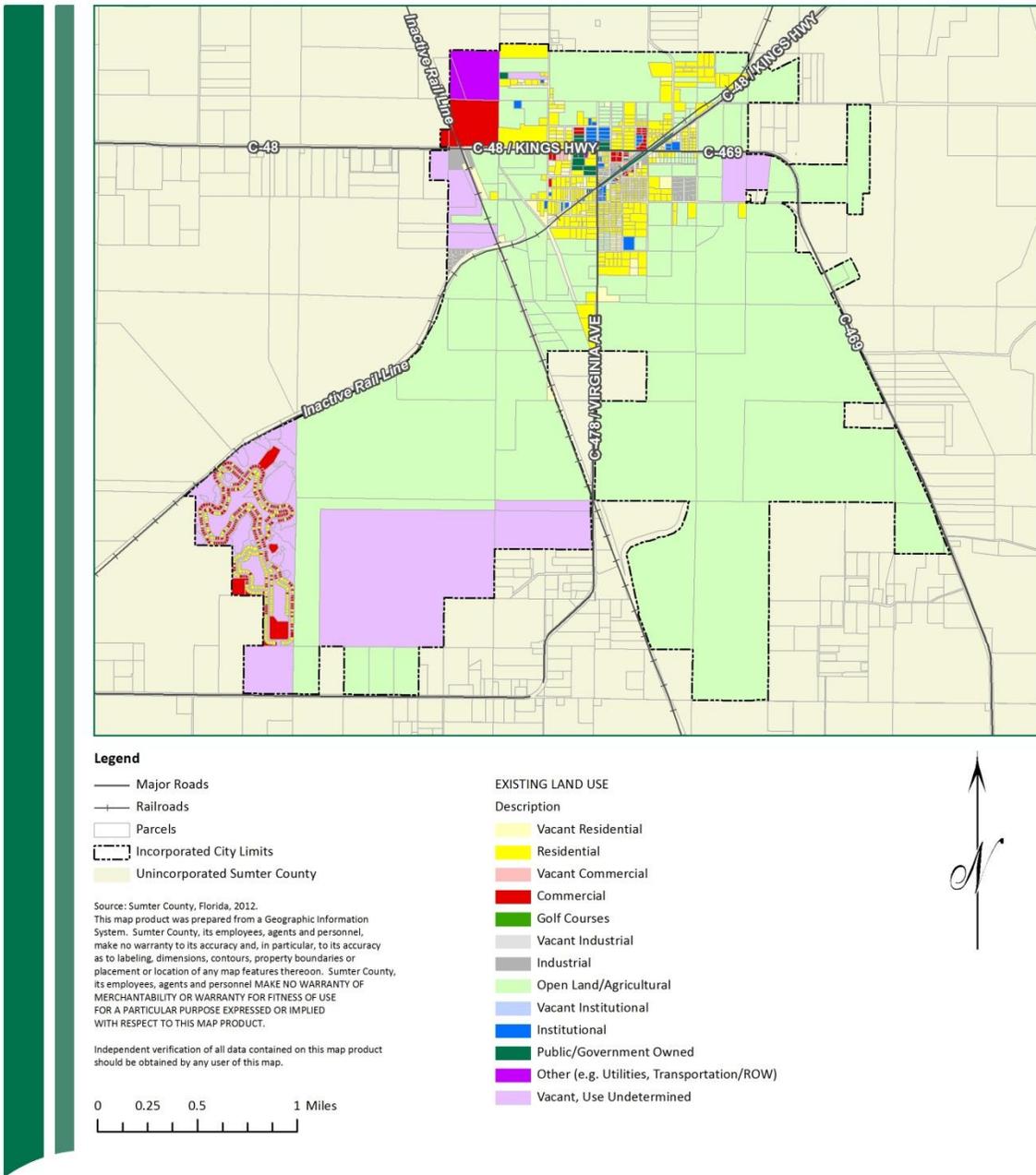
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## EXISTING LAND USE MAP SUMTER COUNTY, FLORIDA



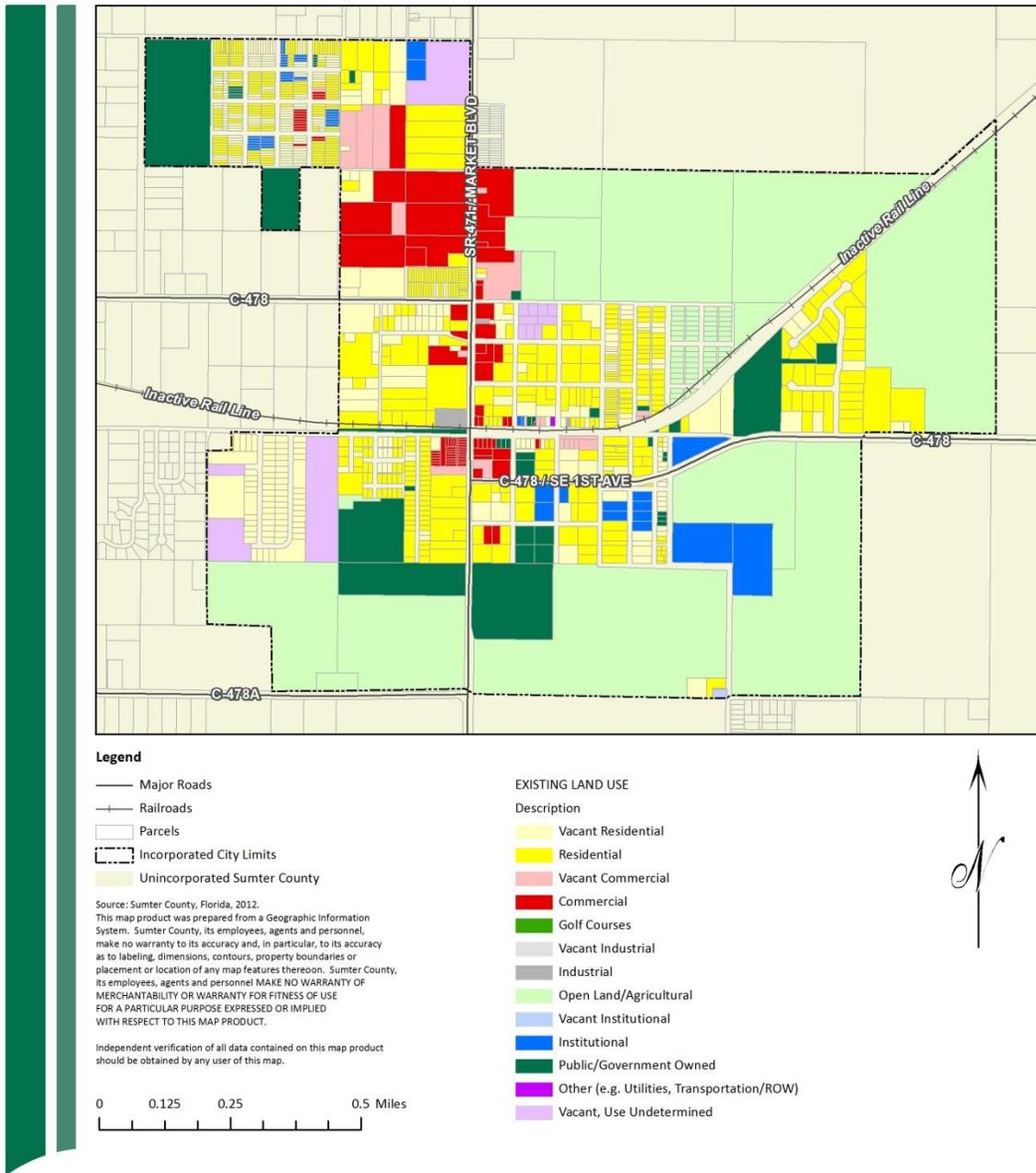
Map 1-5 – City of Center Hill – Existing Land Use Map



**EXISTING LAND USE MAP  
 CITY OF CENTER HILL, FLORIDA**



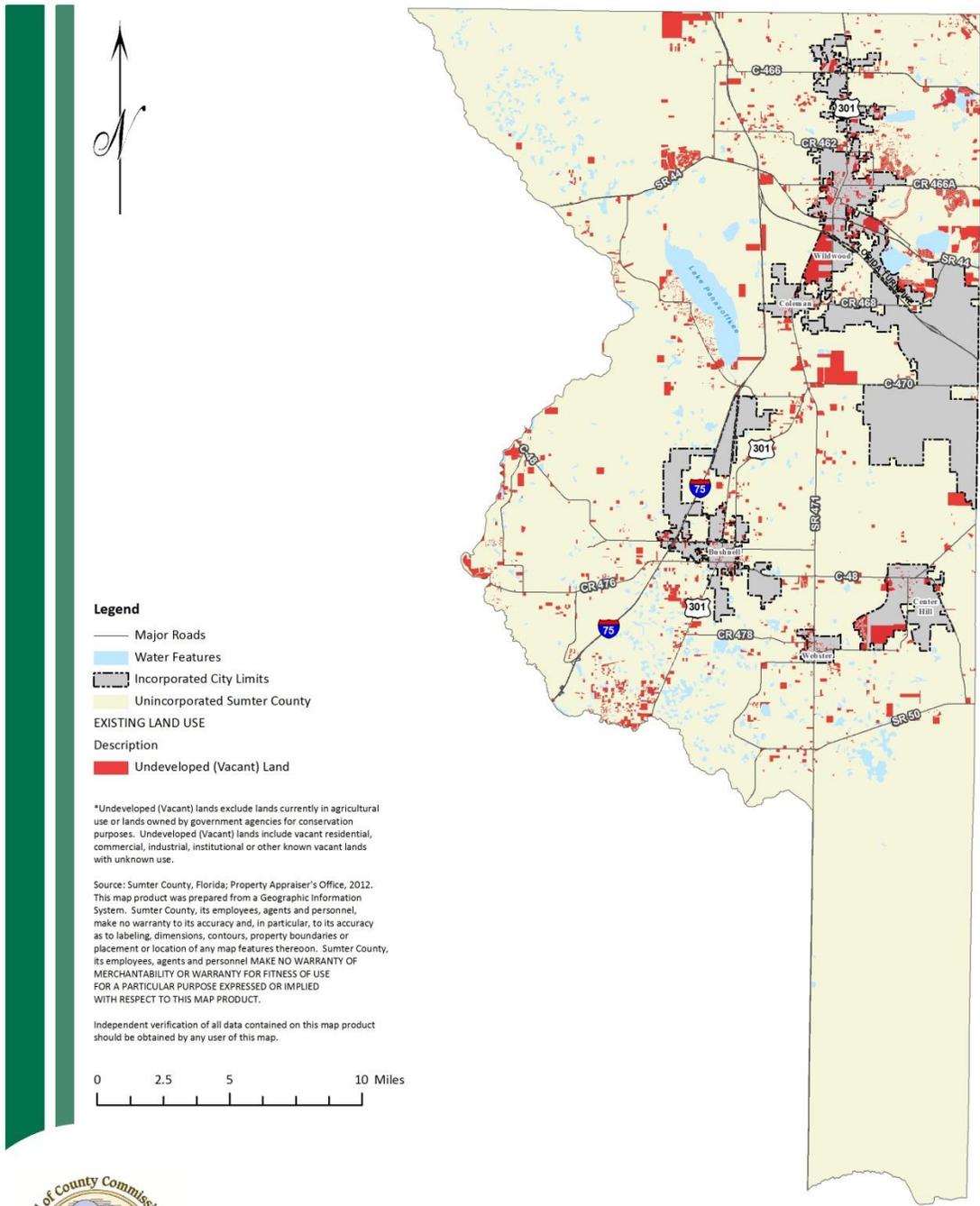
Map 1-6 – City of Webster – Existing Land Use Map



**EXISTING LAND USE MAP  
 CITY OF WEBSTER, FLORIDA**



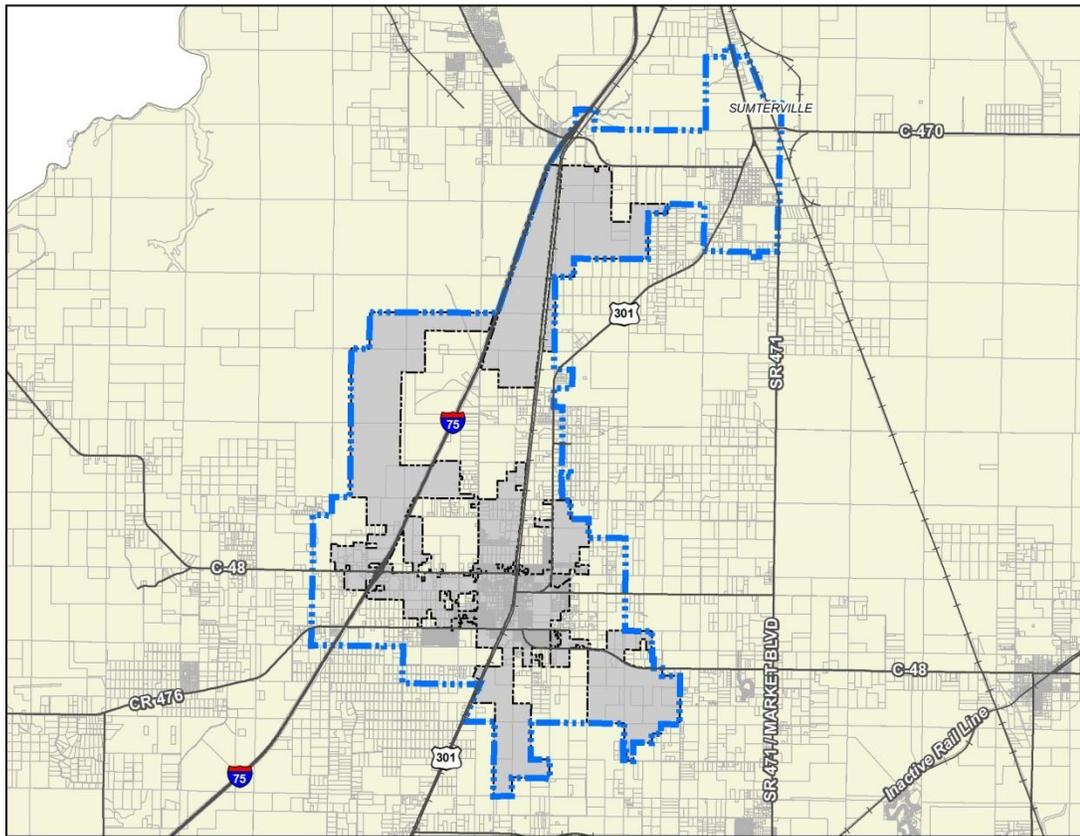
Map 1-7 – Existing Land Use – Undeveloped (Vacant) Land



**Existing Land Use  
Undeveloped (Vacant) Land**



Map 1-8 – Municipal Service Area/Joint Planning Area – City of Bushnell



**Legend**

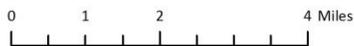
- Major Roads
- Railroads
- Parcels
- Unincorporated Sumter County

- MSA/JPAs
- Incorporated City Limits



Source: Sumter County, Florida, 2012.  
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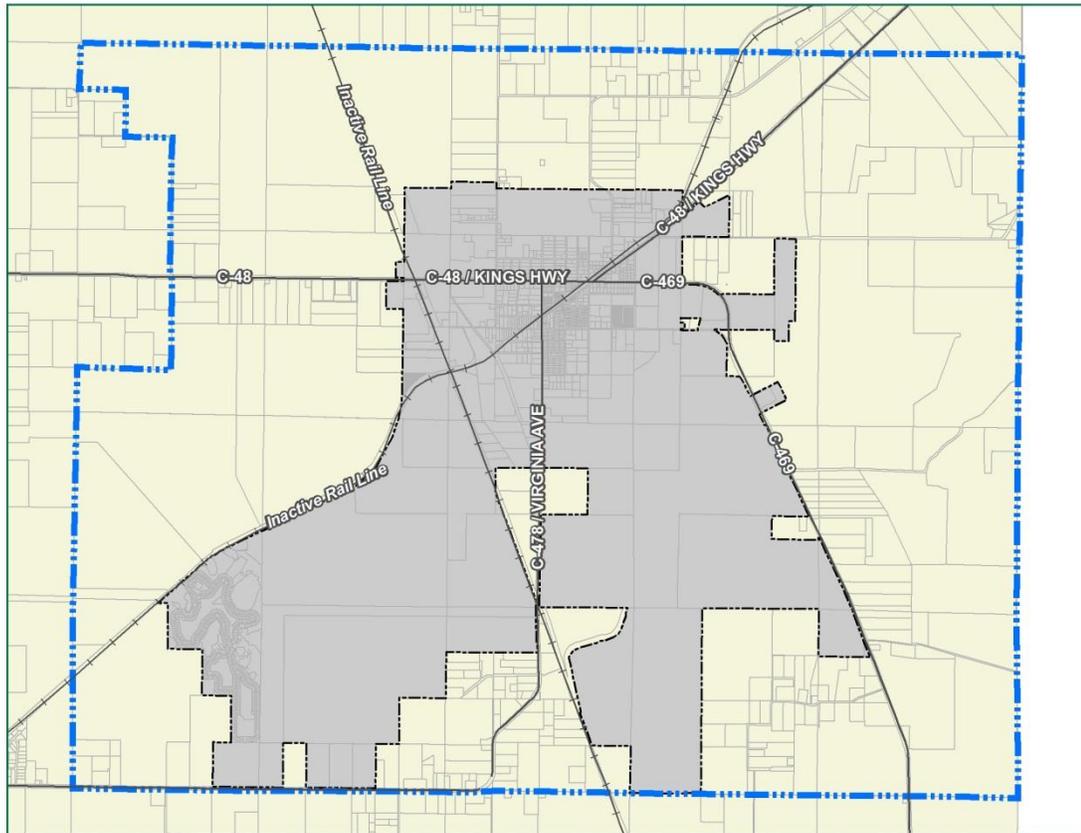


**Municipal Service Area/Joint Planning Area  
 City of Bushnell, Florida**





Map 1-9 – Municipal Service Area/Joint Planning Area – City of Center Hill



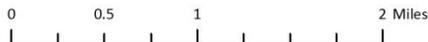
**Legend**

- Major Roads
- Railroads
- Parcels
- Unincorporated Sumter County
- MSA/JPA
- Incorporated City Limits



Source: Sumter County, Florida, 2012.  
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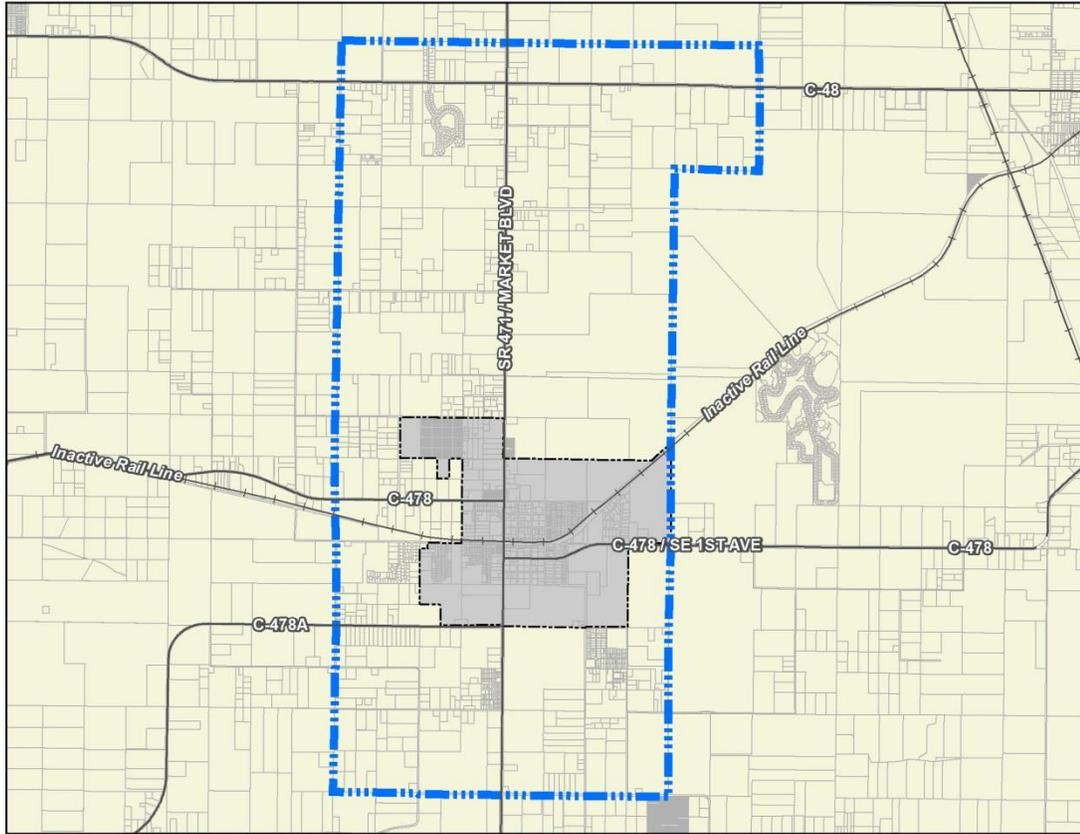
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**Municipal Service Area/Joint Planning Area  
 City of Center Hill, Florida**



Map 1-10 – Municipal Service Area/Joint Planning Area – City of Webster



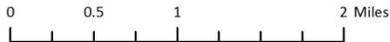
**Legend**

- Major Roads
- Railroads
- Parcels
- Unincorporated Sumter County
- MSA/JPA
- Incorporated City Limits



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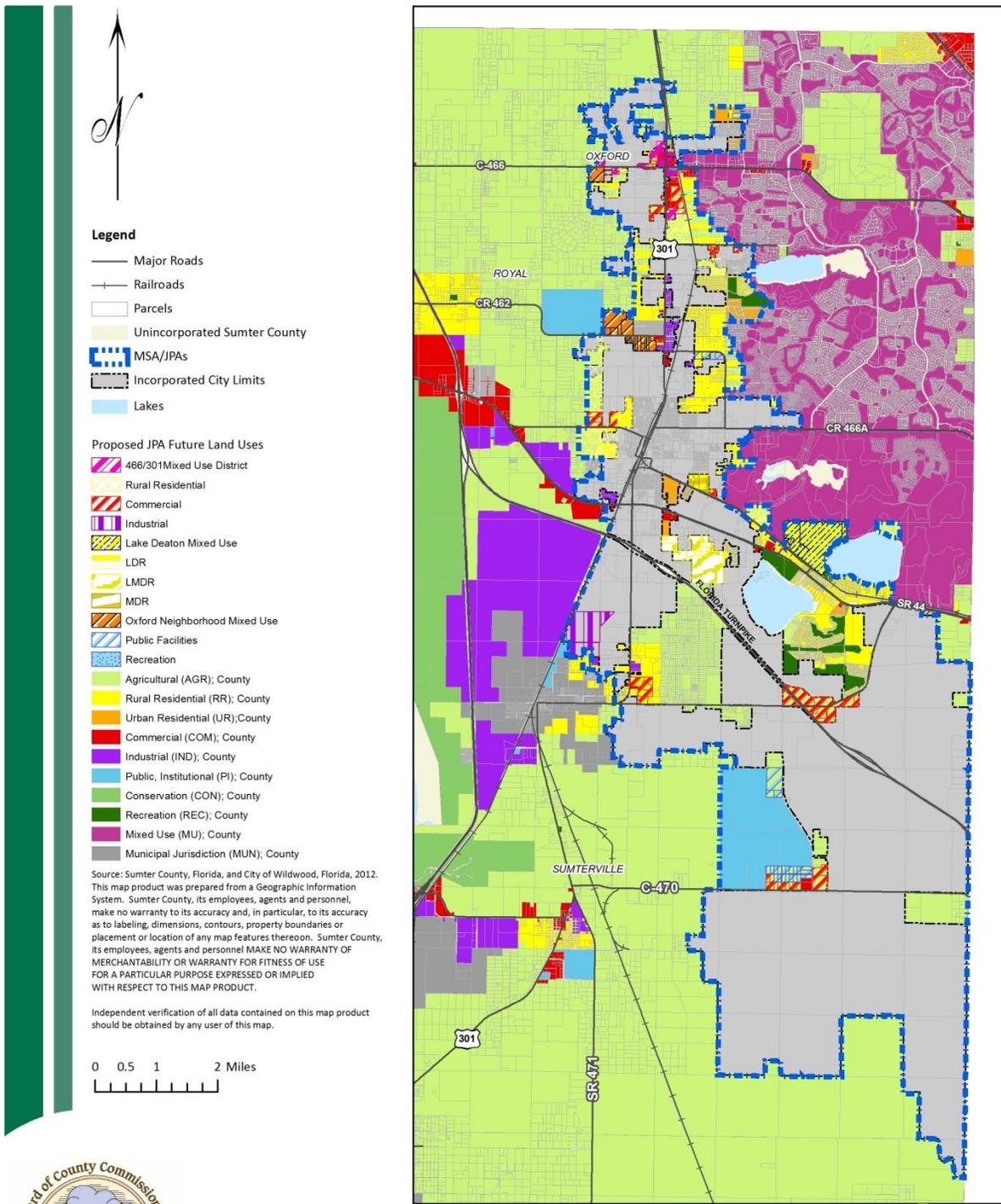
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**Municipal Service Area/Joint Planning Area  
 City of Webster, Florida**



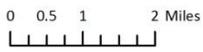
Map 1-11 – Municipal Service Area/Joint Planning Area – City of Wildwood



- Legend**
- Major Roads
  - Railroads
  - ▭ Parcels
  - ▭ Unincorporated Sumter County
  - ▭ MSA/JPAs
  - ▭ Incorporated City Limits
  - ▭ Lakes
- Proposed JPA Future Land Uses**
- ▭ 466/301 Mixed Use District
  - ▭ Rural Residential
  - ▭ Commercial
  - ▭ Industrial
  - ▭ Lake Deaton Mixed Use
  - ▭ LDR
  - ▭ LMDR
  - ▭ MDR
  - ▭ Oxford Neighborhood Mixed Use
  - ▭ Public Facilities
  - ▭ Recreation
  - ▭ Agricultural (AGR); County
  - ▭ Rural Residential (RR); County
  - ▭ Urban Residential (UR); County
  - ▭ Commercial (COM); County
  - ▭ Industrial (IND); County
  - ▭ Public, Institutional (PI); County
  - ▭ Conservation (CON); County
  - ▭ Recreation (REC); County
  - ▭ Mixed Use (MU); County
  - ▭ Municipal Jurisdiction (MUN); County

Source: Sumter County, Florida, and City of Wildwood, Florida, 2012.  
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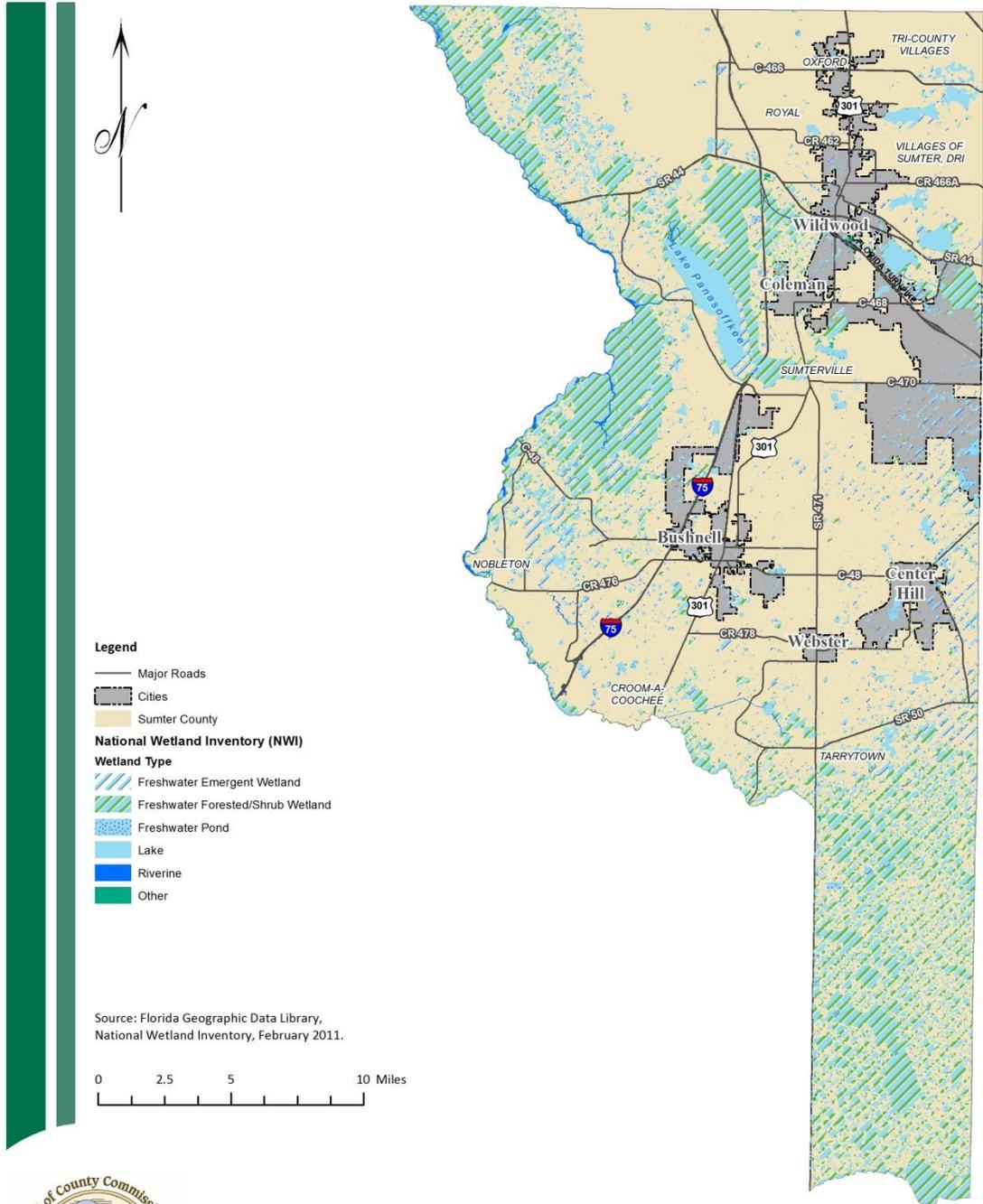


**Municipal Service Area/Joint Planning Area  
 City of Wildwood, Florida**





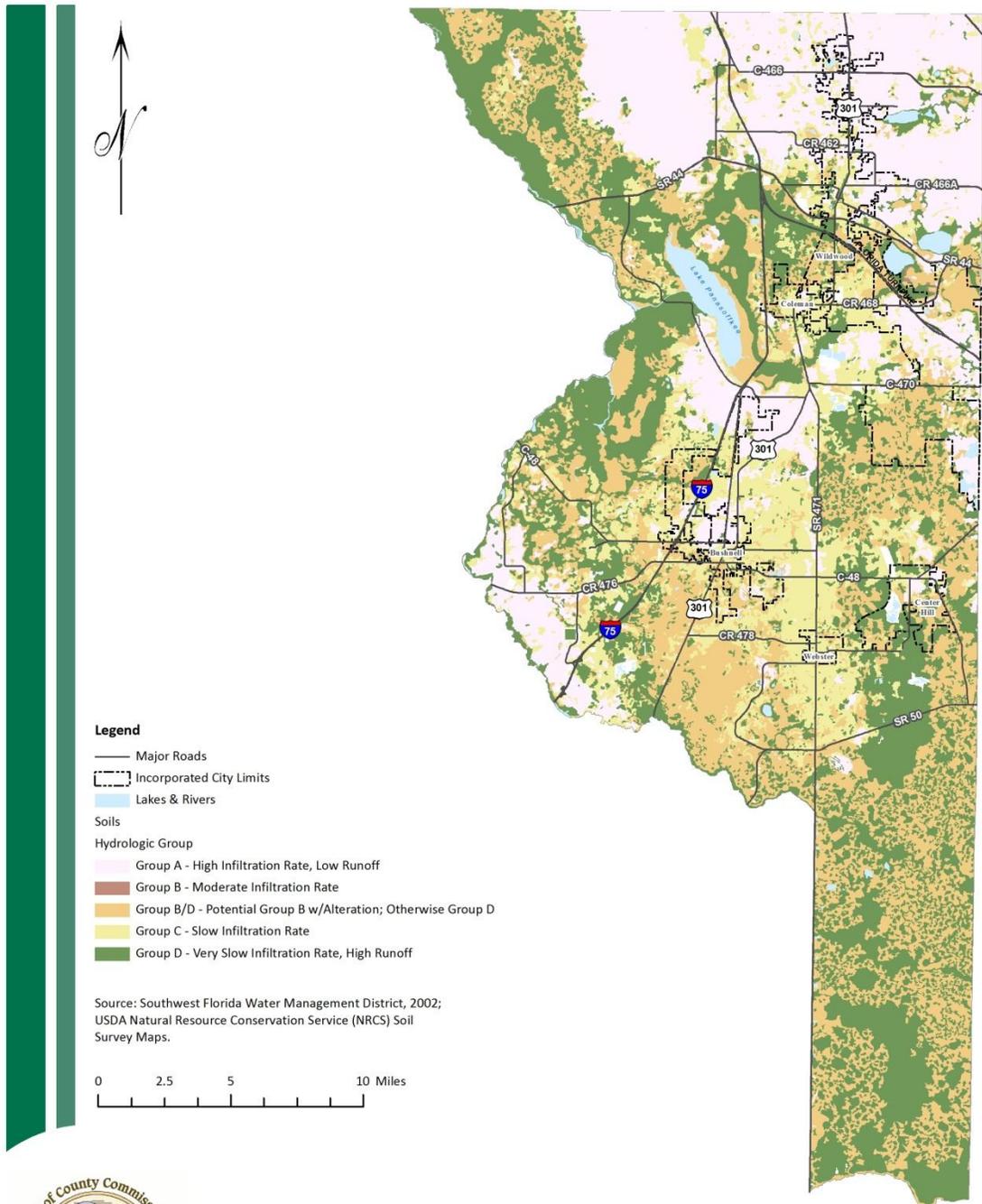
# Map 1-12 – Water Features/Wetlands



## Water Features/ Wetlands



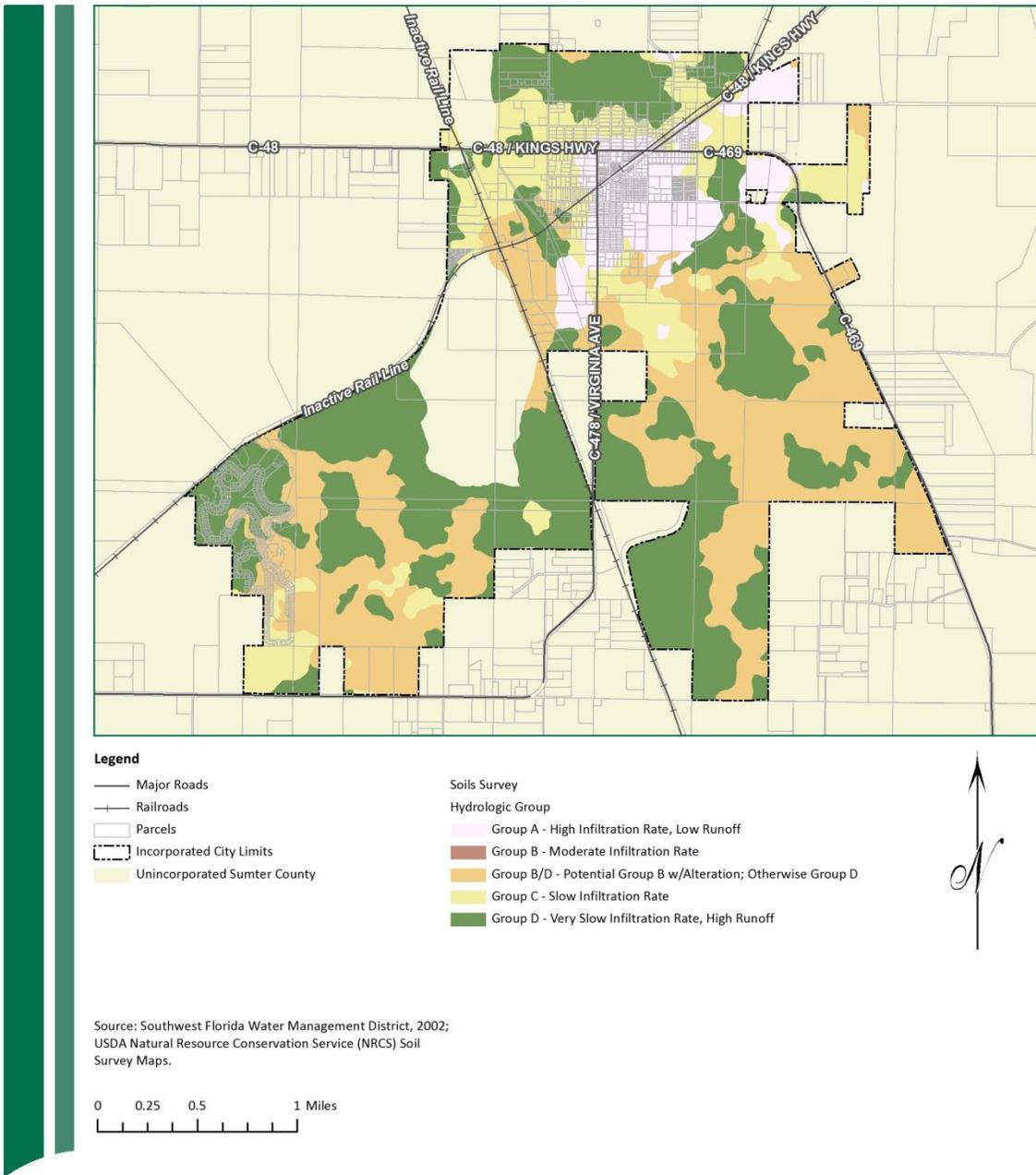
Map 1-13 – Sumter County – Soils Survey/Hydrologic Groups



**Soils Survey/  
Hydrologic Groups**



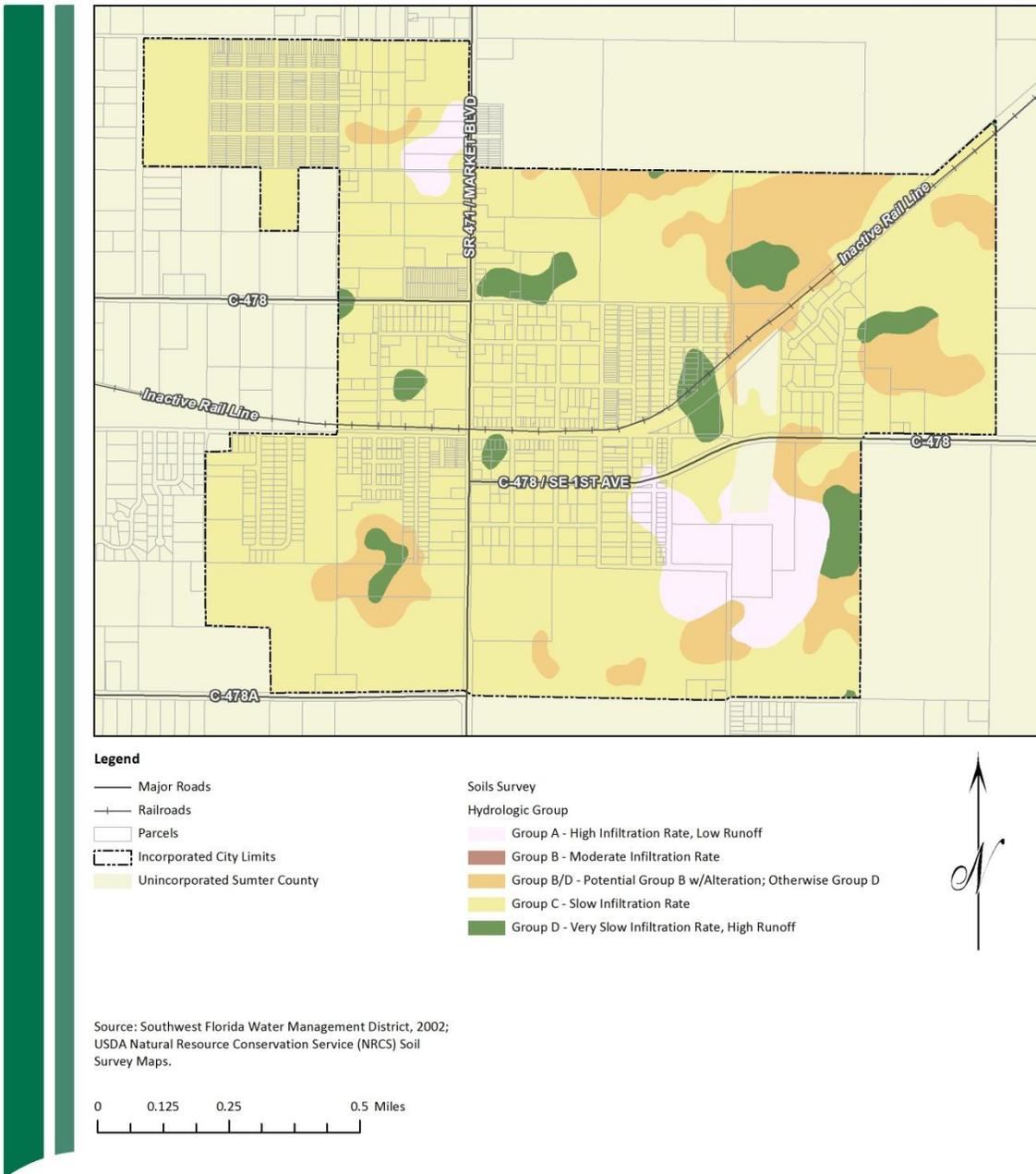
Map 1-14 – City of Center Hill – Soils Survey/Hydrologic Groups



**SOILS SURVEY/HYDROLOGIC GROUPS  
CITY OF CENTER HILL, FLORIDA**



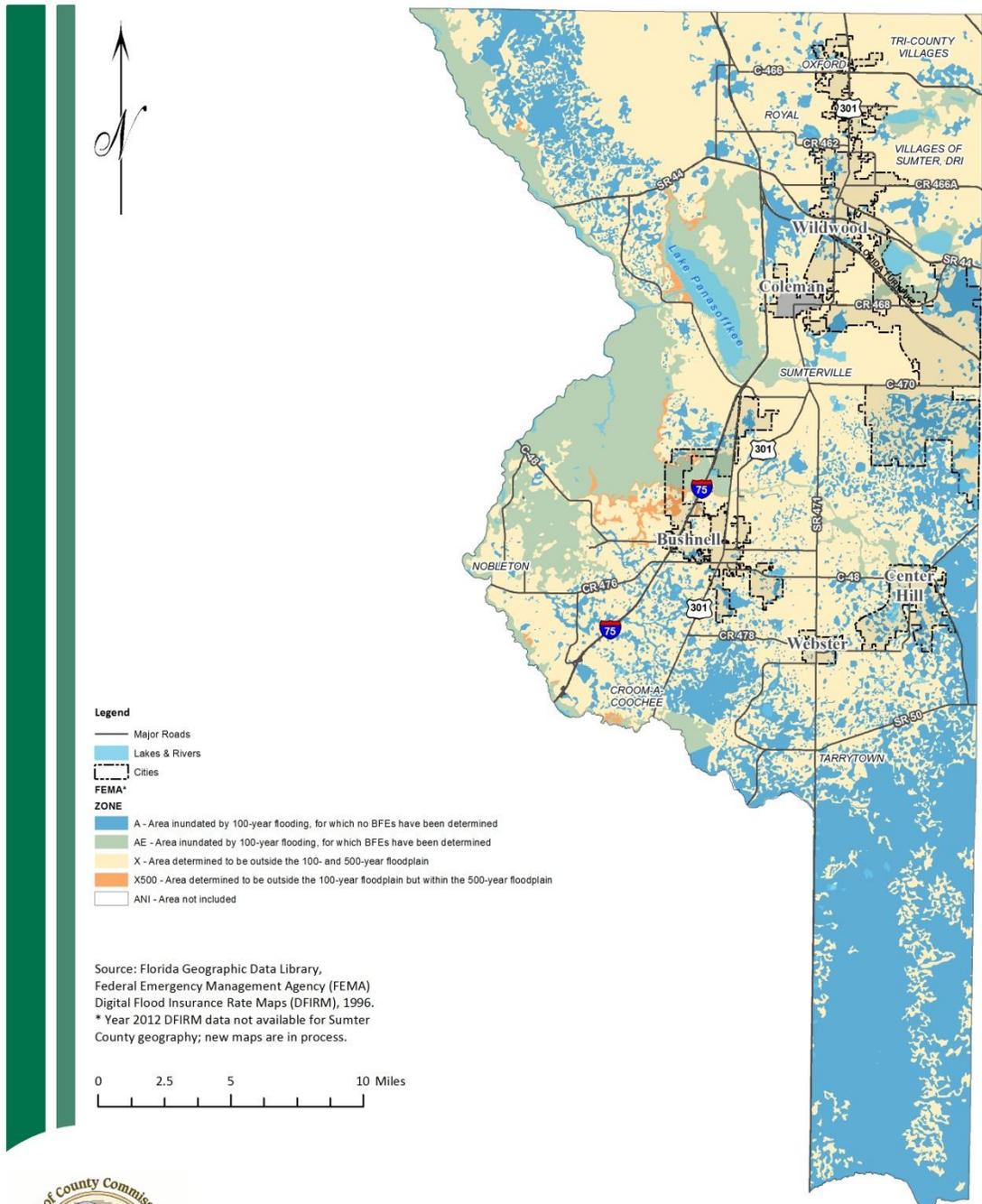
Map 1-15 – City of Webster – Soils Survey/Hydrologic Groups



**SOILS SURVEY/HYDROLOGIC GROUPS  
CITY OF WEBSTER, FLORIDA**



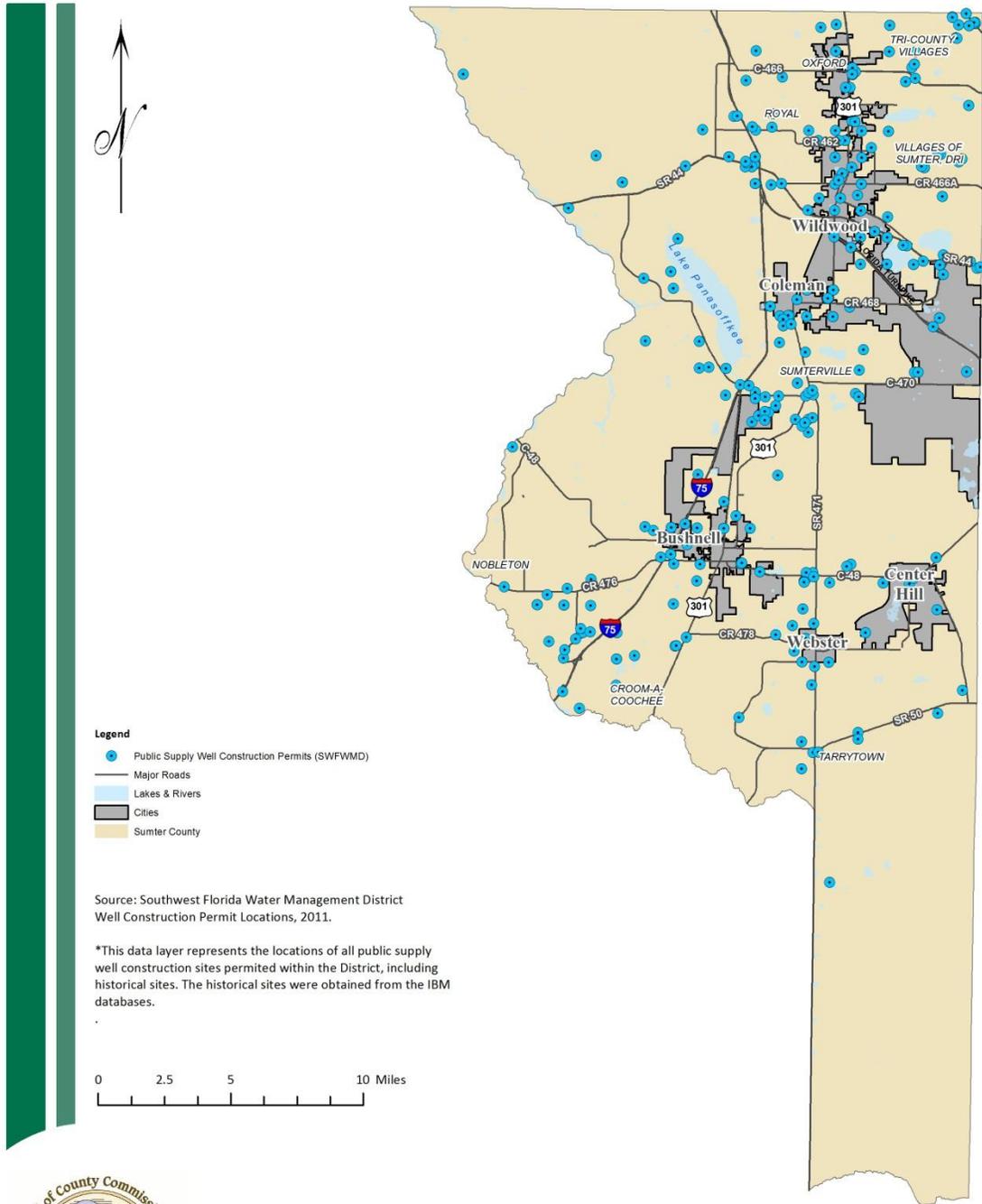
Map 1-16 – Floodplains/Flood Potential



**Floodplains/  
Flood Potential**



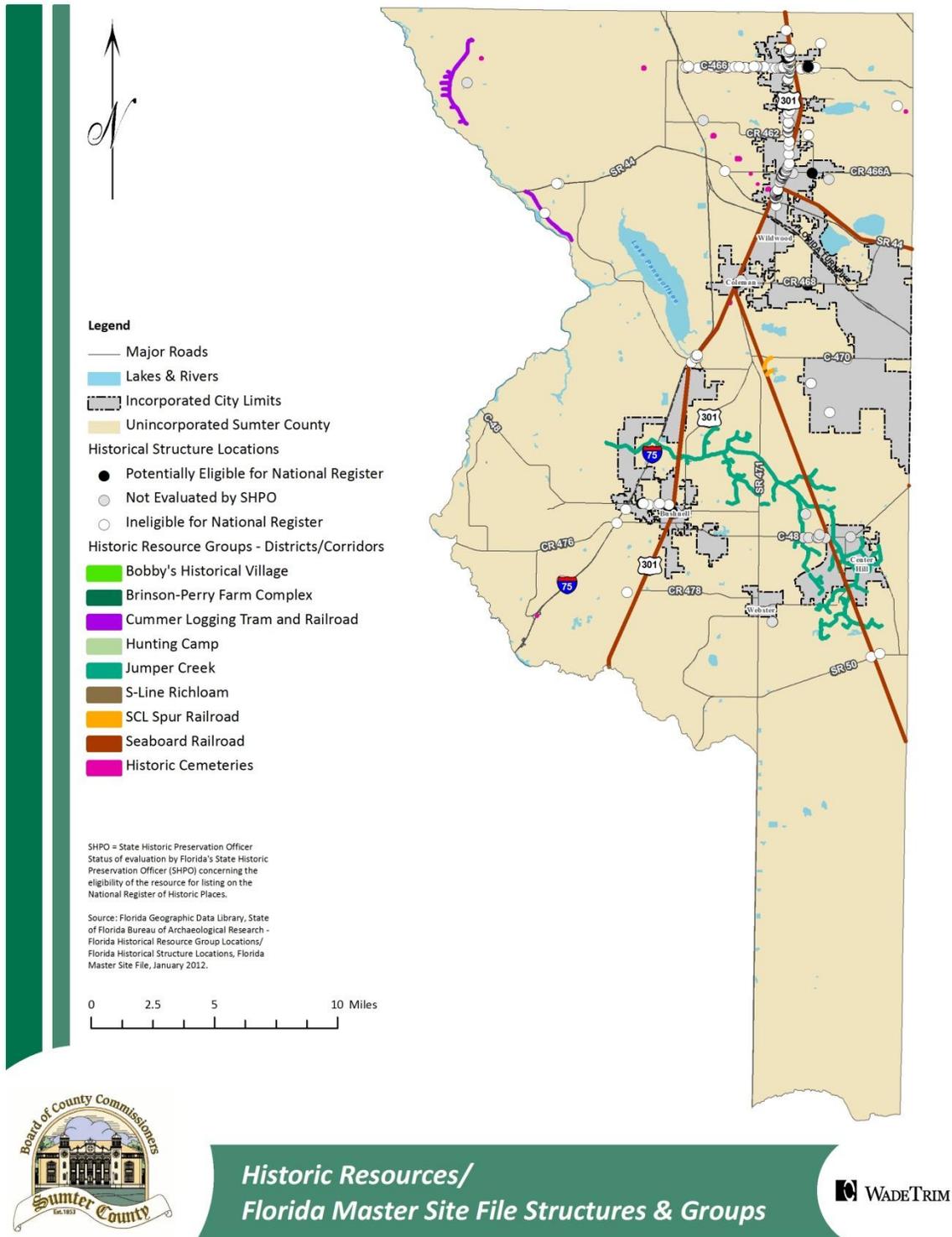
Map 1-17 – Potable Water Wells



**Public Supply/  
Well Construction Permits**



Map 1-18 – Historic Resources/Florida Master Site File Structures & Groups



# Chapter 2

## Transportation Element

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

## Chapter 2 – Transportation Element – Data & Analysis

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<b>Existing Transportation System .....</b>	<b>2</b>
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2035 Long Range Transportation Plan – Lake Sumter Metropolitan Planning Organization	

## Introduction

A diverse and efficient transportation system is a keystone to strong economic development and promoting a high quality of life. The county, as a whole, has an extremely strong transportation system in place, and the County and Cities have partnerships and cooperative relationships in place to assure the operation of an effective and efficient transportation system. The Interlocal Service Boundary and Joint Planning Agreements (ISBA), pursuant to Chapter 171, Part II, Florida Statutes, between the County and Cities establish close coordination of transportation issues between the County and Cities.

## Data and Analysis of Transportation

### **Existing Transportation System**

The existing transportation system within the county and cities is comprised of a connected network of roads, rail, transit, bicycle/pedestrian, and golf cart facilities. The following provides an overview of the existing transportation network.

As shown in Map 2-1 and Map 2-2, the county and cities are served by a well-developed road network. Several critical regional and state roads traverse through the county and cities. These significant roads include:

- I-75 (Florida Strategic Intermodal System)
- Florida Turnpike (Florida Strategic Intermodal System)
- S.R. 44 (portion from I-75 to Citrus County part of Florida Strategic Intermodal System)
- U.S. 301
- S.R. 50
- S.R. 471
- U.S. 441/27
- C-466
- C-470
- C-48

- CSX S-rail line (Florida Strategic Intermodal System)

Near the center of the county, all four transportation facilities (I-75, Florida Turnpike, S.R. 44, and CSX S-rail line), which are part of the Florida Strategic Intermodal System, connect. This location is a prime transportation center for the region and the state. In addition, this location is identified as the “Florida Crossroads Industrial Activity Center” within the Withlacoochee Regional Planning Council’s 2010 Comprehensive Economic Development Strategy for the Withlacoochee Region (CEDS), and identified by the Florida Department of Transportation (FDOT) as the “Central Florida Mixing Center/Monarch ILC” on the Draft Intermodal Logistics Center Tool, dated February 2, 2012.

Within the City of Center Hill the primary transportation corridors are C-48 (Kings Highway), C-469, and CR-478. These roadways provide connectivity to and from Center Hill with the surrounding communities. The local road network within Center Hill provides a fairly good connected grid to meet the local transportation needs of the community.

Within the City of Webster, the primary transportation corridors are S.R. 471 and CR-478. These roadways provide connectivity to and from Webster with the surrounding communities. The local road network within Webster provides a good connected grid to meet the local transportation needs of the community.

Although the County and Cities no longer enforce transportation concurrency, the County and Cities have adopted the following transportation level of service standards to use as a guide in identifying congestion and prioritizing improvements and coordination with the Lake-Sumter Metropolitan Planning Organization (LSMPO) and FDOT to resolve congestion concerns:

Table 2-1 - LOS Standards for FIHS/SIS/TRIP

FIHS/SIS/TRIP Facility	From	To	LOS Based on Area Type
SR 44	Citrus County line	I-75	C (Rural)
I-75	Hernando County line	Marion County line	C (Rural)
Florida Turnpike	Lake County line	I-75	C (Rural)
TRIP Funded Facility (None at time of Adoption)	N/A	N/A	C (Rural)

The County and Cities adopt the following LOS standards for roadways not on the FIHS or SIS, and not funded through TRIP:

- a. LOS D for roadways within the unincorporated areas of the county that are within or adjacent to the Urban Development Area, as shown on the Future Land Use Map, or within the city limits of the City of Center Hill and City of Webster; and

- b. LOS C for roadways within the unincorporated areas of the county outside and not adjacent to the Urban Development Area, as shown on the Future Land Use Map.

The County and Cities are fortunate to have limited congestion problems within the transportation network. As shown in Table 2-2, the collector and arterial road systems are operating at a condition less than the maximum capacity at the adopted level of service. The County and Cities have established and will maintain coordination with the LSMPO in taking a proactive approach to minimizing congestion.

The most critical concern of the county's and cities' road system is to provide for the appropriate maintenance to extend the effective life of the roads. This concern is addressed within the Transportation Element's goals, objectives and policies through assuring that development activities either make required operational or structural improvements to substandard roads and by maintaining a proactive approach to road maintenance needs.

Also, as part of the ISBA, the County and cities (Bushnell, Center Hill, Webster and Wildwood) have agreed to standards for the transition of road jurisdiction from county to city. This standard is based on the amount of parcel frontage within the city along a county maintained road. Once properties within a city front 51% or more of a designated county road segment, then the road segment transfers jurisdiction from the County to the city. The exception to this jurisdiction transfer is for roads that are identified as "Regionally Significant" by the LSMPO. These roads will continue to be County jurisdiction roads regardless of the amount of city properties along the road segment. For roads identified as "Emerging Regionally Significant" by the LSMPO, if after three years from being designated as "Emerging Regionally Significant" and they have not been designated as "Regionally Significant" than they shall transition based on the 51% threshold. Map 2-3 shows the identified Emerging and Regionally Significant roads.

The CSX S-rail line bisects the county from north to south and primarily parallels U.S. 301 through the county. The CSX S-rail line is a primary freight rail line for the state. It provides a critical rail connection from South Florida to Jacksonville. The importance of this rail line is exemplified by its inclusion as part of the Florida Strategic Intermodal System. The County recognizes the critical importance of this rail line to the future economic health of the county, region, and state. As discussed above, the CSX S-rail line is part of the critical transportation hub near the center of the county. In addition, the County, as well as the LSMPO and FDOT, continue to have open dialog with CSX to better forge and implement partnerships to support the economic development interests of the county, region, and state while supporting the businesses interests of CSX. Current CSX plans call for a significant increase in rail traffic along the CSX S-rail line.

Currently, there are no public airports operating in the county or cities. However, there is a small private airport, Freeflight Airport, located to the northwest of the City of Coleman on the east side of I-75, which has plans to convert from a private to public airport over the next ten years. If this private airport does convert to a public airport, then the County will work with the airport, LSMPO, and FDOT to

include the appropriate components to the comprehensive plan to address public airports. There are also numerous small private airstrips located throughout the county.

Sumter County provides a countywide, including all cities, transit service. This transit service is comprised of a transportation disadvantaged service, fixed route circulator, and on-call services. The County provides the transit service through a contract with a private transit provider (Ride Right). The operation of the County's transit service is relatively successful given its small size. An overview of the operational characteristics of the transit system and route schedules for the fixed route circulator is provided as attachments to this data and analysis. Currently, there is not a transit development plan to guide the future of the County's transit system. However, the LSMPO is tasked in preparing a transit development plan for the County by 2017. The funding for the development of the transit development plan will be provided through contributions, required mitigation by their development orders, by the Landstone Development of Regional Impact, Wildwood Springs Development of Regional Impact, and Southern Oaks Development of Regional Impact.

Bicycle/pedestrian and golf cart access within the county is focused primarily within the cities and within The Villages Development of Regional Impact. The Villages provides a well-developed and extensive multi-modal system of trails and paths. These multi-modal trails and paths within The Villages connect the residential areas to the commercial, office, medical, and recreational areas. In addition, these multi-modal trails and paths accommodate pedestrians, bicyclists, and golf carts. The County designated The Villages as a self-contained retirement community that allows for the operation of golf carts on certain roads within The Villages. The other area within the county that allows for the operation of golf carts on roads is within the Tracy's Point neighborhood in Lake Panasoffkee. Also within the Lake Panasoffkee area, the County recently constructed a sidewalk along C-470 to provide access from the residential areas to the elementary school, park, and commercial/office areas. The cities of Center Hill and Webster have a limited system of sidewalks.

Currently, the public trail system is focused within the large publicly managed lands within the county. The most regionally connected trail within the county is the General James Van Fleet State Trail. The trail head is located in Mabel (south of SR 50 near the Lake County line) and extends through the Green Swamp into Polk County.

An effort is underway to certify the Sumter Scenic Heritage Byway (See "Scenic Sumter Heritage Byway Information Package" dated September 1, 2010) through the Florida Department of Transportation. This proposed byway will provide a scenic and information route through the county from the General James Van Fleet State Trail at S.R. 50 to the Withlacoochee River at S.R. 44. The proposed byway route includes the City of Webster. The Sumter County Board of County Commissioners and Webster City Council are fully in support of the byway.

The County and Cities continue to closely coordinate with the LSMPO in the enhancement of bicycle/pedestrian mobility within the county and cities.

## **Future Transportation System**

The County and Cities have a strong relationship with the LSMPO. Based on the interlocal agreement between the County and the LSMPO, the LSMPO serves as the County's transportation planning entity. Through the ISBA between the County and the Cities, the County and Cities have agreed to utilize the LSMPO's 2035 Long Range Transportation Plan (LRTP) as the long range transportation plan for the County and Cities.

This unified approach to long range transportation planning between the LSMPO, County, and Cities is possible due to the close coordination between the entities in the development of the LRTP. The population projections that are part of this comprehensive plan are the same projections utilized in the development of the LRTP (the 9,000 difference in population between the LRTP and the population projections within this comprehensive plan is due to the prison population – prison population not included in the transportation analysis). In addition, the future land use pattern shown on the adopted Future Land Use Map was also considered in the development of the LRTP. Because of this close coordination, the results of the LRTP are fully sufficient to serve as the long range transportation plan for the County and Cities. In addition, as part of a 2011 stipulated settlement agreement between the County and the Florida Department of Economic Opportunity (fka Department of Community Affairs) (Case NO. 10-10931 GM), the County committed to utilizing the LRTP as the County's long range transportation plan.

Because the LRTP provides extensive data and analysis to support the transportation system of the County and the Cities, and pursuant to Poly 2.3.2, which adopt the LRTP by reference, the LRTP provides the required data and analysis to support the Transportation Element's goals, objectives and policies. Pursuant to Section 163.3177(b), Florida Statutes, the LRTP is included as an attachment to this data and analysis and serves as the data and analysis for the Transportation Element.

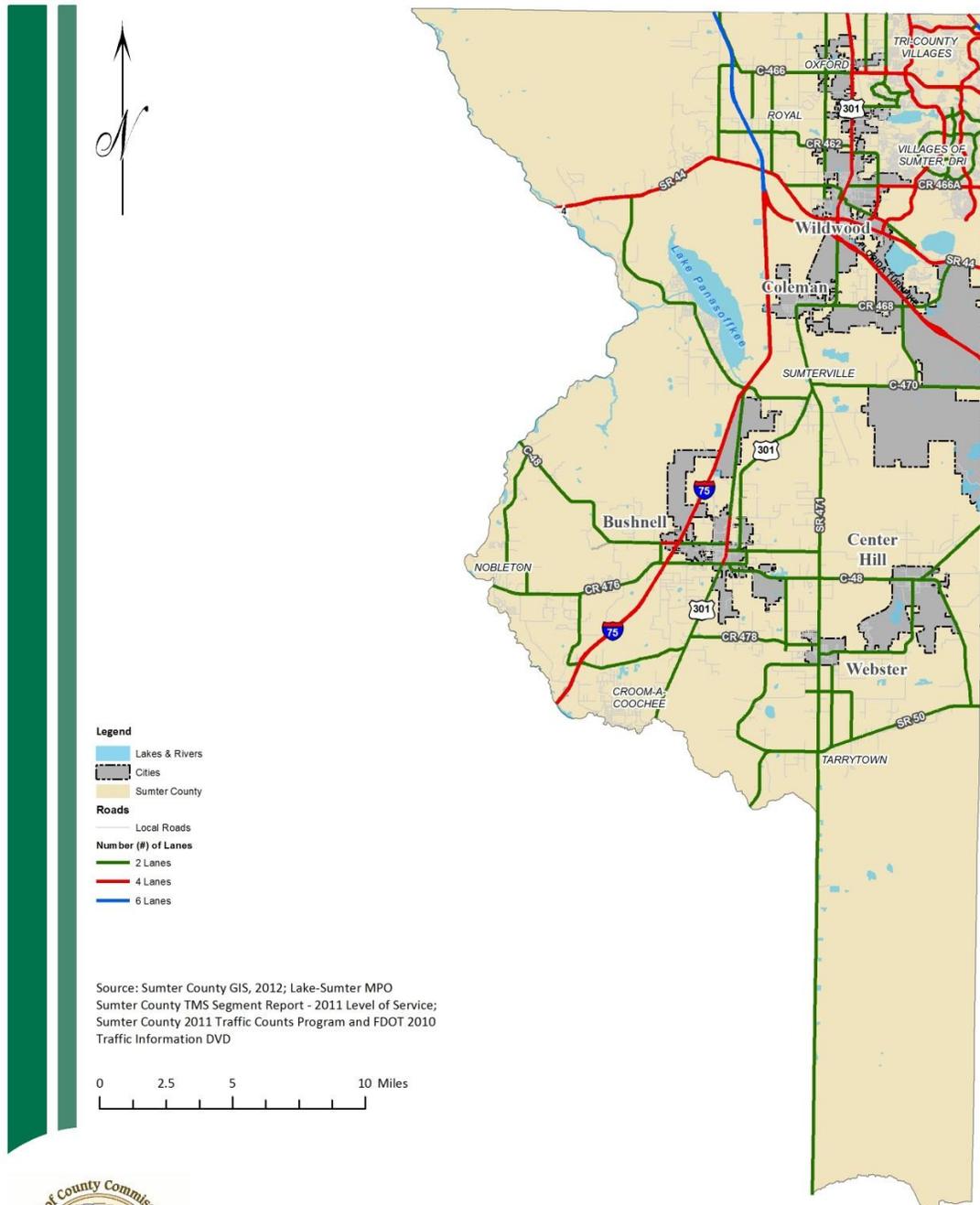
## **Conclusion**

The County's and Cities' transportation system over the next twenty years has an outstanding opportunity to expand its positive impact on the local, regional, and state economy and to promote a positive lifestyle. This opportunity is based on the continued coordination and a strong regional approach to transportation between the County, Cities, LSMPO, and FDOT.

Table 2-2 County Transportation Management System

Maps for Transportation Element

Map 2-1 – Existing Road Network – Number of

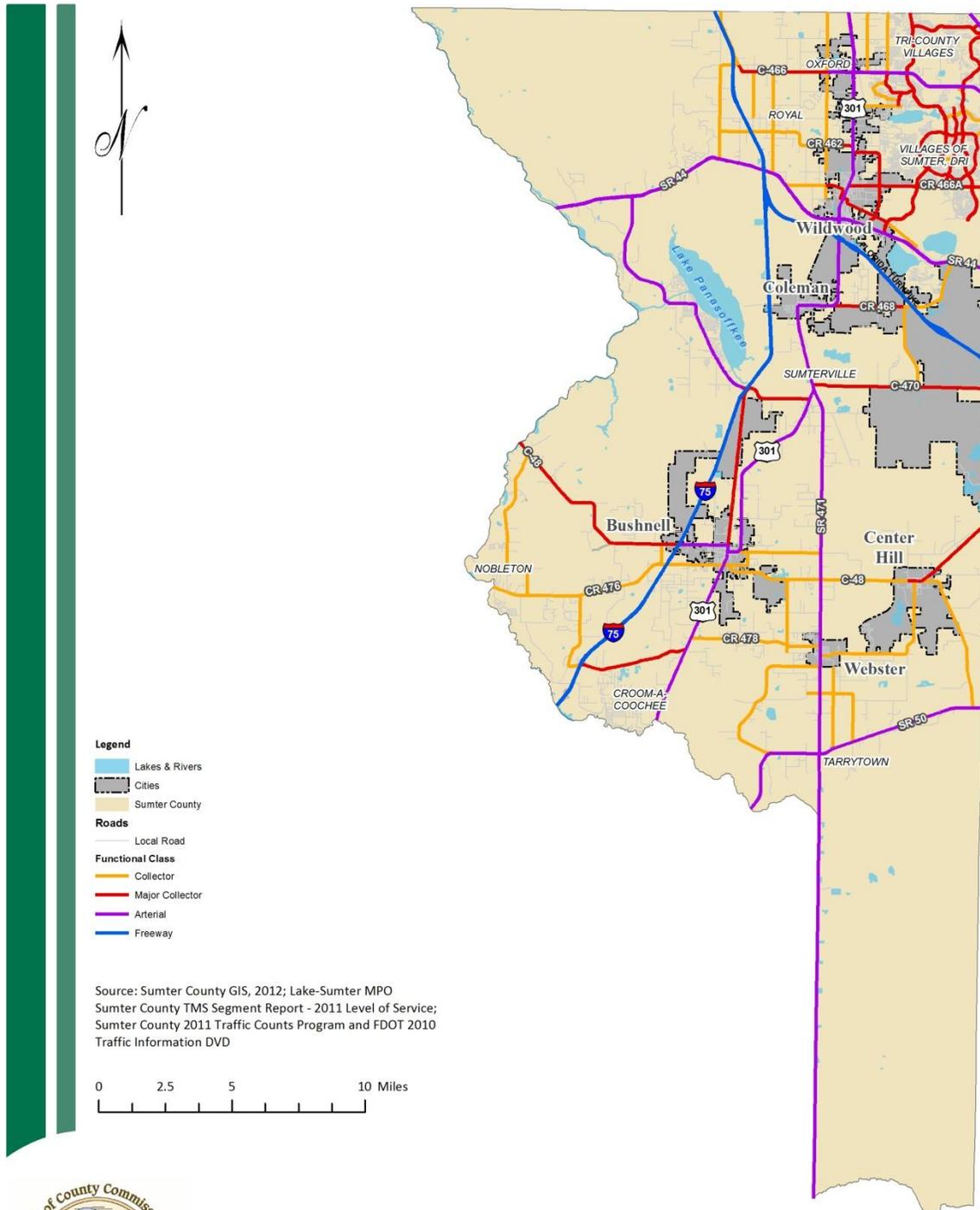


**Existing Road Network -  
 Number of Lanes**



Lanes

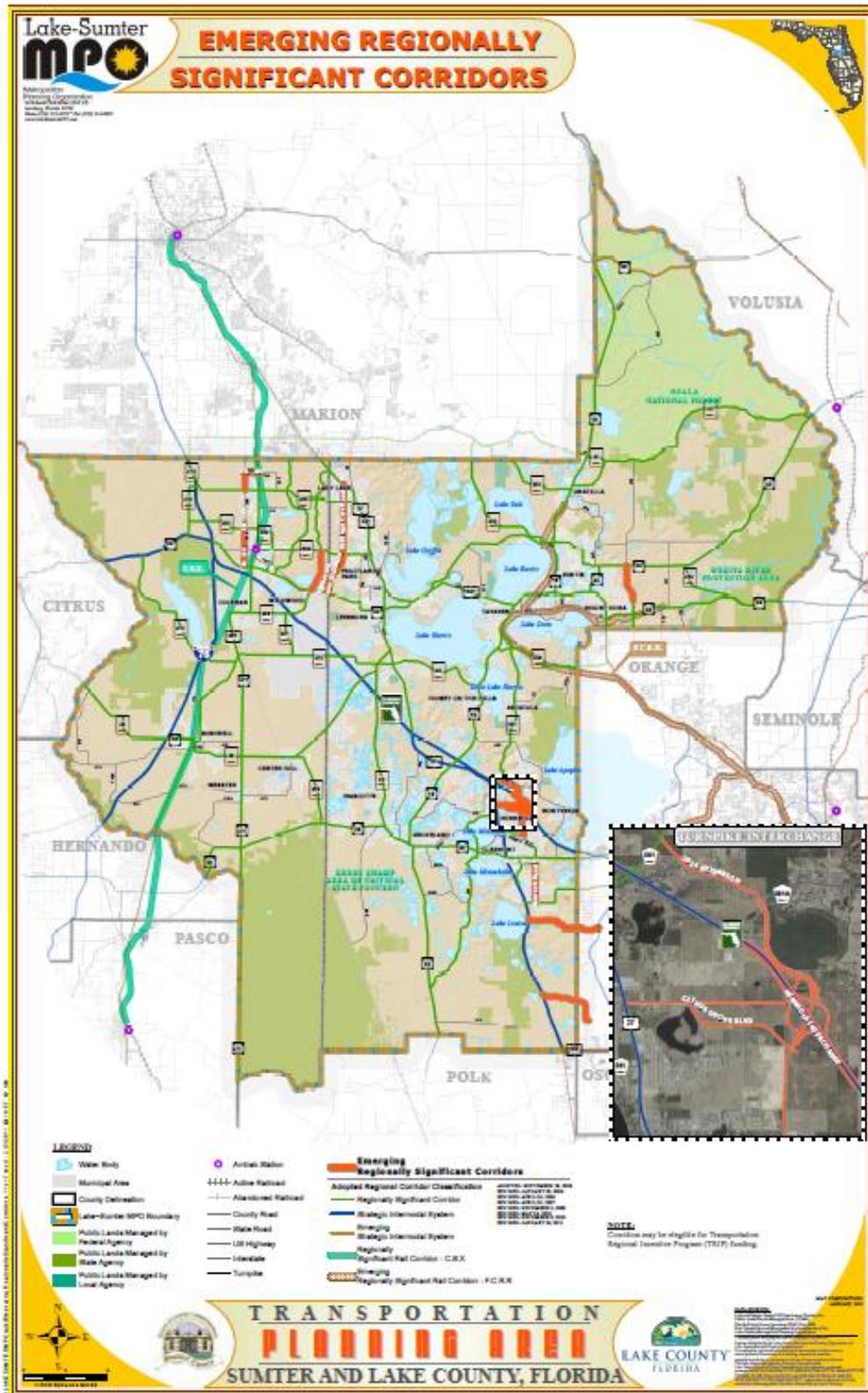
Map 2-2 – Existing Road Network – Functional Classification



**Existing Road Network -  
Functional Classification**



Map 2-3 – Regionally and Emerging Regionally Significant Roads



## Attachments

- Sumter County Transit Operational Characteristics
- Sumter County Transit Fixed Route Circulator Schedule
- 2035 Long Range Transportation Plan – Lake Sumter Metropolitan Planning Organization

# Chapter 3

## Infrastructure Element

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

## Chapter 3 – Infrastructure Element – Data & Analysis

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## Introduction

Key infrastructure to support the economic and environmental health of a community is potable water, sewer/wastewater, solid waste and drainage/stormwater services. These key infrastructure pieces are strongly coordinated between the County and the Cities of Bushnell, Center Hill, Webster, and Wildwood through the adoption and implementation of the Interlocal Service Boundary and Joint Planning Agreement (ISBA), pursuant to Chapter 171, Part II, Florida Statutes. These ISBAs set the stage for the coordination and cooperation in the efficient and effective provision of key infrastructure for existing and future service.

## Data and Analysis of Infrastructure

### **Potable Water/Ten-Year Potable Water Supply Plan**

Planning to assure the availability of potable water to serve existing and future populations is critical to comprehensive planning. As part of the Interlocal Service Boundary and Joint Planning Agreement (ISBA), pursuant to Chapter 171, Part II, Florida Statutes, the County and the cities of Bushnell, Center Hill, Webster and Wildwood have agreed to the coordination of the provision of these services within the identified municipal service/joint planning areas currently and into the future.

Potable water is supplied within the county by the Cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood, and by several private utility companies. The County does not provide any potable water services. The largest potable water utilities within unincorporated county, as well as the total county, are Little Sumter Utilities and North Sumter Utility, both of which provide potable water service to The Villages. Table 3-1 is an inventory of all of the active community potable water systems within the county, including the cities.

The only potable water systems within the City of Center Hill are the system operated by the City, a private system operated by Florida Grande Motor Coach Resort, and a private system operated by Center Beef Industries. The City is currently in the process of extending potable water service to Central Beef Industries. The City potable water service extension to Central Beef Industries is a requirement of a development agreement between the City and Central Beef Industries to support its expansion. The development agreement requires Central Beef Industries to have the financial obligation to extend the potable water line and to use the potable water from the City for its domestic use and fire protection. Central Beef Industries will continue to use their own water supply for their processing needs. Beyond the extension to Central Beef Industries, there are no other major potable water expansion plans at this time.

The only potable water system within the City of Webster is the system operated by the City. At this time, there are no major potable water expansion plans.

Table 3-1 – Community Potable Water Utility Systems

Utility Name	Address	City	Owner Type	Primary Service Jurisdiction	Population Served	Design Capacity (gallons)	Service Connections
Dr. Novak	US 301 & CR 542	Bushnell	Investor	City of Bushnell	25	0	1
City of Bushnell	407 N. MARKET ST	Bushnell	Investor	City of Bushnell	2,109	3,739,000	1,007
Sumterville Water Treatment Plant	CR 528 / CR 470	Bushnell	Municipality	City of Bushnell	500	2,161,000	20
Central Beef Industry L.L.C.	571 W. KINGS HWY.(CR 48)	Center Hill	Investor	City of Center Hill	163	144,000	3
Florida Grande Motor Coach Resort	9675 SE 49TH TERRACE WEBSTER 33597	Webster	Investor	City of Center Hill	750	25,000	217
City of Center Hill	140 MARKET ST	Center Hill	Municipality	City of Center Hill	762	648,000	360
City of Coleman	1848 ANDERSON RD	Coleman	Municipality	City of Coleman	824	495,000	294
City of Webster	P O BOX 28	Webster	Municipality	City of Webster	800	1,728,000	722
Continental Country Club	50 CONTINENTAL BLVD.	Wildwood	Investor	City of Wildwood	1,888	1,080,000	942
City of Wildwood	100 N. MAIN STREET	Wildwood	Municipality	City of Wildwood	16,347	4,752,000	3,563
Lake Okahumpka Park	6085 EAST SR 44	Wildwood	County	Unincorporated County	25	1,020	1
Great Southern Wood Of Fl. Inc	194 CR 527A	Lake Panasoffkee	County	Unincorporated County	50	0	3
Battle Creek Trailer Park	6428 W. C- 48 LOT 1	Bushnell	Investor	Unincorporated County	25	1	1
Camp Wildwood Girl Scout Camp	9583 CR 323	Wildwood	Investor	Unincorporated County	25	1	1
Hidden River Bar/Lounge	4666 C.R. 300	Lake Panasoffkee	Investor	Unincorporated County	25	0	12
Oak Tree Circle	6012 SR 471	Bushnell	Investor	Unincorporated County	25	240,000	16
Wynn Haven Riverside Rv Park	8271 W. C.R. 48 # 404	Bushnell	Investor	Unincorporated County	25	36,000	46
Sumter Co. School Board Office	2680 W. C. 476	Bushnell	Investor	Unincorporated County	25	142,000	3
Jimmy'S Country Place	5260 HWY. 301 N.	Bushnell	Investor	Unincorporated County	25	1	1
Panasoffkee Senior Center	52 CR 527 N	Lake Panasoffkee	Investor	Unincorporated County	25	1	2
Waffle House # 547	I-75 & S.R. 44	Wildwood	Investor	Unincorporated County	25	1	1
Mk Mini Mart	HWY 44 & CR 470	Lake Panasoffkee	Investor	Unincorporated County	25	1	1
Roadside Inn	5067 CR 159	Wildwood	Investor	Unincorporated County	25	1	3
VFW Post #10137	6036 CR 618	Bushnell	Investor	Unincorporated County	25	1	1
American Legion Post 101	2881 COUNTY ROAD 48 EAST	Bushnell	Investor	Unincorporated County	25	8,200	1
Flowerwood Nursery	2792 CR 564	Bushnell	Investor	Unincorporated County	25	1	4
St.Vincent Depaul Catholic Church	5323 CR 462	Wildwood	Investor	Unincorporated County	25	3,000	1
C & K Country Store	11707 NORTH U.S. 301	Oxford	Investor	Unincorporated County	25	1	1
United Southern Bank	13609 U.S. HWY 441	Lady Lake	Investor	Unincorporated County	25	1	1
Cemex Construction Materials Florida Llc	C.R. 48 E.	Center Hill	Investor	Unincorporated County	25	0	4
Majestic Oaks Mobile Home Community	1969 C.R. 436	Bushnell	Investor	Unincorporated County	25	2,000	11
Sunshine Village Mobile Home Park	10129 A SE 22ND PATH CR 470	Webster	Investor	Unincorporated County	26	1	110
Spirit Travel Center	HWY 75 & CR 470 (TRUCK STOP)	Lake Panasoffkee	Investor	Unincorporated County	30	12,393	1
Webster Citgo Gas And Convenience	13801 SR 471	Webster	Investor	Unincorporated County	50	5,000	1
Mabel'S Restaurant	800 SOUTH HWY 301	Sumterville	Investor	Unincorporated County	50	1	2
Cal-Maine Foods Inc	9565 CR 476B	Bushnell	Investor	Unincorporated County	50	1	11
Pines Professional Mgt Center	13710 U.S 441	Lady Lake	Investor	Unincorporated County	50	0	4
Jumper Creek Manor	2510 SE 75TH BLVD	Bushnell	Investor	Unincorporated County	50	1,680,000	115
Breezy Oaks	9863 CR 671	Bushnell	Investor	Unincorporated County	60	44,460	100
Carolyn & Ron'S Family Park	476 & OVERPASS I-75	Bushnell	Investor	Unincorporated County	75	40,000	23
Lake Deaton Tr Pk	4855 CR 146	Wildwood	Investor	Unincorporated County	90	57,600	75
Florilow Oaks	4272 SR 301 SOUTH # 101	Bushnell	Investor	Unincorporated County	96	1	145
Hardee'S/Amoco	43 E CR 470 & I-75	Lake Panasoffkee	Investor	Unincorporated County	100	0	2
Lake Panasoffkee Chevron	22 E. 470 (I-75 & 470 WEST)	Lake Panasoffkee	Investor	Unincorporated County	100	1	1
Circle K Store 7157	9326 WEST CR 476	Bushnell	Investor	Unincorporated County	100	1	1
Sumter Oaks Rv Park	4602 CR 673	Bushnell	Investor	Unincorporated County	100	1	130
Circle K # 7547	2986 SR 50	Tarrytown	Investor	Unincorporated County	100	1	1
Circle K # 7549	7222 SR 471	Bevilles Corner	Investor	Unincorporated County	100	2,448	1
Webster Westside Flea Market	516 NW THIRD ST.	Webster	Investor	Unincorporated County	100	5,000	3
Bargains And Treasures Retail Outlet	4137 CR 106	Oxford	Investor	Unincorporated County	100	5,000	1
Eagle Roofing Of Florida	1575 CR 470	Sumterville	Investor	Unincorporated County	100	5,000	2
American Cement Company	4750 E. CR 470	Sumterville	Investor	Unincorporated County	100	50,000	8
Leisure Time Mobile Home Park	PO BOX 547	Lake Panasoffkee	Investor	Unincorporated County	112	108,000	42
Miona Lake Golf Club	5472 COUNTY ROAD 122	Wildwood	Investor	Unincorporated County	125	1	4
Riverside Rv Park	7961 CR 647	Bushnell	Investor	Unincorporated County	150	1	88
Rails End Tr Pk	7246 EAST STATE ROAD 44	Wildwood	Investor	Unincorporated County	150	173,000	75
Snowbird South R V Park	7784 CR 702	Center Hill	Investor	Unincorporated County	150	1	100
United Community Fellowship	5688 E. SR 44	Wildwood	Investor	Unincorporated County	150	5,000	3
Thousand Palms Resort	6545 W. SR 44	Lake Panasoffkee	Investor	Unincorporated County	152	32,000	90
Webster Mobile & Travel Park	2085 COUNTY ROAD 740	Webster	Investor	Unincorporated County	155	504,000	260
Bushnell Assembly Of God	CR 476	Bushnell	Investor	Unincorporated County	200	1	1
Turtleback Rv And Mobile Home Park	190 C.R. 488	Lake Panasoffkee	Investor	Unincorporated County	200	1	138
The Woods	CR 675 OFF 301 SOUTH	Webster	Investor	Unincorporated County	216	92,000	78
First Baptist Church Of Wahoo	4517 CR 319	Bushnell	Investor	Unincorporated County	250	1	4
New Life Center Ministries	9707 CR 229	Wildwood	Investor	Unincorporated County	250	5,000	1
Bob'S Zippy Market #5	6596 E SR 44	Wildwood	Investor	Unincorporated County	257	1	1
Shady Brook R.V. Resort	178 N HWY 301	Sumterville	Investor	Unincorporated County	298	1	186
Orange Blossom Utilities Inc	CR 466	Lady Lake	Investor	Unincorporated County	335	1,728,000	2
The New Jewish Congregation	13563 C.R. 101	Oxford	Investor	Unincorporated County	400	10,000	2
Oakland Hills	156 CR 109	Lady Lake	Investor	Unincorporated County	800	0	320
Little Sumter Utilities	501 SUNBELT RD	The Villages	Investor	Unincorporated County	25,382	21,600,000	13,359
North Sumter Utility	1100 MAIN ST.	The Villages	Investor	Unincorporated County	28,713	20,890,000	15,112
Providence Baptist Church	9734 S. US 301	Bushnell	Investor/Licensed Public Utilities	Unincorporated County	100	1	2
First Baptist Church Of Oxford	4060 CR 108	Oxford	Other	Unincorporated County	50	5,000	3
First Assembly Of God	2087 CR 470	Sumterville	Other	Unincorporated County	50	5,000	2
Pleasant Hill Baptist Church	5599 CR 316A	Bushnell	Other	Unincorporated County	100	2,000	1
Linden Church Of God	4309 CR 772	Webster	Other	Unincorporated County	150	1	2
Faith Presbyterian Church	3884 CR 214	Oxford	Other	Unincorporated County	200	5,000	1
Ebenezer Ame Church Royal	390 E. C.R. 462	Wildwood	Other	Unincorporated County	300	2,000	1
Lake Panasoffkee Water Assn	1165 COUNTY ROAD 465	Lake Panasoffkee	Other	Unincorporated County	4,300	2,160,000	1,720
Fl Bass Conservation Center	3771 CR 788	Webster	State	Unincorporated County	100	5,000	2
SWFWMD - Hog Island	15019 BROAD ST	Brooksville	State	Unincorporated County	350	1	23
SWFWMD - River Junction	15019 BROAD ST	Brooksville	State	Unincorporated County	350	1	12
Sumter Correctional Institution	BOX 667	Bushnell	State	Unincorporated County	1,800	1,008,000	88
Sumter Electric Coop	SR 301 & SR 470 E	Sumterville	Trust/Cooperative	Unincorporated County	200	1	12
Countyside Rv Park	741 CR 489	Lake Panasoffkee	Unknown	Unincorporated County	25	1	63

Source: Florida Department of Environmental Protection, May 2012.

The Southwest Florida Water Management District (SWFWMD) maintains a Regional Water Supply Plan to coordinate potable water supply resources within SWFWMD’s jurisdiction. Sumter County and its cities are part of the Northern Planning Region.

SWFWMD estimates unincorporated county residents and businesses utilized approximately 17.554 million gallons per day (mgd) of potable water in 2010. SWFWMD predicts the unincorporated county’s potable water needs will increase to 29.794 mgd in 2025. Groundwater modeling performed by SWFWMD indicates current ground water supply sources (Upper and Lower Floridan Aquifer) are sufficient to meet these projected demands (2010 Ten Year Water Supply Plan, Northern Region, SWFWMD). See Table 3-2.

Table 3-2 – Ten Year Water Supply and Usage – Unincorporated County

Water Supplier	Population Served		Per Capita Usage (GPD) 2010	Demand (MGD)	
	2010	2025		2010	2025
The Villages *	62,132	107,035	217	13.483	23.227
City of Wildwood	10,617	14,699	167	1.773	2.455
Lake Panasoffkee Water Assoc.	5,023	7,999	77	0.387	0.616
City of Bushnell	632	1,164	186	0.118	0.169
Continental Country Club RO Inc.	1,388	1,423	147	0.204	0.209
Cedar Acres, Inc.	693	729	70	0.049	0.051
Domestic Self-Supply	13,775	15,323	145	1.997	3.049
<b>Total within Unincorporated County</b>	<b>94,261</b>	<b>153,819</b>	<b>191</b>	<b>17.554</b>	<b>29.794</b>
Existing Sources Permitted Quantities: 30.399 MGD				Surplus 2025	0.605

Source: 2010 Regional Water Supply Plan, Northern Region, Southwest Florida Water Management District, 2010 – 2012 Community Planning Sheets

\* Includes Little Sumter Utilities and North Sumter Utility

SWFWMD estimates City of Center Hill residents and businesses utilized approximately 0.053 mgd of potable water in 2010. SWFWMD predicts the City of Center Hill’s potable water needs will increase to 0.071 mgd in 2025. Groundwater modeling performed by SWFWMD indicates current ground water supply sources (Upper and Lower Floridan Aquifer) are sufficient to meet these projected demands (2010 Ten Year Water Supply Plan, Northern Region, SWFWMD). See Table 3-3.

Table 3-3 – Ten Year Water Supply and Usage – City of Center Hill

Water Supplier	Population Served		Per Capita Usage (GPD) 2010	Demand (MGD)	
	2010	2025		2010	2025
City of Center Hill	752	1,011	70	0.053	0.071
Domestic Self-Supply	0	38	145	0	0.006
<b>Total within City of Center Hill</b>	<b>752</b>	<b>1,049</b>	<b>70</b>	<b>0.053</b>	<b>0.071</b>
Existing Sources Permitted Quantities: 0.087 MGD				Surplus 2025	0.016

Source: 2010 Regional Water Supply Plan, Northern Region, Southwest Florida Water Management District, 2010 – 2012 Community Planning Sheets

SWFWMD estimates City of Webster residents and businesses utilized approximately 0.77 mgd of potable water in 2010. See Table 3-4. SWFWMD predicts the City of Webster’s potable water needs will increase to 0.104 mgd in 2025. Groundwater modeling performed by SWFWMD indicates current ground water supply sources (Upper and Lower Floridan Aquifer) are sufficient to meet these projected demands (2010 Ten Year Water Supply Plan, Northern Region, SWFWMD).

Table 3-4 – Ten Year Water Supply and Usage – City of Webster

Water Supplier	Population Served		Per Capita Usage (GPD) 2010	Demand (MGD)	
	2010	2025		2010	2025
City of Webster	679	912	114	0.053	0.104
Domestic Self-Supply	87	114	145	0.013	0.016
<b>Total within City of Webster</b>	<b>766</b>	<b>1,026</b>	<b>118</b>	<b>0.077</b>	<b>0.104</b>
Existing Sources Permitted Quantities: 0.234 MGD				Surplus 2025	0.13

Source: 2010 Regional Water Supply Plan, Northern Region, Southwest Florida Water Management District, 2010 – 2012 Community Planning Sheets

As shown in Table 3-5, supplemental projected potable water demands were developed utilizing the following adopted LOS for potable water services:

- Unincorporated – 194 gallons per day/capita
- City of Center Hill – 70 gallons per day/capita
- City of Webster – 118 gallons per day/capita

The adopted LOS for potable water services is based on the 2010 per capita usage as reported by SWFWMD in the 2010 Regional Water Supply Plan/Community Planning Sheets.

The County and City of Webster are able to maintain and achieve the adopted LOS through 2035. The City of Center Hill is able to maintain and achieve the adopted LOS until 2022. In 2022 through 2035, the City of Center Hill demonstrates a deficit.

In order to address the projected deficit from 2022 to 2035, the City of Center Hill will continue to promote and implement potable water conservation strategies, develop a potable water master plan to address the long-term potable water needs of the city and to assist the City with the renewal of its water use permit in 2022, and continue to coordinate with the SWFWMD and the Withlacoochee Regional Water Supply Authority (WRWSA) in the implementation of alternative potable water supply projects. Because this need is well beyond the five-year horizon of the capital improvement plan, it is not included.

Table 3-5 – Potable Water Demand and Surplus/Deficit 2035

<b>Unincorporated</b>				
Adopted LOS: 194 gpd/capita				
	2012	2017	2022	2035
Population	78,485	89,604	104,289	155,693
Projected Demand	15,226,090	17,383,176	20,232,066	30,204,442
Permitted Capacity	30,399,000	30,399,000	30,399,000	30,399,000
Surplus/(Deficit)	15,172,910	13,015,824	10,166,934	194,558

<b>City of Center Hill</b>				
Adopted LOS: 70 gpd/capita				
	2012	2017	2022	2035
Population	994	1,195	1,474	2,397
Projected Demand	69,580	83,650	103,180	167,790
Permitted Capacity	87,000	87,000	87,000	87,000
Surplus/(Deficit)	17,420	3,350	(16,180)	(80,790)

<b>City of Webster</b>				
Adopted LOS: 118 gpd/capita				
	2012	2017	2022	2035
Population	794	954	1,176	1,914
Projected Demand	93,692	112,572	138,768	225,852
Permitted Capacity	234,000	234,000	234,000	234,000
Surplus/(Deficit)	140,308	121,428	95,232	8,148

Source: Sumter County, May 2012.

Local governments and utilities within Sumter County, as well as the region, have been proactive in planning long-range potable water supply and distribution strategies. In addition to the regional potable water supply planning by SWFWMD, the Withlacoochee Water Supply Authority (WRWSA) also provides

for regional potable water supply planning through the Withlacoochee Regional Water Supply Authority's Master Regional Water Supply Planning and Implementation Project. The County and Cities will continue to cooperate and coordinate with SWFWMD and the WRWSA for the planning, development, and implementation of future potable water supply projects as described in their respective plans. These projects include:

- Continental Country Club Reclaimed Wastewater Project;
- Reuse Expansion of the Bushnell Wastewater Treatment Plant;
- Reuse Expansion of the Little Sumter Wastewater Treatment Plant;
- Reuse Expansion of the North Sumter Wastewater Treatment Plant;
- Reuse Expansion of the Sumter Correctional Wastewater Treatment Plant;
- Reuse Expansion of the Wildwood Wastewater Treatment Plan;
- Sumter County Upper Floridian Aquifer Regional Well field (general area north of S.R. 44 and west of I-75);
- Wildwood Lower Floridian Aquifer Groundwater Well field (general area north of S.R. 44 and west of I-75); and
- North Sumter Surface Water Project (Withlacoochee River south of S.R. 44)

In addition to the above named projects, the County and Cities will continue to implement and promote the conservation of potable water. These conservation measures include, but are not limited to:

- Require water-saving plumbing fixtures in accordance with the Florida Building Code;
- Encourage, and possibly require, the use of treated wastewater for irrigation and other non-potable purposes;
- Encourage the use of Florida Friendly landscaping;
- Conduct educational programs in cooperation with SWFWMD, WRWSA, and University of Florida, Institute of Food and Agricultural Sciences, Sumter County Extension Office (IFAS) on potable water conservation strategies and practices;
- Maintain potable water construction standards to minimize leaks in potable water systems;
- Require mining applicants to demonstrate need for quantities of ground water to be pumped;

- Require new development that are a Planned Unit Development (PUD) or Development of Regional Impact (DRI) to incorporate potable water conservation features and programs to assure effective potable water conservation and provide information to the residents and businesses within the new development; and
- Appoint a county and city employee to be responsible for water conservation strategies and techniques.

The Villages Development of Regional Impact (The Villages) comprises approximately two thirds of the county's total population and is served by two large potable water utilities. The Villages employs a variety of potable water-saving methods in an aggressive potable water conservation program. The Villages has one of the largest reclaimed water systems in the region. The resulting gray water is used on golf courses and other common areas. The Villages provides education programs for homeowners and promotes Florida Friendly Landscaping as a means of minimizing irrigation demands. These conservation programs and techniques reach a majority of the county's population and reduce impacts on groundwater resources.

### **Sewer/Wastewater**

Planning to assure the availability of sewer/wastewater to serve existing and future populations is critical to promote strong economic development opportunities and to protect the environmental resources of the county and cities. As part of the ISBAs, the County and the cities of Bushnell, Center Hill, Webster and Wildwood have agreed to the coordination of the provision of these services within the identified municipal service/joint planning areas currently and into the future.

Domestic sewer/wastewater treatment services are provided within the county by the Cities of Bushnell and Wildwood and by several private utility companies. Domestic sewer/wastewater collection services are provided by the above named utilities as well as the City of Webster. The County does not provide any domestic sewer/wastewater treatment or collection services. As with potable water, the largest sewer/wastewater utilities within unincorporated county, as well as the total county, are Little Sumter Utilities and North Sumter Utility, both of which provide sewer/wastewater service to The Villages. Table 3-6 is an inventory of all of the active domestic sewer/wastewater treatment systems within the county, including the cities.

Although the County does not currently provide sewer/wastewater services, the County is pursuing a sewer/wastewater feasibility study for the possible extension of sewer/wastewater services into the Lake Panasoffkee community. The reason for this feasibility study is the importance of bringing sewer/wastewater services into the community to replace the septic systems within the community to further protect the water quality of Lake Panasoffkee, an Outstanding Florida Water.

The City of Center Hill does not provide sewer/wastewater services. The only domestic sewer/wastewater system within the City of Center Hill is a private system operated by Florida Grande Motor Coach Resort. However, the City recognizes the need to obtain sewer/wastewater services for the city to promote economic development and positive redevelopment within its historic downtown. The City will continue to pursue development of a sewer/wastewater feasibility study and pursue grant opportunities through the state and federal government to assist in its implementation.

The City of Webster only provides a sewer/wastewater collection system. The collection system transfers the sewer/wastewater to the City of Bushnell’s wastewater treatment plant for final treatment and disposal. The City of Webster has an interlocal agreement with the City of Bushnell to provide the capacity within the City of Bushnell’s wastewater treatment plant to serve the City of Webster. The City has plans to extend its sewer/wastewater collection system to Beville’s Corner (C-48 at S.R. 471) to serve the Sumter County Fairgrounds and a small retail center.

Within unincorporated areas of the county, the only reclaimed wastewater system (i.e. gray water for irrigation) is operated by utilities that serve The Villages. However, SWFWMD’s Regional Water Supply Plan recommends the expansion of reclaimed wastewater for other private sewer/wastewater utilities and for the City of Wildwood.

Table 3-6 – Domestic Wastewater Systems

UTILITY	FACILITY TYPE	ADDRESS	CITY	PRIMARY SERVICE AREA	OWNERSHIP TYPE	PERMITTED CAPACITY (MGD)
Bushnell City of - Horseman's Park	Domestic WWTP	PO Box 115	Bushnell	City of Bushnell	Private	0.024
Bushnell City of	Domestic WWTP	South End Of Cr 529, South From Cr470	Lake Panasoffkee	City of Bushnell/City of Webster	Municipal	0.25
Florida Grande Motor Coach Resort WWTF	Domestic WWTP	County Road 478	Center Hill	City of Center Hill	Private	0.061
Wildwood City of WWTP	Domestic WWTP	1290 Industrial Dr	Wildwood	City of Wildwood	Municipal	1.75
North Sumter Utility Company Master Reuse System	Reuse/Distribution System	1071 Canal St	The Villages	Unincorporated	Private	6.3
Little Sumter Utility Co WWTF	Domestic WWTP	2450 El Camino Real	Lady Lake	Unincorporated	Private	3
Central Sumter Utility Company WWTF	Domestic WWTP	Buena Vista Boulevard	The Villages	Unincorporated	Private	1.6
North Sumter Utility Company WWTF	Domestic WWTP	2085 Buena Vista Blvd	The Villages	Unincorporated	Private	1.5
Continental Country Club	Domestic WWTP	50 Continental Blvd	Wildwood	Unincorporated	Private	0.2
Orange Blossom Utilities	Domestic WWTP	108 S Old Dixie Hwy	Lady Lake	Unincorporated	Private	0.099
Shady Brook R/V Resort	Domestic WWTP	Hwy 301 Near Sr 470	Sumterville	Unincorporated	Private	0.04
Jumper Creek Manor WWTF	Domestic WWTP	2549 East County Road 48	Bushnell	Unincorporated	Private	0.035
Pana Vista Lodge Mh & RVP	Domestic WWTP	Sr 470 In Section 30	Lake Panasoffkee	Unincorporated	Private	0.021
Breezy Oaks Campground (FKA Safari Campground)	Domestic WWTP	9683 Cr 671	Bushnell	Unincorporated	Private	0.015
Rivers Edge Estates	Domestic WWTP	Wilderness Way & Sr 470	Lake Panasoffkee	Unincorporated	Private	0.015
Woods S/D	Domestic WWTP	Us 301	St Catherine	Unincorporated	Private	0.015
Webster Travel & RV Park WWTF	Domestic WWTP	2085 Cr 740	Webster	Unincorporated	Private	0.0147
Live Oak Terrace	Domestic WWTP	4110 County Road 400	Lake Panasoffkee	Unincorporated	Private	0.0145
Turtleback Campground	Domestic WWTP	190 Cr 488	Lake Panasoffkee	Unincorporated	Private	0.0125
Flori-Low Oaks Campground	Domestic WWTP	Us301 2 Miles North Bushnell	Bushnell	Unincorporated	Private	0.012
Lake Panasoffkee Elementary School	Domestic WWTP	790 County Road 482 N	Lake Panasoffkee	Unincorporated	Private	0.012
Rails End MHP WWTP	Domestic WWTP	7250 East Stat Road 44	Wildwood	Unincorporated	Private	0.012
Spirit Travel Center WWTP	Domestic WWTP	293 East County Road 470	Sumter County	Unincorporated	Private	0.011
Sumter County School Board Building	Domestic WWTP	2680 W CR 476	Bushnell	Unincorporated	Private	0.011
Lake Deaton RV Park WWTF	Domestic WWTP	4855 County Road 146 Lot 51	Wildwood	Unincorporated	Private	0.01
Panasoffkee Apartments	Domestic WWTP	Sr 482	Lake Panasoffkee	Unincorporated	Private	0.01
Riverside RV Park	Domestic WWTP	7961 C.R. 476	Bushnell	Unincorporated	Private	0.01
Sunshine Village MHP	Domestic WWTP	Country Road 478a	Webster	Unincorporated	Private	0.01
Sumter Oaks R V Park	Domestic WWTP	4602 C.R. 673	Bushnell	Unincorporated	Private	0.0095
Thousand Palms RV Resort	Domestic WWTP	6545 W State Road 44	Lake Panasoffkee	Unincorporated	Private	0.0045
Sumter Correctional Institute (Prison)	Domestic WWTP	9544 County Road 476B	Bushnell	Unincorporated	State	0.35
FDOT I-75 Southbound Sumter County Rest Area WWTP	Domestic WWTP	I-75 Southbound	Bushnell Vicinity	Unincorporated	State	0.03

Source: Florida Department of Environmental Protection, May 2012.

Table 3-7 shows the current permitted industrial wastewater systems within the county, including the cities. As shown in the table, these industrial systems are site specific to support a business operation. Of these 13 industrial systems, there are 8 within the unincorporated county and 1 within the City of Center Hill. There are none in the City of Webster.

Table 3-7 – Industrial Wastewater Systems

NAME	FACILITY TYPE	ADDRESS	CITY	OWNER TYPE	PRIMARY SERVICE AREA	NATURE OF BUSINESS	CAPACITY(MGD)
Cal-Maine Foods Inc - Bushnell Facility	Concentrated Animal Feeding Operation	9565 CR 476B	Bushnell	Private	Unincorporated	chicken egg laying/processing facility.	0.005
CEMEX Construction Materials Florida LLC - Center Hill Mine	Industrial Wastewater	530 W Kings Hwy	Center Hill	Private	Unincorporated	Limestone Mining Pit Operation	NA
CEMEX Construction Materials Florida LLC-St Catherine Mine	Industrial Wastewater	3919 County Road 673	Bushnell	Private	Unincorporated	Mine	NA
CEMEX LLC - Bushnell RM Plant	Concrete Batch GP	7388 CR 745	Bushnell	Private	Unincorporated	Concrete Batch Plant	NA
CEMEX LLC - Wildwood Ready - Mix Plant	Concrete Batch GP	4270 County Road 124a (Dairyman'S Road)	Wildwood	Private	City of Wildwood	Ready-Mixed Concrete Batch Plant	NA
Central Beef Industry, LLC	Industrial Wastewater	571 W Kings Hwy	Center Hill	Private	City of Center Hill	Slaughter House And Meat Packing Plant.	NA
Dixie Lime And Stone Company	Industrial Wastewater	3238 County Highway 470	Sumterville	Private	Unincorporated	Limerock Mining Operation	NA
Dublin Investments, LLC, Wildwood Plant	Concrete Batch GP	N of CR 134 between US301 and CR 127	Wildwood	Private	City of Wildwood	Concrete Batch Plant	NA
Mazak Limerock Mine	Industrial Wastewater	7000 State Road 50	Sumter	Private	Unincorporated	Limerock Mine	NA
Metal Industries	Industrial Wastewater	400 Walker Ave	Bushnell	Private	City of Bushnell	Metal Items Manufacture.	NA
Prestige AB Management Coleman Concrete Batch Plant	Concrete Batch GP	2250 CR-525	Sumterville	Private	Unincorporated	Concrete Batch Plant	NA
SCI - Mobile Batch Plant - The Villages	Concrete Batch GP	Mobile (NA)	The Villages	Private	Unincorporated	Concrete Batch Plant	NA
Sumter County Mosquito Control	Pesticide Treatment Area	319 East Anderson Avenue	Bushnell	County	City of Bushnell	Mosquito Control	NA

Source: Florida Department of Environmental Protection, May 2012.

### Solid Waste

The appropriate collection and disposal of solid waste is an important function to protect the public health of the community. Through the ISBA, the County and cities of Bushnell, Center Hill, Webster, and Wildwood agreed to the County providing the disposal for solid waste and the cities are responsible for the collection of solid waste.

Within the unincorporated areas there is no solid waste collection services provided by the County. Solid waste collection is either provided through private haulers or by the property owner. The Villages, where the largest concentration of county population resides, is served by a private solid waste collection service.

Currently, the County provides a citizen drop-off/transfer solid waste area (CDA) on CR 529 to the east of I-75. This CDA collects residential solid waste from individual county residents (city or unincorporated) for transfer to an out-of-county landfill or recycling center. The County also provides a drop-off/transfer solid waste facility for commercial solid waste (including city haulers) at a contracted private solid waste facility (Sumter Sanitation) in Wildwood. In addition, the County holds regular “Amnesty Days” for the proper collection and disposal of hazardous materials and other materials not regularly accepted by the CDA or commercial solid waste facility.

Adjacent to the existing County CDA, the company A.C.M.S. was recently permitted by the City of Bushnell and the Florida Department of Environmental Protection (FDEP) to construct a new Class I landfill. The construction of this new Class I landfill may provide the County the future opportunity to consolidate its solid waste disposal services at the new A.C.M.S. landfill.

The Cities of Center Hill and Webster both provide solid waste pickup for the residents and businesses of their cities. The Cities will continue to provide solid waste pickup services in the most efficient and economical manner. At this time, there are no future plans to change the solid waste pickup services in either city.

## **Drainage/Stormwater**

The County and Cities both principally rely on the permitting requirements of SWFWMD to address drainage and stormwater needs within their jurisdictions. In fact, the adopted level of service standard for drainage and stormwater is the permitting requirements of SWFWMD. Through the County's and Cities' development review process, development projects are reviewed to assure appropriate mitigation of impacts to drainage and stormwater on the development site.

The County is embarking on a more concentrated effort to manage and promote proactive drainage and stormwater management operations throughout the county's watersheds. The watersheds of particular concern include the Withlacoochee River, Lake Panasoffkee, South County Canal System, and Jumper Creek. In addition, the County will be developing a stormwater facility database to assist in the management and maintenance of the various stormwater systems within the county.

The county and cities experience two types of flooding – riverine flooding and low area ponding. Riverine flooding occurs along the Withlacoochee and Little Withlacoochee Rivers, as well as along creeks, streams, and canals. Low area ponding is common in areas with a high water table coupled with poor drainage. The County and the Cities have adopted floodplain management ordinances and participate in the Community Rating System (CRS) of the National Flood Insurance Program (NFIP). The County and the Cities have taken a proactive approach to floodplain management by focusing development toward the urban areas, while keeping low-lying areas along the rivers and Green Swamp rural. See Map 3-1.

Currently, the effective Flood Insurance Rate Maps (FIRM) for the county, including the cities, are in the process of being updated through the Federal Emergency Management Agency's (FEMA) map modernization process. It is anticipated that the updated FIRMs will become effective sometime in late 2012 or 2013. At the time the new FIRMs become effective, the County and Cities will update their flood protection ordinances to reflect the new FIRMs.

## **Aquifer Recharge/Groundwater Protection**

Map 3-2 shows the relative vulnerability of contamination potential of the aquifer. As shown on the map, the areas with the highest vulnerability are primarily west of I-75 and south of S.R. 50. Based on the Urban Development Area (UDA) on the Future Land Use Map, the County and Cities are focusing development outside of the great majority of the areas of highest contamination vulnerability. Those areas within the UDA are primarily those areas that are already urbanized (i.e. Lake Panasoffkee community, cities, S.R. 44 & I-75) or were already included as part of the county's UDA prior to this

comprehensive plan update. For those development areas within the highest contamination vulnerability, the County and Cities have policies within the comprehensive plan and regulations within their land development regulations to provide assurances for protection of these groundwater resources.

Map 3-3 shows the location of existing and historic public supply potable water wells throughout the county. As shown in this map, these public supply potable water wells are primarily grouped in clusters around the county. As with groundwater protection, the County and Cities have policies within the comprehensive plan and regulations within their land development regulations to provide assurance for the protection of these public supply potable water wells.

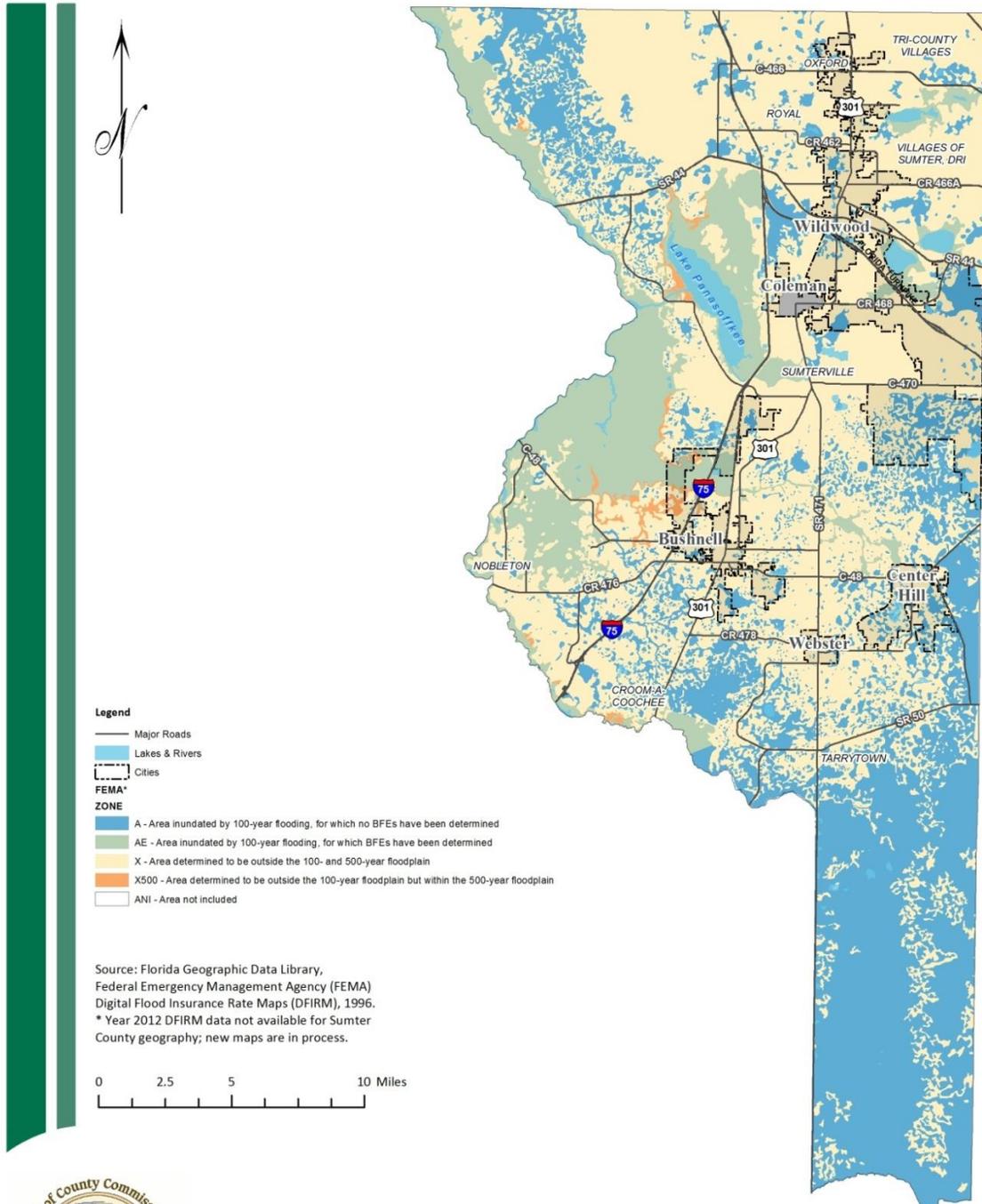
### Conclusion

Due to the implementation of the ISBAs between the County and the cities of Bushnell, Center Hill, Webster and Wildwood, the coordination and cooperation between the County and the cities in the provision of potable water, sewer/wastewater, solid waste, and drainage/stormwater is unparalleled. Through the continued coordination and cooperation, the critical infrastructure services to support the economic and environmental health of the county and the cities will be provided in a highly effective and efficient manner.



# Maps for Infrastructure Element

## Map 3-1 – Floodplains/Flood Potential



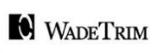
**Legend**

- Major Roads
- Lakes & Rivers
- Cities
- FEMA\***
- ZONE**
- A - Area inundated by 100-year flooding, for which no BFEs have been determined
- AE - Area inundated by 100-year flooding, for which BFEs have been determined
- X - Area determined to be outside the 100- and 500-year floodplain
- X500 - Area determined to be outside the 100-year floodplain but within the 500-year floodplain
- ANI - Area not included

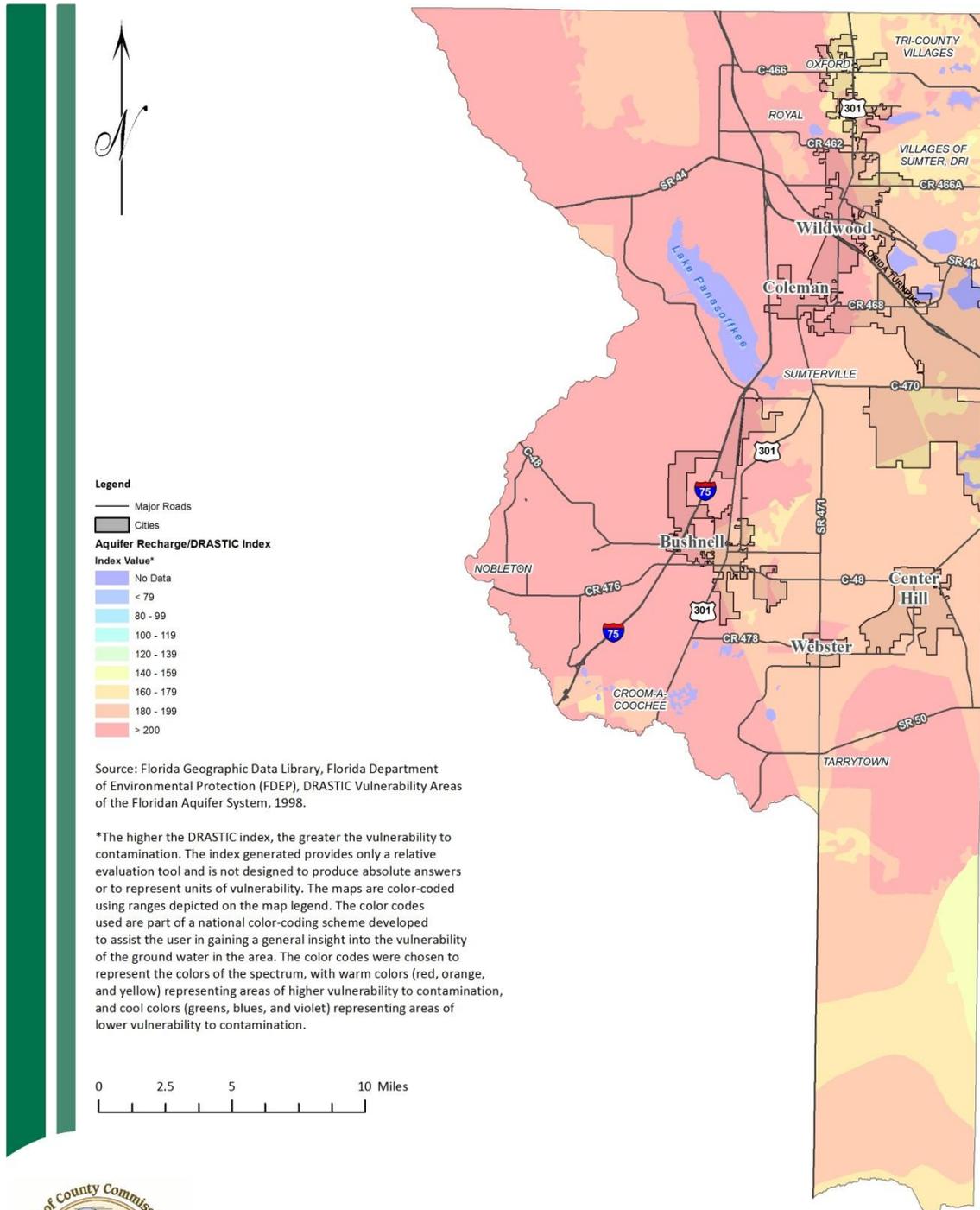
Source: Florida Geographic Data Library,  
 Federal Emergency Management Agency (FEMA)  
 Digital Flood Insurance Rate Maps (DFIRM), 1996.  
 \* Year 2012 DFIRM data not available for Sumter  
 County geography; new maps are in process.



### Floodplains/ Flood Potential



Map 3-2 – Aquifer Recharge/DRASTIC Index

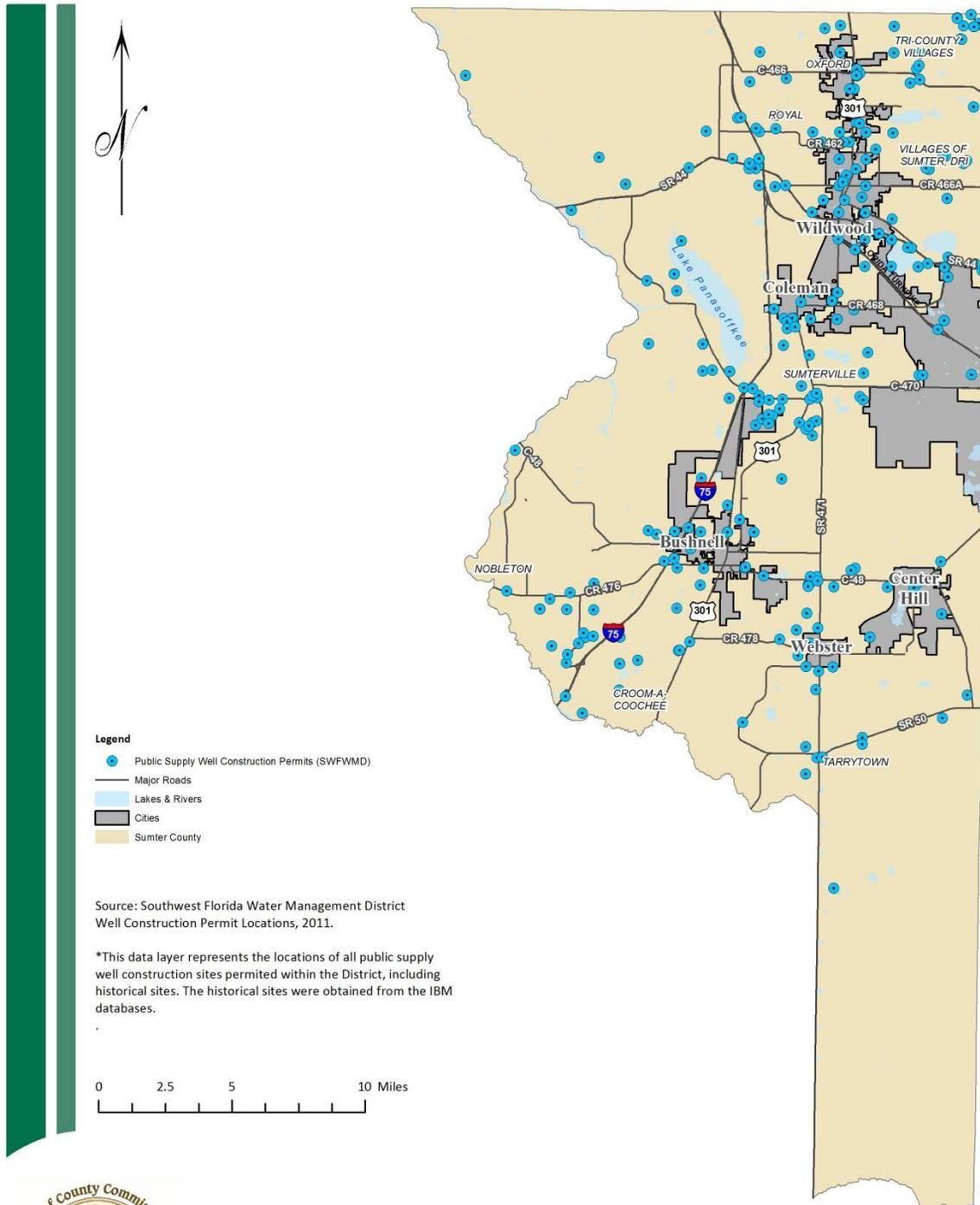


**Aquifer Recharge/  
DRASTIC Index**





Map 3-3 – Public Supply/Well Construction Permits



**Public Supply/  
Well Construction Permits**





## Structure of Data & Analysis

With the adoption of the Interlocal Service Boundary and Joint Planning Agreements (ISBA), pursuant to Chapter 171, Part II, Florida Statutes, Sumter County and the cities of Center Hill and Webster agreed to develop a single unified comprehensive plan to manage and promote positive development within the county and the cities in a cohesive and cooperative manner. As a result of the ISBA, this comprehensive plan is intended to serve as the comprehensive plan for the unincorporated areas of the county as well as the cities of Center Hill and Webster.

The data and analysis to support the goals, objectives and policies of this comprehensive plan are presented in a unified manner for the county and cities. However, where more specific data and analysis is required, the data and analysis specifically refers to which jurisdiction it is applicable. If there is no specific reference to the jurisdiction, then the data and analysis applies uniformly in the unincorporated areas of the county and within the incorporated areas of the City of Center Hill and City of Webster.

Pursuant to Section 163.3177(b), Florida Statutes, if other adopted plans, studies, or reports are used to provide the appropriate data and analysis for the applicable comprehensive plan element, then these other adopted plans, studies, or reports may be included as attachments to the data and analysis and serve as either as a portion of or the full data and analysis.

Finally, the data and analysis shall be not be adopted by the County or the City of Center Hill or the City of Webster. The data and analysis provides no regulatory authority and simply provides supportive data and analysis for the adopted and regulatory goals, objectives and policies of this comprehensive plan.

# Chapter 4

## Conservation Element

### Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

## Chapter 4 – Conservation Element – Data & Analysis

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## Introduction

The purpose of the Conservation Element is to provide a guide for the conservation, use, and protection of the natural resources located in Sumter County and the Cities of Webster and Center Hill. The county includes extensive tracts of public and privately-owned conservation lands used and maintained for timber management, recreation, rangeland, and conservation purposes. Important resource-based industries include limestone mining, timber production, ranching, fishing, and eco-tourism are strong opportunities within the county. Through the appropriate conservation and use of these natural resources, the abundant natural resources within the county and cities will maintain ecological and economic benefits.

## Data & Analysis of Conservation

### **Rivers, Wetlands, Groundwater, and Springs**

The Withlacoochee River is the most important surface water feature in the county. This Outstanding Florida Water (OFW) originates in the Green Swamp and flows through an eight county region before discharging into the Gulf of Mexico. It's watershed encompasses most of the county. The Dead River, Outlet River, Jumper Creek, Outlet Canal, and the Little Withlacoochee River discharge into the Withlacoochee River. Public conservation areas along the Withlacoochee River include Half Moon Wildlife Management Area, Panasoffkee Outlet Tract, and the Withlacoochee State Forest

The Green Swamp is another important surface water feature. It covers about 900 square miles of land located in four counties, including southern Sumter County. The Green Swamp is the headwater of several important rivers and streams, including the Withlacoochee, and serves as a significant source of recharge for the Floridan Aquifer. Much of the Green Swamp located within Sumter County is in public ownership and managed for conservation and recreational purposes.

Sumter County has an abundance of lakes and ponds. Most are less than 25 acres in size. At 4,500 acres, Lake Panasoffkee is the largest lake in the county and is also designated as an OFW. The south and west shore is relatively high and has been developed for residential and recreational uses. The north and east shores, as well as Shady Brook and Outlet Canal are in public ownership and are managed for conservation and recreational purposes.

Two second magnitude springs and numerous smaller springs are located in the county. Fenny Springs, a second magnitude spring is located southeast of Coleman, within the City of Wildwood. Gun Slough is a cluster of at least seven springs in the northwest corner of the county. Both springs are located on private agricultural land.

The Upper Floridan Aquifer is the principle source of drinking water for the county. In the county the Upper Floridan Aquifer is generally overlain by permeable, unconsolidated sediments. In general, there

is no rock or clay confining layer, allowing rain and surface water to recharge the underlying aquifer. The City of Wildwood utilizes the Lower Floridan Aquifer for public water supply. The Lower Floridan Aquifer is being considered as a future source of potable water for the growing communities within the county.

Map 4-1 identifies the location and extent of water bodies and wetlands within the county and cities.

**Water Quality**

The overall water quality in the county is good. The latest available data concerning surface water quality in the county is found in the Florida Department of Environmental Protection (FDEP) 2010 Integrated Assessment 305(b) report. This report discusses surface water quality and identifies impaired waters. Only six water bodies in the county have been reported to be “impaired”. Four of the six water bodies are classified as impaired due to nutrients levels. See Table 4-1.

Table 4-1 – Impaired Waters Identified in FDEP 2010 305(b) Report

<b>Impaired Waters</b>	<b>Parameter Assessed</b>
Lake Okahumpka	Mercury (in fish)
Outlet River	Nutrients
Canal 484A Springs Group (Warm Spring Hammock)	Nutrients
Gum Springs	Nutrients
Upper Withlacoochee River	Mercury (in fish)
Big Gant Canal	Nutrients

Source: FDEP, 2010 305(b) report

The County and Cities rely on the resources and regulatory authority of the Southwest Florida Water Management District (SWFWMD), FEDP, the Army Corps of Engineers (ACOE), and Florida Department of Transportation (FDOT) to assure the protection of surface water quality. The County and Cities consistently implement the surface water quality protection standards contained within their land development regulations.

The Withlacoochee River and its lakes and tributaries and Lake Panasoffkee are designated Outstanding Florida Waters. This designation provides additional assurance that potential users of the rivers and lakes within the Withlacoochee River system and Lake Panasoffkee will not degrade water quality below established levels.

**Floodplains**

The county and cities experience two types of flooding – riverine flooding and low area ponding. Riverine flooding occurs along the Withlacoochee and Little Withlacoochee Rivers, as well as along creeks, streams, and canals. Low area ponding is common in areas with a high water table coupled with poor drainage. The County and the Cities have adopted floodplain management ordinances and

participate in the Community Rating System (CRS) of the National Flood Insurance Program (NFIP). The County and the Cities have taken a proactive approach to floodplain management by focusing development toward the urban areas, while keeping low-lying areas along the rivers and Green Swamp rural. See Map 4-2.

### **Known Sources of Commercially Valuable Minerals**

The county has significant sand and limestone resources. Limestone underlies the entire county. Deep sand resources occur in the central and east county. Mining is a valuable component to the local economy. The County and City of Center Hill permit mining subject to locational and operational criteria included within the goals, objectives, and polices of the Conservation Element and Future Land Use Element, as well as within their land development regulations. The City of Webster prohibits all mining activities. There are active limestone mines near Center Hill and in Sumterville, St. Catherine, and Mabel. Sand extraction occurs in agricultural areas with deep sand resources. See Map 4-3.

### **Soil Erosion**

Sumter County and the Cities have not experienced areas of significant soil erosion. The County's and Cities' land development regulations, in coordination with permitting of site development activity with SWFWMD, assure the use of best management practices to minimize soil erosion concerns.

### **Areas of Important Natural Habitats and Listed Species**

Areas of Important Natural Habitats are listed in Table 4-2. These large conservation areas contain a wide variety of upland and fresh water wetland habitats. They are managed for multiple purposes including water resource protection, wildlife management, listed species protection, and resource-based recreation (hunting, fishing, hiking, biking, horseback riding, paddling, scenic driving, and camping). See Map 4-4.

Table 4-2 - Public Conservation Areas

Name	Managing Agency	Habitats
Half Moon –Gum Slough Recreation Area	SWFWMD	Springs, riverine swamp, freshwater marsh, pine flatwoods, oak hammock
Lake Panasoffkee Recreation Area	SWFWMD	Floodplain forest, pine flatwoods, freshwater marsh, oak scrub forest
Panasoffkee Outlet Recreation Area	SWFWMD	Pine flatwood, freshwater marsh, oak scrub forest
Green Swamp Wilderness Preserve - Green Swamp-East Tract	SWFWMD	Pine flatwoods, oak hammock, river swamp, cypress pond
Withlacoochee State Forest - Richloam	Florida Fish and Wildlife Conservation Commission (FFWCC) & Florida Division of Forestry (FDF)	Pine flatwoods, oak hammock, river swamp, freshwater marsh, pond cypress
Withlacoochee State Forest –Jumper Creek	FFWCC & FDF	
Withlacoochee State Forest - Croom	FFWCC & FDF	

In addition, the county contains two large private ranches with public conservation easements. The Drake Ranch (aka Gum Slough, 5,800 acres) and Beville Ranch (5,400 acres) maintain conservation easements in conjunction with continued agricultural operations. These public/private agreements serve to protect water resources and listed species while promoting traditional agricultural uses.

### Listed Animal Species

The public conservation areas listed in Table 4-2 provide residents and visitors access to a diversity of plant communities and animal species. They are managed to maintain high quality hunting and fishing opportunities as well as providing protection to imperiled animal species. Four animal species, federally listed as threatened or endangered are known to occur in the county. See Table 4-3. In addition, the State recognizes the species listed in Table 4-4 as potentially imperiled. See Map 4-5.

Table 4-3– Federally Listed Imperiled Species Reported in Sumter County

Common Name	Scientific Name	Status
American Alligator	<i>Alligator mississippiensis</i>	Threatened
Eastern Indigo Snake	<i>Drymarchon corais couperi</i>	Threatened
Florida Scrub Jay	<i>Aphelocoma coerulescens</i>	Threatened
Wood Stork	<i>Mycteris americana</i>	Endangered

Table 4-4 – State Listed Imperiled Species Reported in Sumter County

Common Name	Scientific Name	Status
Gopher Frog	<i>Lithobates okaloosae</i>	Species of Special Concern
Florida Pine Snake	<i>Pituophis melanoleucus mugitus</i>	Threatened
Gopher Tortoise	<i>Gopherus polyphemus</i>	Threatened
Short-tailed Snake	<i>Lampropeltis extenuata</i>	Threatened
Suwannee Cooter	<i>Pseudemys suwanniensis</i>	Species of Special Concern
Burrowing Owl	<i>Athene cunicularia</i>	Threatened
Florida Sandhill Crane	<i>Grus canadensis pratensis</i>	Threatened
Limpkin	<i>Aramus guaranauna</i>	Species of Special Concern
Little Blue Heron	<i>Egretta caerulea</i>	Species of Special Concern
Snowy Egret	<i>Egretta thula</i>	Species of Special Concern
Southeastern American Kestrel	<i>Falco sparverius paulus</i>	Threatened
Tricolored Heron	<i>Egretta tricolor</i>	Species of Special Concern
White Ibis	<i>Eudocimus albus</i>	Species of Special Concern
Florida Mouse	<i>Podomys floridanus</i>	Species of Special Concern
Sherman’s Fox Squirrel	<i>Sciurus niger shermani</i>	Species of Special Concern

Source: Florida Natural Area Inventory, [www.fnai.org](http://www.fnai.org) and FFWCC, [www.myfwc.com](http://www.myfwc.com)

### Environmentally Sensitive Lands for Protection

The County and Cities have identified existing conservation lands, areas identified as Strategic Habitat Protection Areas (Priority 1) and the watershed of waters home to rare or endangered species as environmentally sensitive lands subject to protection through the goals, objectives and policies of this comprehensive plan. These sensitive environmental lands subject to protection are shown on Map 4-6.

### Ten-Year Water Supply

Planning to assure the availability of potable water to serve existing and future populations is critical to comprehensive planning.

Potable water is supplied by the Cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood, and by several private utility companies. The largest potable water utilities are Little Sumter Utilities and North Sumter Utility, both of which provide potable water service to The Villages.

SWFWMD maintains a Regional Water Supply Plan to coordinate potable water supply resources within SWFWMD’s district. Sumter County and its cities are part of the Northern Planning Region.

SWFWMD estimates unincorporated county residents and businesses utilized approximately 17.554 million gallons per day (mgd) potable water in 2010. SWFWMD predicts the unincorporated county’s potable water needs will increase to 29.794 mgd in 2025. Groundwater modeling performed by SWFWMD indicates current ground water supply sources (Upper and Lower Floridan Aquifer) are

sufficient to meet these projected demands (2010 Ten Year Water Supply Plan, Northern Region, SWFWMD). See Table 4-5.

Table 4-5 – Ten Year Water Supply and Usage – Unincorporated County

Water Supplier	Population Served		Per Capita Usage (GPD) 2010	Demand (MGD)	
	2010	2025		2010	2025
The Villages *	62,132	107,035	217	13.483	23.227
City of Wildwood	10,617	14,699	167	1.773	2.455
Lake Panasoffkee Water Assoc.	5,023	7,999	77	0.387	0.616
City of Bushnell	632	1,164	186	0.118	0.169
Continental Country Club RO Inc.	1,388	1,423	147	0.204	0.209
Cedar Acres, Inc.	693	729	70	0.049	0.051
Domestic Self-Supply	13,775	15,323	145	1.997	3.049
<b>Total within Unincorporated County</b>	<b>94,261</b>	<b>153,819</b>	<b>191</b>	<b>17.554</b>	<b>29.794</b>
Existing Sources Permitted Quantities: 30.399 MGD				Surplus 2025	0.605

Source: 2010 Regional Water Supply Plan, Northern Region, Southwest Florida Water Management District, 2010 – 2012 Community Planning Sheets

\* Includes Little Sumter Utilities and North Sumter Utility

SWFWMD estimates City of Center Hill residents and businesses utilized approximately 0.053 million mgd potable water in 2010. SWFWMD predicts the City of Center Hill’s potable water needs will increase to 0.071 mgd in 2025. Groundwater modeling performed by SWFWMD indicates current ground water supply sources (Upper and Lower Floridan Aquifer) are sufficient to meet these projected demands (2010 Ten Year Water Supply Plan, Northern Region, SWFWMD). See Table 4-6.

Table 4-6 – Ten Year Water Supply and Usage – City of Center Hill

Water Supplier	Population Served		Per Capita Usage (GPD) 2010	Demand (MGD)	
	2010	2025		2010	2025
City of Center Hill	752	1,011	70	0.053	0.071
Domestic Self-Supply	0	38	145	0	0.006
<b>Total within City of Center Hill</b>	<b>752</b>	<b>1,049</b>	<b>70</b>	<b>0.053</b>	<b>0.071</b>
Existing Sources Permitted Quantities: 0.087 MGD				Surplus 2025	0.016

Source: 2010 Regional Water Supply Plan, Northern Region, Southwest Florida Water Management District, 2010 – 2012 Community Planning Sheets

SWFWMD estimates City of Webster residents and businesses utilized approximately 0.77 mgd potable water in 2010. See Table 4-7. SWFWMD predicts the City of Webster’s potable water needs will increase to 0.104 mgd in 2025. Groundwater modeling performed by SWFWMD indicates current ground water supply sources (Upper and Lower Floridan Aquifer) are sufficient to meet these projected demands (2010 Ten Year Water Supply Plan, Northern Region, SWFWMD).

Table 4-7 – Ten Year Water Supply and Usage – City of Webster

Water Supplier	Population Served		Per Capita Usage (GPD) 2010	Demand (MGD)	
	2010	2025		2010	2025
City of Webster	679	912	114	0.053	0.104
Domestic Self-Supply	87	114	145	0.013	0.016
<b>Total within City of Webster</b>	<b>766</b>	<b>1,026</b>	<b>118</b>	<b>0.077</b>	<b>0.104</b>
Existing Sources Permitted Quantities: 0.234 MGD				Surplus 2025	0.13

Source: 2010 Regional Water Supply Plan, Northern Region, Southwest Florida Water Management District, 2010 – 2012 Community Planning Sheets

As shown in the table below, supplemental projected potable water demands were developed utilizing the following adopted LOS for potable water services:

- Unincorporated – 194 gallons per day/capita
- City of Center Hill – 70 gallons per day/capita
- City of Webster – 118 gallons per day/capita

The adopted LOS for potable water services is based on the 2010 per capita usage as reported by SWFWMD in the 2010 Regional Water Supply Plan/Community Planning Sheets.

The County and City of Webster are able to maintain and achieve the adopted LOS through 2035. The City of Center Hill is able to maintain and achieve the adopted LOS until 2022. In 2022 through 2035, the City of Center Hill demonstrates a deficit.

In order to address the projected deficit from 2022 to 2035, the City of Center Hill will continue to promote and implement potable water conservation strategies, develop a potable water master plan to address the long-term potable water needs of the city and to assist the City with the renewal of its water use permit in 2022, and continue to coordinate with the SWFWMD and WRWSA in the implementation of alternative potable water supply projects. Because this need is well beyond the five-year horizon of the capital improvement plan, it is not included.

Table 4-8 – Potable Water Demand and Surplus/Deficit 2035

<b>Unincorporated</b>				
Adopted LOS: 194 gpd/capita				
	2012	2017	2022	2035
Population	78,485	89,604	104,289	155,693
Projected Demand	15,226,090	17,383,176	20,232,066	30,204,442
Permitted Capacity	30,399,000	30,399,000	30,399,000	30,399,000
Surplus/(Deficit)	15,172,910	13,015,824	10,166,934	194,558

<b>City of Center Hill</b>				
Adopted LOS: 70 gpd/capita				
	2012	2017	2022	2035
Population	994	1,195	1,474	2,397
Projected Demand	69,580	83,650	103,180	167,790
Permitted Capacity	87,000	87,000	87,000	87,000
Surplus/(Deficit)	17,420	3,350	(16,180)	(80,790)

<b>City of Webster</b>				
Adopted LOS: 118 gpd/capita				
	2012	2017	2022	2035
Population	794	954	1,176	1,914
Projected Demand	93,692	112,572	138,768	225,852
Permitted Capacity	234,000	234,000	234,000	234,000
Surplus/(Deficit)	140,308	121,428	95,232	8,148

Local governments and utilities within Sumter County, as well as the region, have been proactive in planning long-range potable water supply and distribution strategies. In addition to the regional potable water supply planning by SWFWMD, the Withlacoochee Water Supply Authority (WRWSA) also provides for regional potable water supply planning through the Withlacoochee Regional Water Supply Authority’s Master Regional Water Supply Planning and Implementation Project. The County and Cities will continue to cooperate and coordinate with SWFWMD and the WRWSA for the planning, development, and implementation of future potable water supply projects as described in their respective plans. These projects include:

- Continental Country Club Reclaimed Wastewater Project;
- Reuse Expansion of the Bushnell Wastewater Treatment Plant;
- Reuse Expansion of the Little Sumter Wastewater Treatment Plant;
- Reuse Expansion of the North Sumter Wastewater Treatment Plant;

- Reuse Expansion of the Sumter Correctional Wastewater Treatment Plant;
- Reuse Expansion of the Wildwood Wastewater Treatment Plan;
- Sumter County Upper Floridian Aquifer Regional Well field (general area north of S.R. 44 and west of I-75);
- Wildwood Lower Floridian Aquifer Groundwater Well field (general area north of S.R. 44 and west of I-75); and
- North Sumter Surface Water Project (Withlacoochee River south of S.R. 44)

In addition to the above named projects, the County and Cities will continue to implement and promote the conservation of potable water. These conservation measures include, but are not limited to:

- Require water-saving plumbing fixtures in accordance with the Florida Building Code;
- Encourage, and possibly require, the use of treated wastewater for irrigation and other non-potable purposes;
- Encourage the use of Florida Friendly landscaping;
- Conduct educational programs in cooperation with SWFWMD, WRWSA, and University of Florida, Institute of Food and Agricultural Sciences, Sumter County Extension Office (IFAS) on potable water conservation strategies and practices;
- Maintain potable water construction standards to minimize leaks in potable water systems;
- Require mining applicants to demonstrate need for quantities of ground water to be pumped;
- Require new development that are a Planned Unit Development (PUD) or Development of Regional Impact (DRI) to incorporate potable water conservation features and programs to assure effective potable water conservation and provide information to the residents and businesses within the new development; and
- Appoint a county and city employee to be responsible for water conservation strategies and techniques.

The Villages Development of Regional Impact (The Villages) comprised approximately two thirds the county's total population and is served by two large potable water utilities. The Villages employs a variety of potable water-saving methods in an aggressive potable water conservation program. The Villages has one of the largest reclaimed water systems in the region. The resulting gray water is used on golf courses and other common areas. The Villages provides education programs for homeowners and promotes Florida Friendly Landscaping as a means of minimizing irrigation demands. These

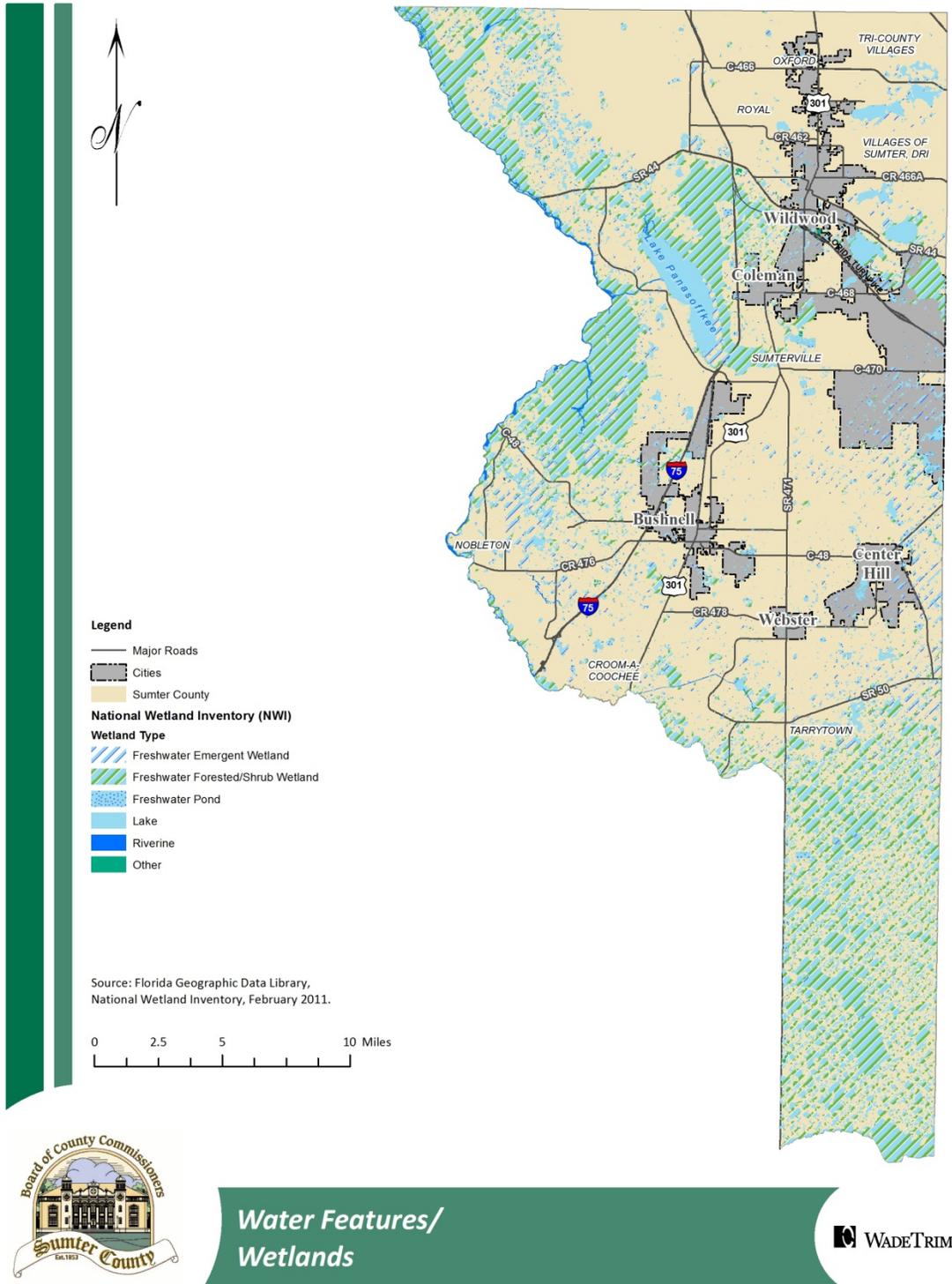
conservation programs and techniques reach a majority of the county's population and reduce impacts on groundwater resources.

### Conclusion

The county and cities are home to numerous significant natural resources that require appropriate conservation and management of use. Through continued coordination with the appropriate federal, state, and regional agencies, the County and Cities can assure the appropriate conservation and use of these natural resources.

Maps for Conservation Element

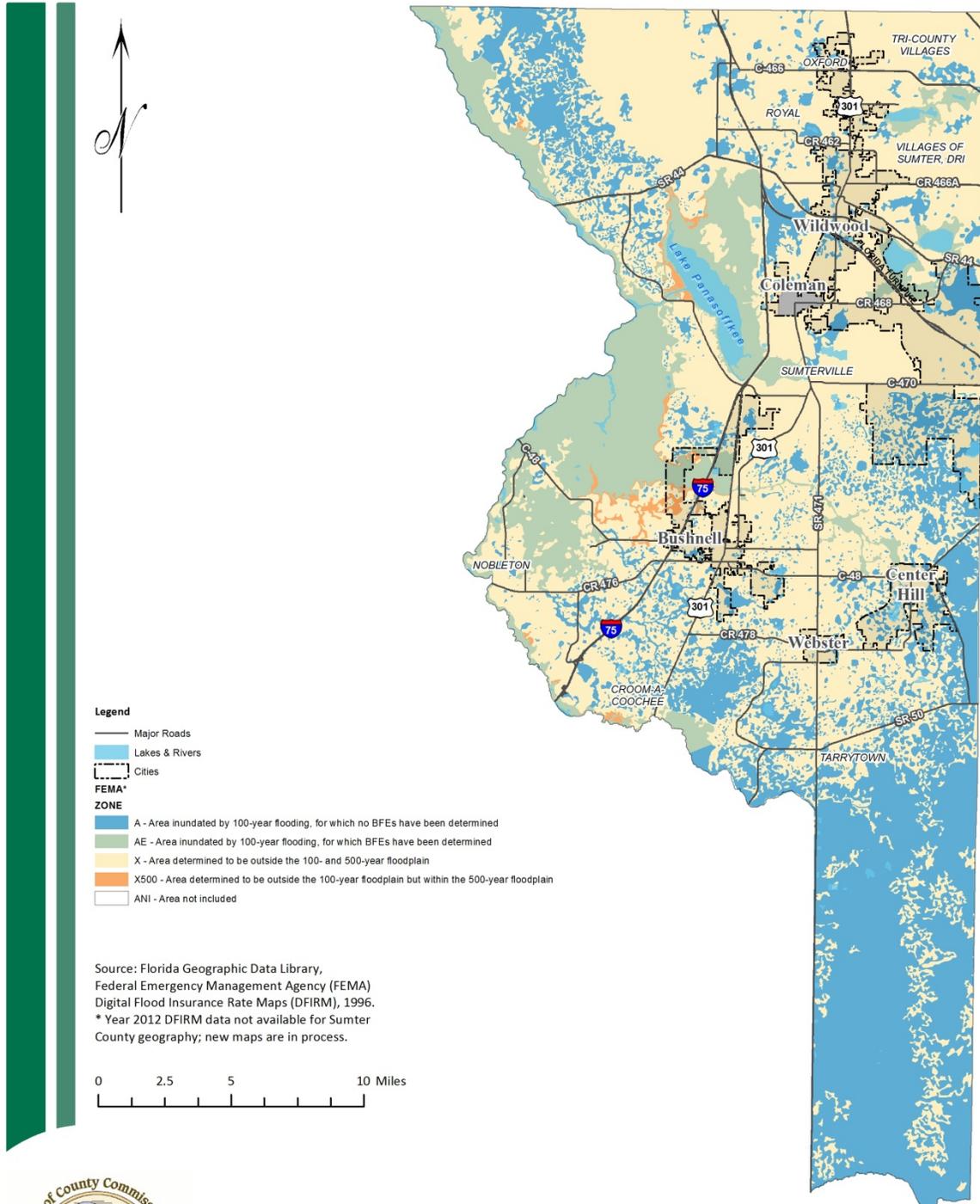
Map 4-1 – Water Features/Wetlands



**Water Features/  
Wetlands**



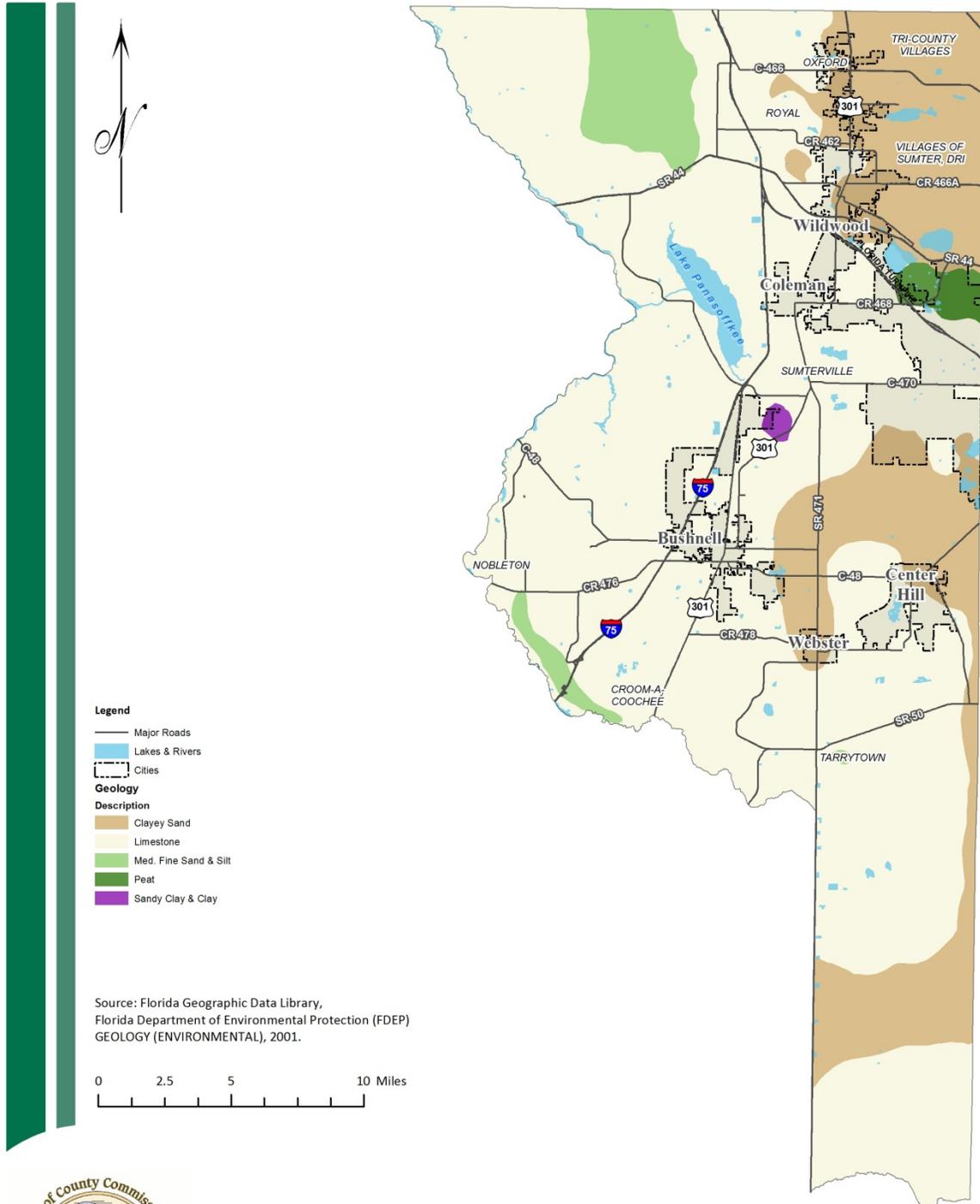
Map 4-2 – Floodplains/Flood Potential



**Floodplains/  
Flood Potential**

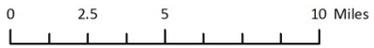


Map 4-3 – Mineral Resources/Geology



- Legend**
- Major Roads
  - Lakes & Rivers
  - Cities
  - Geology**
  - Description**
  - Clayey Sand
  - Limestone
  - Med. Fine Sand & Silt
  - Peat
  - Sandy Clay & Clay

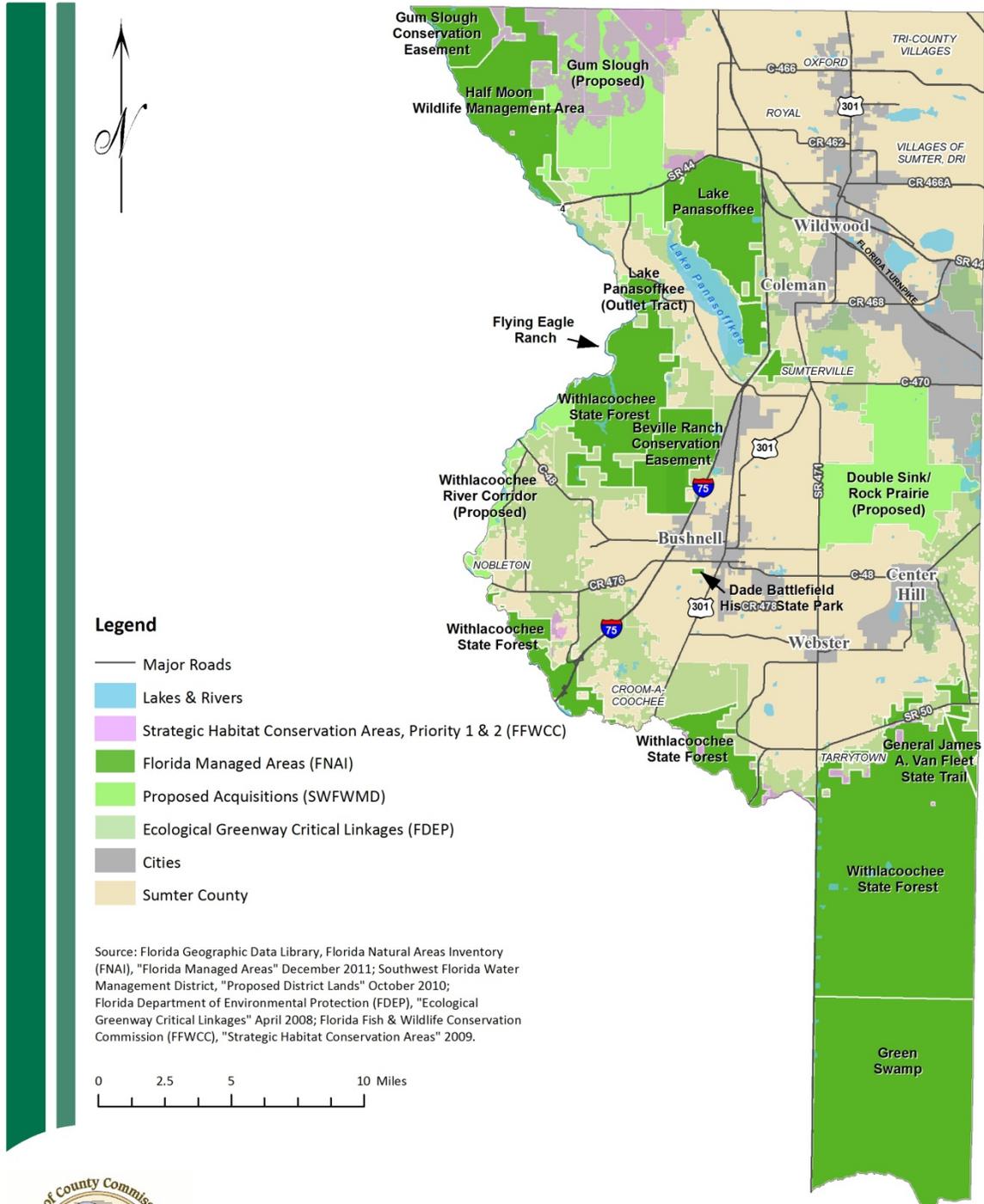
Source: Florida Geographic Data Library,  
 Florida Department of Environmental Protection (FDEP)  
 GEOLOGY (ENVIRONMENTAL), 2001.



**Mineral Resources/  
 Geology**



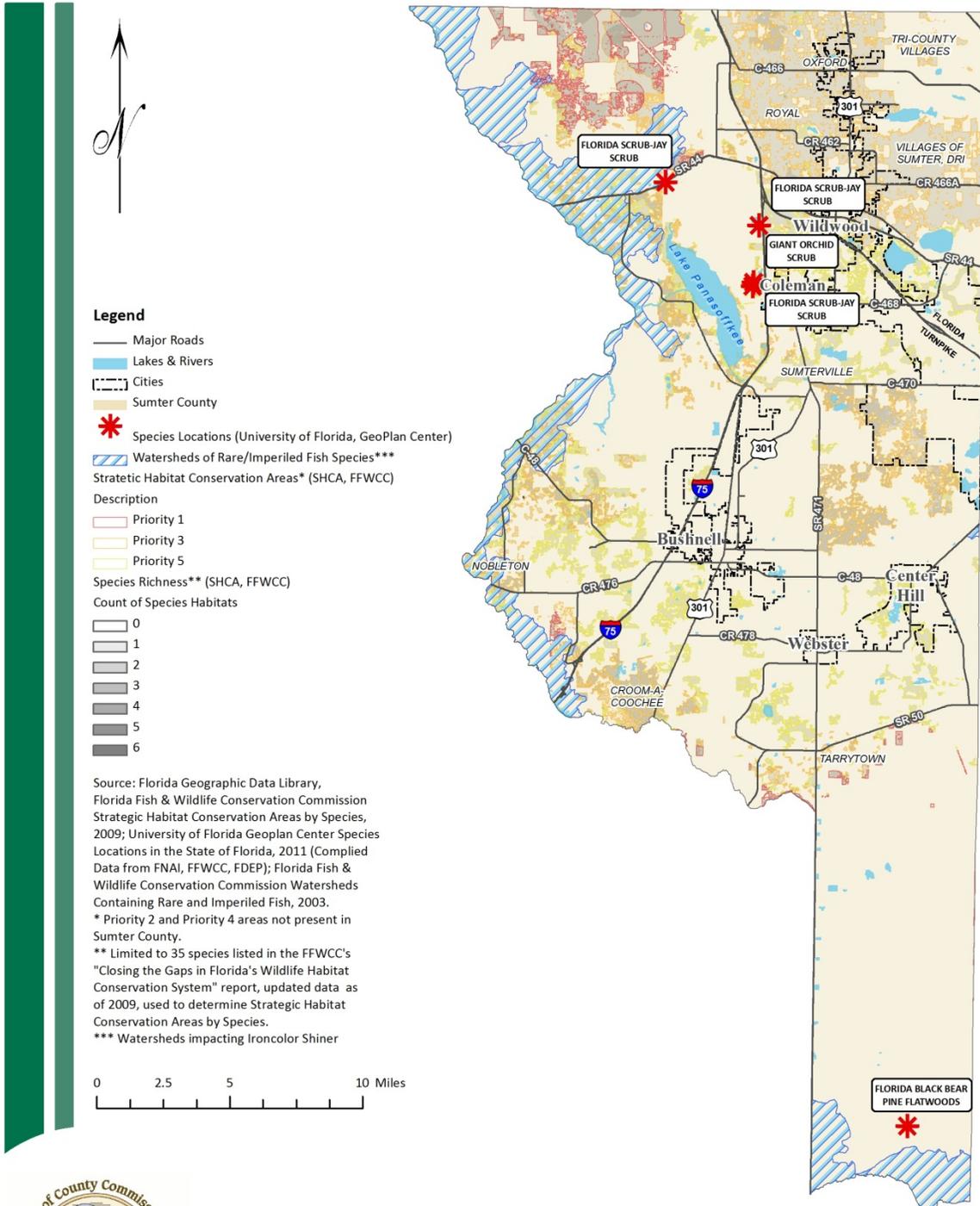
Map 4-4 – Managed Areas for Conservation/Recreation Requiring Interagency Coordination



**Managed Areas for Conservation/Recreation Requiring Interagency Coordination**



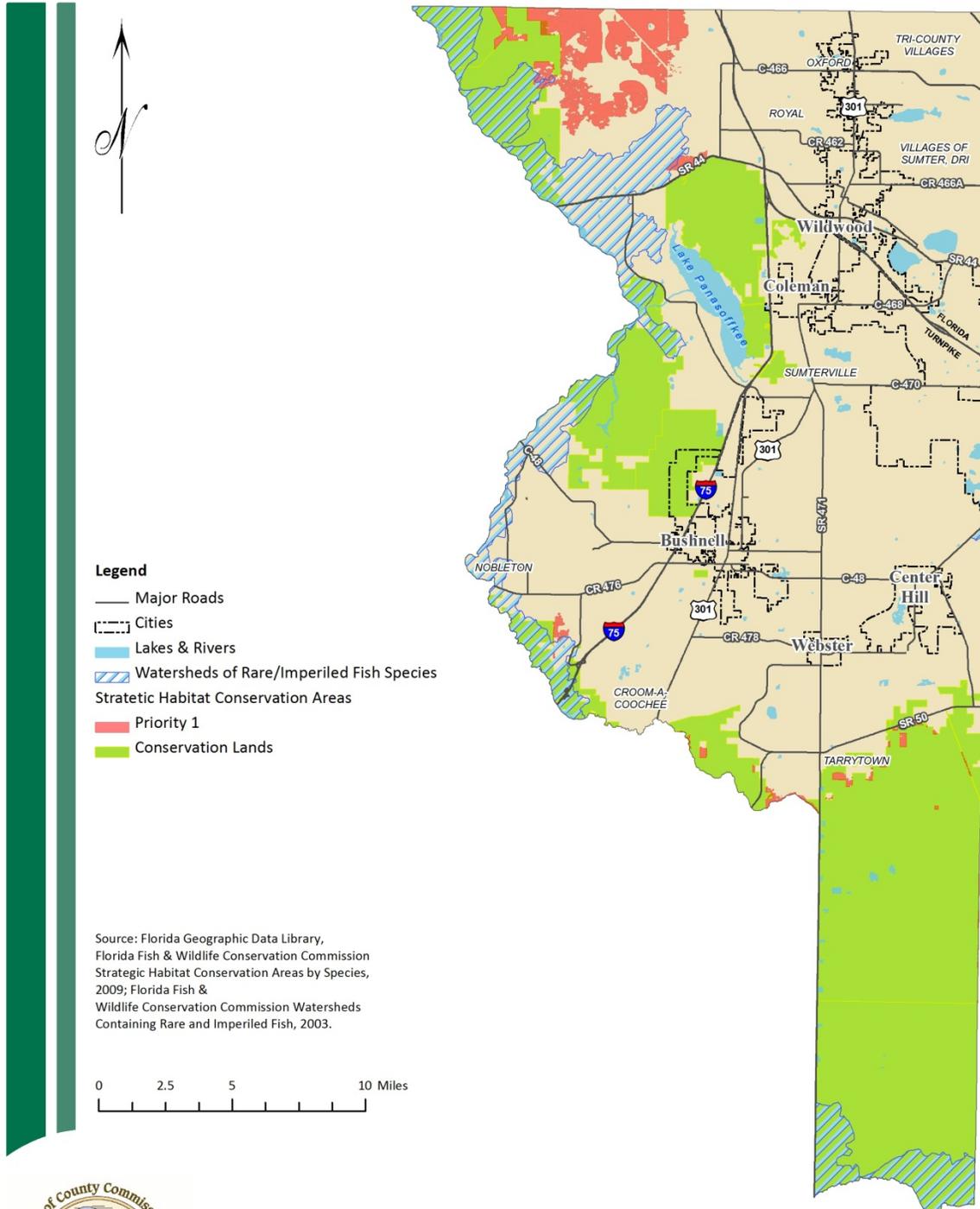
Map 4-5 – Strategic Habitat Conservation Areas & Potential Habitats for Listed Species



**Strategic Habitat Conservation Areas & Potential Habitats for Listed Species**



Map 4-6 – Environmentally Sensitive Lands for Protection



*Environmentally Sensitive Lands  
 for Protection*



# Chapter 5

## Recreation and Open Space Element

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

**Chapter 5 – Recreation & Open Space Element – Data & Analysis**

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## Introduction

Parks, recreation, and open space are important elements in maintaining positive quality of life within the County and Cities. In 2009 and 2010, the County entered into Interlocal Service Boundary and Joint Planning Agreements (ISBA) with the cities of Wildwood, Webster, Center Hill, and Bushnell. As a result, the County has changed its approach to parks, recreation and open space to focus its resources on larger, regional and passive parks, while the cities continue to focus their resources on smaller, active parks. This approach is based on the philosophy that the role of the County is to provide basic recreational services, while the role of the cities is to provide enhanced recreational services, which allows for a more efficient use of local government resources.

## Data and Analysis of Recreation & Open Space

### **Parks & Facilities**

The County owns or operates 15 parks and historical monuments throughout the county, totaling approximately 190 acres. See Table 5-1. The County has excellent access to several water bodies, including but not limited to: Lake Panasoffkee, Lake Okahumpka, Lake Deaton, Lake Miona, and the Withlacoochee River. Approximately seven (7) of these parks provide some access to water, either via boat ramps or fishing docks, including Lake Miona Park, Lake Okahumpka Park, Rutland Park, Mash Bend “Outlet” Park, Coleman Landing, Roy “Bug Story” Park/Gant Lake, and Shady Brook Greenway.

Three (3) parks provide more active, athletic facilities such as ball fields and courts, including Royal Park, Lake Panasoffkee Recreation Park, and Croom-A-Coochee Park. The remaining five (5) parks are more passive, offering community buildings, picnic areas, trails/greenways or historical monuments. These include the Sumterville Community Building, Wahoo Community Building, Fort Armstrong Historical Monument, Adamsville Historical Monument, and new Highway 470 Exercise Trail.

In total, Sumter County has seven (9) baseball/softball fields, four (4) basketball courts, one (1) paved bike/fitness trail, 10 boat ramps, six (6) meeting rooms, two (2) concession stands, four (4) fishing piers/docks, two (2) multipurpose fields, 34 grills, one (1) hiking trail or access to trail, seven (7) horseshoes, seven (7) pet stations, 84 picnic tables, 20 picnic shelters, six (6) playgrounds, six (6) shuffleboard courts, one (1) tennis court, eight (8) volleyball or tetherball courts, two (2) clay/mulch walking tracks, and one (1) mountain biking trail.

Table 5-1 – Sumter County Parks and Recreation Facilities

Sumter County Recreation & Open Space Facilities

Approx. Acres	Park Site	Baseball / Softball	Basketball Court	Bike/Fitness Trail (Paved)	Boat Ramp	Building / Meeting Room	Concession Stand	Fishing Pier/Dock	Football / Soccer Multipurpose Field	Grill	Hiking Trail or Access To Trail	Horseshoes	Pet Stations	Picnic Tables	Picnic Pavilions, Shelters or Gazebos	Playground	Rest Rooms	Portals	Shuffleboard or Horseshoe	Tennis Courts	Volleyball or Tetherball Court	Walk Track (Clay or Mulch)	Other
1	4.97 Lake Miona Park 10501 CR 115, Oxford, FL 34484 (off CR 472 E)				1			1		5		1	1	13	5	1	Yes	No					
2	130 Lake Okahumpka Park & Boat Ramp 6085 E SR 44, Wildwood, FL 34785			1	2					4		2	4	24	3	1	Yes	Yes			2 V 1 T		2 Min. Bk. Trl.
Phase III to include Rest Rooms, Water Fountains, Fishing Pier, Additional Picnic Facilities, 9 Hole Disc Golf Etc.																							
3	4.9 Royal Park 9569 CR 235, Wildwood, FL 34785	15	1 Lighted			1	1			4		1		5	2	1	Yes	No	1			1V	1
4	0.9 Rutland Park - 6805 W SR 44, Lake Panasoffkee, FL 33538				2					1				2			No	Yes					
5	9.83 Marsh Bend "Outlet" Park 3100 CR 413, Lake Panasoffkee, FL 33538				2			1 Bridge		7	1 Access	1	2	16	3		Yes					1V	
6	1 Coleman Landing Boat Ramp 61 CR 514, Wildwood, FL 34785				1					1				1	1			Yes		Lighted parking lot and 24 hour video surveillance			
7	18 Lake Panasoffkee Recreation Park 1582 CR 459, Lake Panasoffkee, FL 33538	5B Lighted	1 Lighted			2	1		2	4		1		7	1	1	Yes	No	5	1 Lighted	1V	1	1
8	3 470 Exercise Trail (Under Development) Miles Hwy 470 W Lake Panasoffkee, FL 33538					1T									1								
9	1 Sumterville Community Building 2427 CR 522, Sumterville, FL 33585 (Original County Seat)					1				1				5		1	Yes						
10	0.72 Wahoo Community Building 6780 C-48 W, Bushnell, FL 33513					2				2				6			Yes	No					
11	0.29 Roy "Bug Story" Park/Gant Lake Boat Ramp 1225 C-478A, Webster, FL 33597				1			1		2				2	1		No	Yes					
12	2.6 Croom-A-Coochee Park 4870 CR 687 N, Webster, FL 33597	2B	1							2		1		2	2	1	Yes	No					
13	13 Shady Brook Greenway Lake Panasoffkee, FL 33538				1			1		1				1	1		No	Yes					
*	NA Fort Armstrong Historical Monument (Monument Only) C-476 W (near CR 603), Bushnell																						
*	NA Adamsville Historical Monument (Monument Only) C-468 E.																						
*	NA Sumterville Historical Monument (In Park) HWY 301 N Sumterville, (Corner of HWY 301 & CR 522)																						
*	NA Marsh Bend "Outlet" Park Historical Monument (In Park) HWY 470 W Lake Panasoffkee																						
*	NA Wahoo Historical Monument (In Park) 6780 C-48 W., Bushnell, FL 33513																						
*	NA Royal Park Historical Monument (In Park) 9569 CR 235 Wildwood																						
<b>191.21</b>	<b>TOTAL</b>	<b>78 25</b>	<b>4</b>	<b>1</b>	<b>10</b>	<b>6</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>34</b>	<b>1</b>	<b>7</b>	<b>7</b>	<b>84</b>	<b>20</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>1</b>	<b>8</b>	<b>2</b>	<b>1</b>

Source: Sumter County Parks Department: Facilities; Community Buildings & Historical Sites Inventory, April 2012.

The City of Center Hill owns and operates one (1) park within its incorporated limits, totaling approximately two (2) acres. Erwin Bryan Park, located at City Hall, has one (1) baseball/softball field, two (2) basketball courts, one (1) multipurpose field, one (1) horseshoe court, one (1) picnic pavilion, one (1) playground, two (2) shuffleboard courts, one (1) walk track, and one racquetball court. See Table 5-2.

Table 5-2 – City of Center Hill Parks and Recreation Facilities

City of Center Hill Recreation & Open Space Facilities

Approx. Acres	Park Site	Baseball / Softball	Basketball Court	Bike/Fitness Trail (Paved)	Boat Ramp	Building / Meeting Room	Concession Stand	Fishing Pier/Dock	Football / Soccer Multipurpose Field	Grill	Hiking Trail or Access To Trail	Horseshoes	Pet Stations	Picnic Tables	Picnic Pavilions, Shelters or Gazebos	Playground	Rest Rooms	Portals	Shuffleboard or Horseshoe	Tennis Courts	Volleyball or Tetherball Court	Walk Track (Clay or Mulch)	Other (Racquetball Court)
1	2 Erwin Bryan Park 72 S. Virginia Avenue, Center Hill (Behind City Hall)	1	2						1			1		1	1				2			1	1
<b>-</b>	<b>2</b>	<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>

Source: City of Center Hill, April 2012; Aerial Photo Inspection, 2011 Aerials.

The City of Webster owns and operates three (3) parks within its incorporated limits, totaling approximately 66 acres. B. M. Hewitt Recreation Complex, located on 6<sup>th</sup> Avenue, has two (2) basketball courts, one (1) multipurpose field, one (1) picnic shelter, and one (1) playground. Sam S. Harris Park, located on Central Avenue, has five (5) baseball/softball fields, two (2) concession stands, one (1) playground, one (1) walk track, and restrooms. Sizemore Park, located on S. Market Boulevard, has one (1) multipurpose field. See Table 5-3.

Table 5-3 – City of Webster Parks and Recreation Facilities

City of Webster Recreation & Open Space Facilities

Approx. Acres	Park Site	Baseball / Softball	Basketball Court	Bike/Fitness Trail (paved)	Boat Ramp	Building / Meeting Room	Concessions Stand	Fishing Pier/Dock	Football / Soccer Multipurpose Field	Grill	Hiking Trail or Access To Trail	Horseshoes	Pet Stations	Picnic Pavilions, Shelters or Eatables	Playground	Rest Rooms	Portalets	Shuffleboard or Hopsotch	Tennis Courts	Volleyball or Tetherball Court	Walk Track (Clay or Mulch)	Other	
1	5	B. M. Hewitt Recreation Complex 447 N. W. 6th Avenue, Webster	2						1					1	1								
2	11	Sam S. Harris Park 658 E. Central Avenue, Webster	5				2								1	2					1		
3	50	Sizemore Park 368 S. Market Boulevard, Webster							1														
-	66	TOTAL	5	2	-	-	2	-	2	-	-	-	-	1	2	2	-	-	-	-	1	-	-

Map 5-1 identifies the location of the County and Cities parks.

### Trails & Connectivity

Currently, the public trail system is focused within the large publicly managed lands within the county.

The most regionally connected trail within the county is the General James Van Fleet State Trail. The trail head is located in Mabel (south of SR 50 near the Lake County line) and extends through the Green Swamp into Polk County.

The other significant trail system in the county is located within The Villages Development of Regional Impact (Villages DRI). The Villages DRI includes an extensive system of multi-use paths/trails that connect the residential areas to shopping and recreation. These multi-use paths are used by pedestrians, bicyclists, and golf carts and are maintained through The Villages Community Development District (Villages CDD).

An effort is underway to certify the Sumter Scenic Heritage Byway (See “Scenic Sumter Heritage Byway Information Package” dated September 1, 2010) through the Florida Department of Transportation. This proposed byway will provide a scenic and information route through the county from the General James Van Fleet State Trail at S.R. 50 to the Withlacoochee River at S.R. 44. The proposed byway route includes the City of Webster. The Sumter County Board of County Commissioners and Webster City Council are fully in support of the byway.

Other trail opportunities continue to be under discussion between the County, cities, and the Lake-Sumter Metropolitan Planning Organization (LSMPO). The continued coordination with the LSMPO, as described in the Transportation Element, will provide for future trail development opportunities to benefit the county and cities.

## Level of Service Standard (LOS)

On December 13, 2010, the County amended its comprehensive plan to eliminate parks and recreation concurrency, consistent with Chapter 163, Part II, Florida Statutes, which allows for the implementation of parks and recreation concurrency strictly at the option of the local government. As a result, the County no longer has a minimum level of service standard (LOS) for its parks and recreation facilities.

However, the incorporated cities of Center Hill and Webster still maintain LOS for their parks and recreation facilities. The minimum LOS and required needs to maintain the minimum LOS through 2035 for the City of Center Hill and City of Webster are shown in Tables 5-4 and 5-5.

The City of Center Hill is estimated to have a current functional population of approximately 1,309 people. Based on the projected functional population of 3,157 in 2035, the existing supply of facilities is adequate through the year 2022. However, by 2035 the City of Center Hill needs to develop one (1) tennis court facility to maintain its LOS. This tennis court facility could be planned as an addition to Erwin Bryan Park over the next 20 years.

Table 5-4 – City of Center Hill Parks and Recreation Minimum Level of Service Standards  
*City of Center Hill - Parks & Recreation Minimum Level of Service Standards*

Facility	Standard	Existing	Facility Needs by Projected Population			
			2012	2017	2022	2035
			1,309	1,574	1,940	3,157
Baseball/Softball Fields	1 per 5,000	1	0	0	0	0
Basketball Courts	1 per 5,000	2	0	0	0	0
Handball/Racquet Courts	1 per 20,000	1	0	0	0	0
Multi-Use Rooms	1 per 4,000	0	0	0	0	0
Neighborhood/Community Centers	1 per 25,000	0	0	0	0	0
Playgrounds	1 per 500 (ages 14 or younger)	1	0	0	1	1
Shuffleboard Courts	1 per 1,000 (ages 60 or older)	2	0	0	0	0
Football/Soccer Fields	1 per 5,000	1	0	0	0	0
Tennis Courts	1 per 2,000	0	0	0	0	1
Volleyball Courts	1 per 10,000	0	0	0	0	0

The City of Webster is estimated to have a current functional population of approximately 805 people. Based on its projected functional population of 1,941 in 2035, the City of Webster's existing supply of facilities is adequate through the year 2035.

Table 5-5 – City of Webster Parks and Recreation Minimum Level of Service Standards  
*City of Webster - Parks & Recreation Minimum Level of Service Standards*

Facility	Standard	Existing	Facility Needs by Projected Population			
			2012	2017	2022	2035
			805	968	1,193	1,941
Baseball/Softball Fields	1 per 5,000	5	0	0	0	0
Basketball Courts	1 per 5,000	2	0	0	0	0
Handball/Racquet Courts	1 per 20,000	0	0	0	0	0
Multi-Use Rooms	1 per 4,000	0	0	0	0	0
Neighborhood/Community Centers	1 per 25,000	0	0	0	0	0
Playgrounds	1 per 500 (ages 14 or younger)	2	0	0	0	0
Shuffleboard Courts	1 per 1,000 (ages 60 or older)	0	0	0	0	0
Football/Soccer Fields	1 per 5,000	2	0	0	0	0
Tennis Courts	1 per 2,000	0	0	0	0	0
Volleyball Courts	1 per 10,000	0	0	0	0	0

**Planned Facilities**

The County’s “2012-2016 Five-Year Plan for Parks & Recreation” includes improvements to the existing inventory of recreation and open space facilities in order to maintain or improve their current condition. Table 5-6 shows the planned improvements by existing park.

Table 5-6 – Sumter County 2012-2016 Five-Year Plan for Parks and Recreation  
*Sumter County - 2012-2016 Five-Year Plan for Parks & Recreation*

Park Site	2012	2013	2014	2015
	Operations & Maintenance Improvements			
Lake Miona		Pave main parking area 155' x 25'	Pave boat parking area west of rest room 100' x 62'; Pavilion parking area west of restrooms 50' x 35'	
Lake Okahumpka	Clear out brush between Oka. 1 & Oka. 2 to combine both parks; 9-Hole Frisbee golf course; new restroom (solar)			
Croom-A-Coochee Park	Electric at the pavilions; volleyball court in place of small ball field; Install water fountain; install higher fence on large field	Pave parking lot 240' x 60'		
Royal Park	Replace mulch with shell on walk path			
Coleman Landing Park			Pave main parking lot 305' x 130' Pave short parking lot 100' x 130'	
Rutland Park	New restroom; install a 20' x 20' picnic pavilion at parking lot	Install a 10' x 10' picnic pavilion at the point		
Marsh Bend "Outlet" Park	Install barrier walls around restroom	Pave road leading to handicapped parking spots 100' x 20'		
Lake Panasoffkee Recreation Park	Install horse shoe; install corn hole pits in place of shuffleboard courts; plant oak trees	Build skate park in the back of the park; pave handicapped parking area on south side of building; pave driveway on west side of building 450' x 20'	Handball/Racquetball court; pave playground parking area 100' x 80'	Pave walk trail around soccer fields; pave driveway in main parking area for baseball fields on the east side of the building 675'x20' and two handicapped parking spots
Sumterville Community Building	Small pavilion; install playground equipment; install volleyball court; new parking lot			
Shady Brook Greenway	New restroom paid by BIF fund (Solar)	Install volleyball court; install playground equipment; pave road and circle from barrier wall Road 625'x20' Circle 52' x 92'	Pave entrance road 1575' x 20'	
Highway 470 Exercise Sidewalk/Trail	Install dog park at gazebo pending board approval; install exercise equipment along sidewalk			

Source: Sumter County Parks Department, April, 2012.

In the City of Center Hill, the City continues to plan for improvements to Erwin Bryan Park. It is important for the City to continue to make proactive improvements to the park to obtain the best value and recreational opportunity for the residents.

In the City of Webster, the City continues to plan for improvements to the recently acquired Sizemore Park. Currently, the Sizemore Park is only used as a multi-purpose field with no permanent improvements. It is important for the City to continue to plan and implement proactive improvements to the park to obtain the best value and recreational opportunity for the residents.

## Public Lands

The County has significant acreage in terms of public lands managed by the Southwest Florida Water Management District, Florida Fish & Wildlife Conservation Commission, Florida Department of Environmental Protection, and Florida Department of Agriculture and Consumer Services. See Map 5-2. These large public lands provide access to passive recreation and an outstanding opportunity to promote eco-tourism in the county. Map 5-2 identifies and Table 5-7 lists these public lands, their managing agencies, and approximate acreage within the county. None of these lands are located within the cities of Center Hill or Webster.

Table 5-7 – Sumter County Managed Areas for Conservation/Recreation

*Sumter County - Managed Areas for Conservation/Recreation*

Name of Public Land	Managing Agency	Acquisition Status	Total Acreage of Public Land	Acreage within Sumter County	Public Access/Facilities
Beville Ranch Conservation Easement	Southwest Florida Water Management District	Acquired	5,473	5,473	No Public Access
Dade Battlefield Historic State Park	Florida Department of Environmental Protection	Acquired	81	81	1/2-Trail, playground, picnic area, covered shelters, recreation hall
Flying Eagle Ranch	Southwest Florida Water Management District	Acquired	16,458	30	
General James A. Van Fleet State Trail	Florida Department of Environmental Protection	Acquired	422	10	29-Mile Recreational Trail for Walking, Biking, Skating, Horseback Riding
Green Swamp	Southwest Florida Water Management District	Acquired	105,259	27,420	Passive Recreation including Hiking Trails, Fishing, Camping, etc.
Gum Slough Conservation Easement	Southwest Florida Water Management District	Acquired	5,801	3,169	No Public Access
Half Moon Wildlife Management Area	Florida Fish & Wildlife Conservation Commission	Acquired	9,554	9,554	Passive Recreation including Horseback Riding, Wildlife Viewing, Biking, Hiking, Fishing, etc.
Lake Panasoffkee	Southwest Florida Water Management District	Acquired	10,326	10,326	Passive Recreation including Hiking, Biking, Wildlife Viewing, Camping, Horseback Riding, Fishing, etc.
Lake Panasoffkee (Outlet Tract)	Southwest Florida Water Management District	Acquired	820	804	(See Lake Panasoffkee)
Withlacoochee State Forest	Florida Department of Agriculture and Consumer Services	Acquired	159,604	55,895	Passive Recreation, primarily Hiking.
<b>Total Acquired</b>			<b>313,798</b>	<b>112,762</b>	
Double Sink/Rock Prairie	Southwest Florida Water Management District	Proposed	13,190	13,190	TBD
Gum Slough	Southwest Florida Water Management District	Proposed	12,492	12,488	TBD
Gum Slough	Southwest Florida Water Management District	Proposed	12,662	7,354	TBD
Lake Panasoffkee	Southwest Florida Water Management District	Proposed	5	5	TBD
Lake Panasoffkee (Outlet Tract)	Southwest Florida Water Management District	Proposed	84	84	TBD
Withlacoochee River Corridor	Southwest Florida Water Management District	Proposed	4,773	1,935	TBD
<b>Total Proposed</b>			<b>43,207</b>	<b>35,058</b>	

## **Parks and Recreation in The Villages**

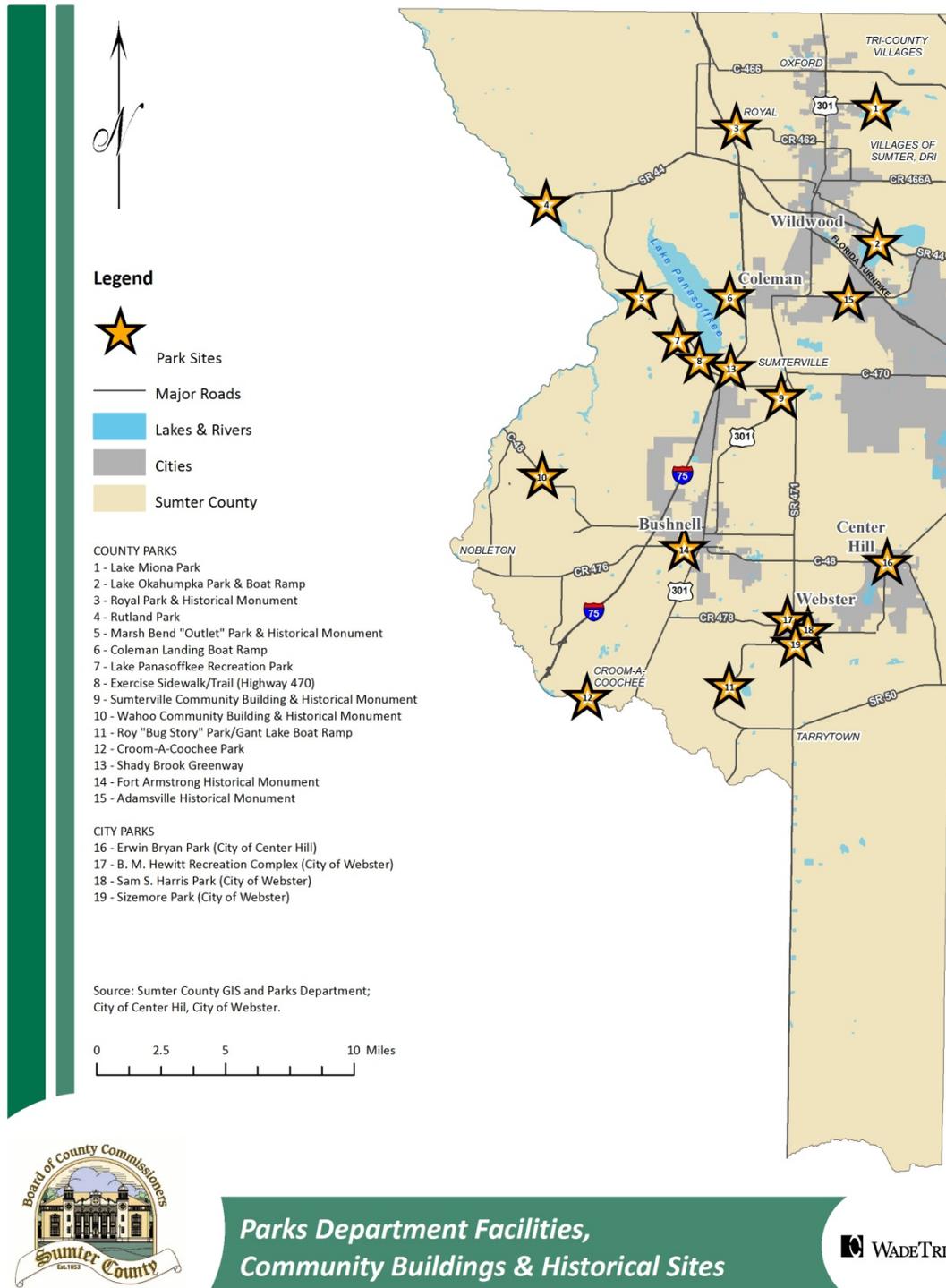
The Villages DRI includes well developed and highly successful recreational facilities and programs that are funded and operated through the Villages CDD. For the residents and guests of the Villages DRI, a wealth of recreational opportunities is available. The opportunities include, but are not limited to: golf, recreation centers, fitness/health, arts and crafts, performing arts, clubs and organizations, swimming, tennis/pickleball, dancing, shuffleboard, basketball, softball, bicycling, walking/jogging, boating, and board and table games. The provision of these recreation facilities and programs is a requirement of the conditions of the DRI.

## **Conclusion**

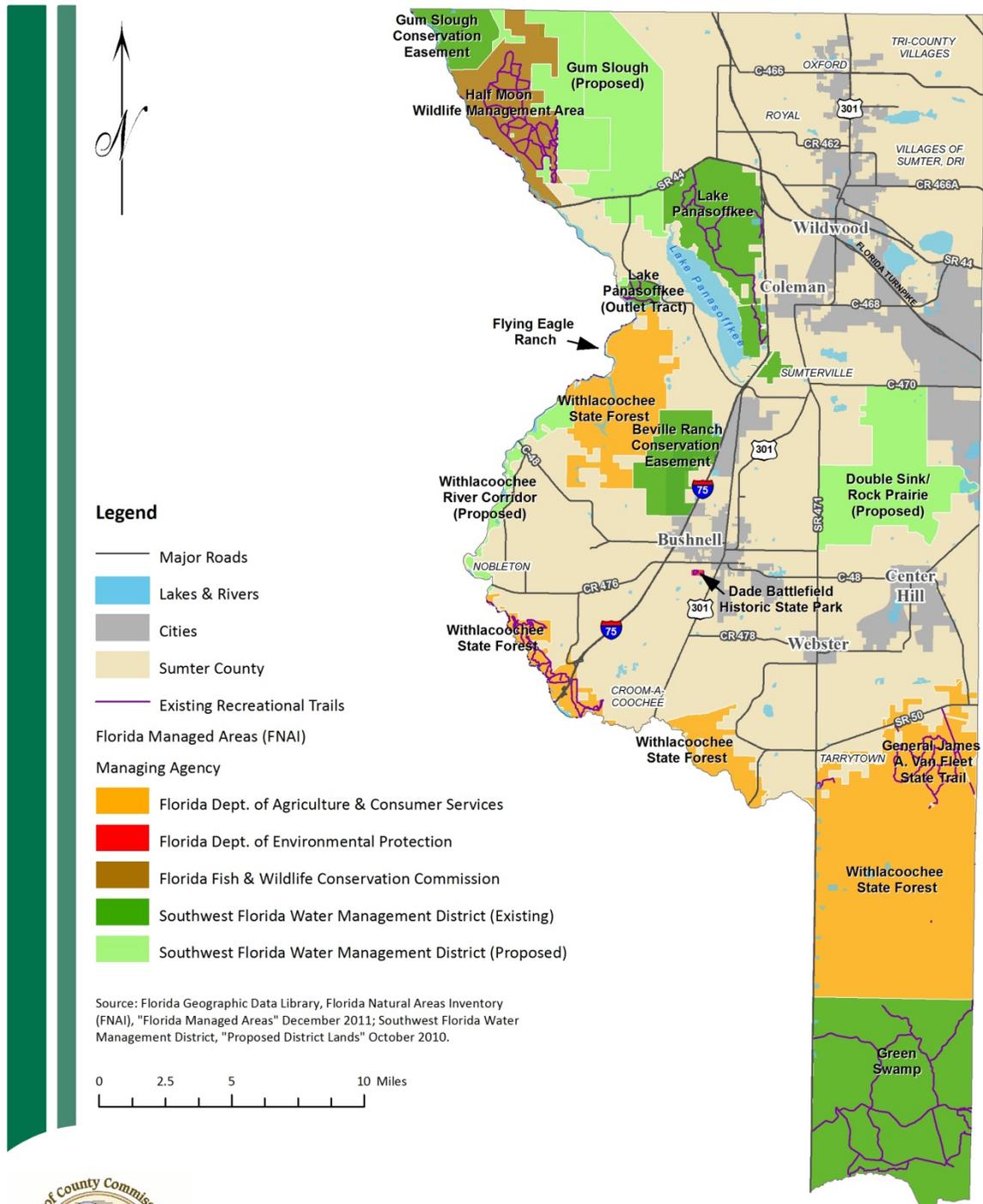
The coordination between the county, cities, state and regional agencies, and private sector will assure the provision of parks and recreation to all citizens of the county in an efficient and dynamic manner. The new park and recreation paradigm of larger passive park focus by the county and a focus of more active parks will provide for the efficient allocation of limited resources and provide for a full range of park and recreation opportunities.

# Maps for Recreation and Open Space Element

## Map 5-1 – Location of Parks and Recreation Facilities Sumter County, City of Center Hill, City of Webster



Map 5-2 – Location of Public Managed Lands Sumter County, City of Center Hill, City of Webster



**Managed Areas for Conservation/Recreation Requiring Interagency Coordination**



# Chapter 6

## Housing Element

### Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

## Chapter 6 – Housing Element – Data & Analysis

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## Introduction

As of 2010, there were over 36,000 households living within unincorporated county. The majority of these households were one- or two-person households, indicative of recent development in The Villages. The City of Center Hill and City of Webster each have over 300 households living within their jurisdictions. Despite the unincorporated county's smaller household sizes, the cities of Center Hill and Webster, and for that matter the remaining cities of Bushnell, Coleman, and Wildwood, are characterized by larger household sizes and lower median household incomes. Unincorporated county is also estimated to have a higher median household income than the cities; however, cost burden is similar countywide.

Consistent with the Interlocal Service Boundary and Joint Planning Agreement (ISBA), adopted pursuant to Chapter 171, Part II, Florida Statutes, the County provides housing support throughout the county, including the cities, through several programs, including, but not limited to:

- Rental Assistance – Section 8 Housing Choice Vouchers, U.S. Department of Housing & Urban Development (administered by Citrus County through an interlocal agreement);
- Home Repair – Florida State Housing Initiatives Partnership;
- Down Payment & Closing Cost Assistance – Florida State Housing Initiatives Partnership;
- Rental Deposit Assistance – Florida State Housing Initiatives Partnership; and
- Partnerships with Private Sector.

In addition, the Affordable Housing Advisory Committee (AHAC), pursuant to Section 420.9076, Florida Statutes, assists housing in throughout the county, including the cities, by identifying barriers to the provision of affordable housing and opportunities to overcome barriers.

## Data and Analysis of Housing

### **Housing Unit Characteristics**

According to the 2010 U.S. Census, there were 46,210 housing units in unincorporated Sumter County. Nearly 80% (36,604) of these units were occupied and 21 percent (9,606) were unoccupied. Of the occupied housing units, the majority (92%) were owner-occupied. Similarly, approximately 90% of the population of unincorporated Sumter County resides in an owner-occupied unit. Approximately half (47%) of owner-occupied units are owned "free and clear", with no mortgage or loan. In contrast, only 8% of occupied housing units are renter-occupied, with renter-occupied units housing only 10% of the population of the unincorporated county.

Unoccupied, or vacant, units are primarily reserved for seasonal, recreational, or occasional use. Sixty-two percent (62%) of vacant units were reported as seasonal during the 2010 U.S. Census. Fourteen percent (14%) of vacant units were for rent and 10% of vacant units were for sale.

The characteristics of unincorporated county’s housing units are shown in Table 6-1.

Table 6-1 – Sumter County (Unincorporated) Housing Units  
*Sumter County Housing Unit Characteristics*

<b>OCCUPANCY STATUS</b>		
<b>Total housing units</b>	<b>46,210</b>	<b>100%</b>
Occupied housing units	36,604	79%
Vacant housing units	9,606	21%
<b>TENURE</b>		
<b>Occupied housing units</b>	<b>36,604</b>	<b>100%</b>
<b>Owner occupied</b>	<b>33,565</b>	<b>92%</b>
<i>Population in owner-occupied housing units</i>	<i>66,147</i>	<i>90%</i>
Owned with a mortgage or loan	16,262	44%
Owned free and clear	17,303	47%
<b>Renter occupied</b>	<b>3,039</b>	<b>8%</b>
<i>Population in renter-occupied housing units</i>	<i>7,246</i>	<i>10%</i>
<b>VACANCY STATUS</b>		
<b>Vacant housing units</b>	<b>9,606</b>	<b>100%</b>
For rent	1,321	14%
Rented, not occupied	126	1%
For sale only	922	10%
Sold, not occupied	254	3%
For seasonal, recreational, or occasional use	5,967	62%
For migratory workers	3	0%
Other vacant	1,013	11%

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

According to the 2010 U.S. Census, there were 486 housing units in the City of Center Hill. Sixty-five percent (65%) (316) of these units were occupied and 35% (170) were unoccupied. Of the occupied housing units, the majority (69%) were owner-occupied. Similarly, approximately 63% of the population of City of Center Hill resides in an owner-occupied unit. Fewer than half (27%) of owner-occupied units are owned “free and clear”, with no mortgage or loan. In contrast, 31% of occupied housing units are renter-occupied, with renter-occupied units housing 37% of the population of City of Center Hill.

Unoccupied, or vacant, units are primarily reserved for seasonal, recreational, or occasional use. Fifty-nine percent (59%) of vacant units were reported as seasonal during the 2010 U.S. Census. Five percent (5%) of vacant units were for rent and 15% of vacant units were for sale.

The characteristics of City of Center Hill’s housing units are shown in Table 6-2.

Table 6-2 – City of Center Hill Housing Units  
*City of Center Hill Housing Unit Characteristics*

OCCUPANCY STATUS		
<b>Total housing units</b>	<b>486</b>	<b>100%</b>
Occupied housing units	316	65%
Vacant housing units	170	35%
TENURE		
<b>Occupied housing units</b>	<b>316</b>	<b>100%</b>
<b>Owner occupied</b>	<b>218</b>	<b>69%</b>
<i>Population in owner-occupied housing units</i>	622	63%
Owned with a mortgage or loan	134	42%
Owned free and clear	84	27%
<b>Renter occupied</b>	<b>98</b>	<b>31%</b>
<i>Population in renter-occupied housing units</i>	366	37%
VACANCY STATUS		
<b>Vacant housing units</b>	<b>170</b>	<b>100%</b>
For rent	9	5%
Rented, not occupied	-	0%
For sale only	25	15%
Sold, not occupied	1	1%
For seasonal, recreational, or occasional use	100	59%
For migratory workers	-	0%
Other vacant	35	21%

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

According to the 2010 U.S. Census, there were 327 housing units in City of Webster. Eighty-five percent (85%) (279) of these units were occupied and 15% (48) were unoccupied. Of the occupied housing units, the majority (60%) were owner-occupied. Similarly, approximately 56% of the population of City of Webster resides in an owner-occupied unit. More than half (73%) of owner-occupied units are owned “free and clear”, with no mortgage or loan. In contrast, 40% of occupied housing units are renter-occupied, with renter-occupied units housing 44% of the population of City of Webster.

In contrast to unincorporated county and City of Center Hill, only four units (8% of vacant units) were reported as seasonal during the 2010 U.S. Census. Fifteen percent (15%) of vacant units were for rent and 10% of vacant units were for sale. The majority of vacant units were identified as having a status “other” than for rent, for sale, seasonal or for migratory workers.

The characteristics of City of Webster’s housing units are shown in Table 6-3.

Table 6-3 – City of Webster Housing Units  
*City of Webster Housing Unit Characteristics*

OCCUPANCY STATUS		
<b>Total housing units</b>	<b>327</b>	<b>100%</b>
Occupied housing units	279	85%
Vacant housing units	48	15%
TENURE		
<b>Occupied housing units</b>	<b>279</b>	<b>100%</b>
Owner occupied	167	60%
<i>Population in owner-occupied housing units</i>	441	56%
Owned with a mortgage or loan	94	34%
Owned free and clear	73	26%
<b>Renter occupied</b>	<b>112</b>	<b>40%</b>
<i>Population in renter-occupied housing units</i>	344	44%
VACANCY STATUS		
<b>Vacant housing units</b>	<b>48</b>	<b>100%</b>
For rent	7	15%
Rented, not occupied	1	2%
For sale only	5	10%
Sold, not occupied	2	4%
For seasonal, recreational, or occasional use	4	8%
For migratory workers	-	0%
Other vacant	29	60%

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

Map 6-1 identifies the distribution of occupied housing units.

### Household Characteristics

According to the 2010 U.S. Census, there were 36,604 households (i.e. occupied housing units) residing in unincorporated county. Of these, 25,903 (71%) were considered family households (families), with an average household size of 2.37 persons. The other 10,701 households, or 29%, were considered non-family households comprised of single persons or unrelated occupants. The majority of households were husband-wife families. Household living alone accounted for 25% of all households.

By far, the majority (66%) of all households residing in unincorporated county had individuals over 65 years of age. In contrast fewer than 10% of households had individuals under 18 years of age. The average household size (family or non-family) is 2.04 persons per household. The average household size of owner-occupied units is 1.99 persons per household; whereas the average household size of renter-occupied units is 2.47 persons per household.

These household characteristics within unincorporated county are reflective of the large percentage (over 50%) of the county’s total population residing with The Villages.

The characteristics of unincorporated county’s households are shown in Table 6-4.

Table 6-4 – Sumter County (Unincorporated) Households  
*Sumter County Household Characteristics*

HOUSEHOLDS		
<b>Total households</b>	<b>36,604</b>	<b>100%</b>
Family households (families)	25,903	71%
With own children under 18 years	2,713	7%
HOUSEHOLDS BY TYPE		
<b>Family Households</b>	<b>25,903</b>	<b>71%</b>
Husband-wife family	23,449	64%
With own children under 18 years	1,742	5%
Male householder, no wife present	758	2%
With own children under 18 years	340	1%
Female householder, no husband present	1,696	5%
With own children under 18 years	631	2%
<b>Nonfamily households</b>	<b>10,701</b>	<b>29%</b>
Householder living alone	9,034	25%
Male	3,379	9%
65 years and over	2,125	6%
Female	5,655	15%
65 years and over	4,242	12%
HOUSEHOLDS BY AGE		
Households with individuals under 18 years	3,299	9%
Households with individuals 65 years and over	24,210	66%
HOUSEHOLDS BY AVERAGE SIZE		
Average household size	2.04	
Average household size of owner-occupied units	1.99	
Average household size of renter-occupied units	2.47	
Average family household size	2.37	

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

According to the 2010 U.S. Census, there were 316 households (i.e. occupied housing units) residing in the City of Center Hill. Of these, 252 (80%) were considered family households (families), with an average household size of 3.48 persons. The other 64 households, or 20%, were considered non-family households comprised of single persons or unrelated occupants. The majority (57%) of households were husband-wife families. Household living alone accounted for 17% of all households.

Thirty-one percent (31%) of all households residing in the City of Center Hill had individuals over 65 years of age, compared to 42 percent of households with individuals under 18 years of age. The average household size (family or non-family) in the City of Center Hill is 3.13 persons per household. The average household size of owner-occupied units is 2.85 persons per household; whereas the average household size of renter-occupied units is 3.73 persons per household.

The characteristics of the City of Center Hill's households are shown in Table 6-5.

Table 6-5 – City of Center Hill Households  
*City of Center Hill Household Characteristics*

HOUSEHOLDS		
<b>Total households</b>	<b>316</b>	<b>100%</b>
Family households (families)	252	80%
With own children under 18 years	113	36%
HOUSEHOLDS BY TYPE		
<b>Family Households</b>	<b>252</b>	<b>80%</b>
Husband-wife family	180	57%
With own children under 18 years	73	23%
Male householder, no wife present	16	5%
With own children under 18 years	6	2%
Female householder, no husband present	56	18%
With own children under 18 years	34	11%
<b>Nonfamily households</b>	<b>64</b>	<b>20%</b>
Householder living alone	53	17%
Male	26	8%
65 years and over	10	3%
Female	27	9%
65 years and over	15	5%
HOUSEHOLDS BY AGE		
Households with individuals under 18 years	134	42%
Households with individuals 65 years and over	98	31%
HOUSEHOLDS BY AVERAGE SIZE		
Average household size	3.13	
Average household size of owner-occupied units	2.85	
Average household size of renter-occupied units	3.73	
Average family household size	3.48	

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

According to the 2010 U.S. Census, there were 279 households (i.e. occupied housing units) residing in the City of Webster. Of these, 209 (75%) were considered family households (families), with an average household size of 3.23 persons. The other 70 households, or 25%, were considered non-family households comprised of single persons or unrelated occupants. Forty-three percent (43%) of households were husband-wife families. Householders living alone accounted for 22% of all households.

Nearly 30% of all households residing in the City of Webster had individuals over 65 years of age, compared to 42% of households with individuals under 18 years of age. The average household size (family or non-family) in City of Webster is 2.81 persons per household. The average household size of owner-occupied units is 2.64 persons per household; whereas the average household size of renter-occupied units is 3.07 persons per household.

The characteristics of unincorporated City of Webster's households are shown in Table 6-6.

Table 6-6 – City of Webster Households  
*City of Webster Household Characteristics*

HOUSEHOLDS		
<b>Total households</b>	<b>279</b>	<b>100%</b>
Family households (families)	209	75%
With own children under 18 years	94	34%
HOUSEHOLDS BY TYPE		
<b>Family Households</b>	<b>209</b>	<b>75%</b>
Husband-wife family	119	43%
With own children under 18 years	44	16%
Male householder, no wife present	21	8%
With own children under 18 years	12	4%
Female householder, no husband present	69	25%
With own children under 18 years	38	14%
<b>Nonfamily households</b>	<b>70</b>	<b>25%</b>
Householder living alone	62	22%
Male	27	10%
65 years and over	5	2%
Female	35	13%
65 years and over	17	6%
HOUSEHOLDS BY AGE		
Households with individuals under 18 years	116	42%
Households with individuals 65 years and over	77	28%
HOUSEHOLDS BY AVERAGE SIZE		
Average household size	2.81	
Average household size of owner-occupied units	2.64	
Average household size of renter-occupied units	3.07	
Average family household size	3.23	

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

Table 6-7 shows a breakdown of household size for unincorporated Sumter County, City of Center Hill and City of Webster. Countywide, 87% of households are two-person or less households. Only 13% of households in unincorporated county are comprised of more than two persons. In comparison, half of households in the City of Center Hill (50%) and nearly half of households in the City of Webster (45%) are comprised of more than two persons. Fifty percent (50%) of City of Center Hill’s households and 55% of City of Webster’s households are two-person or more households. This disparity between unincorporated county and the cities is primarily due to the population characteristics of The Villages.

Table 6-7 – Household Size Comparison

*Household Size*

Household Size	Sumter County*		City of Center Hill		City of Webster	
	#	%	#	%	#	%
Total households	36,604	100%	316	100%	279	100%
1-person household	9,034	25%	53	17%	62	22%
2-person household	22,646	62%	108	34%	92	33%
3-person household	2,439	7%	53	17%	42	15%
4-person household	1,406	4%	37	12%	40	14%
5-person household	654	2%	24	8%	24	9%
6-person household	257	1%	17	5%	9	3%
7-or-more-person household	168	0%	24	8%	10	4%

Source: 2010 U.S. Census, *American Fact Finder*, May 2012.

\*Unincorporated, excluding housing units of cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood.

Map 6-2 identifies the distribution of household size.

**Household Income & Cost Burden**

Median household income in the county is estimated to be \$43,079, while average (mean) income is estimated to be \$54,032. Median household incomes in the cities of Center Hill and Webster are generally lower, at \$39,741 and \$27,500, respectively. Average household income in the City of Center Hill is \$48,329 and average household income in the City of Webster is \$33,962. Generally, household incomes in the City of Webster are lower, with 43% of households earning less than \$25,000 annually. In contrast, only 24% of households in City of Center Hill earn less than \$25,000 annually. See Table 6-8.

Table 6-8 – Household Income

*Household Income*

Household Income	Sumter County*	City of Center Hill	City of Webster
Median income (dollars)	\$43,079	\$39,741	\$27,500
Mean income (dollars)	\$54,032	\$48,329	\$33,962

Source: U.S. Census Bureau, 2006-2010 American Community Survey 5-Year Estimates

\*Countywide, including ACS estimated households of cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood.

According to the Shimberg Center for Housing Studies, the percentage of cost burden for renters and owners is relatively uniform throughout the county. Homeownership rates are highest in unincorporated county, and unincorporated county also has the highest home values and sales prices when compared to the cities. Median rent is lowest in the City of Webster. Overall, renters are slightly more cost burdened than owners; however, the percentage of cost burdened households is relatively consistent across the jurisdictions. Again, the disparity between the unincorporated county and cities is primarily due to The Villages. See Table 6-9.

Table 6-9 – Housing Costs & Cost Burden Characteristics

*Housing Costs & Cost Burden Characteristics*

Jurisdiction	Home Ownership Rate	Median Rent	Existing Value		Median Sale Price	Cost Burden (2009)	
			Single Family House	Mobile Home		Renter	Owner
City of Center Hill	73.30%	\$413	\$62,610	\$44,217	\$73,500	29%	24%
City of Webster	67.20%	\$325	\$58,413	\$33,199	\$76,000	28%	22%
Sumter County	87.90%	\$410	\$168,408	\$48,742	\$202,400	30%	20%
Florida	70.50%	\$641	\$203,634	\$60,868	\$194,300	39%	24%

Source: University of Florida, Shimberg Center for Housing Studies;

Florida Housing Data Clearinghouse, <http://flhousingdata.shimberg.ufl.edu>, 2010

\*Represents 2008 data unless otherwise indicated

According to U.S. Department of Housing and Urban Development (HUD), households earning less than 80% of area median income (AMI) are considered low income, households earning less than 50% of AMI are considered very low income, and households earning less than 30% of AMI are considered extremely low income. For the county as a whole, HUD estimates AMI to be \$50,500 for the current year (2012). Tables 6-10, 6-11, and 6-12 show households by income range for unincorporated county, the City of Center Hill, and City of Webster. In unincorporated county, for the year 2012, approximately 37% (14,305) of households are estimated to be low income households. This percentage is estimated to remain relatively constant, with 15,083 low income households projected by 2035. In the City of Center Hill, for the year 2012, approximately 37% (117) of households are estimated to be low income households. This percentage is estimated to remain relatively constant, with 167 low income households projected by 2035. In the City of Webster, for the year 2012, approximately 37% (105) of households are estimated to be low income households. This percentage is estimated to remain relatively constant, with 150 low income households projected by 2035.

Table 6-10 – Households by Income Range, Unincorporated Sumter County

*Households by Income Range - Unincorporated Sumter County*

Income	2010	2012	2017	2022	2035	Change 2010-2035
0-30% AMI	3,090	3,325	3,796	4,418	6,596	3,506
30.1%-50% AMI	3,988	4,291	4,899	5,702	8,512	4,524
50.1%-80% AMI	6,217	6,689	7,637	8,889	13,270	7,053
80.1%-120% AMI	8,055	8,666	9,894	11,516	17,192	9,137
120+% AMI	14,408	15,501	17,697	20,598	30,750	16,343
<b>TOTAL</b>	<b>35,758</b>	<b>38,473</b>	<b>43,924</b>	<b>51,122</b>	<b>76,320</b>	<b>40,562</b>

Source: Calculation based on Shimberg Center percentages applied to County growth projections;

University of Florida, Shimberg Center for Housing Studies; Florida Housing Data Clearinghouse,

<http://flhousingdata.shimberg.ufl.edu>, 2010

Table 6-11 – Households by Income Range, City of Center Hill

*Households by Income Range - City of Center Hill*

Income	2010	2012	2017	2022	2035	Change 2010-2035
0-30% AMI	27	27	33	41	66	39
30.1%-50% AMI	35	35	43	53	85	50
50.1%-80% AMI	55	55	66	82	133	78
80.1%-120% AMI	71	72	86	106	173	101
120+% AMI	127	128	154	190	309	181
<b>TOTAL</b>	<b>316</b>	<b>318</b>	<b>382</b>	<b>471</b>	<b>766</b>	<b>450</b>

Source: Calculation based on Shimberg Center percentages applied to City growth projections; University of Florida, Shimberg Center for Housing Studies; Florida Housing Data Clearinghouse, <http://flhousingdata.shimberg.ufl.edu>, 2010

Table 6-12 – Households by Income Range, City of Webster

*Households by Income Range - City of Webster*

Income	2010	2012	2017	2022	2035	Change 2010-2035
0-30% AMI	24	24	29	36	59	35
30.1%-50% AMI	31	32	38	47	76	45
50.1%-80% AMI	49	49	59	73	118	70
80.1%-120% AMI	63	64	76	94	153	90
120+% AMI	113	114	137	169	274	162
<b>TOTAL</b>	<b>279</b>	<b>282</b>	<b>340</b>	<b>419</b>	<b>681</b>	<b>402</b>

Source: Calculation based on Shimberg Center percentages applied to City growth projections; University of Florida, Shimberg Center for Housing Studies; Florida Housing Data Clearinghouse, <http://flhousingdata.shimberg.ufl.edu>, 2010

### Housing Stock

Due to recent growth in the unincorporated county, in particular The Villages, the percentage of older units in unincorporated county is much lower than the statewide percentage. Moreover, unincorporated county is characterized by more recent housing construction when compared to the cities of Center Hill and Webster. More than half of unincorporated county's housing units were constructed after 1990. In contrast, City of Center Hill's and City of Webster's housing stock is older, with a large percentage of units constructed prior to 1939 and the majority constructed prior to 2005. The percentage of older (prior to 1939) units in the cities is significantly higher than the statewide percentage, signifying a need to consider rehabilitation or replacement of the existing housing stock over the planning term. Table 6-13 shows the age of housing stock by percentage of units for unincorporated county, City of Center Hill, City of Webster and the State of Florida.

Table 6-13 – Age of Housing Stock  
*Age of Housing Stock*

Year Built	Sumter County*	City of Center Hill	City of Webster	State of Florida
Built 2005 or later	16.3%	0.7%	6.0%	5.5%
Built 2000 to 2004	23.2%	14.1%	12.4%	12.9%
Built 1990 to 1999	29.3%	5.9%	17.6%	17.7%
Built 1980 to 1989	13.1%	26.1%	19.5%	22.1%
Built 1970 to 1979	9.7%	8.2%	14.6%	19.3%
Built 1960 to 1969	4.3%	12.7%	9.4%	10.0%
Built 1950 to 1959	1.9%	7.3%	1.7%	7.8%
Built 1940 to 1949	1.3%	7.9%	1.1%	2.4%
Built 1939 or earlier	0.9%	17.2%	17.6%	2.2%

Source: U.S. Census Bureau, 2006-2010 American Community Survey 5-Year Estimates

\*Unincorporated, excluding ACS estimated housing units of cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood.

The distribution of housing by type varies between unincorporated county and the cities; however, single-family residential is the dominant housing type for all jurisdictions. Multi-family comprises only a small percentage of housing types countywide, but comprises 25% of the City of Webster’s housing types. Unincorporated county and the cities have higher percentages of mobile home parks than the statewide percentages, comprising 20% to 30% of all housing types. There are very few other housing types (i.e., boats, RVs, etc.). See Table 6-14.

Table 6-14 – Housing Type  
*Housing Types*

Jurisdiction	Single Family Residential	Multi-Family	Mobile Home	Boat, RV, Van, etc.
Center Hill	66%	0%	32%	2%
Webster	42%	25%	33%	< 1%
Sumter County*	77%	1%	22%	1%
Florida	54%	30%	10%	< 1%

Source: U.S. Census Bureau, 2006-2010 American Community Survey 5-Year Estimates

\*Unincorporated, excluding ACS estimated housing units of cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood.

The percentage of substandard housing units is estimated to be low. The City of Center Hill has the highest potential for substandard units. Three percent (3%) of the City of Center Hill’s housing units lack complete kitchen facilities and 10% of the City of Center Hill’s housing units contain more than one person per room, which is considered crowded by HUD standards. In comparison, only 1% of unincorporated county’s housing units lack complete kitchen facilities or contain more than one person. The percentage of housing units with no telephone service is highest in the City of Center Hill, with 16% of housing units not having telephone service. The higher potential for substandard units in the cities aligns with the higher percentage of older housing units in these jurisdictions. See Table 6-15.

Table 6-15 – Substandard Housing  
*Substandard/Crowded Housing Units*

Jurisdiction	Lacking Complete Plumbing	Lacking Complete Kitchen	No Telephone Service	More Than One Person Per Room
Center Hill	0%	3%	16%	10%
Webster	0%	0%	9%	6%
Sumter County*	1%	1%	3%	1%
Florida	0%	1%	4%	2%

Source: U.S. Census Bureau, 2006-2010 American Community Survey 5-Year Estimates

\*Unincorporated, excluding ACS estimated housing units of cities of Bushnell, Center Hill, Coleman, Webster, and Wildwood.

### Minimum Housing Needs of Future Residents

Based on population projections within this comprehensive plan, 155,693 people are projected to reside in unincorporated county by the year 2035. Based on average household size determined by the 2010 U.S. Census, this growth equates to a need for 76,320 housing units by the year 2035. The projected population growth and respective housing units needed for unincorporated county are shown in Table 6-16.

Table 6-16 – Population Projections for Unincorporated Sumter County  
*Population for Sumter County, FL (Unincorporated, Excluding Prisoners)*

	2010	2012	2017	2022	2035
Population	72,947	78,485	89,604	104,289	155,693
# Units	35,758	38,473	43,924	51,122	76,320

Source: Sumter County, Florida, 2012.

The 2035 Future Land Use Map (FLUM) designates lands suitable for residential use within unincorporated county. According to the 2035 FLUM, approximately 195,462 acres allow for residential use, without consideration of wetland, floodplain or other conditions which would otherwise limit such use. Based on the allowable densities corresponding to the 2035 FLUM, there is the potential for 87,323 housing units, which would accommodate a population of 167,208 people. This represents a surplus of approximately 11,003 units beyond the 2035 projection. Table 6-17 shows the development potential corresponding to the 2035 FLUM.

Table 6-17 – Sumter County, Development Potential  
*Sumter County, Development Potential (2035)*

FLUM	Acreage	Min. Density	Units	AHS	Population
AGR*	166,164	0.1	16,616	2.04	33,897
RR w/Util.	9,388	2.0	18,776	2.04	38,302
RR	3,640	1.0	3,640	2.04	7,427
UR	446	6.0	2,675	2.04	5,456
MU**	15,823	N/A	45,616	N/A	82,125
<b>TOTAL</b>			<b>87,323</b>		<b>167,208</b>

AHS = Average Household Size, 2010 U.S. Census for Sumter County, FL

\* Less limerock mining properties, 6,010 acres

\*\* Based on development orders/entitlements;

The Villages at Buildout = 45,548 units, 81,986 pop.;

Zito Property at Buildout = 68 units, 139 pop.

Based on population projections within this comprehensive plan, 2,397 people are projected to reside in the City of Center Hill by the year 2035. Based on average household size determined by the 2010 U.S. Census, this growth equates to a need for 766 housing units by the year 2035. The projected population growth and respective housing units anticipated for the City of Center Hill are shown in Table 6-18.

Table 6-18 – Population Projections for City of Center Hill  
*Population for City of Center Hill, FL*

	2010	2012	2017	2022	2035
Population	988	994	1,195	1,474	2,397
# Units	316	318	382	471	766

Source: Sumter County, Florida, 2012.

The 2035 Future Land Use Map (FLUM) designates lands suitable for residential use within the City of Center Hill. According to the 2035 FLUM, approximately 2,361 acres in the City of Center Hill allow for residential use, without consideration of wetland, floodplain or other conditions which would otherwise limit such use. Based on the allowable densities corresponding to the 2035 FLUM, there is the potential for 888 housing units, which would accommodate a population of 2,780 people. This represents a surplus of approximately 122 units beyond the 2035 projection. Table 6-19 shows the development potential corresponding to the 2035 FLUM.

Table 6-19– City of Center Hill, Development Potential  
*City of Center Hill, Development Potential (2035)*

FLUM	Acreage	Min. Density	Units	AHS	Population
AGR*	2,021	0.1	202	3.13	632
RR	82	1.0	82	3.13	257
RLD**	233	2.2	512	3.13	1,604
RMD	25	3.6	92	3.13	286
<b>TOTAL</b>			<b>888</b>		<b>2,780</b>

AHS = Average Household Size, 2010 U.S. Census for City of Center Hill, FL

\*Excludes Sumter Cement Co. LLC, 1,411 acres

Based on population projections within this comprehensive plan, 1,914 people are projected to reside in the City of Webster by the year 2035. Based on average household size determined by the 2010 U.S. Census, this growth equates to a need for 681 housing units by the year 2035. The projected population growth and respective housing units anticipated for the City of Webster are shown in Table 6-20.

Table 6-20 – Population Projections for City of Webster

*Population for City of Webster, FL:*

	2010	2012	2017	2022	2035
Population	785	794	954	1,176	1,914
# Units	279	282	340	419	681

Source: Sumter County, Florida, 2012.

The 2035 Future Land Use Map (FLUM) designates lands suitable for residential use within the City of Webster. According to the 2035 FLUM, approximately 568 acres in the City of Webster allow for residential use, without consideration of wetland, floodplain or other conditions which would otherwise limit such use. Based on the allowable densities corresponding to the 2035 FLUM, there is the potential for 1,349 housing units, which would accommodate a population of 3,792 people. This represents a surplus of approximately 668 units beyond the 2035 projection. Table 6-21 shows the development potential corresponding to the 2035 FLUM.

Table 6-21 – City of Webster, Development Potential

*City of Webster, Development Potential (2035)*

FLUM	Acreage	Min. Density	Units	AHS	Population
AGR	331	0.10	33	2.81	93
RR w/Util.	14	2	27	2.81	76
RR	-	1	-	2.81	-
UR (DO)**	25	4	100	2.81	281
UR	198	6	1,189	2.81	3,342
<b>TOTAL</b>			<b>1,349</b>		<b>3,792</b>

AHS = Average Household Size, 2010 U.S. Census for City of Webster, FL

\*\*Homes & Partnership Subdivision, 25 acres

(subject to development order w/City of Webster)

## Historic Resources

According to the Florida Master Site File database, maintained by the State of Florida Bureau of Archaeological Research, there are 207 structures of historical significance countywide. Approximately 70% (143) are private residences (as opposed to nonresidential structures). Of these private residences only three are potentially eligible for the National Register of Historic Places; however, nine private residences have not been evaluated by the State Historic Preservation Officer to determine their eligibility. The oldest private residence was constructed in 1884 in the frame vernacular style.

Of the total 207 structures of historical significance, the majority of the 17 potentially eligible structures are commercial or institutional, including hotels, churches or schools. These structures were

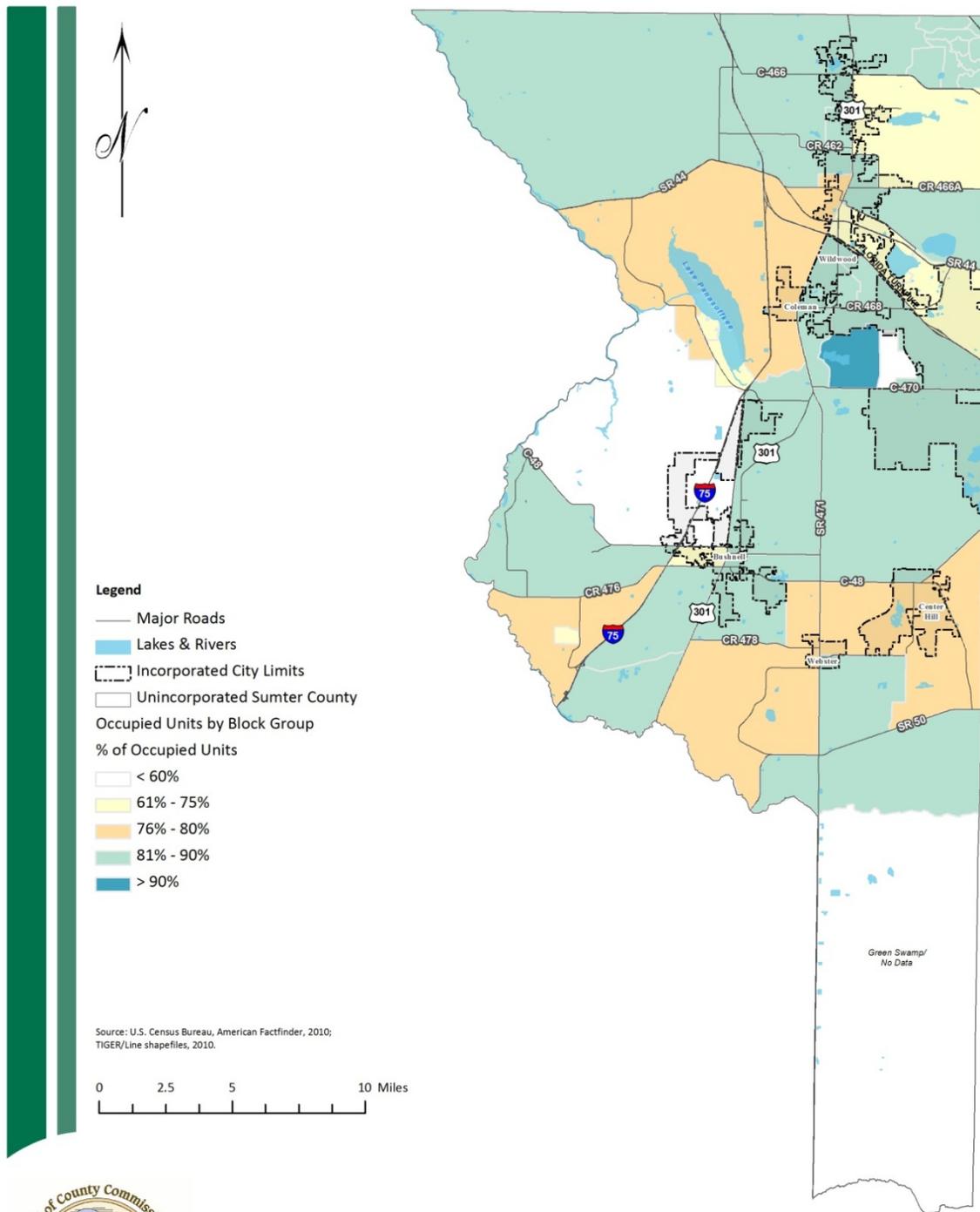
constructed in the masonry vernacular, frame vernacular, international or second empire, or mission styles between 1884 and 1952. See Map 6-3.

### Conclusion

The construction of The Villages has accounted for much newer residential development as well as higher incomes in the unincorporated county; however, rural areas and small cities remain challenged by ageing housing stock and lower incomes. While much of the newer residential development in the unincorporated county supports smaller household sizes of one or two-persons, the cities are characterized by larger households (e.g. families). Single-family is the prevalent housing type countywide. Mobile homes account for approximately a third of each jurisdiction's total housing supply. Based on best available data, it is estimated that there is sufficient housing capacity to support the projected population through 2035.

Maps for Housing Element

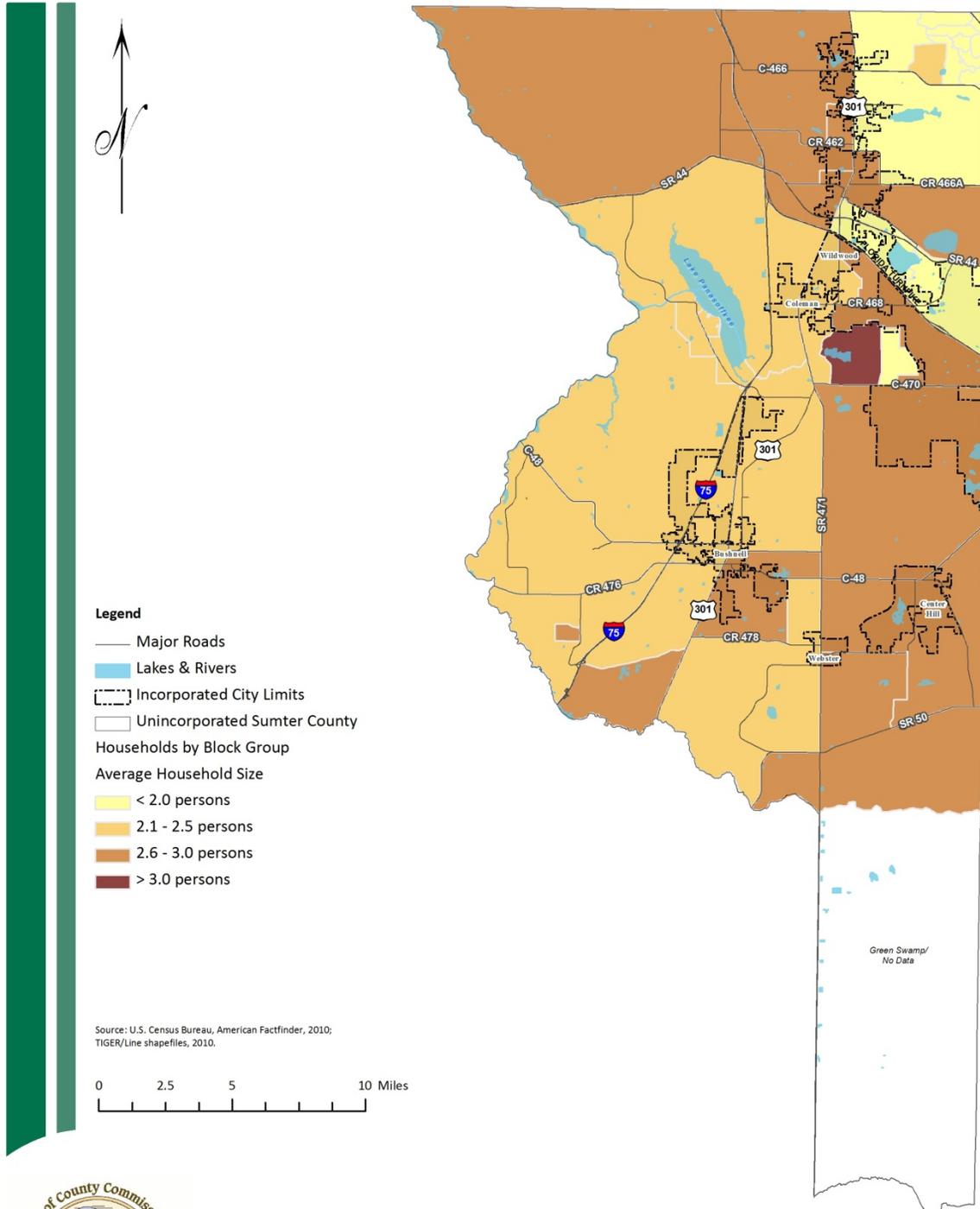
Map 6-1 – Housing Characteristics – Percentage of Occupied Units



*Housing Characteristics/  
Percentage of Occupied Units*



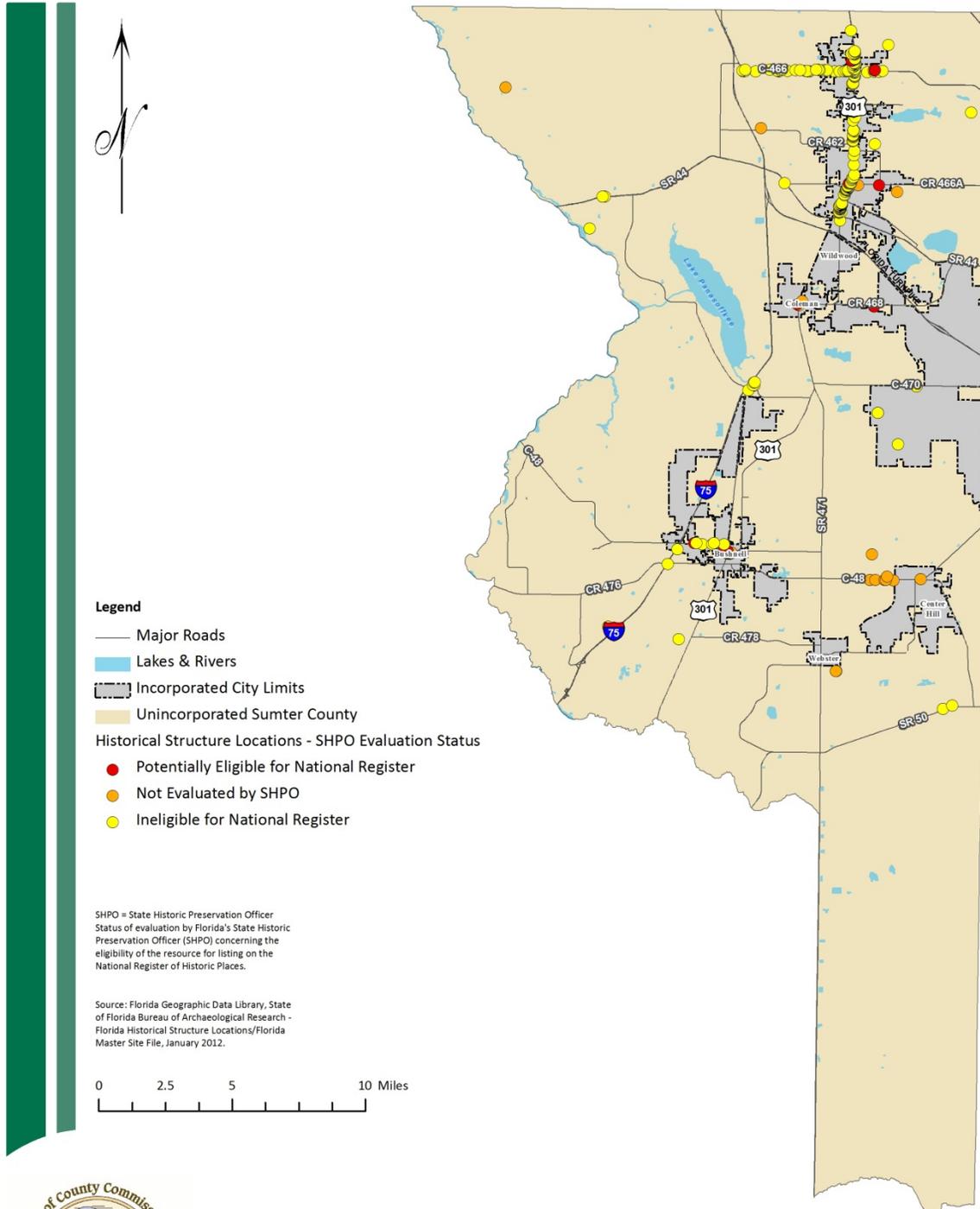
Map 6-2 – Housing Characteristics – Average Household Size



*Housing Characteristics/  
Average Household Size (AHS)*



Map 6-3 Historic Resources – SHPO Evaluation



*Historic Resources/  
SHPO Evaluation Status*



# Chapter 7

## Intergovernmental Coordination Element Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

**Chapter 7 – Intergovernmental Coordination Element – Data & Analysis**

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**CONCLUSION ..... 10**

## Introduction

The Intergovernmental Coordination Element provides for an accounting and analysis of the various cooperative and coordinating agreements between Sumter County, the cities of Center Hill and Webster, and other local, regional, state, and federal agencies. Strong intergovernmental coordination between governmental agencies is key to providing services and improving the quality of life in the most cost effective and efficient manner.

Over the past five years, intergovernmental coordination has substantially increased. The most significant highlight of this increased intergovernmental coordination is the adoption of Interlocal Service Boundary and Joint Planning Agreements (ISBA) between the County, Bushnell, Center Hill, Webster, and Wildwood. In addition, the County and Cities have increased their coordination with the Florida Department of Economic Opportunity (FDEO), Florida Department of Transportation (FDOT), Lake-Sumter Metropolitan Planning Organization (LSMPO), Southwest Florida Water Management District (SWFWMD), Withlacoochee Regional Planning Council (WRPC), and adjacent counties and cities.

## Data and Analysis of Intergovernmental Coordination

### **Interlocal Service Boundary and Joint Planning Agreements**

In response to previous annexation activities within the county and the strong need to establish a reasonable and predictable future development pattern, the County and the Cities pursued the development, adoption, and implementation of Interlocal Service Boundary and Joint Planning Agreement (ISBA), pursuant to Chapter 171, Part II, Florida Statutes. ISBAs were adopted between the County and the cities of Bushnell, Center Hill, Webster, and Wildwood. The ISBAs provide for coordination and consolidation of services. The services addressed within the ISBAs include:

1. Planning (including annexation and municipal service areas/joint planning areas);
2. Building Services;
3. Housing;
4. Parks and Recreation;
5. Libraries;
6. Economic Development;
7. Roads/Transportation;
8. Water and Sewer;

9. Stormwater;
10. Public Safety (fire/EMS and law enforcement);
11. Animal Control;
12. Mosquito Control; and
13. Solid Waste

In the ISBAs between the County and the cities of Center Hill and Webster, the County and Cities agreed to the development and adoption of a unified comprehensive plan.

### **Coordination with Other Agencies**

The County and Cities regularly coordinate activities with the following primary federal agencies:

1. Federal Emergency Management Agency (FEMA) – Administration of the National Flood Insurance Program and response to declared disasters;
2. Environmental Protection Agency (EPA) – Implementation of the National Environmental Policy Act, Clean Air Act, Safe Drinking Water Act, Water Pollution Control Act, and Hazardous Materials;
3. United States Army Corps of Engineers (ACOE) – Regulates nation’s water and related resources;
4. United States Fish and Wildlife Services (FWS) – Protection of endangered and threatened species and management of acquired habitat;
5. United States Department of Agriculture (USDA) – Promote farming and agricultural activities and rural housing, business and industrial development;
6. United State Department of Transportation (DOT) – Development and funding of federally funded transportation projects and highway safety programs;
7. United States Department of Housing and Urban Development (HUD) – Provides funding to the state for distribution to non-entitlement Community Development Block Grant Communities, funds various housing programs; and
8. Federal Bureau of Prisons (BOP) – Operates the federal prison system (Coleman Federal Correctional Complex).

The County and Cities regularly coordinate activities with the following primary state agencies:

1. Florida Department of Economic Opportunity (DEO) – Review of comprehensive plans for consistency with Chapter 163, Part II, Florida Statutes, review of Developments of Regional Impact (DRI) for consistency with Chapter 380, Florida Statutes, supports the State Housing Initiatives Partnership Program (SHIP) for affordable housing, supports job creation and economic growth;
2. Florida Department of Transportation (FDOT) – Plans, maintains, and constructs the state highway system, provides funding for local transportation projects, coordinates the implementation of the State Rail Plan and Florida Aviation System Plan;
3. Florida Fish and Wildlife Conservation Commission (FFWCC) – Responsible for wildlife and aquatic life resources;
4. Florida Department of Health (DOH) – Assure the health of the citizens through public health programs, permitting of septic tanks, and other applicable programs (Sumter County Health Department);
5. Florida Department of Agriculture and Consumer Services (ACS) – Responsible for forest management and forest fire protection, maintains soils information, provides support to the agricultural industry;
6. Florida Department of Environmental Protection (FDEP) – Permitting responsibility for environmental quality, administration of federal air and water quality standards, operates state parks (Dade Battlefield State Park);
7. Florida Division of Emergency Management (DEM) – Responsible for coordinating and providing emergency response actions and programs;
8. Florida Department of Business and Professional Regulation (DBPR) – Licensing and oversight of businesses and professions;
9. Florida Department of Corrections (DOC) – Operates the state prison system (Sumter County Correctional Institution); and
10. Florida Division of Historical Resources (DHR) – Maintains information and programs regarding registered historic resources.

The County and Cities regularly coordinate activities with the following primary regional agencies:

1. Withlacoochee Regional Planning Council (WRPC) – Development and implementation of the Regional Strategic Policy Plan, processing and coordination of Development of Regional Impact applications, economic development planning and coordination, and other regional planning functions;
2. Southwest Florida Water Management District (SWFWMD) – Responsible for water resource planning and permitting, floodplain and wetlands management, development and implementation of the Regional Water Supply Plan;
3. Withlacoochee Regional Water Supply Authority (WRWSA) – Responsible for water resource planning for the region in coordination with local governments and SWFWMD and implementation of its regional water supply plan; and
4. Lake-Sumter Metropolitan Planning Organization (LSMPO) – Responsible for the regional transportation planning and coordination for Sumter and Lake Counties.

The County and Cities regularly coordinate activities with the following primary local agencies:

1. Sumter County School District – Operates public schools (non-charter) within the county; and
2. Villages Community Development Districts – The Villages is comprised of several community development districts (CDD). The CDDs provide and maintain a wide range of infrastructure and public services within The Villages.

The County and Cities regularly coordinate activities with the following surrounding counties and cities:

1. Lake County – Strong transportation and land use coordination through the LSMPO, a portion of The Villages lies within Lake County;
2. Marion County – A portion of The Villages lies within Marion County, coordination of water supply issues through the WRWSA;
3. Citrus County – Administers the HUD Section 8 Housing Choice Voucher program within the County and Cities, coordination of water supply issues through the WRWSA;
4. Hernando County – Coordination of water supply issues through the WRWSA;
5. Pasco County – Adjacent to the County in the Green Swamp conservation area;
6. Polk County – Adjacent to the County in the Green Swamp conservation area;

7. City of Leesburg – Strong transportation and land use coordination through the LSMPO;
8. City of Fruitland Park – Strong transportation and land use coordination through the LSMPO;  
and
9. Town of Lady Lake – A portion of The Villages lies within the Town of Lady Lake, strong transportation and land use coordination through the LSMPO.

The County and Cities regularly coordinate activities with the following major utilities:

1. Sumter Electric Cooperative – Provides electric services;
2. Progress Energy – Provides electric services;
3. Withlacoochee Electric Cooperative – Provides electric services;
4. Brighthouse Networks – Provides communication services;
5. Comcast Cable – Provides communication services;
6. Time Warner Cable – Provides communication services;
7. CenturyLink – Provides communication services;
8. Lake Panasoffkee Water Association – Provides potable water to the Lake Panasoffkee community;
9. City of Bushnell – Provides potable water, sewer, electric and solid waste pick up services;
10. City of Center Hill – Provides potable water and solid waste pick up services;
11. City of Coleman – Provides potable water and solid waste pick up services;
12. City of Webster – Provides potable water, sewer, and solid waste pick up services;
13. City of Wildwood – Provides potable, water, sewer, and solid waste pick up services;
14. The Villages Community Development Districts – Provides potable water, sewer, and solid waste pick up services; and
15. TECO/Peoples Gas – Provides natural gas services.

## Effectiveness of Coordination

As stated in the Introduction, intergovernmental coordination over the past five years has increased significantly and led to greater efficiencies in the provision of services. The following provides a brief summary of the effectiveness of coordination efforts at the federal, state, regional, and local levels.

### Federal

At the federal level the most significant coordination occurs with DOT, FEMA, HUD, and BOP.

The coordination with DOT is focused on the federal funding of transportation that is allocated to local governments. Several transportation projects within the county and cities have been completed with the use of federal transportation money. In addition, federal transportation funding is utilized to support the operation of the county's public transit system.

The coordination with FEMA is focused on the management of impacts to the special flood hazard areas (100-year floodplain). Currently, the Flood Insurance Rate Maps (FIRMs) for the county and the cities are in the process of being updated through FEMA's map modernization process. As of June 2012, the current effective FIRMs were adopted in 1982. The updated FIRM's are scheduled for final adoption in late 2012 or 2013. In addition, the County and Cities participate in the National Flood Insurance Program (NFIP) and the related Community Rating System (CRS) through FEMA.

The coordination with HUD is focused on the small-cities CDBG program and housing programs. The County and Cities have received funding through the small-cities CDBG program for various infrastructure improvements. HUD's Section 8 Housing Choice Voucher Program (Section 8) is available throughout the county. However, on October 1, 2011, the County transferred the administration of the Section 8 program to Citrus County. Citrus County now administers the Section 8 program for the residents of Sumter County.

The coordination with BOP is focused on the Coleman Correctional Institution (CCI) located on C-470 to the east of U.S. 301. CCI is one of the largest federal correctional institutions in the country. CCI provides for minimum, medium, and maximum security prisoners. The County provides fire and emergency medical services to CCI.

### State

At the state level the most significant coordination occurs with DEO, FDOT, FDEP, DOH, ACS, and DOC.

The County and Cities have established a strong and positive working relationship with DEO (fka Department of Community Affairs). DEO has been a partner with the County and the cities in the development and adoption of the ISBAs. In addition, the County has an agreement with DEO in which the County, DEO, and the City of Wildwood agree on population projections, which are used as part of this comprehensive plan. The success of the strong intergovernmental coordination between the County and the cities is a direct result of the support of DEO. In addition, DEO, through the State Housing Initiatives Partnership Program (SHIP) has provided support to the affordable housing needs throughout the county and cities. The County and

Cities will continue to work closely with DEO to enhance economic opportunities and maintain a high quality of life.

Coordination with FDOT is also very strong. With several major state transportation corridors in the county (I-75, Florida Turnpike, S.R. 44, S.R. 50, S.R. 471, U.S. 301, U.S. 441/27, CSX S-rail line), it is imperative to maintain these strong coordination ties. Regular partnering meetings are held each year between FDOT, county, and cities to discuss upcoming and ongoing transportation projects and discuss other transportation issues and needs. These partnering meetings are a key to this strong coordination. Also, with the elimination of transportation concurrency the coordination with FDOT for impacts to the state highway system takes on an even greater emphasis. Much of the coordination with FDOT occurs through the activities and participation within the LSMPO. FDOT has been a strong funding partner with the County and Cities moving forward federal and state funding to complete several transportation improvement projects throughout the county.

FDEP primary coordination relates to the issues of water resource quality, sewer/wastewater systems, and the Dade Battlefield State Park. As with the other state agencies, the County and Cities have a positive and cooperative relationship with FDEP.

The DOH, through the Sumter County Health Department (SCHD), provides diversity of services to the citizens of the county. In addition to providing public health services, the SCHD is responsible for permitting septic systems. Given the large number of septic systems in the county, including the cities, there is close coordination between the SCHD and the County and Cities to ensure the appropriate and efficient permitting of septic systems.

ACS provides information and assistance to the extensive agricultural industry in the county. In addition, the ACS, through the Florida Forest Service (FFS), manages the Withlacoochee State Forest. Sumter County Fire Services closely coordinates with the FFS in responding to wildfires and other emergency situations.

The DOC operates the Sumter Correctional Institution (SCI), located in the southwest corner of the county off of CR 476B. The SCI provides for the incarceration of prisoners ranging from minimum to close supervision. As with the Coleman Correctional Institution, the County provides fire and emergency medical services to SCI.

#### Regional

At the regional level significant coordination occurs with all four regional agencies: WRPC, SWFWMD, WRWSA, LSMPO.

In addition to the WRPC's required statutory roles, the WRPC and the County and Cities coordinate on the enhancement of economic development opportunities. The WRPC, with the assistance of local governments within the region, developed and adopted the Comprehensive Economic Development Strategy for the Withlacoochee Region (CEDS). The CEDS identifies and analyzes economic potential within the region. Most importantly, the CEDS identifies regionally significant economic development projects. Identification of a project within the CEDS positions the project to receive federal economic development funding assistance. In the county, there are three projects identified within the CEDS as significant regional economic development

projects: Florida Crossroads Industrial Activity Center, Sumter Cement Plant and Mine, and Central Beef Industries Expansion/Chernin Industrial Park.

The SWFWMD is a strong cooperative partner with the County and Cities. In addition to SWFWMD's regulatory role, SWFWMD has partnered to provide assistance to implement several water resource projects throughout the county. In addition, SWFWMD is major land owner/manager in the county. Some of their most significant land holdings are to the northeast of Lake Panasoffkee and in the Green Swamp. The County and Cities are also in close coordination with SWFWMD regarding the implementation of the Regional Water Supply Plan, adopted by SWFWMD in 2010. As described in the goals, objectives and policies of this comprehensive plan, the County and Cities are committed to continue to coordinate with SWFWMD for the conservation of the county's potable water resources and to facilitate the implementation of alternative potable water supply projects within the Regional Water Supply Plan.

The WRWSA provides a non-regulatory but similar role as the SWFWMD in the planning for potable water needs of the county. In a supportive manner to SWFWMD, the WRWSA adopted the Master Regional Water Supply Planning and Implementation Project to guide the future development of potable water resources within the region. The SWFWMD and WRWSA plans are consistent with each other. As with SWFWMD, the County and Cities, as described in the goals, objectives and policies of this comprehensive plan, are committed to continue to coordinate with the WRWSA for the conservation of the county's potable water resources and facilitate the implementation of alternative potable water supply projects.

Over the past five year, the coordination between the County, Cities and the LSMPO has greatly increased. Transportation and related land use issues are closely coordinated with the LSMPO. In fact, the LSMPO, through an interlocal agreement with the County, provides the required transportation planning support and assistance for the County and the Cities. This relationship is highly effective by looking at the transportation and related land use issues from a broader and more holistic perspective. In addition, through the adoption of the ISBAs between the County and the cities of Bushnell, Center Hill, Webster, and Wildwood, the County and cities agreed to utilize the LSMPO 2035 Long Range Transportation Plan (LRTP) as the uniform basis for each jurisdiction's comprehensive plan transportation element. Also, the County in a stipulated settlement agreement with DEO, related to the Monarch Ranch Amendment (Administrative Hearing Case No. 10-10931GM), agreed to use the LRTP as the basis for the transportation element.

#### Local

At the local level the Sumter County School District (SCSD) and The Villages Community Development Districts (VCDD) are the primary entities for coordination.

Strong open dialog and coordination occurs between the County, Cities, and the SCSD. Even with the County and Cities eliminating the optional requirement for public school concurrency, the importance of coordination and cooperation is still maintained within the adopted interlocal agreement and within the goals, objectives and policies of this comprehensive plan.

The County closely coordinates with the VCDD. Currently, there are a total of 12 community development districts within The Villages (10 numbered districts plus Sumter Landing and Village Center). There is an interlocal agreement between these 12 community development districts that places the administrative responsibilities of all 12 community development districts under the Village Center Community Development District. The VCDD provides a wide expanse of public services to residents of The Villages (parks and recreation, multi-use paths, utilities, fire services, etc.) Because the majority of the county's total population resides within the VCDD (60% based on the 2010 U.S. Census), it is critical that the County maintain a strong and positive relationship with the VCDD.

#### Surrounding Counties and Cities

The coordination with surrounding counties and cities is generally very positive.

With Lake County, and the cities of Lady Lake, Fruitland Park, and Leesburg, the primary vehicle for coordination is through participation in the LSMPO. One of the most significant recent changes with Lake County was the disbandment of the Lake-Sumter Emergency Medical System (LSEMS) and the start of Sumter County's own emergency medical system on October 1, 2011. With Citrus County, the primary issue of coordination is affordable housing and potable water supplies. On October 1, 2011, Citrus County assumed the responsibility of the administration of the HUD Section 8 Housing Choice Voucher Program for Sumter County. Coordination regarding potable water supplies occurs through the WRWSA.

With Hernando County, the primary issue of coordination is transportation on I-75 and U.S. 301 and potable water supplies. Transportation coordination occurs primarily through the LSMPO and FDOT. Coordination regarding potable water supplies occurs through the WRWSA.

With Marion County, the primary issue of coordination is transportation on I-75, U.S. 301, U.S. 27/441, and CR 475 and potable water supplies. Transportation coordination occurs primarily through the LSMPO and FDOT. Coordination regarding potable water supplies occurs through the WRWSA.

Because the connection to Polk and Pasco counties is through the Green Swamp, and state owned lands, there is little need for coordination with these counties. The only direct transportation connection to Polk County is on S.R. 471 or the Van Fleet State Trail. There are no direct transportation connections to Pasco County.

#### Utilities

Coordination with major utility providers occurs through on-going dialog and communication. The coordination of utility issues with the cities within the county is primary addressed through the adopted ISBAs.

### Conclusion

The continued positive and strong intergovernmental coordination provides the foundation for effective and efficient public services to all of the citizens.

Chapter 8  
Economic  
Development Element  
Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

**Chapter 8 – Economic Development Element – Data & Analysis**

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**DATA AND ANALYSIS OF ECONOMIC DEVELOPMENT ..... 2**

**CONCLUSION ..... 2**

**ATTACHMENTS ..... 3**

2010 Strategic Economic Development Plan

2011 Tourism Plan

2010 Comprehensive Economic Development Strategy for the Withlacoochee Region

## Introduction

The Economic Development Element provides a compass for the future direction of economic development opportunities within the county. Sumter County and its cities are primed to support strong economic growth through 2035. The strategic location of the county at the crossroads of major state-wide transportation facilities (I-75, Florida Turnpike, S.R. 44, U.S. 301, S.R. 50, S.R. 471, U.S. 27/441, CSX S-rail line), the strong land use and utility coordination between the county and cities, the strong educational system, growing medical facilities, and a continued strong growth economy, while much of the state remained stagnant or declined over the past five years, positions Sumter County and its cities to be a strong and critical piece of the economic success of the region and the state.

## Data and Analysis of Economic Development

Over the past five years the County has actively been developing a strategic economic development approach. This strategic economic development approach is anchored by the following documents:

- 2010 Strategic Economic Development Plan (SEDP) – Adopted by the Sumter County Board of County Commissioners on October 26, 2010;
- 2011 Sumter County Tourism Plan (TP) – Adopted by the Sumter County Board of County Commissioners on June 14, 2011; and
- 2010 Comprehensive Economic Development Strategy for the Withlacoochee Region (CEDs) – Adopted by the Withlacoochee Regional Planning County on September 16, 2010.

Because these three documents provide extensive data and analysis to support the economic development activities of the County and the Cities, and pursuant to Policies 8.2.1, 8.2.2, and 8.2.3, which adopt these documents by reference, the SEDP, TP, and CEDs provide the required data and analysis to support the Economic Development Element's goals, objectives and policies. Pursuant to Section 163.3177(b), Florida Statutes, the SEDP, TP, and CEDs are included as attachments to this data and analysis and serve as the full data and analysis for the Economic Development Element.

## Conclusion

The continued proactive approach and aggressive positioning of the county to attract positive economic development and grow the local, regional, and state economies, as demonstrated within the 2010 Strategic Economic Development Plan, Tourism Plan, and 2010 Comprehensive Economic Development Strategy, will result in beneficial outcomes for the citizens of the county by improving employment opportunities and diversifying the property tax base.

## Attachments

- 2010 Strategic Economic Development Plan – Adopted by the Sumter County Board of County Commissioners on October 26, 2010
- 2011 Tourism Plan – Adopted by the Sumter County Board of County Commissioners on June 14, 2011
- 2010 Comprehensive Economic Development Strategy for the Withlacoochee Region (CEDs) – Adopted by the Withlacoochee Regional Planning County on September 16, 2010.

# 2010

## STRATEGIC ECONOMIC DEVELOPMENT PLAN

BUSINESS  
or  
PLEASURE

BOTH



## Mission Statement

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**Retain** and assist Sumter County businesses, improve their success and encourage their expansion.

**Expand** Sumter employment opportunities by attracting new, high-quality, diversified businesses that offer “living wage” jobs

**Energize** the Sumter County business climate while preserving the county’s quality of life.

**Promote** awareness of Sumter County as a desirable and convenient location for doing business.

**Provide** timely and efficient support to Sumter County businesses, public organizations, civic and business associations and the educational system, with a “Team Sumter” spirit.

**Increase** availability of a well-trained and productive workforce to assure a vital and diversified Sumter economy.

**Communicate** Sumter County business and services information in all available ways.

### **VISION AND RESULTS**

*More and Better Jobs for Sumter County*

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## Our Philosophy

**We support** Sumter County’s entrepreneurial spirit.

**We believe** the Sumter County entrepreneurial spirit makes jobs for others, creates stability and wealth for our families, our communities and our country.

**We celebrate** the values of Sumter County’s entrepreneurial spirit, pursuing dreams, seizing opportunities and taking responsibility for our own destiny.

**We build** the strongest business climate through superior education and training, savvy outreach marketing and sensible recruitment of new and productive businesses. Thus, Sumter County entrepreneurs help themselves while also helping others.

**We salute** Sumter County entrepreneurs who mentor other aspiring individuals and give back to their community with their time, resources and support.

**We believe** that the ideas and experience stories of Sumter County entrepreneurs challenge others, enhance the community and offer examples of what can be accomplished when individuals work together to build countywide success. All Sumter County entrepreneurs share and benefit directly from the accomplishments of others through the partnering called “Team Sumter.”

**We know** that the execution of these self-reliant principles builds more and better businesses, more and better jobs and a higher quality county to live, to work and to play.

**We join** all Sumter County entrepreneurs in competitively seizing the best opportunities of the new economy in the new Florida. We will balance our “best way of life” and “best business climate” through the values of Sumter’s entrepreneurial spirit.

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# EXECUTIVE SUMMARY

*“The crucial problems in strategy are most often those of execution and continuous adaptation: getting it done, staying flexible.”*

*Tom Peters, Business Management Guru and Best Selling Author*

Sumter County businesses and families have faced severe challenges, but some significant and unique factors have lessened the total negative impact of this Country’s longest recession. Sumter County has been blessed with a unique and highly successful large planned community for retirees, The Villages, which has continued to grow between 200 to 300 units per month despite the worst national housing downturn in the past 30 years. The 89,000 residents of The Villages bring an average family income of over \$92,000 per household, which has led to retail sales gains of 172%, according to the most recent economic census data.

Sumter County has not escaped all of the economic downturn. We are still averaging a 9.9% unemployment rate and a low average annual wage of \$32,473 per year, which is about \$4,000 below the “living wage” for an individual, or about \$14,000 below the “living wage” for a family of four, according to Poverty in America. The combination of low average annual wages combined with a high unemployment rate translates into more than 70% of children in the public school system qualifying for the federal free lunch program and nearly 26% of children under the age of 18 living below the poverty level (FEDR).

Looking forward, we must promote our strengths including: a low and stable ad valorem tax rate; a low and well-managed County government and school system, low debt ratio; an “A” rated public school system and a highly rated charter school system; a unique physical location serving as the natural crossroads of Interstate 75, the Florida Turnpike and CSX railroad, (with access to major airports and seaports less than 90 minutes distant), which is a major regional transportation hub in Central Florida; positive population growth of 78.7% in the past nine years (which on a percentage basis ranks Sumter County as the second fastest growing County in the United States); a vibrant and growing partnership between the Central Florida Health Alliance and The Villages; strong and flexible agreements for growth and service delivery crafted

between the county and its charter cities; a flexible and conservative pro-business county commission and a broad range of business, civic, not-for-profit and government entities ready to partner to build the future.

The length, depth and breadth of this recession demand our best economic strategy. We must remain agile, mobile and ready to anticipate and execute in a new and radically different economic landscape. The old rules for industry, government, families and economic development are broken. New paradigms must be formed to meet an uncertain and tenuous economic landscape. What we should do:

## Become a National Model for Healthcare Research/Service Delivery to Senior Adults

**a) It is a service issue:** In the next five years, the completion of The Villages will mean more than 100,000 seniors will call Sumter County home. They deserve and will demand the best quality, lowest-cost health and wellness delivery system.

**b) It is an employment issue:** There are already critical national shortages across the board in healthcare related careers. Today, in Central Florida there are more than 1,800 vacancies for registered nurses and more than 1,700 vacancies for occupational therapists that remain unfilled despite a double-digit unemployment period. Additionally, national job forecasters indicate that 10 of the top 20 occupations for the next decade will be in the field of healthcare. Finally, not only will there be a steady and increasing demand for trained healthcare professionals, the vast majority of these jobs will exceed “living wage” levels.



**c) It is a collateral business/research development opportunity:** With the unique partnership of The Villages and the Central Florida Health Alliance, combined with the high concentration of senior age adults, there is a unique opportunity to become a major national medical research/business center.

**d) It is the largest, most stable growth industry:** Almost 25% of the federal budget is currently expended on healthcare issues. This factor combined with the new federal law and our unique local circumstances makes this already exploding growth industry a reliable and strong strategic decision for long-term and stable employment and business growth.

## Become an Agricultural Business and Research Cluster

**Provide key support for a local industry of great history and bright future:** The cattle industry is as old as Sumter County history itself. It provides a strong economic segment while also helping to generate economic viability of the county's pastoral openness. Residents consider Sumter's natural open space and farmlands key quality of life and business attraction features. The county is working in partnership with Central Beef, the processing plant that is currently responsible for 98% of the cattle processed in Florida. As Central Beef undertakes a dynamic \$10 million expansion, they will double their existing capacity, expanding employment and providing a magnet to attract collateral research and supporting business development.

## Expand Existing Business

**Existing businesses provide the best return on investment for job creation:** Central Beef is just one of the many local businesses looking for success today and seeking ways to thrive in this emerging new economy. Research underscores that the expansion of local business is always the least expensive method to create new jobs. This year, Sumter County hired a private sector company to assist in all aspects of economic development. This has produced communication tools such as a website, newsletters, news alerts, business summits, business surveys, brokering of federal and state technical and financial assistance, the adoption of the State of Florida incentive packages for business expansion and the creation of the first

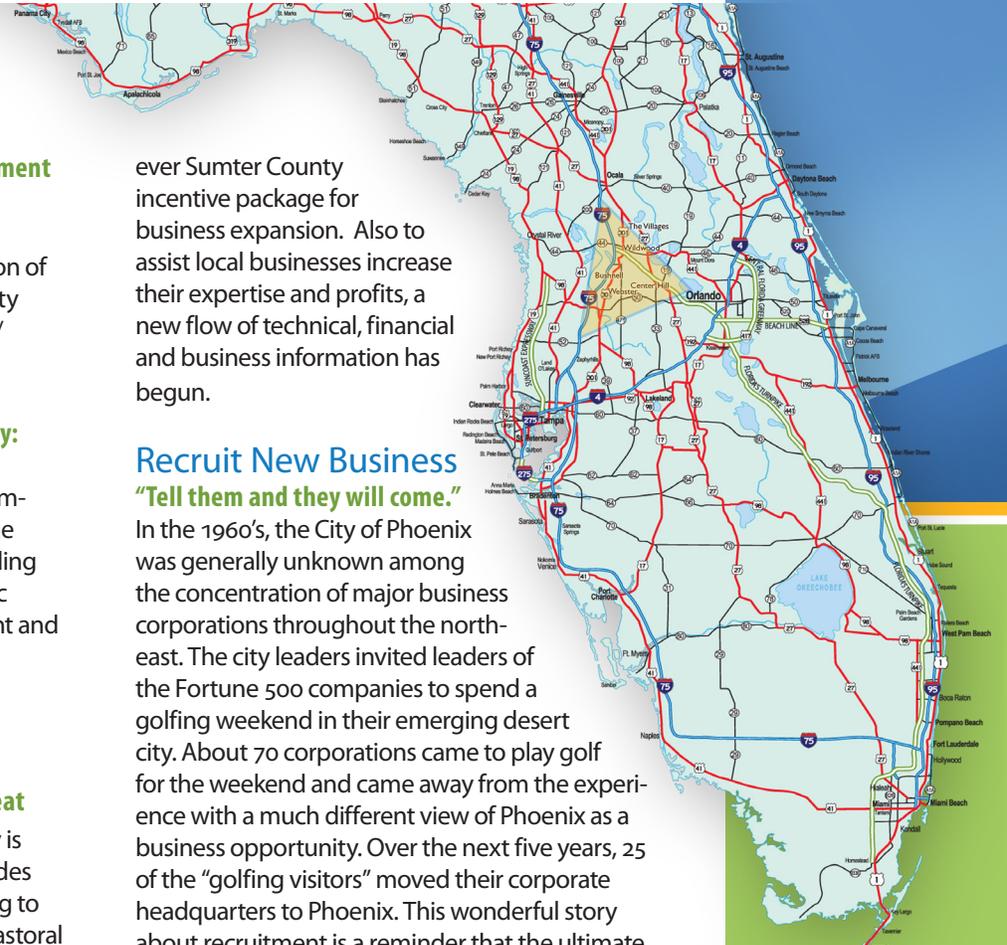
ever Sumter County incentive package for business expansion. Also to assist local businesses increase their expertise and profits, a new flow of technical, financial and business information has begun.

## Recruit New Business "Tell them and they will come."

In the 1960's, the City of Phoenix was generally unknown among the concentration of major business corporations throughout the northeast. The city leaders invited leaders of the Fortune 500 companies to spend a golfing weekend in their emerging desert city. About 70 corporations came to play golf for the weekend and came away from the experience with a much different view of Phoenix as a business opportunity. Over the next five years, 25 of the "golfing visitors" moved their corporate headquarters to Phoenix. This wonderful story about recruitment is a reminder that the ultimate decision to move part or all of a company has both business and personal factors and also underscores how tourism attraction and business recruitment can blend to become mutually reinforcing as a core, combined strategy.

We are still in the midst of the worst and longest economic recession in our country's history. Most existing businesses are very uncertain about the future and plans for expansion/relocation are in suspension until there is more confidence about content, size and direction of the new economy. The County has spent the past 10 months doing important foundational work for successful recruitment. Even before the new economy shakes out, we have begun the process of positioning Sumter County as a best new economy location. "Our Top 10 Strengths" quickly outline core elements that lead our recruitment strategy.

(See sidebar on page 5)



## Build a Unified Tourism Strategy

### Tourism promotion grows new business opportunities and outreaches to potential business relocations:

Sumter County is the best “undiscovered” business and recreational opportunity in the region and the state. The Villages has become a national/international attraction, but many who know of its unique charms are not aware of its physical location within Florida and Sumter County. To build and coordinate an overall strategy for tourism development, e5solutions will develop a companion strategy for tourism outreach and marketing to be completed in five months. This work will parallel and reinforce economic development outreach. Initial discussions and research show opportunities for eco-tourism, agri-tourism, medical-tourism and special events. This tourism strategic plan will also consider the unique character and attractiveness of the variety of smaller communities and historic/recreational areas throughout the county.

## Build and Brand a Regional Hub for Transportation

### Transportation was the past and is the future:

The City of Wildwood first came into prominence as a major transportation hub when Florida first developed as a state. The reemergence of the importance of rail transportation coupled with the natural confluence of Interstate 75, the Florida Turnpike, US-301 and the close affinity of two international airports and nearby seaports make this opportunity viable. Effectively branding the opportunity will bring both industrial development and regional distribution warehousing. Existing major corporations such as the stainless steel fabricating plant, Outokumpu, and the beef processing plant, Central Beef Industries, are also well-positioned to grow with new transportation advantages. The City of Wildwood, in cooperation and coordination with Sumter County, has done major advance planning with state approval, making development options around this transportation hub much more viable.



## Incubators

### Startup your own:

According to recent studies, more than 80% of the new jobs developed during this recession have come from start-up entrepreneurs or incubator companies. The new economy may offer more entrepreneurial opportunities than vacancies in traditional jobs. Sumter County also has a unique advantage in forming incubator businesses. The Villages houses thousands of individuals who have previously run successful large corporations and small businesses. Many of them are interested in an encore career starting a new business, or assisting others in the County in unique mentoring partnerships. This special resource of retired senior adults may also be helpful in many other aspects of business development and recruitment because of their unique experiences and past successes. There is also the opportunity for start-up businesses in agriculture that might increase local profits through approaches such as co-op canning, product branding, marketing, and regional distribution. Medical services and research start-ups are a natural fit in cooperation with the strategy to expand and promote the medical cluster. Also, with this dynamic retail success around The Villages, successful retail incubator businesses could grow into a “big league” business opportunity.

## Marketing Outreach

### Telling the “untold” story:

Sumter County is Florida’s “undiscovered and best-kept secret” for business relocation. Through the past 10 months of work, e5solutions and its partners have started this outreach by launching an interactive website; creating and packaging both State and local relocation/expansion business incentives; building an interactive search engine for commercial property location called “Site Seeker”; conducting a full county business survey; expanding the distribution database of local partners; sharing news and information regularly through the newsletter, “Tips, Trends & Friends,” and e5 market Alerts; sharing important business developments with regional and state agencies such as Enterprise Florida and Workforce Central Florida; developing Sumter County’s first business summit, and periodic press/media announcements that generate positive information. As previously mentioned, e5solutions will also be preparing a major tourism marketing plan for community input and county commission approval during the next five months. The New Story of Sumter County will share our dual attraction: Sumter County is a special and unique place for a tourist to visit for a weekend and the best new location for business to relocate for a lifetime.

## Education

### **Building skilled people and a stronger workforce:**

Vocational, post-secondary and workforce training must be increased and enhanced. Local employers (strongly evidenced in the business survey) found the lack of properly trained/educated workers as a key weakness in their successful operations. The County is blessed with outstanding public and charter school systems, but the postsecondary area improvement is a key to future business recruitment and expansion. From certificates to degrees, the quality of secondary education builds a skilled workforce and that attracts business growth and higher paying jobs. We must invite innovative education partners that help set targets higher than state or national averages. This is an especially core ingredient in building a national model for healthcare research/service delivery to senior adults.

### **Our “Credo”: We Must All be Entrepreneurs**

**It is Sumter County’s Way:** During the longest and deepest recession in our history, more than 80% of all new jobs came from “start up” or incubator businesses. In many ways this should not surprise us, since small businesses always were the source of more than 59% of the jobs created in our country. The very foundation of action and philosophy for this country was powered by the opportunity of individuals to create their own business and work for a brighter future. Innovation, new products, new services and new approaches have always been the strength of our economy and always come from that resilient entrepreneurial spirit.

It is not just about creating new business. Research shows that investments in entrepreneurial and self-sufficiency education lead students “on a path to self-sufficiency, preparing them to hold good paying jobs, raise their families, and become productive citizens.”

These ideas are reality in our Sumter County. Self-reliance, commitment to excellence, a fair wage for a good job, hard work and the structure of solid families with good educational opportunities have always been the benchmark. As Ewing Kauffman, the founder of the Kauffman Foundation said, “Every individual that we can inspire, that we can guide, that we can help start a new company, is vital to the future of our economic welfare.” We need to be the “Entrepreneurial County of Florida”.

## Team Sumter:

### **The Sumter Team Partnering for a Better Future:**

We have found excellence and commitment throughout the County. Policy makers, educators, elected officials, civic organizations, business leaders from all size companies, regional organizations, nonprofit organizations, church organizations, volunteers and residents have a strong and personal commitment to the quality of life for all. Equally important, almost to a person they say to us “What can I do to help?”; “How can my business assist?”

This personal commitment is not only our most important strength for economic strategic success, but is also the fundamental ingredient in Sumter County being uniquely special as the best place in Florida to live, work and play. e5solutions has been talking and listening with hundreds of businesses and individuals over the past 10 months and, more recently, specifically met with the public and more than 40 major organizations and businesses over the past six weeks seeking their ideas about Sumter’s economic future. Each participant and Sumter leader committed to shouldering part of the responsibility and part of the coordinated team effort to reach economic success. They want to preserve and protect the County’s quality of life historically set in the pastoral fields and open spaces, but also want to help create jobs with “living wages” that will build stronger families for now and for generation to come.

### **Pursue Development While Protecting Quality of Life**

#### **A balanced approach**

Clean air, clear water, lush landscapes, open pastoral areas, and abundant wildlife are the heritage and legacy of Sumter County. Compelling recreational and cultural assets like lakeside amenities and a performing arts future center augment the natural features of the county, making for an even more compelling quality-of-life, which will ultimately attract more businesses, residents and visitors. This plan balances the desire of residents to improve the quality, quantity, and wage scale of new jobs while protecting the exceptional land and water environments that makes this county unique and special to those who live here, and to those who will be attracted to bring new businesses.

Sumter County must follow a balanced strategy of protecting the environment, promoting economic prosperity, and always improving the quality of life.

Let us begin....

# Top 10 Strengths

10 reasons Sumter County is tops for new and expanding business.

## 1) Strategic Transportation

**Location:** Sumter County is the Crossroads of Central Florida, where North/South Interstate 75 joins the East/West Florida Turnpike, at the Sumter-Wildwood interchange. This strategic connection joins Orlando, Tampa Bay and Wildwood/The Villages to form, with CSX Rail, the Apex of Central Florida's Economic Triangle, providing convenient, economical access for products, customers, employees and visitors.

## 2) Pro-Business Leadership:

For six consecutive years Sumter County Commissioners have avoided ad valorem tax increases.

## 3) High Financial Ratings:

In light of stagnant commercial and residential growth in Florida and the nation, Sumter County's economy is stable, with strong financial operations, ample reserves and a low debt burden. . . . Sumter maintains a Dunn & Bradstreet A and A+ rated county economy and bond rating.

## 4) New Economic Partner for Business Growth:

Sumter County retained an experienced private sector economic developer, e5solutions, Inc., to assure that business needs and expectations are anticipated and met with care and good speed. Sumter is the only one of Florida's 67 counties with a commercial organization responsible for the design and execution of its business development initiative.

## 5) An Action Plan for Future Development:

Sumter County has forged unique, innovative partnership agreements with its cities and the State of Florida, and gained broad gauge, fast-track

30-day approval processing on "shovel-ready development sites." In 2009 alone, more than 50 new leases were signed for businesses to operate in The Villages area.

## 6) Leading Education System:

Sumter boasts one of the few A-rated public school systems in Florida, and even features an award winning charter high school which achieved a 100% graduation rate. Elementary and middle schools scored "A", 13th highest of 75 Florida districts, on the '09-'10 FCAT (comprehensive assessment) test. The school system also received a financial "A" rating by Standard & Poor's for judicious use of resources.

## 7) Sumter County Leads in Many State and National Growth Categories:

Among them, new home sales and construction, Sumter is averaging up to 300 sales per month in 2010, and posted 8% of the entire State of Florida's home building permits in 2009. Its population soared 78.7% from 2000 to 2009, and now tops 95,326, the 2nd fastest growth of Florida's 67 counties. In '08 the Census Bureau reported The Villages was the fastest growing Micropolitan Statistical Area in the U.S., and the 2nd fastest growing Florida housing market from 2000 to 2008, plus the nation's 4th fastest growing county over the past 6 years in terms of baby-boomers. (Univ. of Florida and Stats America 4/2010)

## 8) Progressive Health Care Systems:

"During the past year, no fewer than two dozen health care practices of all kinds either expanded or opened new offices to serve the area's grow-

ing population, an exciting time for the area health care industry," according to a report in The Villages Daily Sun.

## 9) Unique Blend of World-Class Community Development & Rural/Agricultural Environments:

The Villages, "Florida's Friendliest Hometown," at the northern end of the county is the largest single-site, residential lifestyle community in the U.S., spanning 26,000 acres (5.6 sq. mi.) and directly employing over 12,000 people, with average residential income more than double the U.S. average. Adjacent to The Villages is the aggressively expanding city of Wildwood, considered Florida's transportation hub City. In south county is the "Down Home" City of Bushnell, the core of Sumter County's judicial activities, which is now marketing prime "shovel-ready" development sites.

## 10) Affordable Cost of Living and Unique Quality of Life:

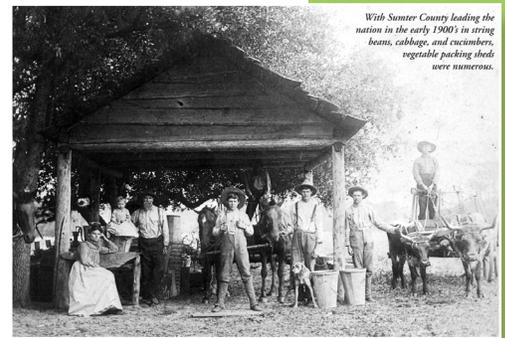
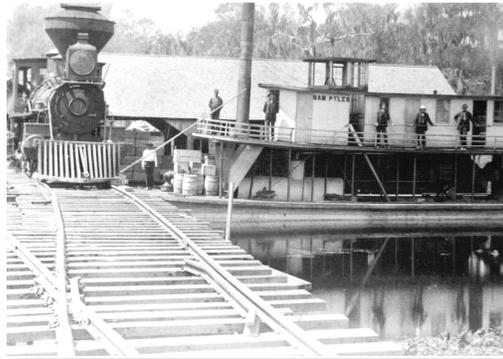
In many ways, Florida's cost of living is below that of other states and regions with similar economic growth conditions. Sumter County leaders continue to ensure that housing, tax rates, land costs and government services remain most affordable, driven strongly through aggressive northern county development and expansion. The quality lifestyle, made famous through popularity of The Villages, features golf courses, recreation centers, swimming pools, retail shopping villages, daily organized entertainment, and 85 miles of golf cart trails, anchored by more than 36,000 homes on rolling, grass covered terrain.

# HISTORY

Sumter County became the 29th Florida county and was established January 8, 1853, actually beginning before Florida became the 27th state in the Union. Indians were the earliest settlers of the land that would later become Sumter County. The early Sumter settlers obtained land permits resulting from the Armed Occupation Act of 1842, a program devised by Gov. Richard Call to defeat the Seminole Indians following the end of the Second Seminole War in 1842. This war was the most expensive U.S - Indian War and longest lasting between the American Revolution and the Vietnam War.

Sumter County has had various county seats, changing borders and even gave birth to its neighbor, Lake County, since officially becoming a county in 1853. Sumterville was the county seat until its courthouse burned down in 1909. On June 22, 1910, Judge Bullock of Ocala issued an ultimatum to Sumterville – build a courthouse by March 1, 1911, or face contempt charges. Sumter Commissioners at the time decided not to fight the legal ruling because they didn't want to spend taxpayer's money on the issue. So, on September 1, 1911, a public runoff election between Wildwood and Bushnell was held for the new county seat. Bushnell won, 657 – 648.

Much of Sumter' growth was stimulated by the Florida citrus industry, with more than 100 Sumter County orange growers reported in 1881, and citrus remained the top industry for the next 10 years. Agriculture and the cattle industry reigned as the rural county's top business enterprises for most of the 1900's. In fact, Sumter communities achieved world agricultural recognition. Center Hill was known as the "String Bean Capital of the World," Coleman was the "Cabbage Capital of the World," and Webster was known as the "Cucumber Capital."



*With Sumter County leading the nation in the early 1900's in string beans, cabbage, and cucumbers, vegetable packing sheds were numerous.*

Then, in the 1960's, a new Sumter seed was planted, and evolution began in the county's northern sector. The concept was based on land and lifestyle developed for retirees. Eventually named The Villages, the concept has evolved and encompasses environmentally sensitive land development, new home community clusters, athletic and recreational support services, retail, food, entertainment, health and educational programming, all surrounded by the simplicity of a personal transportation network.

The Villages has become Sumter County's prime public relations and economic engine. It is the nation's foremost lifestyle community, and is designed to accommodate a build-out of 100,000 residents. Although Sumter remains primarily rural, the positive economic impact of The Villages impacts every Sumter resident and enterprise.

## DEMOGRAPHICS

### Population

The population of Sumter County has grown tremendously over the past few decades. The obvious growth in the northern region of the County, fueled primarily by The Villages, is leading to substantial gains in overall population figures, reaching 95,345 according to 2009 UF data. This represents an impressive 78.7% growth rate for 2000 -2009: much higher rate of growth compared to 17.3% for Florida as a whole over the same period.

### Density

The County has an average population density of 175 persons per square mile, however this figure does not fully reflect the disparity in population densities found within the County. Population density varies from as low as 42 persons per square mile in the southern portion of the County, to 2180 persons per square mile in The Villages. Despite the dense micro-urban population in the northern region of the county, a rural population distribution is the attribute that characterizes most of the county. According to 2009 figures, 90% of the County's population resided in unincorporated areas of the County, with 10% residing within municipalities. (Office of Economic and Demographic Research, OEDR)

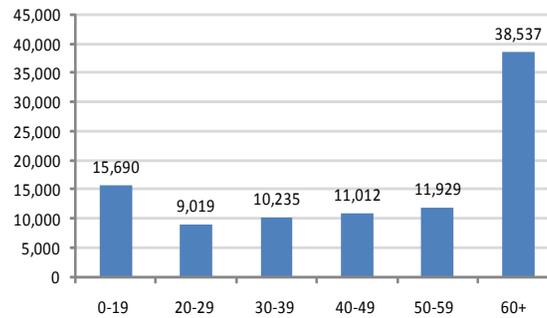
### Age

Much of the population of Sumter County is characterized as 60 and over years of age, representing a full 40% of the total population. The population range between the ages of 30-59, representing prime labor force aged adults, totalled 34.4%. This tells us that while there is a large population of senior residents, they are not largely participating in the job market, leaving promising advantages to the remaining workforce-aged residents who are in a position to serve those affluent markets. This bodes well for the recovery and sustained growth of employment in the near term. (Economic Development Intelligence Systems and ESRI)

### Education

Residents with a "High School graduation or higher" level of education equals 77.3%, just below par compared to 79.9% of all Florida's

Population by Age



residents. However, the percentage of residents with a "BA degree or higher" education is nearly half the state's rate; 12.2% in Sumter vs. 22.3% for the state. (US Dept. of Education, National Center for Education Statistics) This is indicative of the lack of substantial post-secondary educational facilities available within the county.

### Personal Income

Personal Income in Sumter County totaled \$921,469,000 for 2008 and has been trending upward substantially over the last couple of decades. In fact, personal income was up almost 59% during the previous 5 years, ranking Sumter the #1 County in Florida regarding the growth rate in aggregate personal income.

### Per Capita Income

Sumter County is ranked #2 in the state for growth in per capita income over the last 10 years, climbing from \$19,702 in 1998 to \$27,504 in 2008, a 39.6% increase, due in large part to the influx of residents to The Villages. (US Bureau of Economic Analysis)

### Labor Force

The Sumter County labor force has also increased dramatically, rising 51.8% over the previous 5 year period and 114.1% for the previous 10 year period, ranking Sumter first in both 5 and 10 year categories of Labor Force Growth when compared to other counties in the state.

### Average Wage Level

While per capita income and total personal income have climbed for the county as a whole, the individual 2008 Average Annual Wage for Sumter County shrunk to \$32,473. The State average annual wage for that same year was

\$40,568. While the State encountered a mere 1.7% drop in AAW (typical and symptomatic of the US economic downturn as a whole), Sumter County saw a 7.5% drop in AAW during that same period (2007-2008); a decrease 4.5 times that incurred by the state.

### Median Income

Sumter County Median Household Income equalled \$48,106 in 2008, boasting a 21.3% gain and again ranking Sumter County first among Florida counties, this time in the category of Growth of Median Household Income. It should be noted that Median Income would naturally show an increase as a result of the higher-income "Villagers" moving into the County.

in total income), an equally surprising increase has occurred in transfer income (retirement income). The total transfer payments in the county, derived from Sumter's large and growing population of retirees, grew more than 69% over the previous 5 years to a substantial \$785 Million, ranking Sumter the number one County in the state for growth in the category of Transfer Payments. This indicates money flowing into the county from other parts of the United States (through means other than the sale of goods and services) nearly equaled that of revenue generated through the actual sales of goods and services. (SOURCE: US Dept. of Commerce, Economic Development Administration, University of Indiana and StatsAmerica).

### Unemployment

Sumter's unemployment stands at 9.9% (Aug. 2010) as cited by the State Office of Economic and Demographic Research (OEDR), compared to the state unemployment rate of 11.7%. (Aug. 2010). (See Chart Below)

### Median Household Income

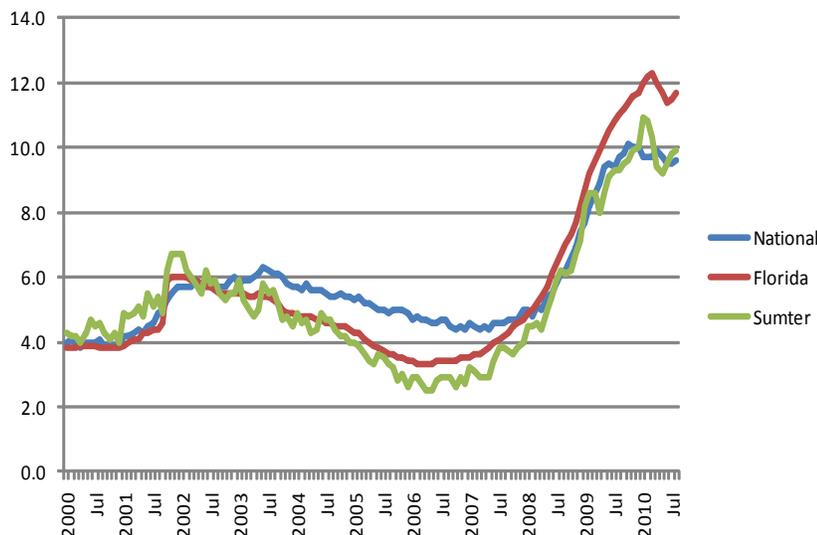
Description	Amount	Growth
2000 Median HH Income	\$31,895	
2009 Median HH Income	\$39,720	24.50%
2014 Median HH Income	\$42,639	7.30%

(Estimated)

### Sources of Income

When studying the sources of income within the county an interesting trend emerges. While total earnings rose nearly 58% over the past 5 years to a total of \$921.4 Million, (making Sumter the number one County in the state for 5 yr. growth

Unemployment



SOURCE: Bureau of Labor Statistics

## Poverty

When it comes to Poverty Rates, Sumter County is improving, but this is a false positive to a large degree. The percentage of individuals living below the poverty line in 2008 was 13.2%, (0.1% lower than the state wide rate of 13.3%). However, while the poverty rate has decreased from 14.9% to 13.2% over the 8 year period between 2000-2008, the population of the County exploded due to the expansion of The Villages, thus reducing the rate as a percentage of the entire population. But when factoring out the extraordinary, predominantly affluent population gains in The Villages, it should be noted the net effect has been an increase in the physical number of families and individuals living in poverty over that same period. Currently, 25.6% of children aged 0-17 live below the poverty level. (FEDR)

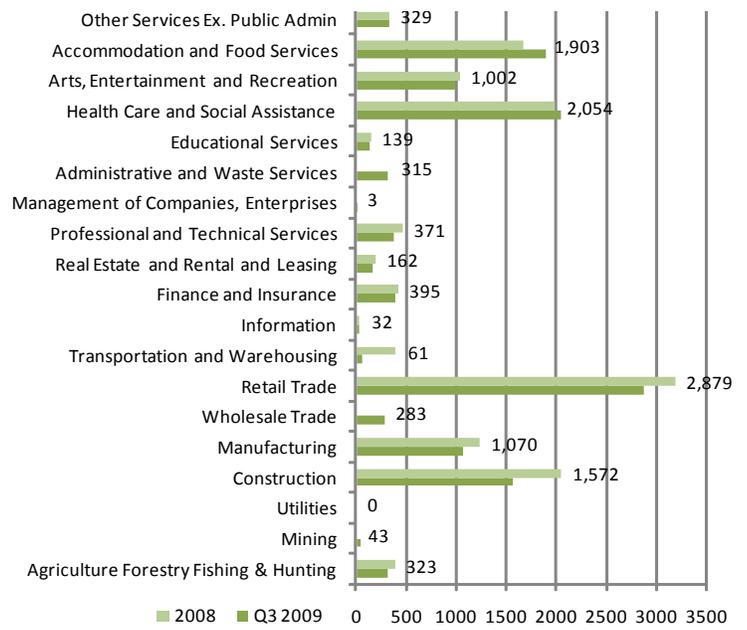
## Industry Types, Income and Wages

The Government sector is the leading employer in the county, employing over 18.5% of the

Sumter County workforce, followed by the retail sector, employing 15.2% of the labor force, construction employing 10.8%, and healthcare, 9.4%. The high numbers in Government sector employment can be attributed in large part to the number of jobs provided by the State and federal prisons, which inflates the numbers beyond the typical county and city government employment totals. Below is a chart reflecting the total number of individuals employed in each of the various sectors of the economy.

When considering the wages associated with each of the employment sectors, Government, Education & Manufacturing were responsible for the highest wages paid among the various sectors, with government leading at an average wage of \$62,847, followed relatively closely by Educational Services at \$60,390; each of which was substantially higher than third-ranked Manufacturing wage levels, which averaged an annual wage of \$50,532. (US Bureau of Economic Analysis).

### Employment by Industry Type



SOURCE: US Bureau of Economic Analysis

## LOCAL ASSETS

### Transportation

Positioned at the apex of central Florida's economic triangle, Sumter County represents a distribution hub unique in the state. Major transportation arteries include Interstate 75, the Florida Turnpike, US Highway 301, and State Roads 44, 48 and 470. In addition, CSX rail bisects the county from north to south. This unique coalescence of transportation systems makes Sumter an ideal distribution hub for businesses considering regional or national product distribution.

### Land Use

Dynamic, forward thinking Sumter County Government leadership, in coordination with its city partners, has made great strides in planning future growth and land use characteristics within the county. The county has planned for corridors of industrial expansion along State Roads 44 and US 301 at the north and south ends of the county, as well as a section along CR 470 adjacent to I-75. The County contains state conservation lands totaling 65,389 acres, or 102 sq. miles, 18.6% of the total 548 square miles that constitute Sumter County.

### Housing

In addition to the rapidly expanding retiree housing in The Villages, Sumter County encourages and promotes the availability of adequate and affordable housing resources for all Sumter County residents. This includes pursuing funding to provide housing for low and moderate income families. This also includes housing for special needs, including rural and farm worker housing as well as sites for group homes, foster care facilities, and very low and moderate income families.

The County also periodically reviews and updates all housing and land development codes to ensure a streamlined land development review and approval process.

Mid priced housing targeted toward younger families is a key component to future economic growth.



### Infrastructure

The county provides acceptable levels of public services in accordance with state law. New development may only proceed at a pace necessary to ensure that public services and facilities hold to the level of service standards. The table below summarizes important level of service standards for infrastructure and public services.

The Sumter County comprehensive plan specifies how additional future infrastructure will be provided and funded. The county shall determine the financial feasibility of any capital improvements. State planning mandates now require the capital improvement element of local comprehensive plans be updated on an annual basis. Provision of infrastructure necessary to enable desired economic growth within the county is a key challenge and should constitute a major aim of economic development efforts.

### Financial Resources

#### County General Funds

Sumter County has not had an ad valorem tax increase in the previous six years. This fiscal conservatism is a significant encouragement to new and existing business enterprise and a major asset in county economic development efforts.

#### Public Debt

Fitch Rating Service affirms: "in light of stagnant commercial and residential growth in Florida and the entire nation, Sumter's economy is stable, with strong financial operations, ample reserves and a low debt burden." Sumter maintains a Dunn & Bradstreet A and A+ rated county economy and bond rating. Sumter County's public schools also maintain an "A" rating in terms debt and operational efficiency.

## Water Resources

Abundant ground and surface waters are among the county's most valuable natural assets. Ground water serves as the predominant source of potable water within the county. The county has good groundwater quality.

Surface water quality is also good and of vital importance to the County's recreation and natural resource-based tourism industries, thereby of importance to the area's economic well being.

Sumter County structures its water and sewer services through a unique and innovative system of localized agreements with its constituent municipalities, designating Utility Service Areas (USA) wherein the City provides water, wastewater and reclaimed water services. The county itself abstains from the development and operation of public water and sewer services, except under certain circumstances where a local municipality might fail to provide adequate services.

Noteworthy is the success of recent well fields in the City of Wildwood, accessing the Florida deep water aquifer; providing fresh, abundant water supplies to the City, the residents and businesses within their joint planning area, and to other individual entities through separate agreements.

Sumter County is an active member of the Withlacoochee Regional Water Supply Authority, engaging in long-term planning of water supplies within the region.

## Sewer

Sanitary sewer service is provided by cities and limited private groups. In most cases, sanitary sewer provision follows the same model as water provision: municipal facilities serving larger Utility Service Areas (USA), with package plants or septic systems serving localized areas.

## Solid Waste

The County provides a solid waste drop off location for the non-commercial individual citizen at the County's solid waste facility. The County designated Sumter Sanitation, LLC as the commercial solid waste disposal location. Each city provides the collection of solid waste within its jurisdictional boundaries.

## Roads

Sumter County contains 132 miles of state highways within its borders. Major transportation arteries include Interstate 75, the Florida Turnpike, US Highway 301, and State Roads 44 and 48. This unique coalescence of transportation systems make Sumter an ideal distribution hub for businesses considering regional or national product distribution.

Sumter County has adopted the FDOT LOS standards to coordinate its traffic circulation plans and policies with the Florida Department of Transportation's Five (5) Year Transportation Plan.

## Railroads

CSX rail is an Integral element of the Sumter County/Wildwood transportation hub. The CSX rail transportation system runs the entire north-south length of the county, providing Sumter businesses major distribution advantages, both current and future. Sumter County and regional leaders project the expansion of rail freight as a prime benefit to future business development. When the widened Panama Canal opens, the flow of Asian goods to the U.S. East Coast and Midwest will increase dramatically. CSX is gearing up to handle the impact with rail routes re-structured to handle heavier loads from Atlantic ports. CSX reports that significant portions of their rail freight traffic will be diverted from their Florida East Coast "A" line to the Central Florida "S" line, which runs through Sumter County.

CSX maintains a large rail yard in Wildwood, directly adjacent to the interchange of Florida's Turnpike and Interstate 75, providing multi-modal distribution and transportation convenience unlike any other in Florida.

CSX currently rolls 15 to 25 trains per day through Wildwood and Sumter County, each pulling up to 90 freight cars, serving 23 states, over their 21,000 mile rail network. In Florida alone, CSX operates 1,650 miles of railroad, moving 929,500 carloads of freight in 2009, employing 4,500 Floridians and compensating them a total of \$493.5 million.

## Airports and Potential Seaport

Sumter County is located approximately one hour from both the Tampa and Orlando International Airports. Sumter is also served by a regional airport, capable of jet traffic, at Leesburg Municipal Airport. And though there are no seaports located in Sumter County, our excellent highway and railway transportation arteries make us a prime candidate for development of an inland seaport. An inland port would ease multi-modal freight movement by shifting traffic eastward away from the increasingly congested Tampa Bay and Eastern corridors.

## Industrial Parks

Sumter County has a limited number of industrial parks across the county. Future plans involve Wildwood housing a 4 million sq. ft. industrial warehouse park development of regional impact (DRI). The industrial park would be at the Morse Boulevard interchange along the Florida Turnpike.

## Broadband

Broadband in Sumter County is available everywhere. In the areas that are not wired with FiOs, or hooked into cable; satellite broadband has become the go-to format for rural areas in need of broadband. However, while satellite broadband may be sufficient for residential customers, it is only broadband in download speed. Upload speeds for satellite systems are still limited to dial-up speeds, making satellite insufficient to handle business operations.

## Telecommunications

Today while the cost of cell phones has made calling long distance much cheaper and easier, the residents of Sumter County who still prefer to have a land line find themselves being charged long distance rates to call the opposite end of the county. Long distance charges may create a natural barrier between intra-County commerce and business because ordering products, and calling suppliers requires a long distance call. Cell phone coverage in the county also needs to be addressed. There are significant “dead spot” areas in the county where no cell traffic can be received or sent. These “dead zones” are most commonly found between the townships and cities, where new industrial development may likely locate.



# STRENGTHS AND WEAKNESSES

## STRENGTHS

### Pro-Business Leadership & Political Support

In a progressive and innovative move by the County, the Sumter County Commission retained an experienced private sector economic developer, e5solutions, Inc. to provide economic development services. Sumter is the only one of all Florida's 67 counties with a private sector corporation responsible for the design and execution of its business development initiative. Sumter County has forged unique, innovative partnership agreements with its cities and the State of Florida, and gained broad gauge, fast-track 30-day approval processing on "shovel-ready" development sites.

### Dynamic Micro Urban Growth

The Villages, "Florida's Friendliest Hometown," at the northern end of the county, is the largest single-site, residential life-style community in the U.S., spanning 26,000 acres (5.6 sq.. mi.) and directly employing over 12,000 people, with average residential income more than double the U.S. average. The Old Florida flavor, with wide agriculture and cattle enterprises, reigns throughout the county, with urban creativity diversifying the pace for Sumter County through development of The Villages in the north.

### Progressive and Innovative Healthcare Approach

The Villages and the Regional Healthcare Alliance have partnered to plan and deliver a high-level wellness system. "During the past year, no fewer than two dozen health care practices of all kinds either expanded or opened new offices to serve the area's growing population, an exciting time for the area health care industry," according to a report in The Villages Daily Sun. "What's happening here is not happening anywhere else that I know of," reported Dr. Nelson Kraucak, managing physician of the Life Family Practice Center.

With the recent announcement of the Moffit Cancer Center and a third Villages affiliated Hospital, Sumter County is emerging as a model for health-care services cluster.

### Entrepreneurial Values and Commitment

Sumter County government, Sumter County schools, Sumter County Chamber of Commerce, the Sumter Ministerial Association, major and small businesses, and agricultural and cattle enterprises, all combine to comprise a unique philosophical approach to making self-reliant individual and business life choices. Sumter offers a true commitment to the fundamental values of American business that are increasingly unique, not only in the State of Florida, but in the entire nation.

### Diverse and Unique Small Towns

Adjacent to The Villages is the progressively expanding City of Wildwood, considered Florida's transportation hub. In South County is the "down home" City of Bushnell is now marketing its prime "shovel-ready" development sites. Add to these the unique smaller towns of Webster, Center Hill, and Coleman, and you have a variety of growing communities with their own special qualities to attract residents and visitors.





## Natural Features

Sumter County has a unique and diverse environment. It is dotted with major lakes, ponds combined with the one river and major streams. It has diverse and established federal, state and local park lands. It still remains predominantly rural in nature as it combines its productive agriculture and cattle raising farmlands to create a picturesque, scenic county of rolling open space directly along the busy, rapidly developing corridor of I-75. From the Green Swamp to the National Cemetery to major preservation and open space areas, Sumter County offers unique and surprising opportunities for passive and active open space use from wildflower scenic highways to bird watching, suggesting the development of eco-tourism as a core element in attracting regional visitors.

## Leading Education System

Sumter boasts one of the few A-rated public school systems in the State of Florida, and features an award winning charter school system which achieved a 100% graduation rate in 2009. The school system also received a financial "A" rating by Standard & Poor's for judicious use of resources. In addition, for the third year in a row, another "A", 13th highest in the state out of 75 school districts, in the 2009-2010 Florida Comprehensive Assessment Test (FCAT). As Superintendent Richard Shirley said, "our elementary and middle school kids and their teachers did it again. I get pretty hyped about this!"

## Low taxes

For six consecutive years the Sumter County Commission has avoided tax increases for taxpayers.

## Business Incentives

A comprehensive research report and competitive analysis on business incentives were created by e5olutions to investigate best practices and to study various incentive options, based on what is currently available at the Federal, State and local levels. In June of 2010 Sumter County adopted all of the state business incentive programs and also approved its own entrepreneurial-based business investment incentives for the first time in 2010. In addition to the monetary incentives adopted in 2010, the county has also put in place fast-track permitting and pre-approved zoning which has reduced the permitting and zoning processes from months to weeks in duration.



## WEAKNESSES

### Inadequate Vocational, Post Secondary and Workforce Training Programs

The lack of vocational, post-secondary and workforce training is resulting in an emigration out of the county for higher education. This shortcoming is leaving our local workforce uncompetitive when facing the challenges of modern employment and rendering them unprepared to fill the widening gap of qualified candidates to meet the existing needs of the current job market.

### Infrastructure Deficiencies (Power, Water, Communications)

Due to the County's rural character, infrastructure distribution remains uneven. Lack of infrastructure in industrially zoned areas is an important factor that is currently limiting the county's economic growth. In some cases adequate infrastructure does not exist to support development activities. Availability of infrastructure, or the economic feasibility of providing infrastructure, often plays a determining role in industrial relocations and land development opportunities.

Depending on the specific carrier, cell phone coverage is uneven and intermittent in some areas. Additionally, certain areas of the county are subject to a long distance toll charges when placing a call from north to south, or vice-versa. While this may only be a perceived barrier to business, it is a barrier none-the-less.

Business class broadband services are no exception. Broadband is a fundamental building block for business development, economic growth, and quality of life in any community. Broadband pipes must be properly located and sized to meet the current and future needs of a community.

### Inadequate Business Market Positioning and Identity

Image is the way the county is perceived in the minds of people, near and distant. Image is the personality and potential the county displays to the state, nation and the world. This perception,

though possibly not reality, is what prompts investors to invest, business planners to meet, travelers to visit and businesses and new residents to locate.

One can't help but see the undeveloped and unrealized opportunities presented by Sumter. The pristine county offers undeniable economic potential. Whether for business development and expansion, for living quality or simply to relax in leisure, Sumter County is so close, so convenient and so easy to discover. But to a large degree, Sumter County still awaits discovery. Sumter County is one of Florida's best-kept secrets, but soon it will be revealed.

### Low Average Annual Wage

Sumter County has not escaped all of the economic downturn. As of Q3 2010 we are still averaging a 9.9% unemployment rate and experiencing a low average annual wage of \$32,473 per year, which is about \$4,000 below the living wage for an individual, or approximately \$14,000 below the living wage for a family of four (Poverty in America). The combination of low average annual wages combined with a high unemployment rate translates into more than 70% of children in the public school system qualifying for the federal free lunch program and nearly 26% of children under the age of 18 living below the poverty level (FEDR).

### Limited Low and Mid-Range Housing Availability

While there are several housing developments planned for the county over the next 5-10 years, there currently exists a shortage of mid-level housing to serve both the middle-class population already working in the county and those considering moving themselves or their businesses here. In fact, we have found through our research that a significant number of workers are commuting into the county for work, yet residing and spending those dollars in neighboring counties, thereby reducing our tax base, limiting their investment in the local community, and setting a trend that will have repercussions for generations to come.

# OPPORTUNITIES AND THREATS

## OPPORTUNITIES

### Brand and Expand the Regional Transportation Hub

The City of Wildwood, by the confluence of roads, interstates, railroads and nearby airports and ports, has a natural ability to develop as Central Florida's major transportation and distribution hub north of Tampa and northwest of Orlando. To move this potential high goal to reality requires careful and continued cooperation and partnership between existing major stakeholders, such as CSX and existing industrial operations. Building a regional transportation hub requires first the connecting pieces and second, a combination of marketing and mainline customers to launch the reputation and efficiency of the location. An analysis of "free trade zone" designations may also increase the viability of this important economic key.

### Focus Retail, Service and Health Businesses to the Congregation of Senior Adults with Strong and Sable Retirement Incomes

Sumter County was #1 in percentage of retail growth last year at a 172% increase. This is a direct reflection of the continued growth and existing vitality of the senior residents of The Villages. The Villages is the most successful and fastest growing planned lifestyle community in the nation. With an average household income of more than \$92,000, the crippling national recession has only had minor impacts on retail and home sales growth in Sumter County.

### Utilize the Inherent Business and Life Skills of Retired Senior Adults

In early November, e5olutions will begin the first organizational meetings of Sumter County CEOs, a collection of retired business executives who will assist in marketing and outreach, primarily back to their former home communities. The skills and business experience of these retired seniors may also be tapped to build successful new incubator ties with young people



and to also offer seniors the opportunity to begin encore careers

with new incubator entrepreneurs. The senior retirees of The Villages are not only the primary economic drivers of the County's current financial success, but also are equally important resources in helping to build other successful business segments. Using the same approach, Sumter CEO's may encourage other small business owners to retire to The Villages. This may even generate a whole new market segment of retirees who would not only move themselves to Sumter, but bring along their small businesses at the same time.

### Market Sumter's Diverse Attractions of Historic, Agrarian Open Space and Attractive New Urban Centers

Sumter County is committed to protecting not only its rural beauty, but the quality of its native environment. This basic approach makes "eco-tourism" a natural attraction to develop for regional visitors. Promotion of the area's cultural and natural resources, its greenways and river corridors and its many historic sites are the uppermost priority. Scenic and inviting attractions range from cemeteries to battlefields to delightful preserved slices of the old Florida, which are rapidly disappearing elsewhere. Building on the foundation of the

county's natural appeal is the creativity of the residents in staging frequent and wide-ranging public events, action activities, displays, shows, reenactments, demonstrations and celebrity introductions. Many activities are free and open to public participation. Growing and marketing a wide-range of special events can become Sumter's prime visitor attraction when combined with eco, medical and agri-tourism marketing initiatives.

## THREATS

### Balancing a Shared Economic and Quality-of-Life Vision

Sharing a common economic growth and quality-of-life vision among all sectors and geographic locations within the county will maximize a successful balanced development. The balancing act almost every resident and business person states is the need to create "more living wage jobs in a diversified economy" while protecting the rural and agrarian way of life that are the legacy of Sumter County.

Not only does Sumter County need to strike a common vision and action plan, but like all emerging counties, the business community must partner closely together to achieve these goals. By early next year, the County and all of its cities will have executed cooperative agreements to reduce costs, build customer service, find economies of scale and make sure that there is a united approach to attracting, hosting and cultivating existing and new business. This partnership must reach out to all of the civic, business, religious and not-for-profit organizations to assure that the common goals are not only known and supported, but individual organizations reflect such goals in their own action plans.

### Competing with Emerging Counties in Florida and the Country

The uncertain direction of the economy both in Florida and throughout the country has caused many counties to offer new and deep incentives to attract and maintain business. The competition for the new economy will be especially

fierce since many counties and cities are experiencing unusually serious financial circumstances. Sumter County has several competitive advantages including location, stable tax base, a major economic generator in The Villages, emerging industrial growth. On the other hand, even with national and international recognition of The Villages, the entire County is almost "undiscovered" as a major point for business relocation. Recent articles and statistics about the stability and growth of Sumter County as contrasted against other counties in the state will help build that marketing identity. During the next five months, e5solutions will construct a marketing plan to bring forward as part of a more systematic and targeted outreach for tourism development.

### Current Macro-Economic Conditions

The U.S. economy is experiencing the longest and most severe national recession in the country's history with major unemployment, business contraction and uncertainty about the time and size of recovery. Some economists believe that the economy has re-stalled and headed toward "a double dip". The combination of housing foreclosures, major business and industry failures, massive unemployment, and severe tightening of credit availability, have many businesses focused on cutting expenses and reducing overhead. With many businesses still experiencing economic difficulties, and believing there's more economic difficulty forthcoming; strategies for business relocation are still quite tenuous. The nature of the national and state economy demand that Sumter County prepare for a number of possible options that are very clear, but at the same time remain agile and flexible and ready to pursue new and unanticipated growth sectors not yet on the horizon.

# GOALS AND OBJECTIVES

## **Strategy:** Retain, Assist and Improve Existing Businesses

Existing businesses should receive the highest priority. They've already invested their future with this County. Resources spent to create new job development among these businesses will always be less than resources spent to attract new companies.

Such assistance may take several forms: Provide existing businesses the best business, technical and financial information available. Last year, e5olutions promoted the first business Summit in Sumter County which introduced major state, federal and other business organizations which exist to assist small business; organizations such as Enterprise Florida, The Small Business Administration, SCORE, the Small Business Development Center, local banking institutions, professional associations and the local Chamber of Commerce. We've strengthened these business services connections through an active website, newsletters, business alerts, hundreds of individual meetings and responses to requests for assistance.

## **Strategy:** Attract New Businesses with an Emphasis on Living Wage Jobs

Even before the new economy shakes out, we have begun the process of positioning Sumter County as a best new economy location. "Our Top 10 Strengths" quickly outline core elements that lead our recruitment strategy.

The average working wage in Sumter County is approximately \$32,000 per year or \$4000 per year below the living wage level for an individual. For a family of four, the average wage is approximately \$14,000 below the needed living wage. This low average wage is also reflected in the fact that more than 70% of school-age children in Sumter County qualified for the federal free lunch program. Future vitality for families is focused on locating, developing, training, educating and planning for county wage earners to be able to secure "living wage" jobs. In

this economy, all jobs are important, but to build the type of economic vitality and family strengths over a period of time, we must strategize and implement the things required to attract and satisfy employers who pay above the living wage.

## **Strategy:** Focus on Healthcare Delivery and Research for Seniors as a Major Economic Strategy

If one looks at national projections, the top 20 job skills projected for the future in terms of pay and availability contain 10 healthcare oriented careers. There is already a shortage of trained healthcare workers existing even in this period of major unemployment. Workforce Central Florida projects more than 1800 registered nursing vacancies and more than 1700 occupational therapist vacancies exist right now.

Not only are health care positions in great demand, the majority of them pay living wage salaries or above. With more than 75% of the federal budget being expended in healthcare, it is an industry with an assured future of employment. The Villages and its residents provide e5 a unique service requirement and the unique manner in which to build our economy. With more than 100,000 seniors scheduled to live in Sumter County by the next decade, the demand for qualified, excellent and cost-efficient healthcare services will be the highest service demands of local residents. Fortunately, Sumter County is well served by a new partnership between the Central Florida Health Alliance and The Villages. This partnership has already announced construction of a new hospital in the Wildwood area and also has captured a highly respected satellite expansion of the Moffitt Cancer Center.



Healthcare provides a great challenge, but also presents the best economic strategy around which to build a cluster of collateral business activity. Healthcare for seniors is and will be a high volume citizen service that will increase the already superheated vacancies in the healthcare industry. That suggests the need for targeted education by our local public and charter schools and the addition of post-secondary education and training for a variety of careers in the industry. This massive demand for healthcare services will not only provide the growing increase in collateral business growth in our County, but also provide a unique and specialized research component that can make Sumter County the national center for best practices and research for healthcare delivery to a senior population.

**Strategy:**  
**Become a Center for Agricultural Business and Research Cluster**

The cattle industry is as old as Sumter County history itself. It provides a strong economic segment while also helping to generate economic viability of the county's pastoral openness. Residents consider Sumter's natural open space and farmlands key quality of life and business attraction issues. The county is working in partnership with Central Beef, the processing plant that is currently responsible for 98% of the cattle processed in Florida. As Central Beef undertakes a dynamic \$10 million expansion, they will double their existing capacity, expanding employment and providing a magnet to attract collateral research and supporting business development.

**Strategy:**  
**Train Workforce to Better Serve Existing business Community and Fill Existing Job Market Vacancies**

There is inadequate post-secondary training, certificate training, apprentice programs and degree programs to provide training and skills for the emerging new economy. e5 will look at existing resources such as Lake-Sumter Community College, but also other resources from throughout the state and region that might be available to plug into our educational needs in an expedient and cost-effective approach.

**Strategy:**  
**Pursue Development While Protecting Quality of Life**

Clean air, clear water, lush landscapes, open pastoral areas, and abundant wildlife are the heritage and legacy of Sumter County. Compelling recreational and cultural assets like lakeside amenities and a performing arts center augment the natural features of the county, making for an even more compelling quality-of-life, which will ultimately attract more businesses, residents and visitors. This plan balances the desire of residents to improve the quality, quantity, and wage scale of new jobs while protecting the exceptional land and water environments that makes this county unique and special to those who live here, and to those who will be attracted to bring new businesses.

Sumter County must follow a balanced strategy of protecting the environment, promoting economic prosperity, and always improving the quality of life.



**Strategy:**  
**Provide Incentives for New Businesses to Relocate to Sumter County**

In the past year, Sumter County Board of County Commissioners approved the adoption of All state incentives that are available for new or existing businesses in Sumter County. Furthermore, for the first time, the Sumter County Board of County Commissioners enhanced the state incentives by also offering County incentives for job growth. This is a competitive step in the marketplace, but it is based on the entrepreneurial philosophy of providing a real partnership with emerging and growing businesses.

**Strategy:**  
**Partner with all Available Resources and Organizations to Grow Businesses**

The local Chamber of Commerce, SCORE, SBA, Workforce Central Florida, and all other agencies involved with helping and training small businesses have good and strong resources and programs. e5solutions focus will be to make sure local businesses are aware of these many technical and financial programs and have clear opportunity to take advantage of these educational resources.

**Strategy:**  
**Develop Support for Incubator Facility and Start-Up Business Program**

In this recession, more than 80% of new jobs have been created by start up or incubator businesses. Not only does starting new businesses prove to be a cost-effective way of growing jobs, but it underscores Sumter County's entrepreneurial commitment to economic growth. It also offers many people the opportunity, training and support to build something for themselves and for their families. Much of the American Dream has been based on owning and operat-

ing your own business. Everything e5solutions can do that strengthens this entrepreneurial spirit and skill will not only build new businesses but also help current employers find employees with a different view of what a job represents.

**Strategy:**  
**Create Regional and National Business Identity for Sumter County to Attract New Business and Tourism**

Sumter County is a great secret. The County is still "undiscovered" as a great educational location, as a stable and steady tax base location, as the expanding construction location, as a fast-growing and successful retail location, as a thriving and growing agrarian location, as a core hub transportation and distribution center for Central Florida, and as the most successful planned community in the United States. During the next five months, e5solutions will develop Sumter County's first major marketing and outreach program.

**Strategy:**  
**Expand Infrastructure**

Infrastructure to attract, support and maintain business growth must be built. Water, sewer, roads systems, parks, communication issues such as cell phones and broadband coverage, utility lines and extensions all come together as either a package that supports existing business expansion and new business development or business relocations. It is an challenge that must be met when many competitors are truly "shovel ready" with many sites. This must be done in a deliberate process. We must not overbuild systems too early, but we must be ready to respond to new growth initiatives without curtailing development.



business }  
or }  
pleasure } BOTH



# 2011 Sumter County Tourism Plan



# TOURISM PLANNING ANALYSIS AND REPORT

## Visit Sumter

Sumter County is relatively unknown as a tourist destination. It has good geographical positioning and some attractive visitor facilities and events, but it is in a formative stage of developing its tourism potential.

Sumter County is a beautiful natural landscape of lakes, rivers, forests, parks, farms and preserves close to the urban corridor of interstate 75, US 301 and the Florida Turnpike with only one hour drives from either the Metro Orlando or the Metro Tampa-St.Petersburg-Clearwater areas. This significant geographic location coupled with its features and activities offers a market opportunity to draw visitors from the regional area. The County does have a strong international market attraction in The Villages and some national identity of pride and remembrance in The Florida National Cemetery, but the immediate best opportunity to increase visitors and overnight lodging will be primarily in developing all aspects of the regional marketplace.

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*"Travel, which was once neither a necessity or an adventure, has become very largely a commodity" -- Jan Moris*

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## Sumter County has four major product categories to draw visitors from the regional market:

**A rich natural environment with close proximity to major urban areas:** From the mysteries of Green Swamp to the big bass of Lake Panasoffkee to long winding scenic roads, Sumter County offers all the potential ecotourism possibilities. Fishing, kayaking, canoeing, biking, walking/ hiking, camping, bird watching, sightseeing, hunting and other outdoor activities are all within one hour drives from major State population centers such as Tampa/St.Petersburg/Clearwater and Orlando.

**An active collection of working farms and cattle ranches:** Sumter County offers urban visitors direct connections to "down home Florida" agricultural experiences and a wide variety of homegrown and home raised products...come and taste Sumter's finest beef and Sumter's sweetest produce.



**A special place in American history:** Important facilities/ events such as the Florida National Cemetery and Dade Battlefield Park offer some rich historical/ cultural visitor attractions.

**A group of unique and interesting cities:** Experience down-home Webster, site of one of the oldest cattle auctions and largest continuous flea markets in the country, or The Villages, one of the most successful planned retirement community in the United States filled with premier golf courses, outstanding daily events, diverse retail and restaurant offerings. The Villages already has wide and effective marketing outreach. Any opportunities to partner with The Villages (in careful coordination with their corporate objectives) can be a great benefit in building tourism. Likewise, identifying and promoting events and facilities in the other unique cities can significantly increase "day trippers" and "overnight stay" visitors.



## Findings:

**Tourism is currently in a formative stage in the Sumter County economy.** It has great visitor potential, but requires a strong and coordinated plan of action. Short-term progressive actions of building a strong website; launching an interactive calendar of events; promoting current events and facilities, partnering among the tourist stakeholders and encouraging/assisting in the construction of new events combine to form a solid basic strategy.

**Tourism can play a much stronger role in the Sumter County economy.** In the highly competitive market of Florida, tourism success results through active promotion, strong events and quality supportive facilities.

**Good initial success can occur as outlined above.** Mid-term and long-range success will require thoughtful and continual improvement of both programs and facilities. For example, Lake Panasoffkee is a tremendous fishing resource with active and effective lodges and guides, but needs better public access, signage and facilities to grow and sustain fishing. Likewise, research demonstrates a growing and sophisticated interest in purchasing natural produce and its products, but as of today, produce growers of Sumter County don't have a "canning kitchen" that a cooperative group could use to increase their product sales and give visitors another reason to shop. Thoughtful utilization of "bed tax income" could present partial funding solutions for some of the long-term capital requirements of tourism assets.

**Tourism strategy should first focus on existing events and facilities.** The Villages has an international identity and draws visitors from all over the world. Its wide variety of excellent events and superbly maintained facilities draw both in-County and regional visitors for both day and overnight visits. The future opening of their third town center will only increase this visitor appeal. To build on the appeal and identity of this "playground for adults", the tourism strategy should focus on co-promoting events that fit their corporate goals and developing collateral events and facilities in other parts of the County. For example, the Sumter County Fair has a variety of events but could attract higher attendance with a strong advertising and promotion partner.

Additional collateral events not only improve the overall appeal of the County as a tourism destination, but will also slowly build an increase in overnight stays. The sequence of action is to increase the total number of visitors. Initially this will increase bed sales by a small margin but may provide exposure to subsequent visits allowing consideration for hotel construction.

**Tourism grows by building on your history, anticipating the future and connecting your partners.** Residents that choose to live in Sumter County strongly respect nature and love their agrarian neighbors. Visitors will come for the same experiences.

Ecotourism and agritourism are two of the fastest-growing segments of the Florida marketplace. Sumter County has a unique opportunity to blend these segments with other facilities and attractions to build a successful regional visitor program. A future anecdotal story would have a family visiting Sumter County from Tampa to attend a special event at the County Fairgrounds coupled with an equestrian show in Bushnell. They would then travel a scenic byway to The Villages area where they would obtain lodging for the night, shop at local retailers, enjoy the free entertainment of a town square and select dinner from a wide variety of restaurants. This now happens incidentally, but a combined and coordinated effort (we recommend a marketing technique labeled "**JoyPacs**" which combine admission, lodging and dining discounts) will establish a pattern of visitation. New proposed major events such as the Chamber of Commerce's "Beef and Boogie Festival" will enhance this approach and also highlight a substantial business component of the area.

Every stakeholder we talked to throughout Sumter County is ready to work jointly and cooperatively together to build and communicate this attractive "JoyPac" approach. They believe that the history, culture, festivals, special events and recreational facilities of the area, highlighted by ecotourism and agritourism programs, enhance the unique draw of The Villages and combine as a successful formula for tourism growth.



# STRATEGIC PLAN FOR TOURISM

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*"The secret is not in planning the Festival, it is getting people to come" - Frederick Nietzsche*

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Tourism strategic planning evolves from two distinct methods. One method considers the physical, social, environmental, and economic elements of the community. Therefore, the interplay of transportation, recreation, land-use and comprehensive plan development all contribute to a tourism strategy. The second method considers tourism as a business in which the community plans the feasibility, markets product offerings, and promotes strategic options to bring visitors to the area. This 2011 Sumter County Tourism Plan embraces both methods and consists of the following sections:

- **Define Goals and Objectives**
- **Review the Current Situation**
- **Identify Target Markets**
- **Strengths of the Sumter County Tourism Market**
- **Weaknesses of the Sumter County Tourism Market**
- **Competing and Complementary Regional Visitor Attractions**
- **Recommendations: Policies and Strategies/Programs**
- **Program Priorities**
- **Suggested 2011 Budget and Implementation Schedule**
- **Monitor/Evaluation/Feedback Program**

## Define Goals and Objectives

### Who are we?

Recently, the Sumter County Chamber of Commerce held its annual member dinner. The prime entertainer for the evening was a comedian from the Leesburg area who spent several moments of his opening routine joking how difficult it was for him to travel to the dinner that night "because he had no idea where Sumter County was located." These supposedly humorous remarks highlight

the key challenge that Sumter County faces in becoming an improved tourist destination: we must communicate to local and state members of the tourist industry, connect to local residents/businesses and outreach to potential visitors.

Our primary goal is to increase the number of visitors and the number of nights they spend in Sumter County. This can be accomplished by focusing on increasing visits, which attract tourism related businesses such as lodging, restaurants, recreational facilities and special festival events.

## Review the Current Situation

### Where are we?

Sumter County is an unlikely but dynamic combination. It is a beautiful landscape with lakes, rivers, numerous parks and preserves bisected by winding tree shaded roads traversing farms and cattle ranches. It is also a unique collection of communities including The Villages, Wildwood, Bushnell, Coleman, Webster and Center Hill. The communities are both diverse and charming, from the historic County Seat of Bushnell to the large micro-urban success of the planned retirement community of The Villages.

Sumter County is uniquely positioned at the major intersection of road and rail in North Central Florida. Its long frontage on Interstate 75, US 301 and the Florida Turnpike bring thousands of potential visitors passing through each day. Sumter County is equidistant from Orlando and Tampa, about one hour's drive from each. Highway access within Sumter County is convenient and direct. Since more than 36% of all in-state Florida pleasure trips aim for the theme park mecca of Orlando, with Tampa/St.Petersburg drawing another 13% and the City of Jacksonville an additional 8%, Sumter County is geographically well-positioned in the



heart of Florida tourism. According to statistics from Visit Florida in their current Destination Marketing Plan, Sumter County has the target market of approximately 2 million out-of-state visitors annually. Being well located is certainly a starting point of advantage, but the fierce competition of Orlando's theme parks and Tampa Bay's beaches mean Sumter County must create a special and unique appeal in the most competitive tourism market in the country.

The tourism industry everywhere feels the negative impacts of unemployment, lower home values and business uncertainty. Visit Florida, the state's tourism marketing arm, reports that Floridians took 1 million fewer in-state pleasure trips during 2009–2010, representing 1.8% decline. Even with the difficult economy, out-of-state visitors show an increase of .06% during the last quarter. This small improvement is encouraging especially considering the difficulties of the down economy coupled with the negative publicity of the Gulf oil spill in 2010. More encouragingly, Visit Florida further reports that over 20% of all in-state travelers originate from the West Coast region, including Tampa – St. Petersburg – Clearwater and Sarasota, 22% from South Florida, 10% Jacksonville and another 8% from Orlando. This positive data, coupled with the difficulty in the economy means that short-term (one day, overnight, weekend) pleasure trips to Sumter County should be our primary target market. Sumter County should shape its tourism target toward the regional market for in-state travelers while still recognizing the potential of drawing some out-of-state travelers with the major national/international identity of The Villages coupled with major interstate road systems that bring out-of-state travelers past our front door. the major national/international identity of The Villages coupled with major interstate road systems that bring out-of-state travelers past our front door.

## Identify The Target Markets

E5solutions devoted more than ten months to listening, researching and analyzing data and input in preparing the 2010 Strategic Economic Development Plan which was unanimously adopted by the Sumter County Board of County Commissioners. This plan involved wide input from individuals, businesses, cities, civic and business organizations including more than 40 personalized presentations and a broad gauge survey. Information gathered for the important strategic economic plan is the initial foundation for the analysis and recommendations contained in this 2011 Sumter County Tourism Plan.

To further gain and refine information, input from members of the Tourist Development Council, members of the Board of County Commissioners, open and individual meetings with visitor industry representatives and an e-mail survey produced new significant insights.

The stakeholders meeting of November 8 produced a list of the core assets for attracting tourists including: the natural setting of the County seasoned by a diverse and unique group of cities; the State fish hatchery; the Florida National Cemetery; birding and biking trails; agritourism events and facilities; ecotourism events and facilities; equestrian events and facilities; Dade Battlefield Park; farms and ranches; the Green Swamp and other preserves; The Villages; the County Fairgrounds and the new potential of medical tourism (these priorities of core assets parallel the primary activities noted in Visit Florida's visitor study. The same group identified current liabilities including lack of promotion, lack of focus, lack of in-County signage, lack of billboards on I-75, lack of accommodations, and a lack of unity across the County. One universally agreed action was the need for a master calendar of tourism related events.



Summary of this input and analysis strongly suggests Sumter County should focus on a regional market attracting day trips from up to 150 mile radius, pass-through travelers, overnight trips of one or two nights (most likely weekends) and extended overnight vacation trips. This conclusion is bolstered by research of Visit Florida demonstrating 83% of in-state travelers have lengths of stay between one and three nights.

What, or who, is an in-state tourist? Florida in-state Tourists are as diverse as our population in general. No single message reaches or attracts the attention of every potential visitor to Sumter County. According to research reported by Visit Florida, the State's official tourism agency,

the average Florida in-state tourist visitor is a couple (2.7 persons); they will spend two nights (2.6 nights) in a hotel or bed & breakfast; they are between 18 and 64 years of age (avg. 45 years); they have a household income of \$85,640; they will spend \$102 per day per person; primarily to shop, go to a theme park and sight-see; and came from an regional area from Sarasota in the South to Jacksonville in the North.

The first step in increasing tourism is to target the day visitor. As the number and frequency of day visitors increases, the need and demand for overnight lodging will slowly grow.

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## Strengths of the Sumter County Tourism Market

1) Beautiful natural environment with lakes, rivers, forests, national preserves, State, County and local parks connected by long winding roads through scenic farms and ranches. This natural and agrarian landscape presents many opportunities for ecotourism and agritourism events and activities.

### Ecotourism: Data Indicators

Ecotourism is in a steady and rapid growth pattern. According to a study by the **International Ecotourism Society (2006)**, the rate of ecotourism is growing three times faster than general tourism and enjoys a 34% annual increase in visit-related expenditures since the 1990s. The mere act of visiting a park even has strong economic impact. The 2009 Nature Conservancy Report determined that "for every thousand people attending a State Park, the total direct economic impact on the local economy is more than \$43,400."

All the subsets of ecotourism that fit Sumter County have high potential value. In the Study, hunters, anglers and wildlife watchers spent \$120 billion annually on wildlife recreational spending.

a. Birdwatching has a strong draw appeal to high income households. **The Pullis La Roche Study (2006)** confirms that more than one quarter of the individuals who live in households earning \$100,000 or more annually participate in bird watching.

b. Hunting and related activities also demonstrate good tourism numbers in Florida. More than 3,769,000 days were spent in active hunting in Florida with total expenditures racking up \$381,496,000 per annum according to the **2006 Florida Wildlife Study**. The trip average expenditure per hunter was \$1,442 with annual expenditures in the state, totaling \$377,394,000. According to the same study, hunters and anglers in Florida total 5.9 million, with more than \$8.1 billion in overall wildlife associated expenditures.

The true power of ecotourism is clear when more visitors came to Florida's State parks than its theme parks (**Visit Florida 2010-2011 Marketing Plan**).



## Agritourism: Data Indicators

Tourism and agriculture are the top two industries in Florida. Agritourism may be the best method to use and combine the strengths of both industries. Agritourism outlines an approach of using the farm or ranch to attract visitors for the purpose of education, recreation, and active involvement in the farm. This approach may help sustain the important rural culture of Sumter County.

The University of Florida extension identifies the **Cornell University Telephone Study (2008)** that found more than half the farms that hosted tourism activities had at "least 1500 visitors per year. 28% of the farms had 1500 - 5000 visitors per year and 22% had more than 7000 visitors per year." The highest percentage of visitors were children and young families.

Agritourism activities can also benefit from related environmental and wildlife activities as indicated in the **Giuliano and Thomas Study of 2005** which found that bird watching, wildlife viewing, wildlife photography and fishing were all enhanced by agritourism activities. Agritourism activities may be quite varied from eco-safaris, day and overnight experiences on working farms, herb farms, regional cooking instruction, hay mazes and water-based recreational activities.

According to the University of Florida study, **Potential Impacts of Agritourism in South Miami-Dade County (2006)** the state of Vermont annual income from agritourism increased more than 80% per year between 2000 and 2002, which generated an additional \$8900 per year per farm annually. In San Diego, California, the popular Flower

Fields of Carlsbad drew over \$600,000 in admissions with direct expenditures by visitors totaling \$2.3 million in Carlsbad and \$7.7 million in San Diego County

The UF study also suggests that if only 1% of their visitors were associated with agritourism, the total revenue would be \$139 million or the equivalent of total spending by 113,000 visitors. This assumption is plausible considering that 2% or 226,000 of these tourists visited the Everglades in 2005.

Since each dollar spent by tourists has the potential to generate another \$1.40 (multiplier 2.40), the total economic impact on the local economy would be \$336 million and would generate an additional 4000 full-time jobs and about \$21 million in indirect business taxes to state and local governments.

**2)** Home to The Villages, the most successful and attractive planned retirement community in the United States with extensive and dynamic shopping (at the level of 30%, shopping represents the highest ranked primary activity of in-state tourists, according to **2010-2011 Destination Marketing Plan**. This is both a national and international identifier.

**3)** Home to the Webster flea market: one of the oldest and largest continuous flea markets in the United States. (again, shopping represents the highest ranked primary activity of in-state tourists, at 30%)

**4)** Home to the Florida National Cemetery: one of the largest and **most visited** national military cemeteries in United States. (sightseeing activities such as this draw 18% of in-state tourists according to the **2010-2011 Visit Florida Destination Marketing Plan**.



**5)** Great geographical positioning with outstanding highway systems including Interstate 75 along the western border, further enhanced by US 301 and the Florida Turnpike. Sumter County is not only geographically well-positioned at the apex of Central Florida, but already has an excellent road transportation system in place for access, egress and easy movement throughout the County.

**6)** Good out-of-state visitor geographic positioning: at the northern apex of the Central Florida triangle, about a one hour drive from both the theme parks mecca of Orlando and the lovely beaches of St. Petersburg, Clearwater and Sarasota. The majority of out-of-state visitors pass through the 150 mile radius of Sumter County.

**7)** Good in-state geographic positioning. Within a 150 mile radius of Sumter County, there are approximately 8.21 million residents seeking economical, short-trip recreational activities. Sumter County, with the right mix of events, facilities and marketing, can become a successful regional destination.

**8)** Sumter County cities have unique and creative diversity to draw in-state tourists with the multiple set of interests. There is the urban micro design of The Villages which is already a major regional draw for families and seniors. The City of Wildwood, with its central geographic position and active events such as the Saturday Grower's Market, is an attraction which will mushroom when The Villages newest downtown area, Brownwood, opens for business. The City of Bushnell, steeped in history and agrarian activities has long and deep cultural roots with such gems as the Dade Battlefield Florida Park, close proximity to Florida National Cemetery and an emerging downtown. The City of Webster offers the charm and history of its nationally famous flea market and its unique heritage as the home of the Cattleman's Association. Center Hill is developing a strong agrarian reputation for its farms and ranches enhanced by

the current expansion of the Central Beef processing plant. Not only are the cities distinct and unique, but they have worked collectively on countywide issues that provide a solid foundation on which to build a unified and distinctive tourism approach. (All of these activities fit in the tourist sightseeing category, which is third-highest among primary activities for in-state tourism according to Visit Florida)

**9)** The TDC along with strong leadership on the Board of County Commissioners, seek the benefits of tourism to provide a higher quality of life for residents, attract new businesses related to tourism, enhance revenues for existing businesses and create a stronger market identity for the County which will assist in recruitment of other new businesses.

**10)** An existing foundation of events and activities. The actual inventory of events currently offered in Sumter County offers some opportunities to increase visitors by sharp and focused addition of marketing and promotion.

**11)** A slowly improving national economy supported and enhanced by a local economy of fiscal conservatism, strong capacity and financial stability.

**12)** Stakeholders committed to building new and strong partnerships, connecting the dots and building a consistent and integrated visitor strategy of events and facilities coupled with strong marketing. The new alliance of agricultural groups offers an exciting new starting point on all the aspects of agritourism.

## Weaknesses of the Sumter County Tourism Market

**1)** Sumter County's attractions/facilities/events are relatively unknown at the regional or statewide levels. A recent meeting with a senior commercial bank lender located in Leesburg provided insight to this weakness. Even though he had been in the marketplace for more than 20 years, almost every tourism/business asset of Sumter County was unknown to him. He became animated and excited in his bank playing a stronger role in Sumter County's future after he became acquainted with the facts. Sharing the sweet secrets of Sumter County with new visitors will be a multi-year effort, but once they become knowledgeable about the tourism attractors, visitations will increase.

**2)** Sumter County's restrooms, picnic facilities, parking areas, unifying signage, docks, play areas etc., need to be upgraded and expanded to meet standards of regional competitors. A beautiful lakeside picnic location will draw new visitors to Sumter County for a first-time visit, but properly designed, clean and accessible support facilities will bring them back again and again. For example, all major league baseball facilities that upgraded the appearance and cleanliness of women's restrooms experience 20% or more increases in attendance by women (research demonstrated that major league baseball facilities needed to offer twice the restroom facilities per capita for women as for men to meet customer expectations of availability, cleanliness and attractiveness).

Visitors have experienced the high-level of facility design and maintenance evidenced at Walt Disney World © and The Villages. These same visitors have also seen sophisticated facilities in surrounding regional counties and cities. Those experiences raise the expectation for visitors of all facilities and programs. This does not suggest that a dockside fishing facility must be a theme park, but it punctuates the need to offer all visitors well above average experiences to build visitation. Sumter County has a variety of unique areas, facilities and programs that can draw visitation with a strong and continuous marketing program. Once you draw them to visit, everything from the cleanliness of the restroom to the friendliness of the service station attendant contribute to whether or not that individual will be a return visitor.

**3)** Sumter County has both attractive facilities and events, but they are not linked or connected in a visitor friendly way to either make navigation around the County easy or to encourage visitors to move from one attraction to another. Today, Sumter County's tourist attractions and fa-

cilities have grown without the benefit of an overarching view of what might work best long-term. Sumter County needs a "recreation, open space and tourism facilities" physical plan for mid-range and long-term execution. The County and its cities have terrific natural features and attractions, but need a shared plan/program to minimize long-term costs, maximize cooperation and maximize resident and visitor satisfaction. For example, there are strong beginnings of bike paths in the County. How will they link up to each other and to the other natural features that would enhance tourism visitations? Such is the need to connect the CSX Van Fleet Bike Trail and Withlacoochee State Bike trails at the Green Swamp.

The same is true for the initial planning of a scenic highway program. A high-level recreation open space and facility plan coordinates and targets long-term capital improvements that will not only dramatically increase the quality of life within the County, attract business and residential investment, but also build memorable tourist visitations. This planning/investment will also help attract new tourism based businesses and new lodgings.

**4)** Sumter County currently has a shortage of adequate lodging accommodations to support growth as a visitor destination. More and higher grade lodging experiences will bring more people to visit the county for multi-day visits and thus experience more of Sumter County. Additional hotel rooms will result in a higher tax base which can then be reinvested into marketing of tourism. The result is a virtuous cycle of business and private enterprise benefiting both the tourist industry and the residents of Sumter County. The first step in attracting new lodging construction is simply building total visitor traffic, both day and overnight visitors.

**5)** Sumter County needs a wider distribution of restaurants to support increased visitation. The Villages offers a wide variety of style and price levels of restaurants but the availability of restaurants in mid and south county is quite limited.

**6)** Sumter County lacks a coordinated tourism signage package, the locations and designations of which should be integrated into a published tourism brochure and website.

**7)** Sumter County has disconnected stakeholders. There is very little communication to or among the lodging, restaurant, event or facilities industry groups.

## Competing and Complementary Regional Visitor Attractions

In reviewing and analyzing the current economic climate and its effect on leisure travel and visitor volume, it is valid to conclude that it could be better. The plummeting home values and sales regionally and nationally, and the high unemployment levels, combine to challenge upward tourism volume.

Visit Florida, the State's tourism marketing corporation, reports in its **2010-2011 Visit Florida Destination Marketing Plan** that Floridians took one million fewer pleasure trips in-state or out-of-state in 2009, and travel by Floridians within the state suffered, showing a 1.8% decline, remaining roughly flat. That said, the most recent counts for 2010's third quarter report Florida's visitors topped 18.9 million, an actual increase of 0.6% above the same quarter of '09. This small improvement is encouraging, especially as it came in spite of the Gulf oil spill publicity, combined with the overall faltering economy.

### Current Travel/Tourism Trends

In-State Traveler Destinations Leisure travel trends in Florida reflect no major surprises, but are meaningful when considering future tourism development for Sumter County. In-state traveler analysis shows 36% of all Florida in-state pleasure trips aim for Orlando, with Tampa-St. Petersburg-Clearwater drawing 13% and Jacksonville, 8%. Encouragement for Sumter promotion planning is the fact that another 8% of all Florida in-state pleasure trips are attracted to more rural, less-developed areas.

### In-State traveler Origins

More encouraging facts come from **Visit Florida's 2008 Florida Visitors Survey**, as their analysis says that one-fifth, or 20% of all in-state travelers originate from the West Central region including Tampa-St. Petersburg-Clearwater and Sarasota-Bradenton, with 22% from South Florida (Ft. Lauderdale-Pompano Beach, Miami-Miami Beach-Kendall and West Palm Beach-Boca Raton), Jacksonville sending 10 percent, and Orlando providing another 8%. Overall, this is positive data when targeting future short term (day, overnight, weekend) pleasure trips

to Sumter. Of interest, Visit Florida cites a reduced focus in past years on selling Florida travel to our own Florida residents. In-state residents taking leisure trips within Florida has remained relatively flat in recent years, varying between a low of 35% and a high of 37% in 2009. This presents a potential strong marketing opportunity for Sumter County visitation, especially when considering today's economy and the economy of shorter, in-state trips.

### The Competition

In preparing a tourism marketing plan featuring the visitor advantages of Sumter County, it is important to consider the competition, those adjacent attractions, features and events that may compete for attention. Here is a diverse, non-comprehensive list of points of interest surrounding Sumter County, in no particular order. For current planning purposes, an approximately 150 mile radius is applied.

### Sumter County Visitor Competition - A Non-Comprehensive List of Attractions, Events and Parks - *(All trademarks are the property of their respective companies).*

Discovery Cove, Busch Gardens, Wild Adventures Park, Blizzard Beach Downtown Disney, Lion Country Safari, Cirque du Soleil, Animal Kingdom, Epcot, Skydive Space Center, Big Toho Airboat Rides Spa World, LegoLand, Blue Spring State Park, Winter Home to Indian Manatees, Rock Springs, Harry P. Leu Gardens, Lake Rowena Tower Gardens, Bok Sanctuary, Lake Wales, Fantasy of Flight, Smart Department Store, Lake Buena Vista Factory Stores, Bargain World, Frank Lloyd Wright Architecture, Cattle Ranching & Cow Camp at Lake Kissimmee St. Park, Polk County Historical Museum with Native American Life and Cracker Culture, Florida Air Museum at Sun & Fun, Polk Museum of Art, Polk Theater, Water Ski Hall of Fame, Florida EcoSafaris, Busch Gardens Africa, UCF, UF and USF football and basketball, Central Florida Zoological Park, Jungle Adventures, Brevard Zoo, Silver Springs, Gatorland, Green Meadows Petting Farm, Manatee Rescue, Penguin Encounter, Pets Ahoy, Weeki Wachee Springs Water Park, Morse Museum of American Art, Flea World & Fun World, HolyLand Experience, Kart World, Lowry Park Zoo, Horse World Riding Stable, Museum of African American Art, Museum of Science & Industry, Showcase of Citrus, Dali Museum, Holocaust Museum,

Tampa Bay Downs horseracing, Leesburg Bike Fest, Gen James A. Van Fleet State Park, Ocala Historic District, Appleton Museum of Art, Ocala National Forest, Wild Waters Waterpark, Don Garlits Museum of Drag Racing, Ocala Carriage & Tours, Discovery Center, Dudley Farm State Park, Marjorie Rawlings State Park, Mill Creek Farm, Haile Homestead, The Gainesville Swamp, Buccaneers Football & Stadium, Archer Railroad Museum, Tropicana Field, Florida Museum of Natural History, Florida Carriage Museum & Resort, Mt. Dora Museums, events and heritage, Uncle Donald's Farm, Tavares Sea Plane Base & Rides, Citrus Tower & Showcase of Citrus, A Hitch 'n Time Carriages, multiple assorted discount and outlet shopping venues, and beach communities of Pinellas County.

### **Competition demands energetic Sumter marketing:**

This full range of diverse competitive activity surrounding Sumter County demands, to be successful, Sumter visitor promotion be creative, head-turning and eye-opening. A basic, relaxed visitor marketing campaign will likely not capture the attention and motivate regional leisure travelers in this competitive marketplace. Sumter is conveniently positioned in the state, yet also is directly adjacent to Florida's most popular tourist destinations including Orlando attractions and the beach communities of Tampa Bay.

## **Recommendations: Policies, Strategies and Programs**

**Focus on the geographic area within a 150 miles radius of Sumter County.** Public relations, promotions and advertising should predominately target this regional area.

Establish a compelling, intuitive and interactive **web-site** containing current information about events and activities, stakeholder facilities, transportation, unique visitation possibilities (such as the bicycle trail through the green swamp), a single telephone number and e-mail address for additional information, an updated visitor newsletter, visitor reviews and comments and special discounts, admission reductions and **JoyPac** values and incentives.

### **Create and communicate a highly refined and well-promoted calendar of events:**

As we visited with many facilities throughout the County, we were excited to find many events offered, but concern that there was no strong communication basis. The first step is setting up both a mechanism and vehicle to capture all events and activities within the County during the year and post them on the calendar centrally located on the website. The Villages each day, each week, and each month, markets its own internal events with full-page marketing pieces in The Villages Daily Sun. The Villages does a superb job in connecting and communicating its events and facilities to its customers. Sumter County can embrace their example to set priorities and benchmarks for the more difficult task of communication to potential regional and statewide visitors who do not know about the treasures of Sumter County.

**Advertising/promotion:** The County should consider prime advertising spots within the defined regional market area and develop favorable rate programs that utilize the best newspaper and magazine connectors for advertising outreach. Radio outreach should also be evaluated. Paid advertising works, but the county also work to develop public relations pieces that appear in regional newspapers through articles, columns and pictorial features. For cost benefit and outreach leverage, web-based advertising should have primary focus.

Sumter County should **initially focus on the first of its four major product categories, a rich natural environment with close proximity to major urban areas** outlined on page one (1) of this plan. Within that product category, **fishing as a tourism activity** offers the strongest attraction:

- a) as a state, Florida is number one in attracting tourists anglers at 885,000 per year
- b) Florida is number one in achieving the highest value of direct angling sales among all states of \$1 billion per year
- c) as a general recreational draw, fishing is number two only to golf as an outdoor activity in Florida that attracts tourism.

*Source: 2010-2011 Visit Florida Destination Marketing Plan*

The angling “product” reinforces an important part of Sumter County’s identity as a natural paradise and provides a low-cost, high-value vacation experience that data shows already attracts visitors from nearby states of Georgia and Alabama. “Record catch” photos and trophies reinforce the promise of a better and bigger vacation experience. This attraction can best be enhanced through a managed resource and stocking program combined with unique fishing tournament opportunities.

Our first priority of expenditure is to **market and communicate Sumter County’s existing facilities and events prior to investing new dollars in new events.**

The first priority should be the promotion of current events and attractions such as the growing number of activities year round at the County Fairgrounds, local fishing tournaments and the already wildly successful events of The Villages. Sumter County has many significant events whose draw can increase regionally through effective promotion/advertising. Within this first priority, current capital plans to build a combination state-of-the-art indoor shooting/outdoor skeet facility fits well within the outdoor recreation and sport activities theme that would attract tourists from the target market of 150 miles. Furthermore, expanding the concept to include other ecotourism activities and programs such as fishing, hiking, wildlife watching, boating, archery would strengthen the visitor draw significantly and could give Sumter County a long-term signature tourist attraction in a “Sportsman’s Park” experience.

The second priority of expenditure should be to **encourage and support local groups, nonprofit organizations and businesses to present new events.** “Encouragement” is most effectively provided by delivering technical assistance in event production and “support” is most effectively delivered by providing strong promotion and advertising of tourism-based events and facilities. Several new major regional events and other concepts are currently under consideration by the Sumter County Chamber of Commerce, The Villages, fishing guides and lodges and the newly formed Agricultural Alliance.

The third priority of expenditure should be on conducting a full County **open space and recreational review** and establishing a long-term sequential capital budget (Such a

planning analysis would cost between \$50,000-\$100,000). For example, the current effort to formulate a scenic highway program needs to embrace locations for both major current and planned tourism facilities/programs. A simple but important example of this need is the installation of a uniform system of identification signs to assist residents and visitors in finding tourism programs and facilities.

As the **Lakeland Ledger** stated in its January 2, 2011 editorial “Florida’s green assets are eminently marketable, but still will require continued public investment to preserve, protect and expand those assets. Turning Florida’s green into gold is not alchemy, but rather basic business sense.”

Sumter County should update, **print and distribute a comprehensive brochure of events, facilities, partners, contact information**, web information and calendar information. If the installation of a tourist signage package can occur in the next six months, the printing of this brochure should be coordinated with that event. If the installation of a tourist signage package will take longer than six months, an initial smaller printing of a brochure should be done immediately.

Sumter County should **begin outreaching to the national lodging industry** to initially educate and eventually attract new lodging facilities.

Sumter County should **review some of its current tourism policies** such as not permitting the co-promotion of tourism events with private-sector partners. Thoughtful co-promotion better leverages existing funds to attract the most visitors per dollar spent. The current policy document is well-crafted, but needs to reflect changes in ideas approved for action in the 2010 Strategic Economic Development Plan.

Sumter County should focus its primary responsibility on developing, monitoring and **improving the core campaign to market and grow existing events and facilities** by focusing its attention on tourism industry communication, County communication and the purchasing and placement of advertisement to promote visitation. The local partners can focus on the nuts and bolts of producing events and the County can focus on how to best advertise and communicate these potential events and facilities to new and returning visitors. The combination of private and public sectors can be a powerful force.

## Priority Programs

The following are the suggested top-priority tourism initiatives:

- **Fishing**
- **Birding/Wildlife Watching**
- **Agritourism**
- **Historical/Local Sightseeing**

### Sumter Fishing

According to the **2006** numbers from the **US Fish and Wildlife Service**, anglers spent over \$5 billion on equipment, nearly \$15 billion on fishing trips, and some \$20 billion on boats, trucks, licenses and other fishing related products and services – including \$290 million on ice alone!

Obviously, recreational fishing is big business. **The American Sportfishing Association** reports in its 2008 report that fishing in the USA generates more than \$125 billion in economic output and sustains more than 1 million jobs in America and 80,000 in Florida. If sport fishing were a Corporation, it would rank above Target, Sears and, Johnson and Johnson on the Fortune 500 list of largest American companies

In Florida, according to the **2006 National Survey of Fishing, Hunting and Wildlife of the US Fish and Wildlife Service**, 2,767,000 residents and nonresidents expended over \$4.3 billion of the nation's total \$125 billion on fishing trips and equipment, averaging \$1,536 per angler, with each devoting an average of 17 days per year practicing their Florida sport. This data makes fishing in Florida the most attractive tourism segment in ecotourism based both on overall participation and financial expenditures.

### The Florida Fish and Wildlife Conservation

**Commission (FWCC)** website reports, Florida fishing is ranked number one nationally in overall economic impact; nonresident economic output; number of anglers; nonresident anglers; retail sales; fishing dependent jobs; and salaries and wages.

Sumter County, with 56 fishable lakes, rivers and ponds according to fishingworks.com, the number one sport fish is the Florida Largemouth Bass. The bass is genetically unique to Florida, known to grow bigger and faster here than in the North. High-value of access to Largemouth Bass tracks the dedicated Bass angler, who fishes an average of 15 million days per year, outranking its Marine competition, redfish at 6 million days per year. The FWCC reports Bass anglers spent approximately 1.25 billion fishing in Florida.

Visit Florida currently lists eight other counties as the prime areas for tourism visitation for fishing in the state of Florida. Sumter County has excellent natural resources, more than 8 million residents within 150 miles and the major tourist access road through Florida (Interstate 75) at its doorstep, but to produce a long-term sustainable tourism fishing program success, it must enhance the quality of the fishing stocking and biological management, enhance the quality of support facilities, enhance countywide signage, create unique fishing events and packages, and promote and market the product.

The Sumter County visitor industry currently hosts 4-8 competitive bass fishing tournaments annually, and with augmented promotional support has potential to attract hundreds of additional anglers and participating family groups. Competitive fishing tournaments not only attract local and national anglers, but also attract regional and national publicity, including coverage by such as ESPN TV and newspaper and magazine columnists.

Fishing as an industry is not only a dynamic economic benefit to our Sumter County communities, but it is an ecological, quality-of-life issue. Anglers have a vested interest in maintaining fish habitat and water quality. A healthy natural environment and improved quality of life for all residents and visitors is a collateral advantage of recreational fishing in Sumter County. Furthermore, executives of The Villages indicate their annual resident interest survey lists "recreational fishing" as the activity with the highest priority response. Whenever a proposed tourism activity also meets resident desire, the activity has a double return on investment.

## Tourism Program Evaluation: Fishing Correlation Checklist

### 1) Is the fishing tourism program supported by national data? - Yes

- a. 2006 US Fish and Wildlife Service reports last year that anglers spent \$5 billion on equipment, nearly \$15 billion on fishing trips, \$20 billion on boats, trucks, licenses and other related products and services.
- b. American Sportfishing Association notes that more than 1 million jobs in America and 80,000 jobs in Florida are supported by recreational fishing.
- c. American Sportfishing Association reports that if sport fishing were a corporation on the stock exchange, it would rank above Target, Sears, and Johnson & Johnson.

### 2) Is the fishing tourism program supported by statewide data? - Yes

- a. In the 2006 US Fish and Wildlife Service report, in Florida, 2,767,000 residents and nonresidents spent more than \$4.3 billion on fishing trips and equipment, averaging \$1536 per angler and the average angler in Florida spent more than 17 days per year practicing their sport.

### 3) Does Sumter County have the resources/facilities to support a fishing tourism program? - Yes

- a. According to fishingworks.com Sumter County has 56 fishable lakes, rivers and ponds. Not all of the public fishing areas have full angler access and modern support facilities. Both ongoing biologic maintenance and stocking programs are needed to enhance the number and size of available sport fish species. Sumter County enjoys many long-term fishing businesses, fishing camps and professional guides. Sumter County has a strong regional tourist base of more than 8 million residents within 150 miles.

### 4) Would a Sumter County fishing tourism program support the sale of hotel rooms and collateral local business? - Yes

- a. 2006 U.S. Fish and Wildlife Service report that anglers in Florida spent \$4.3 billion on fishing trips and equipment. Of all the ecotourism activities, fishing has the highest number of participants and the highest level of statewide spending.

### 5) Would either operating or capital expenditures on a Sumter County fishing tourism program meet the state requirements for tourist tax expenditures and County policies? - Yes

### 6) Does Sumter County have a current competitive edge in fishing tourism programs? - No

- a. Visit Florida currently lists eight other counties as the prime areas for tourism visitation for fishing in the state of Florida. Sumter County has excellent natural resources, more than 8 million residents within 150 miles and the major tourist access road through Florida (Interstate 75) at its doorstep, but to produce a long-term sustainable tourism fishing program success, it must enhance the quality of the fishing stocking and biological management, enhance the quality of support facilities, enhance countywide signage, create unique fishing events and packages, and promote and market the product.

### 7) Is a tourism fishing program consistent with Sumter County's strategic economic development plan? - Yes

- a. It is a high core priority of future development that the open space, rural and recreational opportunities of Sumter County always be protected and improved.

### 8) Is there evidence of existing business and residents support for the fishing tourism program? - Yes

- a. As reported in other parts of this Tourism Plan, the fishing program received strong positive recommendations by the Tourist Development Council, the Board of County Commissioners, the stakeholders focus group which met on November 8, 2010, the survey of stakeholders and input from the Chamber of Commerce and The Villages resident survey.



## Birding/Wildlife Watching

Bird and Wildlife watching has strong draw and appeal to high income households. **The Pullis La Roche Study (2006)** confirms that more than one quarter of the individuals who live in households earning one hundred thousand dollars or more annually, participate in bird watching.

The **US Fish and Wildlife Service National Survey of Fishing, Hunting, and Wildlife-Associated Recreation (2006)** reveals that 19.8 million US residents traveled away from home to view birds, and over 71 million Americans spent nearly \$45 billion (in retail sales) on observing, feeding, or watching wildlife in the US in 2006.

Using a broader definition of Birding, the **National Survey on Recreation and the Environment, NSRE (2007)** states that people who view, photograph, study, identify, or otherwise take interest in wild birds in the outdoors, no matter how often, or whether it was the primary activity, 81.1 million Americans participate in birding; roughly 35.4% of the population.

**The 2006 Florida Wildlife Study** reports 4,240,000 residents and non-residents in Florida spent more than 16,551,000 days wildlife watching, with trip-related expenditures totaling \$887,942,000 per year, and an average participant expenditure of \$720.

Furthermore, according to the **2006 National Survey of Fishing, Hunting, and Wildlife-Associated Recreation**, \$299,255,610 was spent in Florida on lodging alone, (\$62,955,541 by residents and another \$236,300,069 by nonresidents), with an additional \$265,920,896 spent on food.

Birding and wildlife watching fits a variety of travel budgets and requires minimal equipment, primarily the best affordable pair of binoculars. Watchers choose sites that are rich in bird and other wildlife. Parks and water based features are ideal, with lakes, rivers and forests abundant in Sumter County.

Neighboring Titusville is called the “Capital of the Birding Nation,” where more than 4,500 “birders” participated in the 2011 Titusville six-day Space Coast Birding and Wildlife Festival. A recent study reported their festival brought an economic impact of more than \$950,000. This success is the basis for more, new eco-festivals, such as the Florida Scrub Jay Festival and the Titusville Sea Turtle Festival.

Sumter County’s popular Great Florida Birding Trail begins at the Great Green Swamp, site of the Richloam State Fish Hatchery. Sumter County eco-experiences at this site would put a unique spotlight on local eco-tourism offerings and nature-based experiences. Lake Panasoffkee’s 25 miles of shoreline is another ideal site for birding festivals. These “EcoAdvantages” are significant economic benefits that also attract outdoor writers and media representatives looking to feature Sumter’s nature themed, bird and wildlife visitor attractions.



## Tourism Program Evaluation: Birding/Wildlife Correlation Checklist

### 1) Is the birding/wildlife watching tourism program supported by national data? - Yes

- a. 19.8 Million US residents traveled away from home to view birds
- b. 71 million Americans spent nearly \$45 billion (in retail sales) on observing, feeding, or watching wildlife in the US in 2006

### 2) Is the birding/wildlife watching tourism program supported by statewide data? - Yes

- a. The 2006 Florida Wildlife Study reports 4,240,000 residents and non-residents in Florida spent more than 16,551,000 days wildlife watching
- b. Florida ranks as the second highest state (after California) in the number of people participating in wildlife viewing recreation
- c. In 2006, 746,000 nonresident wildlife viewers in Florida brought \$653 million into the state economy

### 3) Does Sumter County have the resources/facilities to support a birding/wildlife watching tourism program? - Yes

- a. Sumter County's popular Great Florida Birding Trail begins at the Great Green Swamp, site of the Richloam State Fish Hatchery
- b. Lake Panasoffkee's 25 miles of shoreline is another ideal site for birding festivals

### 4) Would a Sumter County birding/wildlife watching tourism program support the sale of hotel rooms and collateral local business? - Yes

- a. The 2006 Florida Wildlife Study reports 4,240,000 residents and non-residents in Florida had trip-related expenditures totaling \$887,942,000 per year, with an average participant expenditure of \$720
- b. According to the 2006 National Survey of Fishing, Hunting, and Wildlife-Associated Recreation, \$299, 255,610 was spent in Florida on lodging alone; \$62,955,541 by residents and another \$236,300,069 by nonresidents, with an additional \$265,920,896 spent on food.

### 5) Would operating or capital expenditures on a Sumter County birding/wildlife watching tourism program meet the state requirements for tourist tax expenditures and County policies? - Yes

### 6) Does Sumter County have a current competitive edge in birding/wildlife watching tourism programs? - No

- a. Neighboring Titusville is called the "Capital of the Birding Nation," where more than 4,500 "birders" participated in the 2011 Titusville six-day Space Coast Birding and Wildlife Festival

### 7) Is a tourism birding/wildlife watching program consistent with Sumter County's strategic economic development plan? - Yes

- a. Ecotourism is a core strategy of the approved Sumter County Economic Development Plan.

### 8) Is there evidence of existing businesses' and residents' support for the birding/wildlife watching tourism program? - Yes

## Agritourism

Sumter County is the location of 837 farms with 160,000 acres of delicious product production worth more than \$35 million annually. Here you'll share more than 35,000 cows, 2,300 horses, and a thousand goats. (Sumter has nearly 400 full-time and 470 part-time farmers. The opportunities to taste, to select, to learn how it's grown, to take home the best, is all right here in Sumter County - Sumter, where thoroughbred farming began - "The Stringbean Capital of the World," "The Cabbage Capital," and "the Cucumber Capital of the World."

Sumter farms produce more than 35 different fruits and vegetables, such as sweet corn, grapes, blueberries, watermelons, pecans, avocados, carrots, lettuce and cucumbers.

Tourism and agriculture are the top two industries in Florida. Agritourism may be the best opportunity to combine the strengths of both industries. Florida is agriculture based, 24 million acres, with 47,500 individual farms averaging 195 acres per farm. Agritourism outlines an approach of using the farm or ranch to attract visitors for the purpose of education, recreation, or active involvement in farm life.

The University of Florida extension identifies that the **Cornell University Telephone Study (2008)** found more than half the farms that hosted tourism activities at least "1500 visitors per year., 28% had 1500-- 5000 visitors per year and 20% had more than 7000 visitors per year." The highest percentage of visitors were children and young families (a specific target market for tourism attraction).

Agritourism activities can also benefit related environmental and wildlife activities as indicated in the **Guiliano and Thomas Study of 2005** which found that bird watching, wildlife viewing, wildlife photography and

fishing were all enhanced by agritourism activities. Agritourism activities may be quite varied from-eco-safaris, day and overnight experiences on working farms, herb farming, regional cooking instruction, hay mazes and water-based recreational activities.

According to the economic impacts of agritourism in the **University of Florida Study, Potential Impacts of Agritourism in South Miami-Dade County (2006)**, the state of Vermont annual income in agritourism increased more than 80% between 2000 and 2002, which generates an additional \$8900 per year per farm annually. In San Diego, California, the popular Flower Fields of Carlsbad drew over \$600,000 in admissions with direct expenditures by visitors totaling \$2.3 million in Carlsbad and \$7.7 million in San Diego County.

The University of Florida study also suggests that if only 1% of their visitors were associated with agritourism, the total revenue would be \$139 million or the equivalent of total spending by 113,000 visitors. This assumption is plausible considering that 2% or 226,000 of these tourists visit the Everglades in 2005. Since each dollar spent by tourists has potential to generate another \$1.40 (multiplier 2.40), the total economic impact on the local economy would be \$336 million and would generate an additional 4000 full-time jobs and about 21 million indirect business taxes to state and local governments.

With all the positive news surrounding the popularity and success of agritourism, and given the newly emerging direction of the county and the Agricultural Alliance, Sumter County is in a prime position to capitalize on this market.



## Tourism Program Evaluation: Agritourism Correlation Checklist

### 1) Is the agritourism program supported by national data? – Yes

- a. According to the USDA (“Measuring the Economic Impact of Agritourism on Farms”), 23,350 farms had \$566 million in income from agritourism and recreational services in 2007
- b. According to the USDA, agritourism income for farms is the fastest-growing “new cash crop”. For example, agritourism in Illinois grew from \$2.8 million in 2002 to \$11.8 million in 2007. Agritourism in Minnesota grew from \$1.9 million in 2002 to \$7.8 million in 2007. Finally, agritourism in Wisconsin grew from \$1.9 million in 2002 to \$6.9 million in 2007.
- c. On a per farm basis, agritourism and recreational service income in Illinois grew from \$6000 per farm in 2002 to \$17,500 per farm in 2007. In Minnesota, income grew from \$4900 per farm in 2002 to \$21,500 in 2007 per farm. Finally, in Wisconsin, income grew from \$3800 per farm in 2002 to \$12,000 per farm in 2007.
- d. According to the National Survey on Recreation and the Environment 2004, “every year 63 million Americans travel an average of 80 miles to visit agritourism farms and are spending between \$5-\$50 per person in farm recreational activities (this travel average correlates well with our regional target of a 150 miles radius with more than 8 million residents)

### 2) Is the agritourism program supported by statewide data? - Yes

- a. The University of Florida 2010 study summarizes “given Florida’s proven success with tourism, favorable climate, abundant wildlife, and the diversity of farming products, Florida farms make great candidates for agritourism operations. It is time to bring Florida two economic engines (tourism and agriculture) together. In order to increase the value of farms and expanded array of recreational experience offered in Florida, many agricultural and tourism professionals are touting agritourism as one alternative for small and medium farming operations to generate additional income.”
- b. Agritourism is just emerging in Florida with the previous cited USDA survey indicating that average incomes for participating farms in Florida per year are currently less than \$2000 per farm. However, the distinct success in Florida as America’s largest travel destination with more than 90 million visits per year (and with more than 8 million residents within the 150 mile regional target market), the opportunity for growth and success is extremely strong. The juxtaposition of Sumter County being only 60 min. from the Orlando theme parks concentration offers an attractive one or two day “different experience” in agritourism for the theme park visitors.

### 3) Does Sumter County have the resources/facilities to support an agritourism program? - Yes

- a. Sumter County is home to 837 farms/ranches with more than 160,000 acres producing more than 35 different fruits, vegetables and cattle products that generate more than \$35 million in annual sales.

**4) Would a Sumter County agritourism program support the sale of hotel rooms and collateral local business? - Yes**

- a. Low hotel room sales initially but high level of support of collateral local business (see expenditure numbers previously cited)
- b. The USDA reports that the majority of agritourism visitors are day trip explorers that are 65% female, 35% male with an average of two children. 38% of these tourists visit a farm market 2 – 6 times per year, 37% of these tourists are between the ages of 35 – 49, are the principal food buyers for their households, and are moderate to high income urban families and mature/senior couples who enjoy spending quality time with family/partner. This data has extremely high correlation for-day trip visitors within the 150 mile regional target market and within Sumter County itself.
- c. Metro Dade County has had some positive results in growing the bed and breakfast part of agritourism by some relaxing of County ordinances plus offering encouragement for startup wineries and microbreweries to re-create the “Napa Valley experience”

**5) Would either operating or capital expenditures on a Sumter County agritourism program meet the state requirements for tourist tax expenditures and County policies? - Yes**

**6) Does Sumter County have a current competitive edge in agritourism programs? - Yes**

- a. The Sumter County’s Board of County Commissioners working in partnership with the newly formed Sumter County Agricultural Alliance offers the right organizational platform to capture this important emerging tourism market.
- b. Sumter County has 837 farms/ranches with more than 35 different fruits, vegetables and meat products strategically located within 150 miles of more than 8 million residents and 60 min. from the Orlando theme Park destination (which draws more out-of-state tourists than any other location in the United States). Interstate 75, the major south-bound highway for tourists borders the western boundary of Sumter County.
- c. Agritourism is also a strong connector to other tourism and related business market segments (such as fishing, kayaking, bird watching, hiking, swimming, camping, stargazing)

**7) Is an agritourism program consistent with Sumter County’s Strategic Economic Development Plan? - Yes**

- a. Approved in June of 2010, one of the two highest priorities is to “become an agricultural business and research cluster” to support and grow the agricultural industry within Sumter County.

**8) Is there evidence of existing business and residents support for the agritourism program? - Yes**

- a. As reported in other parts of the Tourism Plan, agritourism received positive recommendations by the Board of County Commissioners, the stakeholder’s focus group which met on November 8, 2010, the survey of stakeholders and input from the Chamber of Commerce. Most importantly, the newly formed Sumter County Agricultural Alliance has gathered together representation of all segments (of the 867 farms/ranches which represents more than \$35 million of annual product), and is working in partnership with Sumter County Board of County Commissioners.

## Historical Sites

Sumter County has a special place in American History. We have several locations which assist us in remembering our heroes. Two such locations are the Florida National Cemetery, which honors our veterans, and Dade Battlefield Park. They both offer rich historical and cultural visitor attractions. Sumter celebrates its culture and history through a variety of public annual events. This is significant because according to Visit Florida 18% of tourists consider "sightseeing" or "touring" their primary activity. The Cemetery and Park produce annual events which bring returning tourists. Such annual events are significant because according to **Visit Florida's 2008 Florida Visitors Study** 84% of tourists are "frequent repeat visitors" who visit on an annual basis. As such, the more repeated events (Battlefield Reenactments or Memorial Day Ceremonies) the more likely tourists will revisit Sumter. There is also a derivative benefit since not only do they support the event but also contribute to secondary economies such as restaurants, hotels, and retail stores.

## Cities: Seeing the Sights and Joining the Festivals

Sumter County has several unique communities. One may experience the old and new Florida in Sumter. Visit down-home Webster, site of one of the oldest cattle auctions and largest continuous flea markets in the country. Webster, like other communities, bring us back to how Sumter was decades ago during a time of a slower pace. Or visit The Villages, one of the most successful planned retirement communities in the United States filled with premier golf courses, outstanding daily events, and diverse retail and restaurant offerings. The Villages already has wide and effective marketing outreach. Any opportunity to partner with The Villages (in careful coordination with their corporate objectives) can be a great benefit in building tourism.

Likewise, identifying and promoting events and facilities in the other unique cities can significantly increase "day trippers" and "overnight stay" visitors who also attend a

festival and/or shop. Such shopping opportunities have significance in Tourism Planning. According to **Visit Florida's 2008 Florida Visitors Study** "shopping" is the number one (#1) primary activity of the typical in-state tourist. 30% of tourists have stated shopping as their primary purpose.

Sumter has unique communities which offer tourists an opportunity to browse, eat and shop. Sumter has several festivals or events for the tourist to consider. For example, the Sumter County Farmers Market and Webster Flea Market. The Webster flea market is one of the oldest and most successful flea markets in the United States. Promotion and advertising assistance can help build on its past history of success, and expand its success throughout southern Sumter County.

There are also other festivals and events on the drawing board. For example, The Sumter County Chamber of Commerce is currently planning the first annual "Sumter County 2011 Beef & Boogie" which is the perfect Festival activity. It contains food, music, good times and showcasing opportunity of the cattle industry. This new Festival has the potential to become a mainstay festival activity drawing Sumter tourists for many years to come. Its initial success and rate of growth could both be increased by investment dollars to assist in advertising and promotion

Additionally, The Villages is now considering producing events with regional impact. Their current local activities and events are varied, exceptionally well produced and strongly promoted. If they decide to produce new regional events such as a "Renaissance Fair" or "Dragon boat races", they would be great opportunities to increase tourism through appropriate co-promotion.



## Recommended 2011-2012 Budget:

### Tourism is Florida's largest industry.

Central Florida is the most successful regional destination in the state. This success does not come easily or inexpensively. **The Orlando Convention and Visitors Bureau** spends more than \$55 million a year to achieve its sparkling results. Our other surrounding counties also have aggressive tourism budgets ranging from \$600,000 in Citrus County to \$8,842,113 in Polk County. To gain and maintain a successful destination program, Sumter County faces the dual challenges of overcoming current low recognition/identity among existing tourists and limited long-term resources to gain initial market penetration and drive annual visitation growth. Sumter County has been successful in other highly competitive regional issues by embracing new, innovative but cost-conscious alternatives. We recommend a similar approach in launching the tourism program.

Sumter County's funding source for tourism promotion is the tourist development tax (also known as the "bed tax") which currently levies a 2% tax on lodging (see appendix). The tourist development tax has annually garnered between \$298,813 – \$354,124 for the years from 2005 to 2010. During this period, the Sumter County Tourist Development Council has advised and the Sumter County Board of County Commissioners has limited marketing expenditure until a Strategic Tourism Plan could be developed and approved. This conservative approach has had the positive result of building the fund reserve to approximately \$1,010,417.

The input, recommendations and approval of this plan through the Tourist Development Council and finally to the Sumter County Board of County Commissioners can be achieved by June of this year. It is anticipated, the 2% tourist tax will generate approximately \$321,502 for the 2010 – 2011 budget year, based on current trends and average revenues over the previous 5 years. To be fiscally conservative and program aggressive,

e5solutions' recommendation outlines a program and expenditure plan to maintain expenditures within this year's revenue stream, but execute those expenditures to occur in the final months of the current budget year to gain an accelerated launch. The initial program recommendations would be funded from current year revenues -except for the fish stocking program which would be funded from the tourist tax reserve.

Most budgeting processes build their expenses against anticipated revenues of the coming fiscal year. Due to the current state of the economy we recommend future tourism budgets be built around achieved revenues for the previous year. In other words, recommended expenses in the budget year 2011 – 2012 would be based upon actual revenues achieved in budget year 2010 – 2011. Furthermore, we recommend each annual budget contain a 10% contingency to cover unexpected expenses and/or allow program adjustments during the annual cycle. As the Plan gains solid footing, it may then be more prudent to consider expenditures of reserves and/or adding to the percentage of the tourist tax.

### Prove the plan first, gain the support and partnership of stakeholders and then consider more aggressive capital and promotional expenditures.

Finally, the recently amended policy to guide tourism expenditures is well-crafted, but should be reviewed against some of the suggested strategies in this Plan. The TDC and the Board of County Commissioners may wish to consider additional policy changes to best leverage resources. For example, tourism programs throughout the state of Florida permit and seek co-promotional partnerships with private sector ventures. This can often be the best way to leverage public dollars to gain the fastest growth in tourism at the overall lowest costs. Under the current policy structure, such opportunities are prohibited. Reviewing this policy could also allow a stronger partnership philosophy.

County	Pop	Total \$	Personnel	Operations	Personnel %	\$ Per Capita
Marion	328,547	975,000	204,000	771,000	21%	2.97
Lake	312,119	1,890,000	635,000	1,255,000	34%	6.06
Polk	583,403	8,842,113	2,084,722	6,757,391	24%	15.16
Pasco	471,709	737,000	76,052	660,948	10%	1.56
Hernando	171,233	618,000	151,835	466,165	25%	3.61
Citrus	140,357	1,153,000	137,000	1,016,000	12%	8.21

## Recommendations: Start-up Activities

### Step 1:

- Create and deliver logo, branding and theme for Sumter County Tourism Marketing Campaign; Trademark “Visit Sumter” branding
- Build database of tourism stakeholders/businesses
- Create and launch tourism newsletter for industry
- Introductory press release and electronic media releases

### Step 2:

- Design and architect the interactive tourism website application, including an administrative back-end utility for content management and calendar of events
- Deliver fish stocking program and first tournament program, including/costs/dates
- Deliver specific plan for 2011 – 2012 tournament fishing program in cooperation with local stakeholders

### Step 3:

- Creation of website user interface and development of database back-end for content management and managing the calendar of events
- Deliver Search Engine Optimization and internet marketing plan
- Create draft “recreational and open space” RFQ deliverables
- Comprehensive tourism brochure

### Step 4:

- Populate calendar database with tourism related events data
- Launch finalized tourism website
- Draft review/recommendations on the Sumter County tourism grant guidelines

### Step 5:

- Deliver final documents of recommendations on Tourist Grant Guidelines and RFQ for “recreational and open space” plan
- Deliver full marketing plan and program for October 1, 2011-September 30, 2012, including augmented marketing mix and broader media coverage
- Deliver at least three specific new tourism outreach programs for 2011 – 2012 created in cooperation with local

**Sources:**

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Visit Florida  
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    2008 Florida Visitors Study

# COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY

for the

**WITHLACOOCHEE REGION**



Prepared by the Withlacoochee Regional Planning Council with funding provided by  
The U.S. Department of Commerce, Economic Development Administration

**COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY (CEDs)**

**for the**

**WITHLACOOCHEE REGION**

***“A Guide to Understanding and Improving  
the Collective Economies of  
Citrus, Hernando, Levy, Marion and Sumter Counties”***

Re-written - September 30, 2007  
Annual Update 2009

Prepared by the Withlacoochee Regional Planning Council with funding from the  
U.S. Department of Commerce, Economic Development Administration

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## **INTRODUCTION**

The Withlacoochee Regional Planning Council (WRPC) was created in 1973 through an inter-local agreement between Citrus, Hernando, Levy, Marion and Sumter Counties. One of the eleven regional planning councils in Florida, the WRPC is an association of local governments that employs a professional planning staff to perform state mandated duties and assist local governments. Under the state enabling law (Chapter 186, Florida Statutes), regional planning councils are recognized as Florida's "only multipurpose regional entity that is in a position to plan for and coordinate intergovernmental solutions to growth-related problems on greater-than-local issues, provide technical assistance to local governments, and meet other needs of the communities in each Region" (Ch. 186.502 (4) F.S.). The By-Laws governing the activities are promulgated in Rule 29-E of the Florida Administrative Code.

The Withlacoochee Region was designated as an Economic Development District (EDD) by the U.S. Department of Commerce, Economic Development Administration (EDA) in 1995. Since that date, the WRPC has collaborated with EDA to promote improvement in the regional economy, functioning as the administrative agency for the Region's Economic Development District.

## **ORGANIZATION**

The Withlacoochee Regional Planning Council is governed by a Board of Directors which establishes the goals and policies of the Council and makes recommendations to state and local governments. Pursuant to Rule 29E-1.004 of the Florida Administrative Code, the membership of the WRPC is open to Citrus, Hernando Levy, Marion and Sumter counties and the municipalities located therein. Each county in the Region has a minimum of (1) representative for its first 50,000; municipalities within each county having 25,000 or more has at least (1) representative. The representative to the Council from each member local government is the elected chief representative of that respective local government. The Governor of the State of Florida appoints additional representatives to the Council from counties within the Region, equal to one-third of the total membership. The member governments and the Governor are encouraged to appoint minorities in proportion to the percentage of minorities in the Region. Meetings of the Council are open to the public and held at regular intervals (Rule 29E-1.011). Official meetings are held the third Thursday of every month and are in accordance to the Florida Sunshine Law, Chapter 286 F.S.

## **STAFF SUPPORT**

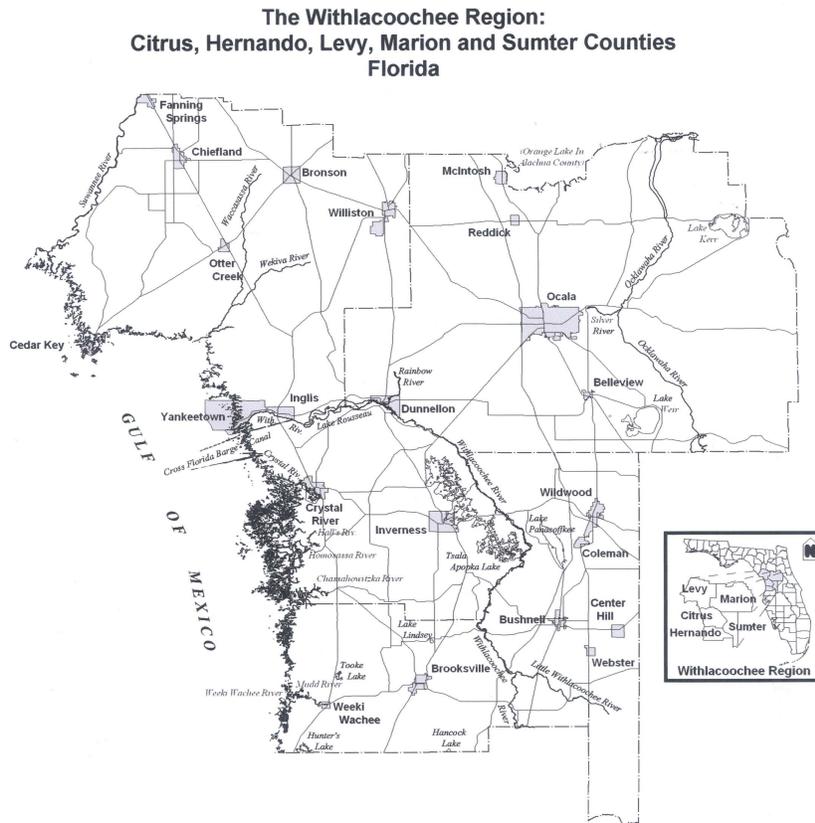
Regional economic development activities are supported by a staff that is skilled in economic planning and other related fields. WRPC's professional staff assists in conducting day-to-day functions required to assure the success of regional planning activities. Duties include developing regional plan content, aiding local government compliance to state planning mandates, support for local planning initiatives, and program administration.

The WRPC staff supports the CEDS Strategy Committee through updating and maintaining the plan document. Likewise, staff work to facilitate an inclusive CEDS planning process that mobilizes broad interests toward joint public and private partnership to foster greater economic development of the region. Additionally, staff collect and analyze information on the Region's economy, identifying strategy options and preparing detailed project implementation plans. Finally, as guided by the Strategy Committee, staff undertakes necessary revision of the CEDS plan as needed.

**EXECUTIVE SUMMARY**

The Withlacoochee Region consists of five counties in West Central Florida: Citrus, Hernando, Levy, Marion and Sumter. Together the Region spans just under 8.0% of Florida’s total land area. Ocala, the county seat for Marion County is the Region’s largest city. Recent estimates for the population of Ocala place it now over 50,000. Ocala enjoys a central location approximately 95 miles southwest of Jacksonville; 170 miles southeast of Tallahassee; 66 miles northeast of Tampa; 72 miles northwest of Orlando and 294 miles northwest of Miami. In all, the Region contains 22 cities. After Ocala, Brooksville (Hernando County) and Inverness (Citrus County) are the largest cities with estimated 2006 populations of 7,322 and 7,240, respectively. Of the remaining cities, 19 have populations under 5,000, and around half have populations numbering less than 1,000.

**FIGURE 1. MAP**



**KEY:**

- County Boundary
- City or Town Boundary
- Lake
- Road
- River



Prepared by: Withlacoochee Regional Planning Council  
File Name: D:\wr\_rds\WRBMP8d.wor (7-12-01)

By all measures, the Region's counties contain much of the population. Based on data from 2005, The Region has an average population density of 181 persons per square mile, although this figure doesn't describe the diversity of population density-found in the Region's unincorporated areas. Population density varies from as low as 34 persons per mile in Levy County to 315 persons per square mile in Hernando County. Population density also varies within counties due to concentrations of population located in unincorporated communities, but on balance a rural population distribution is the attribute that most characterizes the Region. As of 2006, it can be estimated that close to 87.0% of the Region's population resided in unincorporated areas.

Among the counties, the largest is Marion which comprises 1,663 square miles in total area or 33.1% of the Region. Next in size is Levy County consisting of 1,412 square miles or 28.2% of the Region's total area. The remaining three counties are comparatively smaller: Citrus County with 773 square miles, Hernando County measuring 589 square miles and Sumter County, the smallest, at 580 square miles. The Region's three coastal counties have a high percentage of water area ranging from 18.9% to 24.5% which exceeds the state average (18.0%); these counties have a high incidence of coastal wetlands such as estuaries and marshes. Citrus County also has a large area of inland freshwater known as the Tsala Apopka lake chain.

Table 1 presents geographic data regarding size and land/water area distribution for each county in the Region. These figures were taken from the 2000 Census and, because of a change in methodology, vary from previously published data. The Withlacoochee Region is bounded on the northwest by the Suwannee River; on the north by Gilchrist, Alachua and Putnam counties; on the northeast by Lake George; on the east by Volusia and Lake counties; on the south by the Withlacoochee River and Pasco County; and on the west by the Gulf of Mexico. Citrus, Levy and Hernando counties border the Gulf along the Nature Coast (formerly called the Big Bend) that extends northward to Apalachicola.

TABLE 1.  
MEASUREMENT OF REGION'S LAND AND WATER AREA, 2000

	LAND AREA	PERCENT LAND (%)	WATER AREA	PERCENT WATER(%)	TOTAL AREA	PERCENT OF REGION
CITRUS	584	75.5	189	24.5	773	15.4
HERNANDO	478	81.2	111	18.9	589	11.7
LEVY	1,118	79.2	294	20.8	1,412	28.2
MARION	1,579	95.0	84	5.1	1,663	33.1
SUMTER	546	94.1	35	5.9	580	11.6
REGION	4,305	85.9	713	14.2	5,018	100.0
STATE (%)	8.0	-----	6.0	-----	7.6	-----
FLORIDA	53,927	82.0	11,828	18.0	65,755	-----

Source: 2005 Florida Statistical Abstract, Table 8.03, Pg. 293

Despite rapid urbanization in many parts of the Region over past decades, many areas still retain a rural character. For example, looking again at cities, 16 out of 22 cities within the Region or 73% can be defined as rural, having populations of less than 2,500 persons. So, economic development of the Region will face the challenge of operating in both urbanized and rural settings. Rapid change has also transformed the Region's economy from its longstanding agriculture, forestry and fishing base to one dominated by retail trade and services. This change has led to a prevalence of low skill/low wage jobs that place prospects for increased regional prosperity in question. Nor will a service-oriented economy precipitate growth in other sectors of the economy that could create meaningful economic opportunities for workers. Historically, the Region has suffered from levels of unemployment higher than those of the state or nation. Measures of regional wealth, such as per capita income, also are notably behind state and national levels.

Rapid growth in regional population has led to increased competition for the few well paying jobs available. The Region's recent record growth contrasts sharply with the weak foundation of its economy. Historically, the Region has outperformed Florida over the past twenty years in total population and labor force expansion, but it has lagged considerably behind state wage levels, educational attainment and income; it also has had a significant numbers of persons in poverty. Another structural fact of the regional economy is that population increase drives economic growth. The regional economy relies too much on population growth to aid sector increase. Growth in regional population directly supports the construction, utilities and real estate sectors, while consequently moving employment trends toward emphasis on the service sector, especially retail trade, over the long-term. A slowdown in population growth – given this weakness– could cause higher unemployment, poverty and social distress—easily upsetting regional growth prospects.

To no small degree, existing and future transportation infrastructure will guide the expansion of the regional economy. Many roads in the Region, such as State Road 200 in southwest Marion County and State Road 50 in Hernando County are congested due to rapid development. However, the Region has excellent ground transportation links with other parts of Florida. Major arterials such as U.S. 19, U.S. 41, I-75, U.S. 441, U.S. 301 pass through the Region, which also contains the northern terminus of Florida's Turnpike. Another high capacity toll road, the Suncoast Parkway, runs through Hernando County. A positive feature of the Region's transportation system is that many of its high capacity roads provide for direct east to west movement of goods and services across the state, a rarity as many limited access/high capacity transportation facilities orient along a north to south axis within the state. Although the Region contains several large airfields, scheduled passenger service is not available causing severe disadvantages for economic development at large and the growth of tourism in particular.

The Region has an abundance of natural resources, yet this natural wealth may succumb to the consequences of urbanization. Of particular value are the Region's surface waters and their related habitats: rivers, springs, lakes, estuaries, wetlands and coastal marshes. Unfortunately, in some cases, surface water quality has been diminished by the effects of development and/or inadequate infrastructure in rural, coastal and ecologically sensitive areas. A key resource is the Floridan Aquifer, the primary source of water supply, which underlies the entire Region. It is sometimes the subject of debate over proposals to withdraw and transfer groundwater for potable uses to jurisdictions outside the Region – an action that has the potential for harmful environmental and economic impacts. Significant geographic features include the Ocala National Forest, the

Silver, Rainbow and Weeki Wachee Springs, and the Ocklawaha, Suwannee and Withlacoochee Rivers.

The Region's vast forests provide timber, and are still extensively harvested. Mining – which was prominent in the late 19<sup>th</sup> and early 20<sup>th</sup> Centuries – has declined in recent years largely due to economic and environmental reasons. The Region's other great economic natural resource-based industry – commercial fishing – faces large scale disruptions and dislocations following the adoption of a ban on certain nets in Florida waters. In light of this fact, aquaculture represents the probable future of commercial fishing within the Region.

Consequently, the Region faces obstacles to economic growth:

- Lack of infrastructure
- Declining historical industries
- Limited availability of sites for industrial development
- Shortage of appropriate infrastructure to support industrial development
- Existing growth and job creation patterns skewed toward the service sector and retail trade
- Low educational attainment

Despite challenges, the Region displays many areas of strength to a higher concentration of economic activity:

- Abundant natural resources and a pristine setting
- Abundant water supply
- Access to primary federal and state highways
- Small but diverse industrial base
- Growing health care services sector
- Existing economic development organizations
- Available labor pool
- Available housing
- Ample energy supply
- Inviting climate

The CEDS has identified the areas below as those where economic development efforts might best be targeted to improve regional quality of life:

- Development of community facilities and infrastructure
- Development of industrial sites with municipal services
- Increased labor force skills
- Introduction of commercial airline service and/or airport capacity enhancement
- Better career opportunities
- Higher wages and incomes
- Economic diversity and more jobs

## REGIONAL ANALYSIS

The analysis section presents an outline of the existing conditions in the regional economy. The content of the section broadly covers a range of internal and external independent variables. The section is organized by topic within broad categories of investigation. Each variable is discussed with emphasis placed on regional trend identification. The meaning of the trend for the regional economy is then summarized in the accompanying strategic finding.

## DEMOGRAPHIC FACTORS

### POPULATION

The Withlacoochee Region has experienced tremendous population growth over the past thirty years. As administered every decade, the U.S. Census has charted this increase. The Region's population expanded from 132,825 in 1970 to 595,598 in 2000, a gain of 348.4%. Growth in the Region outpaced Florida which grew by 135.0% during the same period. Population growth in the Region has primarily been caused by two main factors: 1) selection of the Region by older adults as a retirement location and 2) in-migration from other parts of Florida. Table 2A summarizes census population data.

TABLE 2A.  
WITHLACOOCHE REGION'S HISTORICAL POPULATION (1970-2000)

	<i>Population Estimates</i>				<i>Percent Change</i>			
	1970	1980	1990	2000	1970-1980	1980-1990	1990-2000	1970-2000
CITRUS	19,196	54,703	93,515	118,085	185.0%	70.9%	26.3%	515.2%
HERNANDO	17,004	44,469	101,115	130,802	161.5%	27.4%	29.4%	669.2%
LEVY	12,756	19,870	25,923	34,450	55.8%	30.5%	32.9%	170.1%
MARION	69,030	122,488	194,833	258,916	77.4%	59.1%	32.9%	275.1%
SUMTER	14,839	24,272	31,577	53,345	63.6%	30.1%	68.9%	259.5%
REGION	132,825	265,802	446,963	595,598	100.1%	68.2%	23.5%	348.4%
STATE (%)	2.00%	2.73%	3.50%	3.73%	----	----	----	----
FLORIDA	6,791,418	9,746,961	12,937,926	15,982,378	143.5%	32.7%	23.5%	35.0%

\*Figures Rounded

Source: U.S. Census, 1970, 1980, 1990, and 2000

For those years between the census, the US Census Bureau creates estimates of population drawing on the decennial population survey as well as other available data sources. Within the state of Florida, the University of Florida's Bureau of Economic and Business Research (BEER) runs a population estimation program to provide accurate population data for the state. The University of Florida's research effort produces population estimates that enhance census population findings within the context of the state. Under state law, BEER data serves as the official, definitive source of population information. The state of Florida, the legislature's Office of Economic and Demographic Research (EDR), and local governments all use BEER data.

TABLE 2B.  
RECENT REGIONAL POPULATION ESTIMATES AND  
2010 POPULATION PROJECTION

	Population		Estimates	Percent Change			State	Rank
	2000	2006	2010	2000-2006	2006-2010	2000-2010	By Pop.	Chg. By (#)
CITRUS	118,085	136,749	149,275	15.81%	9.16%	26.41%	32 of 67	32 of 67
HERNANDO	130,802	157,006	173,986	20.03%	10.81%	33.01%	29 of 67	26 of 67
LEVY	34,450	38,981	42,545	13.15%	9.14%	23.50%	46 of 67	41 of 67
MARION	258,916	315,074	353,683	21.69%	12.25%	36.60%	16 of 67	32 of 67
SUMTER	53,345	82,599	99,654	54.84%	20.65%	86.81%	37 of 67	24 of 67
REGION	595,598	730,409	819,143	22.63%	12.15%	37.53%	----	----
STATE(%)	3.73%	4.00%	4.10%	----	----	----	----	----
FLORIDA	15,982,378	18,349,132	19,974,199	14.81%	8.86%	24.98%	----	----

\*Figures Rounded

Source: BEBR: Florida Estimates Population 2006. Table 3 p. 24-25.

BEER: Florida Estimates of Population 2006. Table 8 p. 34-35.

Florida Legislature Office of Economic and Demographic Research (EDR) Population Database (2006)

Table 2B estimates a regional population of 730,409 for 2006 and projects a population of 819,143 for 2010. Population growth within the Region has been stronger than that seen elsewhere in the state. All counties within the Region (except Levy) outperform state population growth for the period of 2000 to 2006. Sumter County, in particular, showed strong population growth, increasing almost 9.75 times faster than the state population and has been ranked as among the fastest growing counties in the nation. Based on this most recent data, projections of current trends show, that if continued to 2010, the ten year growth rate (2000-2010) would exceed that of the 1990s; but it would be lower than decades past. More importantly, the rate of population growth for the Region appears to have slowed from 2000-2006 versus what projections hold for 2006 to 2010. As recently as 2005, the Withlacoochee Region was the second fastest growing Region by percentage terms in the state. The slowing in the housing sector nationally has negatively affected local markets, and it remains to be seen if projected population targets are reached by 2010.

However, the rapid growth of the past three decades must be put into perspective by noting the Region's small share of total state population: 3.7% in 2000 and 4.0% more recently. The growth must also be viewed relative to the regional population. In 1970, the population was considerably smaller than in 2000 so that a smaller numerical increase would translate into a larger percentage of growth. For example, from 1970 to 1980, the Region grew by 100.1%, a numerical increase of 132,977 persons, but from 1980 to 1990, although the Region grew by more people (181,161) it translated into a smaller percentage (68.9%) relative to current total population. This relationship carries forward as the total amount of in-migration by number is less than numbers elsewhere in the state, although it is quite high in percentage terms. (See Table 2B above.)

**STRATEGIC FINDING: Strong population growth continues as the consistent regional pattern, matching historical trends. While the Region's population growth rate continues to exceed the state's total growth rate, it is unclear whether this pattern can persist. Slowing population growth would reduce demand for those industries directly linked to in-migration: construction, real estate, and segments of the utilities sector, etc. All would be negatively affected. Such a change would also harm the Region's retail trade and service sectors as these areas depend on population increase to support both consumption and demand.**

**Traditionally, the regional economy relies on the sectors associated with population growth as a key support, but the prospect of changing population growth emphasizes the need to diversify the regional economic base. This course of action would fortify the regional economy against risks associated with concentrating business activity around population growth.**

AGE

Table 3A lists population by age group as measured for 2005 by BEBR. Above all, the Region is characterized by an aging population. All counties in the Region have a percentage of persons over age 65 in excess of the state average. Likewise, all counties in the Region have less individuals, by percentage, in the categories of adults aged 18-34 and 35-54. This is especially significant because these groups of adults ( i.e., cohorts between 18 to 54) are most likely to participate as full time, permanent workers in the labor force. Only in the category of adults aged 55-64 does the Region have a surplus of work age adults when compared to the average state percentage. Unfortunately, this category begins to reflect retired individuals as well. Given the Region's prominence as a retirement destination, it's unlikely a high percent of individuals in this category desire to work full time. Thus, a surplus here does not necessarily constitute a gain for the labor pool. In-line with the observed trend, the Region has a correspondingly large percentage of the population over the age of 65.

In addition, the median age of in the Region has increased. Table 3B shows median age distribution among the Region's population over the recent past and projected to 2030. Between 1990 and 2000, the median age for the Region increased by 3.4 years. All counties in the Region saw their median age increase during this period. The trend continued through 2005, and current projections indicate an acceleration of median age into the future.

TABLE 3A.  
REGION'S POPULATION BY AGE GROUP, 2005

	0-17	(%)	18-34	(%)	35-54	(%)	55-64	(%)	65+	(%)
CITRUS	21,498	16.2	16,413	12.4	31,060	23.4	20,836	15.7	42,828	32.3
HERNANDO	28,737	19.1	21,448	14.2	36,105	23.9	20,766	13.8	43,728	29.0
LEVY	8,664	22.8	6,808	17.9	10,188	26.8	5,200	13.7	7,125	19.0
MARION	63,038	20.7	50,679	16.6	78,841	25.9	38,976	12.8	73,392	24.1
SUMTER	11,440	15.4	12,958	17.5	17,967	24.3	9,450	12.8	22,237	30.0
REGION	133,377	19.0	108,306	15.5	17,4161	24.9	95,228	13.6	189,310	27.0
FLORIDA	4,042,432	22.6	3,777,434	21.1	5,062,757	28.3	1,979,758	1.1	3,055,846	17.1

Source: *Florida Statistical Abstract 2006*. Table 1.34, p.28-29.

TABLE 3B.  
REGIONAL MEDIAN AGE PROJECTION TO 2020 AND 2030

	1990	2000	2005	2020	2030	Change 1990-2030 (Years)
CITRUS	50.8	52.6	53.5	54.9	60.8	10.0
HERNANDO	49.5	49.5	49.4	54.6	57.2	7.7
LEVY	38.5	41.1	42.4	46.1	47.8	9.3
MARION	40.0	43.8	45.1	50.0	52.1	12.1
SUMTER	40.1	49.2	48.7	50.1	54.9	14.8
REGION	43.8	47.2	47.8	51.1	54.6	10.8
FLORIDA	36.4	38.7	39.7	42.5	44.4	8.0

Source: *Florida Statistical Abstract*, 2006, Table 1.38, p. 36.

*Florida Statistical Abstract* 2006. Table 1.51, p. 47.

*Florida Statistical Abstract* 2001. Table 1.38, p. 36.

*Florida Statistical Abstract* 1992. Table 1.38, p. 36.

**STRATEGIC FINDING: More persons over age 65, coupled with a lower than normal work age population may cause problems within the regional local labor market. Employers appear to have difficulty attracting younger workers. A shortage of younger, high skill workers will not aid the firm development in new and emerging industries within the Region. Efforts to better involve retirees in the Region’s workforce could function as an intermediate, local solution and should be supported. But consumption habits of a concentrated elderly population will increase the demand for service and retail trade activity, reinforcing the Region’s already pronounced bias toward service sector job creation. Clearly, a shortage of young workers means workforce development and coordinated efforts to attract and retain a balanced work age population should be prioritized by regional economic development efforts.**

## EDUCATION

The educational attainment of the Region's labor force improved for the period between 1990-2000. Table 4 summarizes the educational attainment of persons aged 25+ for the Region circa 2000. The reader is cautioned that the data indicate the highest educational level achieved. Therefore, the total number of high school graduates for persons aged 25+ would be the sum of the columns "High School Graduates," "Some College" and "College Graduates."

Basic educational attainment showed strength over much of the Region. For instance, high school graduation gained over this period (36.0% in 1990 to 37.2% in 2000). The Region had more high school graduates (37.2%) than the state (28.7%) in 2000 in the percentage of persons whose highest educational achievement was only a high school diploma. Most of the Region continues to

parallel the state in high school educational attainment. Since 2000, FCAT scores have remained in-line with state averages, and the Region had a 4 year high school graduation rate similar the state average. The percentage of persons with post high-school education showed parallel increase.

The data for 2000 indicates 40.0% of the population aged 25+ either had some college (including Associates Degrees) or had obtained a college degree (Bachelor's or higher) compared to 33.0% in 1990. While the educational attainment levels in the Region have increased significantly over the past ten years, the regional percentage of persons with college experience continued behind the state's figure of 51.1%. Locally, community colleges provide the Region's residents access to post-secondary education and career training.

TABLE 4.  
REGION'S EDUCATIONAL ATTAINMENT, 2000

	Population 25 years and over	Less than 9th grade	9th to 12th grade, no diploma	High school graduate	Some College	College Graduate
CITRUS	92,594	5,003	15,075	35,203	25,136	12,177
HERNANDO	99,082	5,280	16,055	37,395	27,737	12,614
LEVY	24,030	1,740	4,531	9,183	6,023	2,553
MARION	187,187	11,414	29,399	67,271	53,477	25,626
SUMPTER	41,509	2,539	6,897	16,113	10,880	5,080
REGION	444,402	25,976	71,957	165,165	123,253	58,057
REGION (%)	100.0	5.8	16.2	37.2	27.7	13.1
FLORIDA	11,024,645	739,222	1,480,726	3,165,748	3,176,621	2,462,328
STATE (%)	100.0	6.7	13.4	28.7	28.8	22.3

Note: "Some College" includes Associates degrees. "College Graduate" includes Bachelor's degrees and higher.  
Source: U.S. Census, 2000

**STRATEGIC FINDING:** Although recent progress is encouraging, to benefit the Region's economy, increased regional educational attainment must be shown to connect to higher regional competitive advantage. However, because improvements in regional education levels will likely correlate to future economic success, continued focus on workforce educational attainment needs to be applied as a prerequisite to further diversification of sector types in the regional economy. As a consequence of improvements at the high school level, emphasis relating the intersection of education and economic development—should shift to post-secondary opportunities. Over the long-term, better educational options after high school will promote diversification of the regional economy, leading to new sector growth. As a consequence of this fact, support for career development opportunities should figure highly into regional economic development efforts.

PERSONAL INCOME

Total personal income data from the U.S. Department of Commerce, Bureau of Economic Analysis indicates the relative capacity to create wealth within an area. This statistic includes the earnings (wages and salaries, other labor income, and proprietor's income); dividends, interest, and rent; and transfer payments received by an area's residents. Results for the Region are presented in Table 5.

TABLE 5.  
TOTAL PERSONAL INCOME\* 1980, 1990, 2000, & 2003 (IN THOUSANDS OF DOLLARS)

	1980	1990	2000	2003	(%) Regional Income 2003	Increase 1980- 2000	Increase 1990 - 2000	Increase 2000- 2003
CITRUS	338,000	1,302,000	2,551,000	2,979,000	19.9	654.7	195.9	116.8
HERNANDO	291,000	1,434,000	3,014,000	3,530,000	23.6	935.7	110.2	117.2
LEVY	113,000	304,000	621,000	712,000	4.7	495.6	104.3	114.7
MARION	855,000	2,721,000	5,780,000	6,686,000	44.7	576.0	112.4	115.6
SUMTER	144,000	389,000	778,000	1,079,000	7.2	440.3	100.0	138.7
REGION	1,741,000	6,150,000	12,744,000	14,986,000	100	631.9	107.2	117.6
FLORIDA	88,693,000	241,836,000	445,740,000	511,977,000	NA	402.6	184.3	144.9

\*All total personal incomes are in thousands of dollars and may not sum exactly due to rounding.

Source: 2002 Florida Statistical Abstract, Table 5.14, p. 190.

Florida Statistical Abstract 2006. Table 5.14, p. 201-202.

Florida Statistical Abstract 1992. Table 5.14, p. 150-151.

Florida Statistical Abstract 1982. Table 5.13, p. 154-155.

From 1980 to 2000, total personal income in the Withlacoochee Region increased by 631.9%, while state total personal income increased by 402.6%. The fastest growing counties in the Region were Citrus and Hernando with increases of 654.7% and 935.7%, respectively. By the straight percentages, the rate of personal income growth for the Region looks likely to exceed the rate experienced by most of the Region in the 1990s. That said, even as regional income rises, the increase is still well below state average total personal income growth for the identical period. It remains to be seen if recent income growth will outpace the income growth of the 1990s.

Marion County remained the dominant county with 44.7% of regional total personal income. Together, Citrus and Hernando produce the second largest share of regional income, roughly equaling Marion County's percentage. These three counties generate an amount of personal income slightly in excess of their percentage of regional population. Oppositely, Levy and Sumter Counties produce an amount of income less than their share of the regional population. Levy County accounts for 5.3% of the population but has 4.7% of total regional personal income. The effect is more noticeable in Sumter County which has 11.3% of the population and yields only 7.2% of the Region's total personal income.

**STRATEGIC FINDING: Individual income, as measured by total personal income growth, has made significant gains as compared to the recent past. Regional incomes now are multiples of what they were previously. Even with improvement, regional total personal income varies over time. Inability to sustain income growth points toward weakness in regional wages, and this is inconsistent with the rising prosperity of the state at large.**

## MEDIAN INCOME

Median family income is a measure of wealth distribution and relative prosperity. Table 6 (next page, below) presents data for median family income from the last three full census periods. Over time, median incomes within the member counties of the Region have changed considerably. In 1989, Marion County had a narrow edge over Hernando County for highest median income within the Region. By 1999, Hernando had a clearly established lead over all other counties in the Region. Levy County has consistently had the lowest median income levels.

In nominal terms, all the counties were significantly beneath the state's median family income, a disparity that increased from 1979 to 1999. The gap—as measured in dollars—between the state median income and the regional median income has only increased. It indicates the Region is not only poorer than the state, but that the state is becoming wealthier at a faster pace than the Region.

This observation is reinforced when median income is examined by percentage change. From 1979 through 1989, the Region had a percentage change less than the state's but by a margin under one percentage point. Over the next ten years, median income in the Region grew at a rate 8.4% behind aggregate median income growth in the state. Consequently, between 1989 and 1999, income in the state increased State of Florida to 41.6% as compared to an increase of 33.2% in the Region as a whole.

TABLE 6.  
MEDIAN FAMILY INCOME OF REGION, 1979, 1989 & 1999 (IN DOLLARS)

	1979	1989	1999	Percent Change 1979-1989	Percent Change 1989--1999
CITRUS	13,009	24,465	31,001	88.1	26.7
HERNANDO	13,933	25,685	37,509	84.3	46.0
LEVY	12,464	22,743	30,899	82.5	35.9
MARION	13,440	26,089	31,944	94.1	22.4
SUMTER	13,318	23,687	32,073	77.9	35.4
REGION	13,233	24,534	32,685	85.4	33.2
FLORIDA	17,316	32,212	45,625	86.0	41.6

Source: U.S. Census: 1980, 1990, and 2000.

**STRATEGIC FINDING:** As compared to the state, relatively weak regional median income suggests the wage scale is skewed toward low paying job opportunities with little chance of advancement. Median income shortfall is yet another indicator that regional incomes are far less than they could be under a best case scenario. Economic development presents one vehicle to address suppressed incomes within the Region. To respond effectively, economic development efforts should target preference to those industries that pay wages above the median wage rate. In summary, the shortfall in regional median income—compared to the state—underscores the importance of economic development insofar as it explicitly addresses the regional income gap.

#### PER CAPITA INCOME

To date, the Region remains behind state and federal per capita income figures. Per capita income (total income divided by total population) indicates the relative wealth of the population, although it does not show the economic disparities within the Region's population. So, any relative deficit or surplus in per capita income is very telling about concentration of wealth in a location.

Table 7 gives per capita Income for 1989 and 1999 (Census surveys of income are carried out one year prior to the decennial population survey). More recent data has been added to the table to facilitate trend identification. The table demonstrates significant growth in per capita income from 1989 to 1999, although much of it occurred during the 1970s due to the high inflation rates of that decade. The growth in per capita income from 1989 to 1999 in the Region exceeded the state. In 2004, Marion County had the highest per capita income in the Region, followed by Citrus and Hernando Counties. The per capita incomes for Levy and Sumter counties were significantly lower, a sign of intra-regional disparity.

Average per capita income for the Region constituted 74.7% of the national average per capita income in 2004 and 71.4% the state per capita income level that same year. While per capita income grew between the years of 1999 and 2004, the rate of growth was significantly less than

what was experienced statewide. Sumter and Levy counties had per capita incomes even lower at 64.6% and 67.8% of the national average, respectively. Per capita incomes in each of the planning district's five counties were significantly lower than state per capita income.

TABLE 7.  
REGIONAL PER CAPITA INCOME (IN DOLLARS)

	1989	1999	2004	Percent Change (1999-2004)
CITRUS	12,151	18,585	24,278	30.6
HERNANDO	11,864	18,321	23,475	22.7
LEVY	9,386	14,746	20,373	38.2
MARION	11,782	17,848	24,749	38.7
SUMTER	9,920	16,830	19,400	15.3
REGION	11,021	17,266	22,455	30.1
FLORIDA	14,698	21,557	31,469	46.0

Source: U.S. Census, 1990, 2000

Source: Florida Statistical Abstract 2006. Table 5.10, 193-194.

**STRATEGIC FINDING: Like median income inequality, the gap between regional per capita income and state and national levels have proved constant. The Region is well behind state and national per capita income numbers and income growth in the Region is notably slower than the state as a whole. Economic development can address this shortfall by striving to attract higher paying jobs. Therefore, increase in regional wage rates should be counted as an important element of strategic economic development planning. Any increase in regional wages will have positive effects throughout the Region due to anticipated increase in consumption.**

#### LABOR FORCE

The civilian labor force in the Withlacoochee Region grew significantly from 1980 to 2000. In 2000, the U.S. Census recorded a regional civilian labor force of 209,200 persons, an increase of 135.2% from 1980. The Region's labor force outpaced both regional population increase 124.7% and the state labor force growth 75.6%, during the same period. The fastest growing area was Hernando County, where the labor force increased by 220.0% from 1980 to 2000. Citrus County was next with 148.0% and Marion County trailed at 123.4%. However, from 1990 to 2000, the labor force throughout the Region declined from 37.7% to 35.1% of total population. Slow growth in labor force participation rates are indicative of the Region's higher median age. That trend has since reversed somewhat since 2000 with the state labor force participation rate increasing parallel to the trend in the state as a whole, but the Region's labor force participation rate is still visibly less than the state average.

TABLE 8.  
REGIONAL (CIVILIAN) LABOR FORCE PARTICIPATION RATES (1980-2005)

	1980	% of Population working (1980)	1990	% of Population working (1990)	2000	% of Population working (2000)	2005	% of Population working (2005)
CITRUS	16,779	30.7	32,018	34.2	38,837	32.9	47,136	35.5
HERNANDO	14,528	32.7	34,262	33.8	44,071	33.7	54,887	36.0
LEVY	7,291	36.7	10,282	39.7	12,935	37.5	15,628	41.1
MARION	46,567	38.0	80,308	41.1	98,248	37.9	118,762	38.9
SUMTER	9,251	38.1	11,855	37.5	15,109	28.3	22,708	30.6
REGION	94,416	35.5	168,725	37.7	209,200	35.1	259,627	36.4
FLORIDA	4,217,665	43.2	6,167,236	47.7	6,995,047	43.7	8,329,000	46.4

Source: U.S. Census 1980, 1990, 2000  
 Florida Statistical Abstract 2006. Table 6.11, p. 274-275.  
 Florida Statistical Abstract 2006. Table 1.34, p. 24-39.

Although Marion County, the chief trade center of the Region, remained dominant in terms of labor force size, rapid growth elsewhere in the Region diminished this lead over the past two decades. In 1980, Marion County contained almost half 49.3% of the Region's labor force. This share fell to 47.0% in 2000 and by 2005 had reached 45.7%. However, the Marion County labor force is still larger than that of any two of the other counties combined. Table 8 presents civilian labor force data for the census years 1980, 1990 and 2000 and is updated with current labor force participation rates.

**STRATEGIC FINDING: While a flat labor force participation rate could show weakness in job creation, when contrasted against regional population growth, it also speaks to the skew toward retirees and an older population in general. Regardless, decreasing labor force participation is a worrying development for overall regional productivity. In either case, economic development activity can seek to reverse this pattern by preferencing those strategic activities that promote job creation and job retention to preempt the emerging trend.**

#### SOURCES OF INCOME

Although total personal income increased astronomically from 1980 to 2000, a study of its components reveals an interesting observation of the regional economy: (1) the high incidence of transfer payments caused by a large retired population and, (2) regional income is no longer generated primarily by private sector earnings. And it's a trend that appears to be gaining strength. Specifically, in 2006, *Florida Trend Magazine* identified Sumter County as the top county statewide for highest percentage of transfer payments at 38% for 2006.

Looking at the recent past, the contribution of transfer payments to the regional economy is far

higher than what is typical of the state. Transfer payments are, generally, pension and retirement payments as well as unemployment benefits. High levels of transfer payments tend to promote the retail trade and services sectors of the economy through purchase of goods and services required to maintain quality of life. Given the large retired population in the Region, it is not surprising that transfer payments accounted for 25.3% of total personal income in the Region in 2000. By comparison, transfer payments accounted for only 15.1% of Florida's total personal income in 2000, a drop from 17.2% in 1980. Table 9A shows transfer payments as a percent of total personal income from 1980 to 2000.

Private sector, non-farm earnings are the incomes generated by businesses of all types, excluding farms. Its decline, as a percentage of total personal income, is a troubling sign of the diminished relative importance of private sector employment as the primary producer of income. In 1980, the private sector generated 39.1% of the Region's income; by 2000, it declined to 33.3%. The state's percentage declined from 1980 (53.4%) to 1990 (51.2%), but, in 2000, private sector, non-farm earnings as a percentage of total state income increased to 52.2%. Table 9B (next page, below) shows earned income as a percent of total personal income from 1980 to 2000.

TABLE 9A.  
TRANSFER PAYMENTS AS A PERCENTAGE OF  
TOTAL PERSONAL INCOME IN REGION (1980-2000)

	1980	1990	2000
CITRUS	31.7	28.7	28.2
HERNANDO	27.9	27.0	27.3
LEVY	22.9	26.4	25.6
MARION	22.6	23.9	22.7
SUMTER	26.1	29.8	27.8
REGION	25.6	26.1	25.3
FLORIDA	17.2	16.3	15.1

Source: *Florida Statistical Abstract 2002*. Table 5.39, p. 221.

*Florida Statistical Abstract 1992*. Table 5.39, p. 180-181.

*Florida Statistical Abstract 1982*. Table 5.37, p.176.

TABLE 9B.  
PRIVATE SECTOR, NON-FARM EARNINGS AS A  
PERCENTAGE OF TOTAL PERSONAL INCOME IN REGION (1980-2000)

	1980	1990	2000
CITRUS	35.2	35.4	32.1
HERNANDO	28.9	27.4	26.8
LEVY	34.4	28.1	26.9
MARION	46.2	44.4	39.2
SUMTER	38.4	27.1	23.8
REGION	39.1	36.6	33.3
FLORIDA	53.4	51.2	52.2

Source: *Florida Statistical Abstract 2002* Table 5.34, p. 218-219.  
*Florida Statistical Abstract 1992*. Table 5.34, p. 173-174.  
*Florida Statistical Abstract 1982*. Table 5.34, p. 172-175.

**STRATEGIC FINDING: The balance between transfer payments and wages is shifting toward the former within Region. This change will continue to push the regional economy toward the service and retail trade sector, because transfer payments correspond with higher levels of personal consumption. In effect, transfer payment increase works to substitute for wage growth in the regional economy. In-migration of retirees accounts for this phenomenon. If this trend were to cease, regional income would precipitously decline. Again, regional economic development should explicitly promote job creation to reverse decline in wages as a source of income within the Withlacoochee Region and to attract skilled workers to the regional labor pool.**

#### PRIVATE SECTOR NON-FARM INCOME AND WAGES

Private sector, non-farm earnings reflect employment by industrial sector in the Region. In 2004, approximately 52.5% of private sector earnings came from the services and retail trade sectors combined, up from 51.3% in 1990. (This figure could be even higher as some services and retail trade income information was withheld to protect individual firms.) Individually, the services sector generated about 37.9% of personal earnings while the retail trade sector accounted for 14.6%. Manufacturing has fallen from 15.7%, in 2000, to just under 10%. Construction in the Region has outpaced the state for the past two decades. The housing boom of 1990s accounted for the significant growth in the construction from 11.3% in 1990 to 13.5% in 2000. Construction continues to stay near its peak constituting 12.5% of regional wages. Table 10 summarizes.

(Note: income data discussed in this sub-section was from the U.S. Department of Commerce, Bureau of Economic Analysis and is not comparable with Census income data discussed in other sub-sections).

**TABLE 10.**  
**PRIVATE, NON-FARM PERSONAL INCOME BY INDUSTRIAL SECTOR, 2004**  
**(IN DOLLARS)\***

	<b>PRIVATE NON-FARM EARNINGS</b>	<b>MANUFACTURING</b>	<b>MINING</b>	<b>RETAIL TRADE</b>	<b>CONSTRUCTION</b>
CITRUS	1,058,573,000	20,845,000	2,326,000	146,459,000	138,261,000
HERNANDO	1,145,438,000	48,949,000	21,420,000	172,760,000	146,113,000
LEVY	226,171,000	24,398,000	2,433,000	35,382,000	32,223,000
MARION	3,144,188,000	447,370,000	8,557,000	456,701,000	375,192,000
SUMTER	290,803,000	41,401,000	Data Withheld	47,533,000	39,968,000
REGION	5,865,173,000	582,963,000	Data Withheld	858,835,000	731,757,000
(%) REGION	100.00%	9.9%	Data Withheld	14.6%	12.5 %
FLORIDA	311,531,423,000	23,664,232,000	524,195,000	30,466,573,000	27,934,667,000
(%) STATE	1.9%	0.18%	Data Withheld	0.30%	0.24

	<b>FINANCE INSURANCE REAL ESTATE</b>	<b>TRANSPORTATION INFORMATION PUBLIC UTILITIES</b>	<b>SERVICES</b>	<b>WHOLESALE</b>	<b>FORESTRY AND FISHING</b>
CITRUS	71,594,000	163,609,000	482,246,000	22,600,000	3,670,000
HERNANDO	88,964,000	128,094,000	450,914,000	40,583,000	2,493,000
LEVY	14,190,000	3,380,000	63,931,000	9,846,000	19,944,000
MARION	261,076,000	189,124,000	1,168,766,000	168,733,000	57,150,000
SUMTER	4,847,000	4,531,000	54,395,000	14,850,000	Data Withheld
REGION	440,671,000	4,393,738,000	2,220,252,000	256,612,000	Data Withheld
(%) REGION	7.2%	Data Withheld	37.9%	4.4%	Data Withheld
FLORIDA	37,410,086,000	27,180,088,000	123,893,061,000	20,840,350,000	1,648,657,000
(%) STATE	0.13%	Data Withheld	0.71%	0.08%	NA

Note: Percentages calculated WRPC.

Source: *Florida Statistical Abstract 2006*. Table 5.34, 226-33.

\*Data withheld when information disclosure would compromise a specific firm's privacy.

**STRATEGIC FINDING: The Region's economy continues to be dominated by the service and retail trade sectors. Manufacturing remains important, but now accounts for a reduced percentage of the Region's income. Construction has replaced manufacturing as the third**

**most important source of regional income. Growth in construction, retail and service sectors tie to established patterns of expansion activity accompanying population growth. If regional population growth patterns change, and demand for service and retail trade sector goods correspondingly fall, then the Region's economic base would be very vulnerable. Therefore, analysis of regional wages and income gives further proof economic development efforts should support diversification of the economic base.**

**AVERAGE WAGE LEVELS**

Bureau of Economic Analysis data for 2004 shows lower average per job earnings in the Region versus the state of Florida or the nation. Regional average earnings per job are \$28,554. This figure amounts to only 64.2% the national level and 73.8% of average earnings for the state. In 2004, the counties of the Region had average earnings per job ranging from \$25,708 to \$31,986. Viewing the difference between average Region wage levels and the state's average wage in dollars serves to illustrate the disparity between Regional wages and wages in the state, generally. More than \$10,000 annual difference exists between the typical wage in the Region versus the state.

From 2000 to 2004, increase in earnings per job appeared as the notable trend for the Region. No county showed a rate of earnings growth that exceeded the Florida average. Levy, Marion and Sumter counties all made impressive gains in dollar terms. Hernando and Citrus counties underperformed, falling behind both the Region and the state in percentage increase. Levy County is the outlier with earnings per job below 40.0% of average state level. Table 11 details recent earnings data.

**TABLE 11.  
EARNINGS PER JOB, 2004 (IN DOLLARS)**

	<b>Average Wage and Salary Earnings Per Job, 2000</b>	<b>Average Wage and Salary Earnings Per Job, 2004</b>	<b>Percent (%) Increase 2000-2004</b>
CITRUS	23,290	27,194	16.8
HERNANDO	22,773	27,312	19.8
LEVY	22,253	25,708	15.5
MARION	25,558	30,570	19.6
SUMTER	26,360	31,986	21.3
REGION	24,047	28,554	18.7
FLORIDA	31,534	38,706	22.7

Source: *Florida Statistical Abstract 2006*. Table 6.03, p. 252-253.

**STRATEGIC FINDING: Lower than average earnings per job is more evidence to support the observation that an income gap exists for the regional economy relative to outside**

**economies. It shows wages do not reflect the benefits of regional competitive advantage. Consequently, economic development efforts need to focus on promoting job growth targeted at sectors of the economy that will pay above average wages, such as value-added manufacturing, to reverse this trend. Economic development efforts should also focus on trying to find ways for regional competitive advantage to better translate into increased wages. Any job retention efforts undertaken should look at wages as a determinant factor.**

UNEMPLOYMENT

Historically, the Withlacoochee Region has been plagued by chronically high unemployment, and the Region's minority and young adult populations have suffered disproportionately. During the 1970's and 1980's, the Region's unemployment almost always exceeded the state's level.

TABLE 12.  
HISTORICAL, ANNUAL UNEMPLOYMENT RATES BY PERCENT

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
CITRUS	6.00%	5.80%	5.90%	4.60%	4.70%	6.00%	5.70%	5.60%	5.00%	4.00%
HERNANDO	4.50%	4.00%	3.80%	3.30%	3.30%	4.30%	5.40%	5.20%	5.40%	4.50%
LEVY	4.30%	4.20%	4.10%	3.20%	3.50%	5.10%	5.00%	4.70%	4.70%	3.80%
MARION	4.90%	4.60%	4.20%	3.60%	3.70%	4.80%	5.00%	4.50%	4.50%	3.60%
SUMTER	4.50%	4.30%	3.30%	2.80%	2.70%	4.10%	4.20%	3.50%	4.60%	3.40%
REGION	4.90%	4.60%	4.30%	3.60%	3.80%	4.90%	5.20%	4.70%	4.80%	3.90%
FLORIDA	5.40%	4.90%	4.30%	3.90%	3.60%	4.80%	5.50%	5.10%	4.70%	3.80%

Source: Florida Department of Labor and Employment, Bureau of Labor Market Information 1996-2005

Frequently, unemployment rates reached double-digit levels, when the counties of the Region were accounted for individually. The Region's unemployment situation reversed between 1996 and 2005. During that period, unemployment rates in the Region steadily decreased, with at least five of the ten years below the state's rate. Unfortunately, by 2000, unemployment rates were on the rise. This was partially due to the 2001 recession, terrorists attacks and corporate accounting scandals. In part, the Region's high rate of population growth has contributed to higher than average levels of unemployment as in-migrants arrive at a rate that exceeds job creation.

Between 2000 and 2002, unemployment rates for the Region were at their highest in 6 years, compared to state unemployment. Nevertheless, the Region's economy rebounded from 2003 to 2005 with rates dropping from 4.8% to 3.9%, respectively. Table 12 summarizes annual average unemployment rates in the Region, its member counties and the state from 1996 to 2005 (Note: unemployment rates issued in 1996 and after are not comparable with previous years). Citrus County had the unfortunate distinction of leading the Region with the highest annual average unemployment for most of the period between 1996 and 2005. Historically, Levy County has had lower unemployment on average, presumably because of large numbers of workers commuting to Ocala and Gainesville for employment; 45.3% of the Levy County work force commutes to jobs outside the county. Most recently, Sumter County has achieved the lowest unemployment in the Region.

Unemployment is again pushing upwards as job losses in the construction sector precipitate an

increase. For July 2007, state unemployment numbers, from the Florida Research and Economic Database, show non-seasonally adjusted monthly unemployment was 4.9% for the Region, and between June and July unemployment grew by 0.5%. Citrus and Hernando Counties led the Region's unemployment with 5.2% and 5.9%, respectively. During this same period state unemployment was 4.2%. Parts of the Region, at least, appear headed back toward historical unemployment levels.

**STRATEGIC FINDING: On the whole, the Region suffers persistent, higher levels of unemployment than the state. Pockets of localized higher unemployment within certain localities are of concern. Remediation of the unemployment through diversification of the economic base and job creation should remain a priorities of Regional economic development. In particular, economic development efforts should focus on creating industry clusters not dependent on Regional population increase to sustain growth.**

#### POVERTY

Table13 summarizes the numbers of persons living in poverty in the Withlacoochee Region, and it also presents a historical tracking of poverty levels. Although the percentage of persons living in poverty has gone down, actual numbers have increased. Presumably, in-migration of more affluent persons has had the statistical effect of diluting the impoverished population as a percentage of total population.

**TABLE 13.  
LEVELS OF POVERTY (1979-2003) BY NUMBER AND PERCENT**

	1979	(%)	1989	(%)	1999	(%)	2003	(%)
<b>CITRUS</b>	7,375	13.6	11,550	12.6	13,541	11.7	15,944	12.4
<b>HERNANDO</b>	5,927	13.4	10,970	11.0	13,307	10.3	17,928	12.1
<b>LEVY</b>	4,076	20.8	5,247	20.7	6,263	18.6	5,971	16.3
<b>MARION</b>	21,502	17.9	27,794	14.6	32,918	13.1	39,769	14.0
<b>SUMTER</b>	4,757	20.6	5,919	19.8	6,448	13.7	6,800	13.1
<b>REGION</b>	43,637	16.4	61,480	13.8	72,477	12.2	86,412	13.6
<b>FLORIDA</b>	1,287,056	13.5	1,604,186	12.7	1,952,629	12.5	2,215,209	13.0

Source: U.S. Census, 2000, 1990, 1980  
Florida Statistical Abstract 2006, Table 5.48, p. 239-241

From 1979 to 1999, the percent of poverty in the Region had decreased to 12.2%, but the real number of persons in poverty increased by 39.8% to 72,477. By comparison, the percent of persons in poverty for the State of Florida decreased from 13.5% in 1979 to 12.5% in 1999. Except for Hernando County, the Region's increase in poverty was faster than the state as a whole. Consequently, more than half of the Region maintains poverty levels greater than the state average.

As shown in the table above, the Regional poverty rate has increased since 1999. This trend can also be seen in individual counties. Citrus, Hernando, and Marion counties all saw increases to their poverty rates during this period. Levy County's high poverty level decreased by less than a percentage point and still remains highest. Most counties in the Region have poverty rates around or in excess of the state rate. Sumter County is the exception. It showed a decrease in poverty from 1999 to 2003 and now has a rate below the state average.

**STRATEGIC FINDING: Over half the counties in the Region have high numbers of individuals in poverty. The numerical increase of persons in poverty highlights how existing economic opportunities may not be providing prosperity evenly throughout the Region's population. Elevated levels of poverty within the Region and a faster rate of poverty growth versus other parts of the state may predict future income inequality between the Region and the outside economy. This interpretation is reinforced by the fact that existing regional median and per capita incomes remain lower than the state level.**

**REGIONAL FACTORS**

**TRANSPORTATION**

The Census provides information on place of work and residence, and it also provides information on commuter travel time. Approximately one in four workers within the Region was employed outside their county of residence in 2000, up from one in five in 1990 (Table 14a). From 1990 to 2000, the number of workers commuting outside of their county of residence increased in the member counties of the Region and also in the state. However, the Region and the state remained above the Nation (73.3%) in retaining employees in the county of residence for 2000. Out of the counties in the Region, Levy County continued to lead with 46.8% of its residents commute outside of the county for employment. Sumter County experienced the largest increase from 39.8% in 1990 to 45.8% in 2000.

TABLE 14A.  
PLACE OF WORK WITHIN REGION (1990-2000)

	1990		2000	
	In county of residence	Worked outside county of residence	In county of residence	Outside county of residence
CITRUS	82.9%	17.1%	77.7%	22.3%
HERNANDO	70.4%	29.6%	66.7%	33.3%
LEVY	54.7%	45.3%	53.6%	46.4%
MARION	89.2%	10.8%	86.2%	13.8%
SUMTER	60.2%	39.8%	54.2%	45.8%
REGION	80.1%	19.9%	76.2%	23.8%
FLORIDA	85.5%	14.5%	81.9%	18.1%

Source: US Census, 1990 and 2000

Additionally, commuting times in the Region are on the rise. (See Table 14b below.) Almost 10.0% of residents now commute more than 60 minutes to work. The mean travel time for the Region was at 28.3 minutes. With the exception of Marion County, all the counties in the Region surpassed

the state's median travel time for 2000. However, the State, which is at 26.2 minutes, is ahead of the national average, 25.5. It is no surprise that Levy County leads the Region with the highest mean travel time at 31.4 minutes, with nearly half of its' residents employed in other counties.

TABLE 14B.  
TRAVEL TIME TO WORK WITHIN REGION, 2000

	less than 19 minutes	20 to 39 minutes	40 to 59 minutes	60 or more	Worked at home	Mean Travel Time
CITRUS	47.3%	32.2%	7.9%	9.5%	3.1%	26.6
HERNANDO	41.9%	32.7%	9.3%	13.2%	2.9%	29.3
LEVY	36.5%	32.4%	16.6%	10.5%	4.0%	31.4
MARION	42.8%	39.3%	8.4%	6.3%	3.1%	25.8
SUMTER	42.5%	32.7%	9.5%	12.2%	3.1%	28.0
REGION	43.0%	35.7%	9.1%	9.0%	3.1%	28.3
FLORIDA	39.9%	39.1%	11.2%	6.8%	3.0%	26.2

Source: US Census 2000

**STRATEGIC FINDING: Existing land use patterns and proximity to infrastructure will guide growth. To the extent possible, economic development within the Region should proceed in a manner that takes the land use and transportation relationship into consideration. Regional economic development planning should seek ways to integrate economic development activity with existing or proposed transportation system management and applicable state and local policies. Whenever possible, economic development projects should make a positive contribution to the multimodal transportation options.**

## LAND USE

Table 15 (next page, below) lists proportional land use by category and percentage for each county in the Region. Land use in the Region is predominantly agriculture/rural residential and residential. In 2000, 40.0% of the Region's population lived in areas designated as rural: either incorporated municipalities with a population of less than 2,500 or other places not in a designated urban area. As many unincorporated communities exist within the region, a rural designation does not necessarily imply a farm or agricultural setting. The Region has stayed far more rural than Florida, where 89.3% of the state's population resided in urbanized areas in 2000.

Regional land use remained generally consistent with the land use patterns of the state. Residential was by far the largest category. Government represented the second largest land use, no doubt because of the inclusive nature of the category. Commercial land use is also well represented. Agricultural land use was lower than what might have been expected, perhaps because of the tendency for agricultural land to be converted to residential use and also owing the Region's landform.

For economic development purposes, the most interesting figures are those for industrial land use. As a Region, industrial land use represented about half of the typical state amount. One factor could be a shortage of suitably zoned industrial land. A comparative lack of industrially zoned land could have numerous causes ranging from local land use policies or market factors to a lack of appropriate infrastructure to allow for industrial development.

TABLE 15.  
PERCENTAGE LAND USE BY TYPE (2004)

	Residential (%)	Commercial (%)	Industrial (%)	Agricultural (%)	Institutional (%)	Government (%)
CITRUS	76.6	11.4	1.6	0.6	2.9	14.1
HERNANDO	72.9	10.3	1.6	1.8	3.4	10.0
LEVY	60.9	8.5	0.8	14.4	2.2	13.1
MARION	67.3	11.2	3.5	4.8	2.7	10.5
SUMTER	70.5	10.5	1.5	6.2	1.8	9.6
REGION	69.6	10.4	1.8	5.7	2.6	11.5
FLORIDA	71.4	13.4	3.3	1.0	2.5	8.4

(Figures may not add due to rounding.)

Source: 2005 Florida Statistical Abstract, Table 23.97, pg. 781

**STRATEGIC FACTORS:** The Region continues to have a predominately rural character. Local land use patterns seem consistent with statewide patterns except in the area of industrial land use. Regional economic development should work to advance industrial use project proposals that reflect win/win arrangements—those arrangements that expand the scope of industrial land use, widely distribute economic benefits, and represent the best of what might be physically achieved in site design.

## HOUSING

Table 16 (next page, below) presents summary information cataloguing housing conditions in the Region. In terms of affordability, current housing conditions reflect more positive housing conditions than can generally be found elsewhere in the state. Although the percentage of rental cost burdened household approaches the state level in Citrus and Marion Counties, affordability generally stretches both the owner occupied and rental market segments.

The percent of owner occupied housing exceeds the state’s percent by a considerable degree, 84.4% versus 70.1%. Moreover, about half of the Region’s housing stock is located in counties that have even higher rates of owner occupied housing. Marion County has the lowest rate of owner occupied housing, yet its rate is almost 10% higher than the state average.

Median home prices consistently range lower than the median home price for the state. Likewise, the percentage of home owners paying more than 30% of their income for housing—the widely accepted standard for affordability in housing—also ranks far lower than the state’s average level. Home owners in the Region are far less likely to be cost burdened by housing expense than their counterparts outside of the area. Renters do not fare as well, but both the average rents and the level of rental cost burden fall below state norms.

TABLE 16.  
CURRENT REGIONAL HOUSING INFORMATION

	Households	Housing Stock (%)	Percent Owner Occupied	Median Home Price	Rent Cost Burdened	Owner Cost Burdened
CITRUS	52,634	20.8	85.6	\$156,953	37.2	21.2
HERNANDO	55,425	21.9	86.5	\$172,545	35.3	30.4
LEVY	13,867	5.5	83.6	\$145,520	33.5	26.8
MARION	106,755	42.1	79.8	\$166,620	36.1	22.6
SUMTER	20,779	8.2	86.6	\$204,455	29.7	20.5
REGION	253,460	100.0	84.4	\$169,218	34.4	24.3
FLORIDA	6,337,929	NA	70.1	\$234,910	38.9	38.9

Source: Florida Statistical Abstract, 2006. Table 2.04 p. 80-85.

Source: Shimberg Center for Affordable Housing, FHDC: Website.

**STRATEGIC FINDING: Currently and over the short-term, the relative affordability of local housing markets constitutes a strong regional competitive advantage. The Region’s comparative affordability in housing may decrease over time in relation to in-migration patterns. Where possible, regional economic development opportunities should be structured to promote a range of housing options for new arrivals.**

INFRASTRUCTURE

Owing to the Region’s rural character, infrastructure distribution remains uneven. Lack of infrastructure is an important local factor limiting growth of the regional economy. While the urbanized areas of the Region generally benefit from the availability of infrastructure and public services, it is not always the case that adequate infrastructure exists to support those types of activities most needed in the regional economy. In rural areas, the simple availability of infrastructure or the economic feasibility of infrastructure provision often play a determining role in land development timelines. In all cases, development of necessary and adequate infrastructure constitutes a key prerequisite to regional economic development.

According to state law, local governments in Florida must provide consistent, acceptable, and minimum levels of public services. Local governments have latitude to define level of service standards (LOS) in their jurisdiction. However, once established, level of service requirements strictly apply to new development and must be applied within the local government. New development may only proceed in pace with those actions necessary to ensure the public services and facilities hold to the level of service standards. The table below summarizes important level of service standards for infrastructure and public services.

TABLE 17.  
ADOPTED REGIONAL LEVEL OF SERVICE STANDARDS FOR INFRASTRUCTURE

County	Potable Water	Sanitary Sewer	Solid Waste (Class I)	Arterial Traffic Circulation
CITRUS	125 gal. per cap./day	.30 gal. Sq. Ft.	3.5 lbs per cap./day	LOS C (Major) LOS D (Minor)
HERNANDO	350 gal. per unit/day	280 gal. per cap./day	4.75 lbs per cap./day	LOS D (County Maintained)
LEVY	NA	NA	5.60 lbs per cap./day	LOS C
MARION	150 gal. per cap./day	110 gal. per cap./day	6.20 lbs per cap./day	LOS D
SUMTER	169 gal. per cap./day	100 gal. per cap./day	2.04 lbs per cap./day	LOS C (Major) LOS D (Minor)
REGION	148 gal. per cap./day	NA	4.50 lbs per cap./day	NA
FLORIDA	NA	NA	NA	NA

Source: Citrus County Comprehensive Plan, 2007.  
Hernando County Comprehensive Plan, 2005.  
Levy County Comprehensive Plan, 1999.  
Marion County Comprehensive Plan, 2004.  
Sumpter County Comprehensive Plan, 2005.

In the State of Florida, local government comprehensive plans must specify how infrastructure will be provided and funded. Local governments are required to demonstrate, in their comprehensive plans, the financial feasibility of capital improvements over at least a five year time frame. The balance sheet approach is used as a standard method, whereby local governments show they have sufficient revenue to meet capital improvement expenditures. State planning mandates now require the capital improvement element of local comprehensive plans to be updated on an annual basis. Table 17 serves as reference for the specific discussion of regional infrastructure that follows.

**STRATEGIC FINDING: Provision of infrastructure necessary to enable desired economic growth within the Region is a key challenge and should constitute a major aim of economic development efforts. Because local governments are required to schedule infrastructure and other capital improvements, the business community can benefit from this aspect of Florida’s growth management system. The location and timing of those public services, on which commerce depends, are well known in advance. This fact can function as a legislative risk minimizing tool for state and regional investment. The economic development district should function at the regional scale to promote awareness of these requirements.**

WATER RESOURCES

Potable water supply is provided within the Region by local governments, except where provided by the private sector or state. Potable water systems usually consist of a water source, treatment plant, distribution and storage network. Most frequently, ground water serves as the source of potable water within the Region. On balance, the Region has good groundwater quality, although development patterns have the ability to damage drinking water supply. Local governments have

adopted level of service standards for potable water as indicated by the table on the previous page. Cities and counties must allocate fiscal resources to meet those standards. Typically, when water service functions as a limiting factor to land development, it is because water service is not available at the scale necessary to facilitate the land use. Over the long-term planning horizon, shortages of potable water could affect development patterns regionally.

While abundant ground and surface waters are among the Region's most valuable natural assets, they have been considered as a source of water supply for the Tampa Bay Region. Although the transfer of water from the Withlacoochee Region has thus far been prevented by the Southwest Florida Water Management District's "local sources first" policies, this situation could change at any time, based on a prioritization of "available" potable water sources and perceived state needs. The withdrawal of water for local, regional or out-of-region use has the potential to alter the Region's hydrologic cycle, thereby causing permanent ecological damage and economic disruption in affected areas.

Such disruption would be of tremendous economic impact to the Region. A 2004 economic impact assessment, estimated the value of Silver Springs in Marion County to represent \$61,450,000 to the regional economy with \$12,610,000 paid in annual wages. Again, from Silver Springs alone, it was estimated that total employment owing to direct and indirect benefit from the springs produced 1060 full or part-time jobs within the Region. Silver Springs attracted 760,000 visitors with a total average daily expenditure per party of \$248.00.

**STRATEGIC FINDING: At the scale of site development, inadequate water service hinders economic development efforts. The Region's water supply will be a positive locational aspect only as long as it is utilized within the Region. State comprehensive planning requirements may not always function to preference local water use. Surface water quality is also of vital importance to the Region's recreation and natural resources based tourism industries as well as overall economic well being.**

#### SEWER

Sanitary sewer service is provided regionally by cities, counties, and private groups. In most cases, sanitary sewer provision follows the model of regional facilities servicing larger areas and package plants or septic systems serving localized areas. As with other types of infrastructure, local governments must adopt and follow level of service standards for sanitary sewer. Given the flat topography characteristic of the Region's landform, it is feasible to provide conventional, gravity sewers if requisite conditions are met for a particular site and system. This means that future economic development of the Region will not be dependent on utilization of advanced sewer systems technology such as vacuum sewers.

For the Region as a whole, the main challenge has been the uniform provision of sanitary sewer service. Given the Region's primarily rural character, it is no surprise that public sewer systems are concentrated in the most urbanized areas. Therefore, organized provision of sewer service outside of municipal systems is segmented and often acts to support existing growth rather than allow for future development. Lack of sanitary sewer service and the capacity deficits in existing systems to support intensity of use inhibit commercial and industrial growth potential.

**STRATEGIC FINDING: Because the Region remains rural in nature with urbanized pockets, type of sanitary sewer varies by location. Capacity of the sewer system similarly changes depending on how a particular location is serviced. Development of adequate sanitary sewer infrastructure ranks highly as a regional economic development priority. Again, because of the Region's rural character, development of adequate infrastructure is often a prerequisite to development of commercial and industrial uses of significance to regional economic development efforts.**

#### ROADS

Interstate 75 transverses the Region and contains the northern terminus of Florida's Turnpike. Because several major federal and state highways pass through the Region (and the City of Ocala) the Region is an important transportation hub. The proposed Northern Extension of the Florida Turnpike (Sumter, Marion, Levy) and the Suncoast Parkway (Hernando and Citrus), if completed in the near future, will increase access to the Region and will potentially increase transportation-related activities including trucking, truck stops, and warehouse and distribution centers. A program of broad expansion of existing roadways or construction of new roads would inevitably be constrained by the Region's politics, landform or total cost as limiting factors.

The regional highway network is generally adequate. Major arterials such as U.S. 19, U.S. 41, U.S. 441, U.S. 301 move high volumes of traffic through the Region. While most roads provide acceptable service, major exceptions include State Road 200 in southwest Marion County, State Road 50 in Hernando County and US 41 in Citrus County which are congested due to rapid, sprawling development in previously rural areas. Access to points within the Region is relatively direct. This offers the possibility of stable intra-regional links that allow easy travel between central and outlying areas. A universal constraint to development along the regional highway system is that it encourages urban sprawl and traffic congestion.

**STRATEGIC FINDING: Existing roadways within the Region offer good prospects for economic development opportunities, especially in those areas with easy access to Interstate 75. The ground transportation system within the Region proves adequate. However, where needed, roadway improvements may play a positive role in expanding the regional economy.**

#### RAILROADS

CSX and Pinsley Company railroads provide freight rail service to and from the Region. CSX operates a north/south line, running through Marion, Sumter and Hernando Counties. Recently, CSX has entered a line sharing deal with the state of Florida. The arrangement would start passenger service farther south in the state with the consequence of increasing freight service through the Withlacoochee Region. The CSX freight line services the cities of Ocala, Wildwood, Coleman and Bushnell, and it carries non-metallic minerals, chemicals, some hazardous waste, and allied products. The other CSX line runs through Levy, Marion, and Citrus Counts, and terminates at the Crystal River Power Plant. This line primarily carries coal for electrical power generation.

The Pinsley Company operates several smaller lines in the Region which link Wildwood (Sumter County) to Leesburg further south outside the Region in Lake County. Another Pinsley line connects Lowell and Chandler, passing through Ocala. Although the service is localized, it is important to the industries and communities it serves.

**STRATEGIC FINDING: The area is well served by freight rail, and this figures as a boon to economic development potential generally. It remains to be seen how anticipated increases in freight rail activity might tangibly benefit the Region. CEDS project development should both consider the scope of rail transport options available locally as well as seek to expand industrial use within the Region.**

#### AIRPORTS AND SEAPORTS

The Region has no seaport listed on the Florida Port Council's *Florida Seaport Mission Plan*. Nevertheless, the Progress Energy Corporation's barge docking facilities in Citrus County are of regional significance. Generally, prospects for seaport development are limited within the Region due to the shallow depth of the Gulf of Mexico abutting the Region's coastline. One exception is the western extent of the decommissioned Cross Florida Barge Canal, whose 300 ft wide channel extends inland for 8 miles. It would be possible to site additional marina and light docking facilities in its vicinity.

Despite excellent candidate airports, the Region presently has no commercial air passenger service. Likewise, the Region's central location within the state makes it a logical place to site a reliever airport facility. However, regional airport planning results from cooperation among federal, state, local governments and existing airports and to date this process has not yielded such results for the Region. Perhaps one barrier working against development of regional air facilities is that the airports of the Region find themselves in different airport planning zones. Without a passenger service, the Regions airports classify as general aviation facilities, specializing in air cargo and personal transportation services.

Airports similarly play a vital roles as economic catalyst locations. For example, the City of Ocala hopes to see development on hundreds of acres abutting its airport, while established airport industrial parks in the Region--such as Hernando County's 155 acre Airport Industrial Park--have established track record of great success. In Levy County, the Williston Municipal Airport is strongly positioned for future growth. The airport, formerly a World War II Era airfield, has 7000' and 4330' runways as well as thousands of acres of adjoining industrially zoned land.

**STRATEGIC FINDING: Further development of airport and seaport facilities would serve a useful economic development purpose but have always faced a series internal and external barriers. It is of vital importance that the Region's Airports and costal facilities have infrastructure capable of sustaining expansion of the Region's economy.**

#### INDUSTRIAL PARKS

Economic development in the Region have traditionally cited the limited number of industrial parks

and suitable sites as a constraint to economic growth. To some extent, this is a local land use issue to which the economic development community can respond but cannot control. Market factors generally do not substantially contribute to the shortage of industrial sites in the Region, but availability or assembly of suitably large tracts for greenfield industrial does present an obstacle.

Although the area hosts much industrial activity, the comparatively smaller number of firms add to difficulties providing appropriate infrastructure to accommodate industrial use as economies of scope are difficult to arrange. It also explains why most existing sites are located in urbanized areas with access to municipal public services and high volume transportation corridors. Lack of industrial sites are a significant constraint to future land development and therefore regional economic diversification. However, location of the Region in the center of the state and an adequate ground transportation system means a greater development potential exists but is yet unrealized.

**STRATEGIC FINDING: Supply of industrial land remains one of the greater challenges to successful maximization of economic potential. Thus, industrial land development should be a focus of economic development efforts in the Region. Any solution to the shortage of industrial sites will require partnership and cooperation between users, local governments and the economic development community.**

#### ELECTRICITY

The presence of a major electric generating facility (Progress Energy's Crystal River Energy Complex) in the Region ensures ample electric power for economic development activities. According to the US Department of Energy, the Crystal River Energy Complex is the eighth largest power plant in the United States. Progress Energy has proposed an expansion of electrical power generation at the plant through re-tooling and uprate of the nuclear power unit. When completed, this project will yield an additional 180 MW of electrical power. Pending necessary approvals, this project is schedule to begin in 2009 and be completed by 2011. Natural gas pipelines through the Region make natural gas available to outlying areas and enhance the potential for natural gas-dependent industries.

More recently, Progress Energy has proposed a nuclear power plant to be sited in Levy County. If constructed, within ten years, the new plant could provide an estimated 2200 to 3000 MW of electrical power. Addition of the new facility would vastly increase the amount of electrical power generated in the Region, making a substantial surplus available for new industry and for export to the power grid. Private utilities, local governments and member-owned cooperatives make electrical power available to residents of the Region currently.

**STRATEGIC FINDING: If existing power generation plants are coupled with proposed expansion in the utility sector generating capacity, then the Region will produce a huge surplus of electricity. Regional economic development should seek ways to use any regional energy surplus to encourage economic diversification. Provision of appropriate electrical power infrastructure is vital to economic development efforts in rural and developing areas of the Region.**

**BROADBAND**

To date, no public initiative to provide comprehensive broadband communications service has been suggested in the Region. The Region faces the same challenges regarding broadband communications as do many other rural areas. Ability to access high speed internet evenly throughout the region does constitute a concern, but the need to equip business is presently handled by the market on the basis of demand.

Section 288.95155 of the State of Florida Statutes does make provisions for assistance to technology firms of the type that would extensively use of broadband resources. This legislation establishes a means to provide funding to aid new technology firms Investment in broadband communications infrastructure may qualify under state law.

**STRATEGIC FINDING: While better access to broadband communications no doubt aids competitive advantage, the subject has not yet entered into much discussion, regionally. Given the rural character of the area, what may prove more promising is a focus on broadband access in redevelopment areas.**

**FINANCIAL RESOURCES**

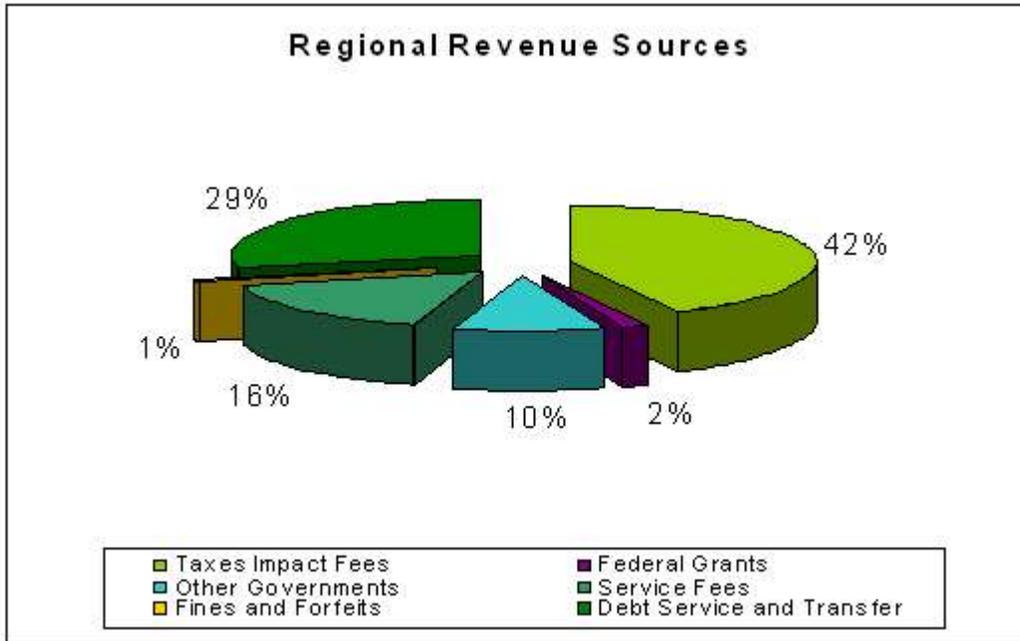
Table 18 provides an overview of the Region’s public sector finances. The reader should refer to the table throughout this section on public finance. The five counties within the Region’s service area are presented in comparison to all counties in the state. Constant 2006 real dollar amounts are used throughout the table where data is available. Figure 2 (next page, below) further examines the characteristics of Regional Public Finances.

**TABLE 18.  
SUMMARY OF CURRENT REGIONAL PUBLIC SECTOR FINANCES**

County	Operating Milliage	Total Revenue	General Fund	Debt	(%) Debt of Total. Rev.
CITRUS	7.3307	146,087,000	63,781,059	3,008,075	4.71
HERNANDO	8.2106	239,203,000	120,582,975	5,160, 415	4.27
LEVY	9.0000	44,981,000	NA	NA	NA
MARION	4.8700	385,215,000	118,420,542	6,581,993	1.70
SUMTER	7.7675	101,083,000	49,969,216	5,248,000	10.50
REGION	7.4358	183,313,000	88,188,448	4,999,620	5.30
FLORIDA	NA	21,414,909,000	NA	204,014,000	NA

Source: Florida Statistical Abstract 2006. Table 23.92 p. 822-825.  
 Florida Statistical Abstract 2006. Table 23.95 p.829-834  
 Citrus, Hernando, and Sumter Counties Budgets FY2005/2006  
 Marion County Annual Update 2007.

FIGURE 2.



Source: Florida Statistical Abstract 2006. Table 23.84 p. 813-14.

### CITY/COUNTY GENERAL FUNDS

Cities and counties of the Region generate revenue from taxation (directly or indirectly) and through charging fees. Ad valorem property taxes are assessed at the local millage rate. Counties may charge local option taxes as well. Two common local option taxes include a tourist development tax and gasoline tax. If approved by referendum, then a tourist development tax may be placed against tourism-related facilities and projects. Counties are free to set an independent level of gasoline tax.

Local governments may charge user fees, administrative fees and similar fees to raise government revenue. Examples of fees include utility charges, fees for licenses and permits, and charges for the sale of public documents. Other types of fees charged by local government include impact fees charged to new development and special assessments to fund infrastructure. Local government activities that generate surplus revenue may be run on an enterprise model.

Some funding for local government comes through state appropriation. The State of Florida also engages in revenue sharing of sales, cigarette and motor fuel taxes. Counties must meet Florida Revenue Trust Fund Sharing requirements and funding is provided by an allocation formula. Federal funding constitutes another revenue source of vital importance. Local governments may

obtain federal funding directly. They may receive federal benefits through intermediaries like the state or a metropolitan planning organization(MPO).

Local government revenue collection has broad impact across many areas: the local Capital Improvements Program (CIP), the public budget, and even state planning mandates. Within the state, local government funding of capital improvements must stem from the local government's comprehensive plan. Cities and counties must provide revenue projections covering the general fund at least over a five year planning time frame, and they must conduct an update of their state-approved Comprehensive Plan's Capital Improvements Element (CIE) annually.

Within the Region, revenues, expenditures and assessed values have grown since 2000. Taxes and impact fees now account for the most important source of revenue for counties. Together these categories form the majority share of income for local governments in the Region. Oppositely, the largest categories of public sector expenditures include debt service and internal fund transfers. Other governments, effectively through shared public services or by intergovernmental agreement, will exchange funds for various purposes. State grants, fines and forfeitures provide extra sources of income. In 2008, Florida voters affirmed a property tax relief amendment to the state constitution, and it is therefore probable some measure of decrease in public sector revenue and expenditure will follow broadly.

**STRATEGIC FINDING: The importance of taxes, impact fees and service charges complicate economic development activity at the local level. The cost of development in part reflects the need to provide public services. However, these public service costs could affect market decisions. Regional economic development activity should seek to support strategic goals that provide for win-win public/private partnerships.**

## PUBLIC DEBT

Local governments may also borrow to raise revenue and frequently will do so to offset the high cost of capital improvements. Though governments may finance outlays using short-term debt, they more frequently authorize long-term bond issues. When issuing bonds, local governments have some choice how to proceed. Typically, general obligation bonds are issued. These bonds are backed by the full faith and credit of the local government. In Florida, general obligation bonds require approval of the electorate via a bond referendum. A primary financial advantage to using general obligation bonds is that they frequently represent the lowest cost of capital.

Debt levels differ over time and between jurisdictions. To aid comparison, this section of the report presents debt levels as dollar amounts and as a percentage of total revenue in the table above. The average debt level for the Region is approximately 5.30%. However, all counties except one maintain levels under the average, and the table above shows local government debt by dollar amount. Counties within the Region generally do not have to add a premium to their property tax millage specifically for the purposes of debt repayment.

The State of Florida requires that local governments show pro forma analysis of financial information, such as debt service payments, in their comprehensive plans. Local governments should also give current debt capacity as well as projected debt capacity for the planning period.

Florida law further requires that local governments adopt a debt capacity ratio limit in their comprehensive plans.

When a needed public improvement or development project could generate income, local governments have additional financing choices. Projects and capital improvements that generate revenue may be supported by revenue bonds. This type of bond uses the increase in public revenue to accomplish repayment of the bond issue. Because these bonds are secured by project revenue and lack the explicit guarantee of repayment carried by general obligation bonds, they carry a higher interest rates. Currently, for example, Citrus County has four revenue bonds outstanding to finance jail construction, a waste water treatment facility, improvements to a local tourist attraction, and improvement of a park. During Fiscal Year 2004-2005, debt service to amortize the bond issue constituted an amount equal to 3.5% of general revenue. Generally, the amount of revenue dedicated to repayment depends on the local government.

Local governments may also utilize tax increment finance (TIF) to produce a specialized type of revenue bond. Under state statute, tax increment financing frequently aids municipal redevelopment. TIF bonds divert public sector tax revenue increase to repay the amortized costs of project development. When a TIF District revenues are leveraged to pay debt service, the TIF arrangement acts to allow local governments to pursue projects they otherwise could not undertake in proportion to the scale of anticipated benefits. This type of bond arrangement may be approved without voter consent, as the project is must be financially self-sustaining.

**STRATEGIC FINDING: Analysis shows debt financing remains an important source of public sector revenue. Because local governments enter into debt obligations to finance improvements to infrastructure or public services, debt service remains of vital importance to economic development, especially when projects self-finance through Tax Increment Finance (TIF) or revenue bonds. Economic Development projects that benefit the Region are best advanced through multiple, complementary funding sources.**

## **CLUSTER ANALYSIS**

### **SUMMARY**

This section contains a technical examination of the regional economy. Analysis has been conducted to better identify current trends, highlight areas of strength/weakness, and to forecast the likely course of economic growth in the Region. This section details how the regional economy should perform in the present, and how it will likely act in the future. Regional cluster analysis will yield a strategic assessment of CEDS plan content, and it will aid response to observed economic concerns.

Economic cluster analysis has been assembled in this section to provide insight into the regional economy's composition and movement. To begin, job creation and job loss are appraised in the context of the recent past. Next, the analysis moves to a discussion of regional economic growth as expressed through jobs in the shift share analysis and to isolate areas of regional competitive advantage. Finally, economic base analysis looks at the composition of the regional economy, identifying areas of comparative strength. It then identifies where improvement is most needed. Each analysis aims to identify the trends and causal relationships affecting present and future conditions. Building on the conclusions of the preceding Regional Analysis, the intent of the Cluster Analysis is to evaluate the structure of the regional economy to inform the goals of the Comprehensive Economic Development Strategy (CEDS).

### **EMPLOYMENT BY SECTOR**

Analysis has already established, that despite constant population growth, the Region has a below average labor force participation rate, indicating that new jobs are not the strongest factor attracting in-migrants. In-migration of population forms the basis for traditional growth in the regional economy. Some of the Region's industries directly provide goods and services to new arrivals, while the remainder must rely on the indirect benefits of this activity. The result is that the Region's economy remains undiversified. Consequently, any change in population growth patterns leaves the Region's economy vulnerable. The historical pattern of frequent spikes in unemployment support this observation. Further evidence of this fact comes from per capita incomes and average wage levels well below levels found in the state and national economies. So, with the problems of the regional economy understood, focus can shift to a discussion existing and future conditions.

An examination of activity within the regional economy should begin with a study of the recent past. Surveying existing conditions within the local economy should help establish a base reference point for trends and economic behavior already happening or set to occur. Because subsequent analysis quantifies economic performance through employment, current patterns of employment within the Region's economy should be surveyed to start. As such, two main areas are of interest: 1) total employment by industry, and 2) changes in employment by industry.

The discussion that follows refers heavily to the tables presented on the next two pages. The reader should reference Tables 19 and 20 as necessary.

TABLE 19.  
TOTAL EMPLOYMENT BY SECTOR AND PERCENTAGE (2005)

	TOTAL EMPLOYMENT						SECTOR SIZE	
	CITRUS	HERNANDO	LEVY	MARION	SUMTER	REGION	(%) REGION	(%) STATE
<b>Agriculture, forestry, fishing and hunting</b>	126	190	651	2,398	359	3,724	2.3%	1.4%
<b>Mining</b>	48	448	NA	210	NA	706	0.4%	0.1%
<b>Construction</b>	4,070	4,298	883	9,412	2,877	21,540	13.5%	8.6%
<b>Manufacturing</b>	662	1,134	761	9,922	1,052	13,531	8.5%	6.0%
<b>Wholesale trade</b>	603	892	252	3,678	360	5,785	3.6%	5.0%
<b>Retail trade</b>	5,518	6,466	1,406	16,092	2,144	31,626	19.8%	14.7%
<b>Transportation and warehousing</b>	125	2,120	97	1,746	277	4,365	2.7%	3.1%
<b>Utilities</b>	NA	144	NA	314	427	885	0.6%	0.4%
<b>Information</b>	523	242	65	2,109	34	2,973	1.9%	2.5%
<b>Finance and insurance</b>	754	1,014	264	3,602	118	5,752	3.6%	5.3%
<b>Real estate and rental and leasing</b>	564	494	145	1,618	168	2,989	1.9%	2.6%
<b>Professional, scientific, and technical services</b>	1,194	1,085	370	2,929	229	5,807	3.6%	6.4%
<b>Management of companies and enterprises</b>	32	NA	NA	319	NA	351	0.2%	1.1%
<b>Administrative &amp; support &amp; waste management service</b>	1,048	1,668	84	4,382	353	7,535	4.7%	12.4%
<b>Educational services</b>	126	183	53	608	NA	970	0.6%	1.4%
<b>Health care and social assistance</b>	5,984	6,148	681	10,883	1,004	24,700	15.4%	12.1%
<b>Arts, entertainment, and recreation</b>	425	679	161	1,608	133	3,006	1.9%	2.5%
<b>Accommodation and food services</b>	2,643	4,199	928	7,696	1,067	16,533	10.3%	10.7%
<b>Other services</b>	1,342	1,151	164	2,585	215	5,457	3.4%	3.6%

Source: Florida Statistical Abstract 2006, Table 6.06, Electronic Data Format.

TABLE 20.  
REGIONAL JOB GROWTH BY NUMBER AND PERCENTAGE CHANGE, 2004 TO 2005

	JOB GROWTH						SECTOR	CHANGE
	CITRUS	HERNANDO	LEVY	MARION	SUMTER	REGION	(%) REGION	(%) STATE
<b>Agriculture, forestry, fishing and hunting</b>	10	21	68	134	47	280	-0.06%	-0.12%
<b>Mining</b>	-11	32	NA	50	NA	71	0.00%	0.00%
<b>Construction</b>	919	841	54	907	1,890	4,611	1.73%	0.96%
<b>Manufacturing</b>	40	38	156	411	90	735	-0.41%	-0.10%
<b>Wholesale trade</b>	139	101	-2	325	27	590	0.01%	0.00%
<b>Retail trade</b>	214	141	87	890	271	1,603	-1.05%	-0.06%
<b>Transportation and warehousing</b>	13	110	22	-42	128	231	-0.14%	0.03%
<b>Utilities</b>	NA	-1	NA	70	96	165	0.05%	-0.01%
<b>Information</b>	21	7	-1	967	11	1,005	0.49%	-0.09%
<b>Finance and insurance</b>	20	-29	4	162	40	197	-0.26%	-0.01%
<b>Real estate and rental and leasing</b>	22	126	9	407	73	637	0.24%	0.04%
<b>Professional, scientific, and technical services</b>	172	268	72	222	47	781	0.15%	0.14%
<b>Management of companies and enterprises</b>	-3	NA	NA	76	NA	73	0.03%	0.00%
<b>Administrative, support, waste management service</b>	123	123	10	302	251	809	0.05%	-0.46%
<b>Educational services</b>	14	-26	2	178	NA	168	0.05%	0.00%
<b>Health care and social assistance</b>	112	672	90	679	469	2,022	-0.28%	-0.22%
<b>Arts, entertainment, and recreation</b>	8	61	86	156	1	312	0.01%	-0.01%
<b>Accommodation and food services</b>	-138	458	170	783	158	1,431	-0.14%	-0.02%
<b>Other services</b>	10	26	-17	33	30	82	-0.32%	-0.08%

Source: Florida Statistical Abstract 2006. Table 6.06, Electronic Data Format.

According to the State of Florida's Bureau of Economic and Business Research (BEBR), the regional workforce numbered around 160,000 individuals in 2005. Table 19 lists total regional employment as segmented by industry type. In 2005, the majority of the Region's workforce was employed in the service sector. A broad definition of the service sector—including the health care, financial, and real estate sectors, places about 65.0% of the Region's employment in this area. More specialized definitions of service sector employment would still provide a total employment figure of between 40.0% to 50.0%. Thereby, in keeping with the general pattern, retail trade is the Region's largest industry, accounting for about 20.0% of employment. Health care, construction and accommodation/food service follow as the next largest industries in total employment.

Table 20 documents changes in employment by industry type between 2004 and 2005, the last years for which data was available. Changes are given both in numbers of jobs and as a percent change in the labor force. Generally, in 2004 to 2005, the Region produced jobs in all industries, and changes were typically in tandem with patterns observed in the state economy. There were a few exceptions. The Region saw faster percentage increase in the amount of employment owing to real estate and construction activity than was experienced within Florida, generally. Similarly, the Region also gained employment in the information and utilities sector, while the state showed decline in these industries. These differences support the observation that the economic growth within the Region remains characteristically tied to in-migration of population.

By contrast, a number of industries reduced their share of total regional employment: agriculture, transportation and warehousing, manufacturing, finance and insurance, health care, and retail trade. Once again, these changes tracked patterns in the state's economy more broadly. However, the decrease in agricultural employment was half as pronounced in the Region than the state, and the loss in manufacturing and warehousing distribution was larger than state trends. The drop in retail trade was about one percent versus superficial decline at the state level. The finance and insurance sector, which showed about a regional quarter point decrease, compares to no decrease in sector activity in the state. When taken together, the pattern of small employment decrease experienced in the Region—but absent from the state's economy—may signal weakness in some industries.

So, the main point of analysis is a simple one: regional differences do exist. Therefore, regional economic development is an appropriate response to such conditions. Yet this observation also underscores the importance of questions related to the future of the Region's economy: Which sectors will produce future jobs? What factors will drive future job growth? What sectors are set to grow versus those that appear likely to decline? How does the Region compare to the state and national economies in specific sectors and industries? These and other questions will be addressed next in the shift share and economic base analysis sections.

**SHIFT SHARE ANALYSIS**

A *Shift Share Analysis* dissects employment growth/decline for a specific industry over multiple years. The technique measures economic growth in terms of jobs, and it aims to isolate the strengths and weaknesses of a region’s economy. This type of analysis produces three outputs: *Share Change*, *Mix Change*, and *Shift Change*.

- *Share change* represents the influence of an outside, reference economy. It can be thought of as change resulting from national growth.
- *Mix change* represents industry specific growth or declines. More exactly, it is the industry growth pattern adjusted to reflect trends in the national economy
- *Shift change* functions to measure the competitiveness of the Region. It reflects the difference between growth of regional industries versus changes that would otherwise occur in the absence of a Region’s particular competitive advantages.

The general relationship between all three may be expressed as:

The Equation is:

$$e_i^{t+n} - e_i^t = e_i^t \left[ \frac{E^{t+n}}{E^t} - 1 \right] + e_i^t \left[ \frac{E_i^{t+n}}{E_i^t} - \frac{E^{t+n}}{E^t} \right] + e_i^t \left[ \frac{e_i^{t+n}}{e_i^t} - \frac{E_i^{t+n}}{E_i^t} \right]$$

$$e_i^{t+n} - e_i^t = \textit{share change} + \textit{mix change} + \textit{shift change}$$

A shift share analysis was conducted for the years 2005 through 2025 to assess growth and decline in the regional economy as measured in jobs. This forecasting approach separates the industries prepared to drive growth from those that will under-perform. Results are organized into Table 21 and sorted alphabetically. A few charts further summarize the results. Discussion of analysis and the strategic implications of growing versus declining industries accompany the charts. Industry definitions are taken from the North American Industrial Classification System (NAICS) 2002 Code Classification System.

TABLE 21.  
SUMMARY RESULTS FOR SHIFT SHARE ANALYSIS (2005-2025)

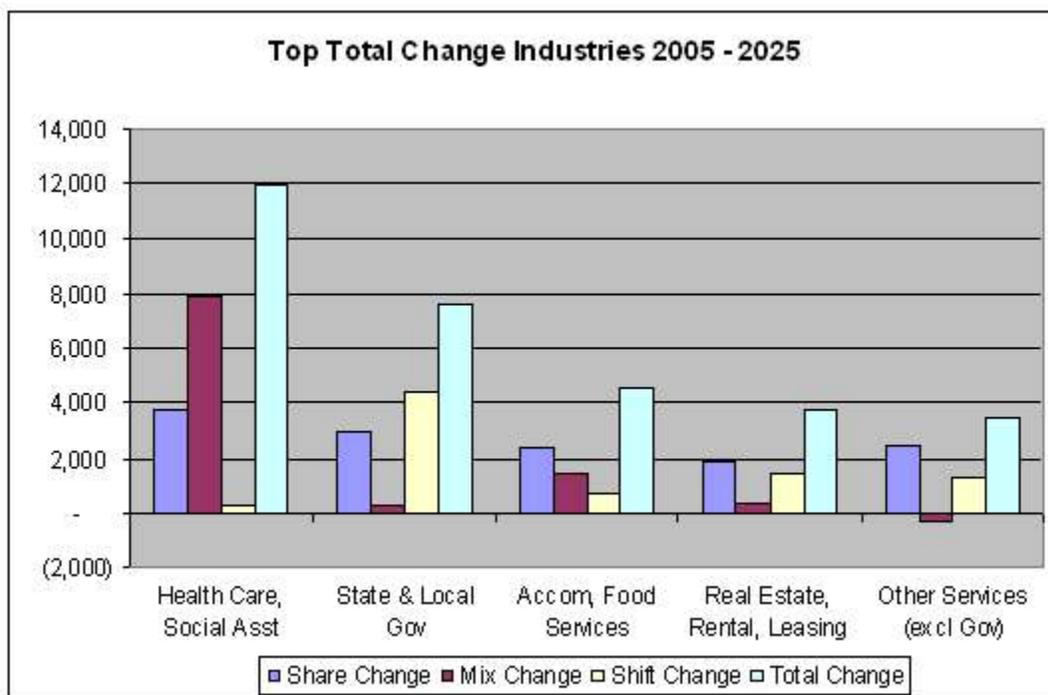
Industry	Share Change	Mix Change	Shift Change	Total Change
Accommodation, food services	2,375	1,452	682	4,509
Administration, waste services	1,933	2,268	-1,258	2,943
Arts, entertainment, & recreation	810	459	130	1,399
Construction	3,313	-2,427	1,427	2,313
Educational services	265	797	191	1,252
Federal civilian	296	-376	0	-80
Federal military	157	-150	0	7
Finance, Insurance	1,134	-824	506	817
Forestry, fishing, other	648	-33	-135	480
Health care, social asst	3,757	7,890	281	11,928
Information	360	-298	-53	8
Manufacturing	1,032	-1,388	1,430	1,074
Mining	167	-199	211	179
Management	64	-70	17	11
Other Services (excl. Gov.)	2,506	-363	1,337	3,479
Professional, Tech Services	1,604	977	666	3,246
Real Estate, Rental, Leasing	1,924	366	1,445	3,734
Retail Trade	4,807	-5,450	1,933	1,289
State & Local Gov	2,946	289	4,369	7,605
Transport, Warehousing	822	-498	-147	177
Utilities	295	-260	-3	32
Wholesale Trade	598	-728	-19	-149

Source: Tampa Bay Regional Planning Council, 2007.

In sum, the shift share analysis, outlined in Table 21, forecasts about 46,000 new jobs for the Region by 2025. Currently, the Region has an approximately 36.4% labor force participation rate. Regional 2025 Population estimates suggest that anticipated population increase could bring the population of the Region to a maximum of 1.1 million persons. Even with the Region's low labor force participation rate considered, predicted population increase still exceeds job creation by a multiple of between two (2) to three (3). Clearly, this means job creation is not keeping pace with population growth. It also implies a further decline in the labor force participation rate and growth in transfer payments as a percentage of regional income. That is if population increase continues as a characteristic trend. Alternately, if total population does not exceed job growth, then population increase will have slowed with serious implications for the traditional patterns of growth within a Region that relies heavily on population influx to sustain regional prosperity. Neither situation represents a desirable scenario for the Region's economy.

Chart 1 depicts the Region’s leading industries as measured by *total change*—or growth in net, new jobs. The results of this section of analysis are fairly straightforward, predicting total employment based on 2005 base year data. According to the model, the most growth should occur in the following industries: health care/social assistance, accommodations/food services, real estate, and other services. What is evidenced corresponds to trends already noted in the analysis—strong service sector growth and expansion those sectors tied to population increase.

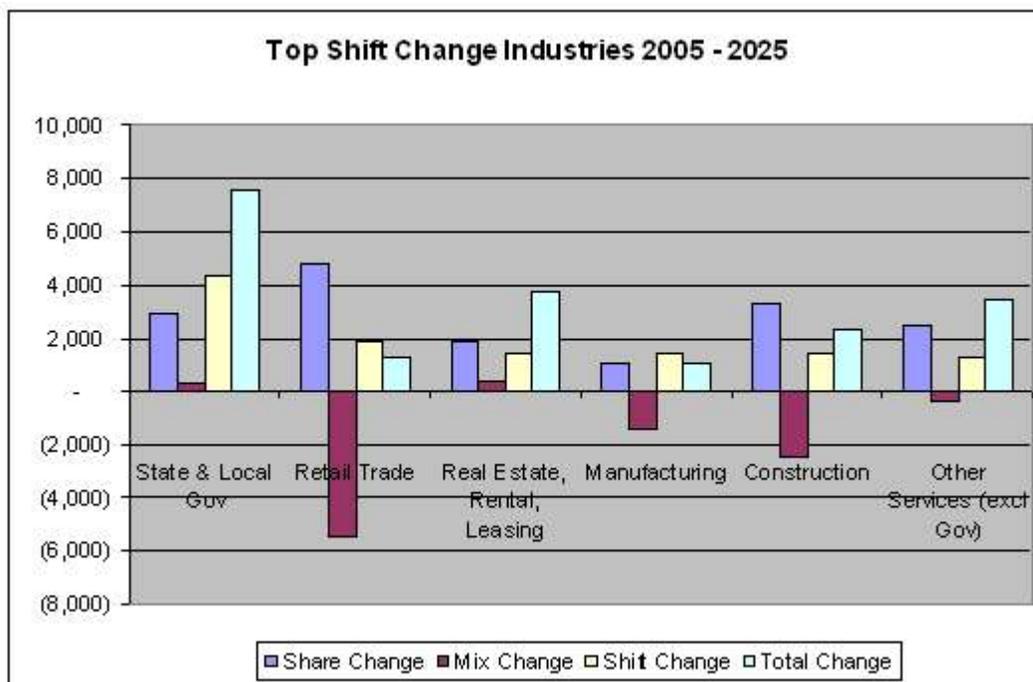
CHART 1.



Source: Tampa Bay Regional Planning Council, 2007.

Chart 2 lists the sectors that will lead job creation based on regional competitive advantage. The *shift change* represents analysis detailing the effect regional of characteristics on job creation. Thus, a high shift change value indicates the positive effect of a place upon an industry as seen accompanying the chart.

CHART 2.



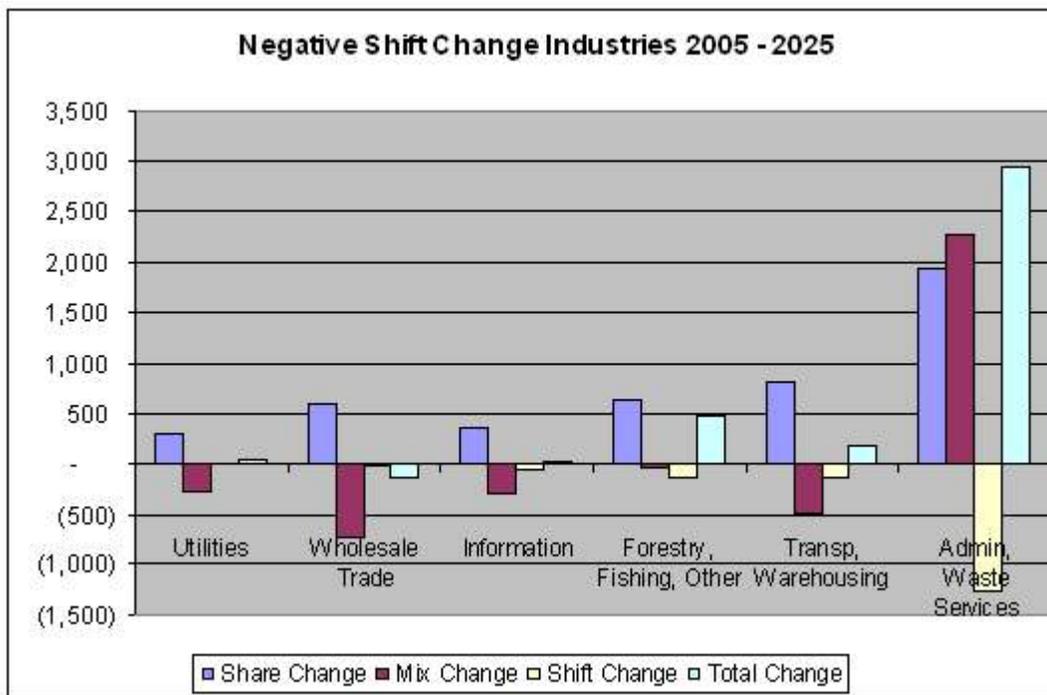
Source: Tampa Bay Regional Planning Council, 2007.

Examination of shift change shows how the Region's positive economic trends will affect local growth. Consistent with other analysis, the single largest factor affecting the Region's economic future is continued population growth. Therefore, if current trends continue, the sectors linked to population growth (in-migration) will prosper most and will continue as the region's principal wealth center. Population growth will necessarily expand state and local government employment as need for public services increases. Retail trade will consolidate but stay positive, owing to overall population increase. Real estate, rental and leasing and the construction finish the list of those industries drawing strength from in-migration effects. Manufacturing stands as the Region's only highly competitive industry not directly linked to population growth.

The reader will notice health care and social assistance, which had the highest total change value, is not represented in Chart 2 as a leading regional industry. This can be explained easily. Health care growth connects to trends in the national economy, as represented by its high mix change value, and hence its high value is not a regional trait expressed through the shift change category.

Chart 3 examines what industries are doing poorly in the Region relative to the external economy. These industries lack the ability to compete. The worst performing industries were administrative services and waste management, followed by transportation and warehousing, forestry and fishing, information, wholesale trade, and utilities. For all cases, it is industry trends—as represented by the *mix change*—that depress future job creation in these industries.

CHART 3.



Source: Tampa Bay Regional Planning Council, 2007.

In an opposite fashion, characteristics of the Region do appear to be negatively influencing the wholesale, information transportation, waste services industries as well as the extractive industries. This is puzzling, because of regional factors—like proximity natural resources and a central location in the state—should have a positive effect on these sectors. Analysis’ negative assessment of transportation and warehousing is supported by observed employment changes in the 2004 to 2005 time frame. Although it is outside the scope of the current analysis to quantify the extent to which features of the Region are producing adverse impact, the simplest answer may stem from the Region’s well documented shortage of available industrial development sites.

## LOCATION QUOTIENT ANALYSIS

A location quotient analysis looks at the concentration of a specific industry in the Region compared to the concentration of that same industry in a larger reference economy—typically the national economy. If the concentration of workers in the specified industry is identical to the nation, then the location quotient would be 1. If the Region was more concentrated than the national economy in an industry, then the location quotient would be greater than 1. Conversely, if the Region was less concentrated in a given industry, then the location quotient would be less than 1. As was the case for shift share analysis, location quotient analysis was performed using definitions from 2002 (NIACS) Code Classification System.

The location quotient formula is:

$$LQ = \frac{e_i/e}{E_i/E}$$

Where:

$e_i$  = Local employment in industry  $i$

$e$  = Total local employment

$E_i$  = Reference area employment in industry  $i$

$E$  = Total reference area employment

Location quotient analysis was performed to determine the concentration and specialization of industries in the Region. Analysis covered an identical 2005 to 2025 time frame but is broken into five year increments. This presentation should better enable trend identification, which in turn assists assessment of the data.

Table 22 contains the complete results of location quotient analysis. To present the highest concentrations of industries first, results are sorted in descending strength of industry concentration. For ease of reference, an industry with a very strong regional presence would have a location quotient greater than 1.50 on the scale. An above average industry presence would score 1.00 to 1.50. A below average score would rank at 0.99 to 0.70, and a weak location quotient would be below 0.70 on the scale.

Results in Table 22 (next page) are presented by sector over a twenty year planning horizon. Each location quotient amount gives information as an average over a five-year increment. The strength of individual industries over the whole period of analysis can be assessed using this schedule. On the following pages, charts are provided to complement table information and further organize discussion of the economic base analysis.

TABLE 22.  
LOCATION QUOTIENT ANALYSIS FOR WITHLACOOCHEE REGION (2005-2025)

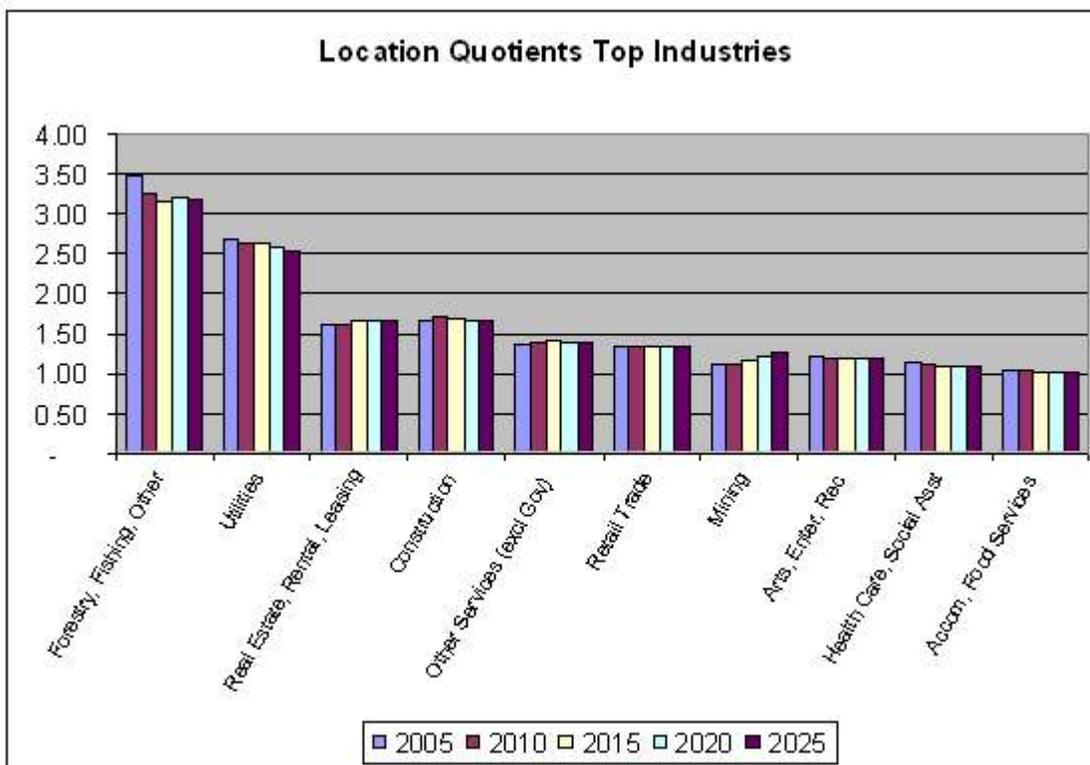
Industry	2005	2010	2015	2020	2025
Forestry, Fishing, Other	3.48	3.24	3.16	3.21	3.19
Utilities	2.68	2.65	2.63	2.57	2.52
Real Estate, Rental, Leasing	1.6	1.62	1.65	1.66	1.66
Construction	1.65	1.7	1.67	1.66	1.66
Other Services (excl. Gov.)	1.37	1.39	1.4	1.39	1.38
Retail Trade	1.34	1.35	1.34	1.34	1.34
Mining	1.12	1.1	1.15	1.23	1.26
Arts, Enter, Recreation	1.22	1.21	1.19	1.18	1.17
Health Care, Social Asst	1.15	1.10	1.1	1.09	1.09
Accommodation, Food Services	1.05	1.05	1.03	1.03	1.03
State & Local Gov.	0.84	0.88	0.92	0.94	0.94
Administration, Waste Services	0.98	0.93	0.89	0.87	0.85
Profess, Tech Services	0.78	0.76	0.76	0.76	0.77
Finance, Insurance	0.75	0.73	0.73	0.74	0.75
Transportation, Warehousing	0.81	0.78	0.78	0.76	0.74
Federal Civilian	0.57	0.56	0.56	0.55	0.54
Information	0.55	0.53	0.51	0.51	0.5
Wholesale Trade	0.53	0.52	0.5	0.5	0.5
Manufacturing	0.38	0.38	0.42	0.43	0.43
Educational Services	0.4	0.4	0.4	0.4	0.4
Federal Military	0.39	0.38	0.38	0.38	0.37
Mngmt of Co, Enter	0.2	0.19	0.19	0.19	0.19

Source: Tampa Bay Regional Planning Council, 2007.

Chart 4 (below, next page) lists the Region's most prevalent industries as compared to the Nation. With almost 3.5 times as many individuals employed as the national average, the fishing and forestry or primary sector category had the highest value. Utilities, real estate, and construction also scored well above average. The location quotient analysis also identifies the comparative strength of the Region's retail trade. Another primary sector activity, mining, also appeared well represented within the Region.

The data presented in Chart 4 may be interpreted to show trends for the future. The analysis expects mining and real estate to improve in coming years. Construction is expected to first and then plateau to near 2005 levels by 2025. The analysis projects decline for many of the Region's top performing industries. The trend of decline appears most clearly as the frame of analysis moves toward 2025. For example, the model shows sharp declines to utilities, health care, hospitality and food service, and art/entertainment.

CHART 4.

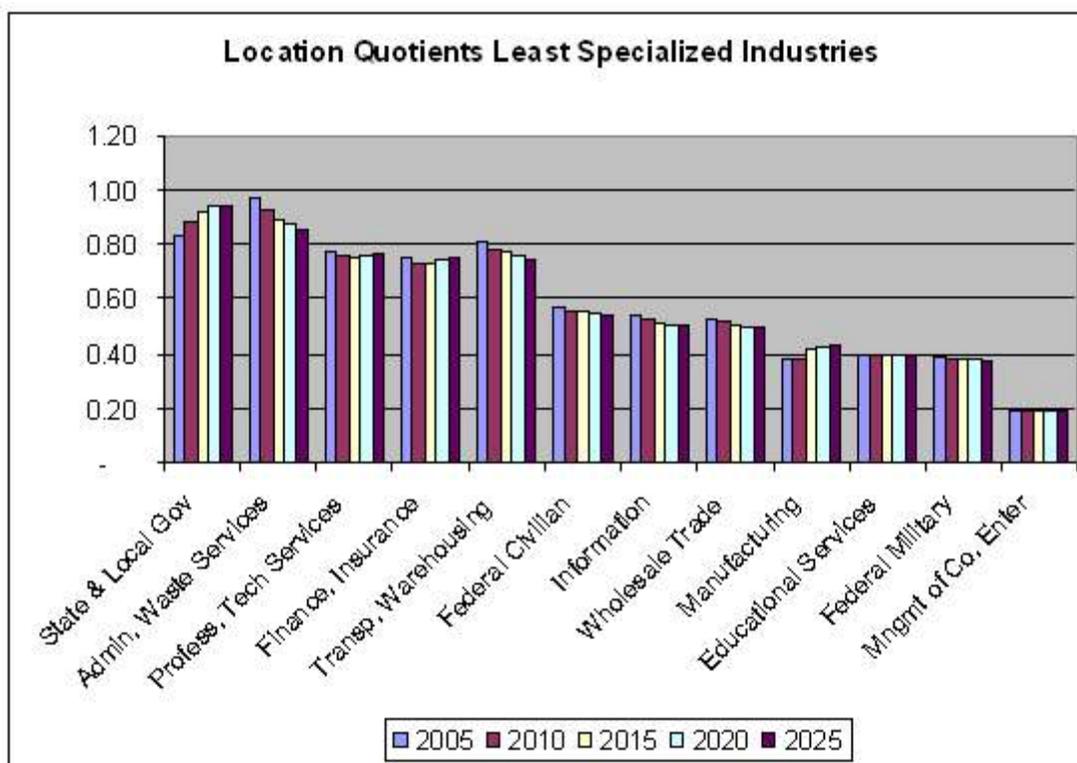


Source: Tampa Bay Regional Planning Council, 2007.

As already demonstrated by the shift share analysis, examination of the location quotient shows leading regional industries to be those closely linked to population growth. This includes the service sector as well as construction and real estate. Analysis reveals slowing growth or declines in each of these industries by 2025. Another category of regional industries strongly represented are primary industries which include extractive, natural resource based activities. Important primary industries in the Region would be mining and forestry/fishing. In both cases, analysis indicates the these industries will experience decline over the next several decades. For economic development purposes, a possible best course of action would be to pursue strategies that reinforce existing areas of strength, while seeking opportunities to diversify the regional economic base—especially into new industry and away from reliance on the land development and primary industry sectors.

Many industries scored poorly, showing weak presence in the Region. As represented by a value of less than one, these are industries where the regional concentration is less than what is found nationally. Chart 5 summarizes.

CHART 5.



Source: Tampa Bay Regional Planning Council, 2007.

Those industries less strongly represented in the Region tend to exhibit a likelihood of decline over the 2025 analysis period. Only the government employment sector shows a strong pattern of increase through the next decades. A number of industries show a notable pattern of decline. These include the waste services/administration, transportation, information and wholesale sectors. The management and educational sectors look set to maintain their share of employment. Of the more weakly represented industries, only manufacturing and shows a recovery toward the end of the planning period.

**STRATEGIC FINDING:** The shift share and location quotient analysis confirm projected economic growth in the Region originates from sectors most closely associated with population growth. Region weakness in job creation—as isolated by the shift share analysis—and an end to rapid growth in those industries related to population increase—as

**identified by the economic base analysis—suggest future growth will need to come from other parts of the regional economy. Clearly, the solution is to diversify the Region’s economic activity. This means regional economic development should encourage activity in non-base sectors, because by definition these are the segments of the economy where the Region has been historically under-represented and change would lead to the largest amount of improvement.**

**For this approach to be successful, regional economic development should enhance positive localization and urbanization effects. In other words, regional economic development projects should function to start a positive feedback loop. Individual economic development projects will act to start growth where it would not otherwise occur. Increased private sector investment will follow. Business will see greater profitability a result of more substantial links between neighboring firms. Still other regional advantages will compel more firms to locate in the region reinforcing the positive trend. Over the long-term, a planned program of regional economic development will even work to support the real estate, retail trade, construction and service sector as new businesses and their labor force function to heighten consumption of goods and services from all sectors of the regional economy.**

**Consequently, regional economic development should focus limited resources on projects in sectors where the Region has compelling advantage. Advantage could come in the form of competitive strength. For example, Regional economic development could focus on development projects within the Region’s manufacturing sector which will add jobs over the next two decades while the nation loses employment in this sector, or it could come from Regional attributes such as central location, providing valuable north/south and east/west access to facilitate transportation/warehousing and wholesale trade activity. Proceeding from a position of advantage based on Regional attributes will provide the best chance that economic development projects will prove catalytic, creating sustained benefits vastly in excess of project investment.**

## **STRATEGIC PROJECTS, PROGRAMS, AND ACTIVITIES**

### **INTRODUCTION**

Having defined the challenges to the regional economy, focus can now shift to an exploration of the Region's development potential. This section of the Comprehensive Economic Development Strategy inventories economic development project proposals elicited through the CEDS Planning Process. It details methods used to prioritize projects in the context of limited resources to advance economic development of the Region.

The section will present a complete list of projects by category type and also provide a summary of expected outcomes or goals. Included with the list is an overview of which strategic findings apply to a particular project. A summary of project goals and objectives finishes the section.

### **PROJECT SELECTION**

The projects contained in this section represent solutions from inside the regional economy. Economic stakeholders from within the Region, the local economic development community, Economic Development District Staff, and CEDS Strategy Committee Members jointly participated in the effort to compile a master list of proposed regional economic development projects. All stakeholders were free to submit those projects that they considered appropriate for group review.

After stakeholders had brought forward potential economic development projects, staff coordinated distribution of information regarding all projects to the CEDS Strategy Committee for their full consideration. During this phase of project review, staff likewise served an advisory role working to answer questions from the Strategy Committee on individual projects. All projects received were forwarded to Strategy Committee for an initial screening. This preliminary review phase was based on the merits of the project and how well a given project conformed to the strategic findings of the regional analysis.

In total, the CEDS Strategy Committee reviewed 14 projects. Of those, several projects were disqualified from full consideration. A few projects were eliminated due to a lack of connection to the strategic findings of the CEDS plan. The committee judged other proposals insufficient because they were too close to the opening stages of formulation. Hence, they lacked a clear schedule for implementation. One project accepted for review was later disqualified for inclusion in the CEDS document on the basis that the owner/developer had failed to affirm a willingness to be included. The remainder, nine (9) projects, received the full review and deliberation of the CEDS Strategy Committee.

### **EVALUATION CRITERIA**

Once the list of projects had been finalized, the main task before the strategy committee was to develop a practical system for project evaluation. The purpose of project evaluation was to make a determination of how well a given project addressed the strategic findings of the CEDS document. The CEDS Strategy Committee decided to conduct a criteria review based on plan content. To this end, the committee members requested that Economic Development District Staff formulate a

matrix to assist project evaluation. The matrix was based on the strategic findings of the CEDS document.

The project evaluation matrix consisted of four elements or columns. Each element, in turn, had four rows. The rows corresponded to a qualitative definition of a strategic finding and an assigned numerical value. The values of the individual rows sequenced from low to high—in both number value and how well a row definition fit a given strategic finding. The premise guiding matrix use for project evaluation was that a more important project would better satisfy the strategic findings of analysis, and thus it would have a higher numerical score.

However, there was some flexibility built into the matrix evaluation approach. The sentiment of the strategy committee was that the matrix was to function as a tool to facilitate project evaluation, and an individual strategy committee members were free to use the capabilities of the matrix as they saw fit. Ultimately, project evaluation and ranking was a function of group decision making, which operated on a consensus basis.

As discussed, each column in the matrix related to specific strategic finding(s) of the analysis. In a like fashion, the rows spanned different levels of satisfaction for the strategic findings in question. Briefly, the categories of the matrix included:

*General.* This element served as a placeholder for the weight of the strategic findings in total. It sought to evaluate how well a particular economic development project fit the picture of the regional economic need presented by the strategic findings of analysis. Evaluation proceeded from low values (if the project failed to conform to the strategic findings of analysis) to higher values—if the project fit the general implications of analysis.

*Economic Diversity.* During the course of discussion, the strategy committee identified the issue of continued diversification of the economy as a pressing concern. One general response to presentation of the economic base analysis, given by staff, was that cultivation of innovation and new types of industry offered a way to build regional presence in base and non-base sectors of the economy alike. So, in this category, projects were ranked according to the location quotient values of sectors in the regional economy. If a project promoted activity in a sector already well represented in the Region, then it received a lower score than a project that represented change in a less active industry. Projects that promoted new types of industry or innovation scored most highly in this category.

*Wealth Creation.* One area not covered effectively by the economic diversity element was an accounting of regional competitive advantage. Therefore, the wealth creation category was included to address this subject area. It was felt that some consideration should be given to the sectors where the Region performed particularly well. The logic being that continued strength in these sectors would extend those positive trends already observed. A related expectation was that the best paying jobs would likely be found in the Regions most competitive industries or those industries that had high *shift change* value.

*Job Creation.* Perhaps this category was the most straightforward of all matrix elements. The element sought to include total job creation as a determinant factor in evaluation of a project. This element drew on a number of strategic findings to justify use, including analysis of the labor force participation rate that evidenced a tendency toward decrease in the number of workers in the regional economy over the recent past.

Prior to applying the matrix criteria, the committee was informed as to the classification of economic development projects under CEDS:

#### *Vital Projects*

*Vital projects represent projects whose successful completion is necessary for the long-term economic viability of the Region, to remediate negative characteristics and trends in the regional economy as identified by CEDS, and to fully implement the goals and objectives of the CEDS Plan.*

#### *Suggested Projects*

*Suggested projects are those that largely or in part address the strategic findings and/or goals and objectives of the CED Plan. Suggested projects are positive and should occur.*

Using the project evaluation matrix as a starting point, the CEDS Strategy Committee designated three (3) of the projects it reviewed as having *vital* status. The committee decided to keep the total number of vital projects few in number. This was done both to emphasize the need represented by the vital projects and not to diminish the greater status of the vital project category. Three (3) was selected as the maximum number of vital projects.

The other six (6) economic development projects listed in the CEDS document obtained *suggested* status. In many cases, suggested projects carried the interest of the committee, and much time was taken to understand the strengths of each individual project. If any one factor contributed to the designation of vital status projects, it was the recognition of the nexus formed between certain projects and the long-term best interest of the regional economy.

## PROJECT LIST

The list included under this heading delineates the official economic projects list of the Economic Development District for under the 2007 re-write of the CEDS. Projects originating within the District should appear on this list prior to applying for EDA funding. This list may be amended at any time by the Comprehensive Economic Development Strategy (CEDS) Committee. Listing of a project does not guarantee that EDA funding will be obtained. Feasibility and suitability will be determined in association with the Economic Development Representative (EDR) Florida whenever a local jurisdiction or other entity expresses interest in seeking EDA funding for a project appearing on this list.

For the planning period, the economic development district prioritized projects on a regional scale. As discussed, the regional prioritization of projects was based entirely on deliberation of the majority private sector CEDS Strategy Committee. Projects for each county or municipality were assigned a priority ranking of vital or suggested. The prioritization of projects will assist in aligning activities proposed to CEDS goals and benchmarks for the Region.

Tables 23 and 24 found on the following pages document the Region's list of vital and suggested projects:

TABLE 23.  
SUMMARY OF VITAL ECONOMIC DEVELOPMENT PROJECTS FOR REGION

<i>Project</i>	<i>Strategic Findings Addressed</i>	<i>Outcome Goal</i>
1. Central Florida Community College--Levy County Campus Expansion	Improvement in regional education standard at the high school level should be followed with increased quantity and access to post-secondary education; provision of a skilled labor force within the Region will aid economic diversification and support job growth	By 2012, create at least 10 new jobs and finish new facility construction providing workforce instruction for an annual enrollment of 1750 students.
2. Ameris Health Systems, Inc. Hospital--Chiefland, Levy County	Job creation; The project will also strategically reinforce the health care sector in the Region helping to safeguard the welfare of the Region's aging population, while substantially increasing employment an industry where the Region could be more strongly represented	The project should create 355 new jobs over 5 years: Year 1: 228 Year 2: 59 Year 3: 20 Year 4: 30 Year 5 : 18
3. Development of 400 acre freight rail-serviced, industrial parcel. Subject property located in Hernando County around the vicinity of SR 50 and Highway 301.	Job creation; use of existing transportation facilities with multimodal emphasis (road, freight rail); encourages transportation/warehousing, manufacturing distribution sectors that are under-represented in regional economy; expanded industrial use	By 2012, the project will create a maximum of 1000 new jobs in targeted industries that represent key sectors for expansion of the regional economy to aid diversification.
4. Ocala Business Park at Ocala International Airport	Job creation; multimodal transportation connection (aviation), economic diversification, increase in regional incomes, growth in non-base sectors of regional economy; expanded industrial use.	By 2012, create a By 2012 create 300 new target industry jobs within business park.
5. Magna Project	Job creation, use of existing transportation facilities, increase in regional incomes, growth in non-base sectors or regional economy; expanded industrial use.	By 2012, create 300 new target industry jobs within industrial park with the addition of 1,500 jobs by 2015.

TABLE 23. (CONT)

<i>Project</i>	<i>Strategic Findings Addressed</i>	<i>Outcome Goal</i>
-		
6. McGineley Project	Job creation, use of existing transportation facilities, increase in regional incomes, growth in non-base sectors or regional economy; expanded industrial use.	By 2040, create 25,090 jobs within industrial park, with an annual job creation rate of 836 jobs, for up to 2,508 jobs by 2012.
7. Siemens Heart of Florida Business Technology Campus	Job creation, use of existing transportation facilities, increase in regional incomes, growth in non-base sectors or regional economy; expanded industrial use.	By 2040, create 8,880 jobs within the industrial for park, with an annual job creation rate of 296 jobs, up to 888 jobs by 2012.
8. Williston Solar Plant & Williston Airport Industrial Park	Job creation, use of existing transportation facilities, increase in regional incomes, growth in non-base sectors or regional economy; expanded industrial use.	Achieve phasing as planned through 2012 to create or retain utility sector jobs through construction and operation of a 10MW solar photovoltaic electric power plant facilitating industrial land development at the Williston Airport Industrial Park to produce a total of 500 to 1000 by 2020,
9. Florida Crossroads Industrial Activity Center	Job creation, use of existing transportation facilities, increase in regional incomes, growth in non-base sectors or regional economy; expanded industrial use.	Achieve phasing as planned through 2012 to create up to 20,000 new, permanent full time jobs through buildout of the Florida Crossroads Industrial Activity Center

TABLE 24.  
SUMMARY OF SUGGESTED ECONOMIC DEVELOPMENT PROJECTS FOR THE REGION

<i>Project</i>	<i>Strategic Findings Addressed</i>	<i>Outcome</i>
1. Site development at new industrial park to be located on South Kettering Road in Hernando County.	Job creation; expand industrial sector activity; economic diversification	By 2009, create up to 300 jobs on 150 acre Industrial parcel.
2. Site development at Hernando County SW Airport Industrial Park	Job creation; expand industrial sector activity; economic diversification; support airport development	By 2009, create a maximum of 1,000 jobs, while supporting the viability of an important regional airport.
3. Site development at industrial parks to be located in the Anderson Snow Road of Hernando County.	Job creation; expand industrial sector activity, Economic diversification	By 2010, create a maximum of 300 jobs in industrial park.
4. Site development in the Cobb Road Area located in the City of Brooksville, FL.	Job creation; expanded industrial sector activity Economic diversification	By 2011, create a maximum of 300 jobs in industrial park
5. Site development on a 1300 acre parcel, south of the City of Center Hill, in Sumter County. Subject property is located between CR 478 and CR 469. Site will host cement production plant as well as mining operation.	Job creation; support of industrial and primary sectors.	By 2010, create 118 jobs in primary sector and manufacturing sectors of regional economy.
6. Construction of building addition at Central Florida Community College Campus in Citrus County.	Improving regional educational attainment through post-secondary level; work force improvement; diversification.	By 2009 create 10 new jobs and provide enhanced post-secondary education and career development opportunities for annual enrollment of 2300 students.
7. Inverness Airport Business Park and Incubator	Job creation; expanded industrial sector activity, economic diversification; support airport development.	By 2011 create between 50 to 100 jobs from business incubator development.

TABLE 24. (CONT)

<p>8. The Florida Agriculture and Horse Park Authority (located on 500 acres) in south central Marion County between CR 475 and CR 475 A/Central Florida Community College (CFCC) Equine Studies Unit.</p>	<p>Job creation; economic diversification through support of specialized industry, workforce improvement</p>	<p>By 2012, create 5 to 10 jobs that primarily pay above median income.</p>
<p>9. Site development and provision of utilities for 300 acres +/- of industrial park facility in the NW Corner of Marion County.</p>	<p>Job creation; expanded industrial sector activity, economic diversification.</p>	<p>By 2012, create up to 1200 new jobs at the industrial park location.</p>
<p>10. North Central Florida Regional Agriculture &amp; Civic Center in Marion County.</p>	<p>Support of specialized industry and primary sector activity</p>	<p>By 2012, complete phased project development.</p>
<p>11. Institute for Human and Machine Cognition (IHMC) Ocala Facility Expansion Project.</p>	<p>Job creation and economic diversification, increase in per capita income. income levels, in-migration of young adult creative professionals, catalytic investment in key sectors—education and information—that will address existing and projected regional deficits while broadly advancing development in many</p>	<p>By 2012, a minimum of 15 full time scientific and research related jobs paying an average of \$100,000 will be created by the Institute for Human and Machine Cognition's Ocala Expansion Project.</p>
<p>12. Central Beef Industries Expansion/Chernin Industrial Park</p>	<p>Job creation; expanded industrial sector activity, economic diversification.</p>	<p>By 2012, retain 185 jobs at Central Beef Industries and create up to 50 new, permanent jobs onsite through completion of the building expansion project; by 2015, create up to 280 new, permanent jobs at buildout through industrial park development.</p>
<p>13. CF Center for Law Enforcement Training &amp; Wellness Education</p>	<p>Improving regional educational attainment through post-secondary level; work force improvement; diversification.</p>	<p>Retain the existing 25 jobs at the CF Center for Law Enforcement &amp; Wellness Education beyond 2020 and create 10 permanent, full time jobs at the CF Campus in expanded facilities by 2014.</p>

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## GOALS AND OBJECTIVES

Goals and objectives under the CEDS plan are project based. Project goals summarize project expectations by disclosing the project's intended outcome. Objectives are more specific, addressing how projects will be implemented and when. Under this approach, projects serve as solutions to the problems in the regional economy identified in previous analysis, and objectives become the focus of implementation to be addressed in the next section.

Based on the description of projects, CEDS plan goals can be summarized as given below:

### PRIMARY GOALS—VITAL PROJECTS

By 2012, complete the Central Florida Community College Levy County Center Expansion project, yielding 10 new jobs in an improved facility providing workforce instruction for an annual enrollment of 1750 students.

By April 3, 2010, finish construction of the Ameris Health Systems, Inc. Hospital in Chiefland (Levy County) and begin advancing through five year employment schedule that should create 355 new jobs.

By 2012, complete land development, obtain an industrial user and finish new facility construction for industrial use on 400 acre CSX freight rail serviced parcel in Hernando County, leading to the creation a maximum of 1000 jobs.

By 2012, create a By 2012 create 300 new target industry jobs within business park.

By 2012, create 300 new target industry jobs within industrial park with the addition of 1,500 jobs by 2015.

By 2040, create 25,090 jobs within industrial park, with an annual job creation rate of 836 jobs, for up to 2,508 jobs by 2012.

By 2040, create 8,880 jobs within the industrial park, with an annual job creation rate of 296 jobs, for up to 888 jobs by 2012.

Achieve phasing as planned through 2012 to create or retain utility sector jobs through construction and operation of a 10MW solar photovoltaic electric power plant facilitating industrial land development at the Williston Airport Industrial Park to produce a total of 500 to 1000 jobs by 2020.

Achieve phasing as planned through 2012 to create up to 20,000 new, permanent jobs through buildout of the Florida Crossroads Industrial Activity Center by 2030.

## SECONDARY GOALS—SUGGESTED PROJECTS

By 2009, create up to 300 new jobs from industrial activity on 150 acre industrial parcel located on Kettering Road in Hernando County.

By 2009, create a maximum of 1000 new jobs stemming from development in Hernando County's 150 acre, SW Airport Industrial Park.

By 2010, finish business park development on Anderson Snow Road in Hernando County with gain of up to 300 new jobs.

By 2009, complete the City of Brooksville's Cobb Road Area, yielding a maximum of 300 new jobs.

By 2010, create a total 118 jobs in mining and manufacturing through successful completion of cement plant and supply mine serviced by appropriate electrical infrastructure.

By 2012, complete the Central Florida Community College Citrus County Building Expansion Project, yielding 10 new jobs in an improved facility providing workforce instruction for an annual enrollment of 2300 students.

By 2011, create between 50 to 100 jobs from a incubator project located in the Inverness Airport Business Park.

By 2012, create 5 to 10 new jobs that pay primarily above median income as a result of improvements to the Florida Agriculture Center and Horse Park as well as the Central Florida Community College's Equine Studies Unit's on-site activities.

By 2012, create up to 1200 new jobs through development of an approximately 300 acre industrial park location in Northwest Marion County.

By 2012, finish phased completion of site improvements for North Central Florida Regional Agriculture and Civic Center.

By 2012, create a minimum of 15 full time scientific and research related jobs paying an average of \$100,000 annually will be created by the Institute for Human and Machine Cognition's Ocala expansion project.

By 2012, retain 185 jobs at Central Beef Industries and create up to 50 new, permanent jobs onsite through completion of the building expansion project; by 2015, create up to 280 new, permanent jobs at build out through industrial park development.

Retain the existing 25 jobs at the CF Center for Law Enforcement Training & Wellness Education beyond 2012 and create 10 permanent, full time jobs at the CF Campus in expanded facilities by 2014.

**PROGRAM GOALS**

By 2009, join the Florida Redevelopment Association and begin administering the Withlacoochee FRA through the Economic Development District. As part of the district's CEDS Performance Report, staff will collect available data and conduct analysis and appropriate methods, such as economic impact studies, to improve understanding of the benefits redevelopment activity offers the regional economy.

**ACTION PLAN**

This section consists of an action plan describing the way CEDS Goals and Objectives will be obtained through project and program implementation. All vital and suggested projects are listed, and a brief outline of summary information is included. A disclosure of project tasks and responsibilities completes each project overview. The action plan ensures that CEDS goals are quantifiable and measurable. The main purpose of this section is to describe how the CEDS will accomplish its program of positive economic change through project development.

Also included in this section is a discussion of participation in the CEDS planning process. Another section of the action plan examines comparability of the CEDS with state level economic development activity. Both topic areas further inform the reader as to how the Comprehensive Economic Development Strategy functions in relation to the planning process and other documents. How well the CEDS organizes public involvement and integrates with other economic development mandates, which compose key areas of evaluation.

**ACTION PLAN—VITAL PROJECT SUMMARY**

**ACTION PLAN**

<b>Project</b> <i>(Owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Central Florida Community	Total Cost: \$15 million	\$1 million	1. Identify best expansion option (2006)
College (CFCC) Levy County Center Expansion	State: Up to \$11.5 million	(Annual Operating Cost)	2. Florida's state legislature must make appropriation to support the project at a site near Chiefland, Florida. (2007)
	Capital Campaign Gap		3. From 2007 to 2012, construct necessary infrastructure, road access drainage, water/sewer.
	Financing from Private Funding Sources		4. The 22,000 sq. ft. class/meeting room facility will be completed by 2012.

*Tasks/Parties Responsible:*

This project would create a permanent community college facility in Levy County, replacing storefront space which the Central Florida Community College currently uses to conduct workforce training. Storefront space is at capacity and cannot be reasonably expanded. Total construction costs equal \$15,000,000 with a significant amount of funding sought from the state. Central Florida

Community College will begin a fundraising effort to address the funding gap through private sources.

In summary, the scope of project activity includes steps to expand site capacity, develop necessary infrastructure (vehicle and pedestrian circulation, parking, drainage, water and wastewater treatment) and construct a permanent structure with classrooms, laboratory, instructional support spaces (library, audio-visual and auditorium/exhibition space), offices, restrooms and other support spaces. Over 22,000 square feet for state-of-the-art classrooms and a large community meeting space would constitute the physical extent of the structure. Moreover, the center needs a library, student service areas and additional offices to effectively offer quality instruction to the community, and there is no space within the storefront to develop a much needed vocational program.

CFCC has an established reputation for creating alliances in the community to enhance educational programs and economic impact. By offering programs to align workforce and economic development needs, CFCC will continue growing and changing to meet the needs of Levy County, the Region, and the marketplace – providing a bridge between students seeking a pathway to a career and employers seeking an educated and well trained workforce.

To date, area residents have donated 15 acres of land to CFCC for the purpose of constructing the proposed stand-alone college center. The Florida Legislature should act to appropriate funds for purchase of additional property at the site. By the end of 2007, more information should be available about the precise nature of funding needs, but cost estimates are not likely to change.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable Phasing
	Construction	Operations	
Ameris Health System's regional (Tri-County) rural hospital to be located in the City of Chiefland, Florida.	Total Cost: \$26 million  Florida: \$812,306 Levy County: \$231,891	\$50 million  (Annual Operating Cost)	1. Road construction is set occur. The project requires widening of CR 320, resurfacing left turn lane, and improved emergency signaling by January of 2008.  2. Active construction phase to be complete on or before end date April 3, 2010.

#### Tasks/Parties Responsible:

Ameris HealthCare Systems, Inc., a rural hospital service provider, proposes to build a regional hospital in Chiefland, Florida. The Hospital will provide full service rural healthcare to Levy, Dixie and Gilchrist Counties. Total project cost is \$26,000,000 with an annual operating cost of around \$16,500,000. State and county funding exists in the amount of approximately \$1 million and functions as an economic development incentive for the project. This amount should cover some of the infrastructure costs associated with project development. The project area is located within a State of Florida Rural Enterprise Zone.

To accommodate the hospital at that location, various infrastructure improvements will be needed onsite and in the vicinity. County Road 320 will be widened and resurfaced. A left turn lane will be needed to yield access to the site from the roadway. There is also a need for traffic signaling at the intersection adjacent to the hospital. Provision will need to be made for water, sewer, and electrical infrastructure as well.

The tri-county hospital will provide sixty (60) beds. It will feature an emergency room and other hospital services such as obstetrics, surgical services, dental care, dietary/nutritional aid, nursing care, physical therapy, medical imaging, and an intensive care unit (ICU). In addition, the site will host accessory uses such as a pharmacy and laboratory facilities. Hospital management and administration will require office use and support services be coordinated in the hospital building.

The Chiefland Hospital should produce 355 jobs. Job creation will be spread over an approximately five (5) year period after construction is complete in 2010. Year 1 should see 228 jobs created, followed by an additional 59 in year 2, and finally 20 and 30 in years 4 and 5, respectively.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable Phasing
	Construction	Operations	
Site development and extension of Utilities to a 400 acre CSX Rail-Serviced Parcel located in Hernando County.	\$2 million	NA	1. Provide necessary infrastructure. 2. Develop industrial use onsite by 2012.

#### Tasks/Parties Responsible:

The project proposes to facilitate industrial land development of a 400 acre parcel adjacent to CSX owned freight rail line. The scope of the project is to provide vital infrastructure to the subject property in order to enable industrial use. Total project costs are currently estimated at \$2,000,000. Operating costs are not known at this time as an end user has not been identified. The project aims to achieve significant capacity enhancement of the Region's industrial base, owing to the large scale of any future development. The cost estimate covers a budget for infrastructure provision to the site.

The subject property is located generally in the vicinity of State Road (SR) 50 and Highway 301 in Hernando County, FL. It is privately owned and maintains the ability to host freight rail access. A variety of infrastructure improvements would be required to make the site suitable for industrial use. Water and sewer lines require extension to service the site. Roadway improvements would appear necessary. A rail spur may be needed depending on the end user.

As a large greenfield site, there is much potential to find a major industrial user. The site is benefitted by easy north/south access along Highway 301 and east/west access along SR 50. The

site also provides convenient access to Interstate 75, running north/south through the Region. Access to multiple high capacity roadways complement potential rail spur service to produce a very attractive arrangement for the right industrial user. Furthermore, the east/west access provided by SR 50 is particularly valuable in the context of the State of Florida, given its unique geography and a ground transportation system that provides limited opportunities for freight movement across the state along an east/west route. Estimates of total job creation range from 500 to 1000 jobs.

**ACTION PLAN**

Project <i>(Owner/developer)</i>	Estimated Cost/Funding		Project Timetable	
	Construction	Operations	Phasing	
Ocala Business Park at Ocala International Airport.  Owner: City of Ocala	\$4,500,000	NA	Phase One: Design	Underway
			Phase Two: Permitting	November 2009
			Phase Three: Construction Start	March 2010
			Construction End	December 2010

*Tasks/Parties Responsible:*

The City recently established the Ocala Business Park at Ocala International Airport and is actively seeking development proposals for all or part of the 600+ acres. The Park is located on SR-40 within 2 miles of I-75, close proximity to US-27, US-441-301, SR-200, and within the Florida High-Tech Corridor. Upon build-out the proposed development may include over 2,000,000 square feet of building space valued at over \$125,000,000.

A traffic study has been completed, land use and zoning entitlements are in place, City water, sewer, electric, and fiber are available and the City is extending SW 67th Avenue to SR-40 along with infrastructure at an estimated cost of \$4,500,000. The City is pursuing funding assistance for a variety of other infrastructure improvements necessary to support development at an estimated cost of \$3,000,000. The City is also working to establish a business incubator and master storm water retention system the costs of which have not yet been quantified. The City is also discussing the possibility of a cooperative effort to market and develop other adjacent privately owned land including ±1,800 acres (part of the On Top of the World Development) to the south the details and costs of which have not yet been quantified.

The purpose of this project is to create "shovel ready" sites to facilitate development including the attraction of a large distribution center (± 1-2 million square feet under roof) among others which will lead to job creation. This is meant to address the current Marion County unemployment rate of 12% resulting in ± 18,000 out of work. The project involves a multi-year build-out resulting in the creation of approximately 5,000 new jobs, wages in excess of the Marion County median income, and an

annual payroll in excess of \$150,000,000. This is meant to address the fact that current projections indicate that ± 168,000 new residents will be moving into Marion County by 2035 resulting in the need for at least 63,000 new jobs and 4,500 acres of additional commercial-industrial zoned property.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable	
	Construction	Operations	Phasing	
Magna Project Owner: Private	\$5,750,000	NA	Phase One: Design	Underway
			Phase Two: Permitting	2010
			Phase Three: Construction Start	March 2011
			Construction End	December 2018

#### Tasks/Parties Responsible:

This project involves the proposed development of property located at the north-east intersection of I-75 and US-27 which is privately owned (456.06 acres) plus other adjacent property by miscellaneous owners (188.35 acres) for the purpose of mixed-use development. The initial private sector investment is estimated at over \$38 million dollars (including land acquisition, site preparation, financing, marketing, and professional fees). Upon build-out the proposed development may include over 4,000,000 square feet of building space valued at over \$250,000,000.

The City has been working with Marion County to develop a shared multi-year phasing plan for designing, permitting, and constructing required infrastructure to support the development. Land use and zoning entitlements are in place, City utilities are available, and under the proposed phasing plan the City will extend NW 35th Avenue to NW 35th Street along with the master storm water retention system at an estimated cost of \$5,750,000. The City is pursuing funding assistance for a variety of other of-site transportation related infrastructure improvements necessary to support development which have not yet been quantified.

The purpose of this project is to create "shovel ready" sites to facilitate development including the attraction of a large distribution center (± 1-2 million square feet under roof) among others which will lead to job creation. This is meant to address the current Marion County unemployment rate of 12% resulting in ± 18,000 out of work. The project involves a multi-year build-out resulting in the creation of approximately 8,000 new jobs, wages in excess of the Marion County median income, and an annual payroll in excess of \$200,000,000. This is meant to address the fact that current projections

indicate that ± 168,000 new residents will be moving into Marion County by 2035 resulting in the need for at least 63,000 new jobs and 4,500 acres of additional commercial-industrial zoned property.

**ACTION PLAN**

<b>Project</b> <i>(Owner/Developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
McGinley Property  Owner: McGinley Family Limited Partnership	\$17,500,000	N/A	1. Provide transportation infrastructure improvements 2. Develop all or part of the site for commerce park by 2015

*Tasks/Parties Responsible:*

This project proposes to facilitate industrial land development of a commerce park located in southern Marion County. The scope of the project is to provide necessary transportation infrastructure in order to support development of the site as a commerce park. Total project costs are currently estimated at \$17,500,000. Project costs include, widening CR 484 from Marion Oaks Pass to Marion Oaks Course (1.8 miles) and constructing a local divided boulevard (3 miles) from SW 128<sup>th</sup> Street to SW 60<sup>th</sup> Circle. The projected costs are contingent on the right-of-way for the boulevard being donated to the County. Operating costs are not known at this time as an end user has not been identified.

The McGinley project is located approximately 3 miles west of the intersection of Interstate 75 and CR 484. The project could potentially encompass the entire 1280 acre site. The project goals are focused on diversifying the local and regional economy through the development of the region’s industrial base. Potential industries include transportation and warehousing, clean manufacturing, and distribution. Further, due to the potential scale of the project, there is potential to dramatically increase the region’s industrial base and create a truly regional employment center.

The McGinley project has several positive factors that should be considered in evaluating the site’s development potential. Central water and sewer are available at the site and are provided by the Marion County Utilities Department. The project is also located in close proximity to Interstate 75, adding to the project’s potential for warehousing and distribution. CR 484 is an east/west arterial highway that connects Interstate 75 with SR 200 another north/south arterial. The McGinley site is identified as a Future Employment Activity Center in the Economic Element of the Marion County Comprehensive Plan.

Current projections indicate that 168,000 new residents will move into Marion County by 2035. This migration will create a need for roughly 63,000 new jobs and 4,500 acres of additional industrial zoned property.

### **ACTION PLAN**

<b>Project</b> <i>(Owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b>
	<i>Construction</i>	<i>Operations</i>	<i>Phasing</i>
<b>Siemens Heart of Florida Business Technology Campus</b>  <b>Owner: Sunny Oaks Estates, LLC.</b>	      \$12,500,000	      NA	1. Construct transportation infrastructure improvements 2. Develop site as a technology park by 2020

**Tasks/Parties Responsible:**

This project proposes to facilitate industrial land development through the creation of a 453 acre business and technology park in northern Marion County. The scope of the project is to provide necessary transportation infrastructure in order to support development of the site as a technology park. Total project costs are currently estimated at \$12,500,000. Project costs include, widening CR 318 to a 4-lane divided highway from CR 225 to NW 66<sup>th</sup> Terrace (1.5 miles) and construction of a local divided boulevard (2 miles) with two intersections on CR 318. This boulevard would provide road access to the western, southern, and eastern portions of the site. Additional transportation needs include improvements for the Interstate 75/CR 318 interchange to accommodate widening CR 318. These improvements potentially include widening the Interstate 75/CR 318 overpass and adding turn lanes on CR 318. Operating costs are not known at this time as an end user has not been identified.

The project is located directly southeast of the Interstate 75/CR 318 interchange, on the south side of CR 318. The project could potentially encompass the entire 453 acre site. The project goals are focused on diversifying the local and regional economy through the development of the region's industrial base. Potential industries include clean manufacturing and medical technology and research. A recent economic sustainability study completed by WilsonMiller highlighted the vital need for new higher paying jobs in industry and technology related fields in the region. This project seeks to address this critical shortfall through the creation of jobs with anticipated salaries above the County median income.

The Siemens project has several positive factors that should be considered in evaluating the site's development potential. The project's proximity to the University of Florida creates the potential for capturing technology transfers from biomedical research and related fields. The project is also located in close proximity to Interstate 75 and CR 318 a major east/west arterial. The project lies

adjacent to a Specialized Commerce District and is identified as a Future Employment Activity Center in the Economic Element of the Marion County Comprehensive Plan.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable Phasing
	Construction	Operations	
Williston Solar Plant & Airport Industrial park	\$40 million	\$1.8 million	<ol style="list-style-type: none"> <li>1. Provision of site access, grading and pre-development enhancements (2010-2012)</li> <li>2. Provision of needed utilities onsite or within the airport industrial park. (2012-13)</li> <li>3. Solar plant construction (2013-2018)</li> <li>4. Offsite post-construction infrastructure improvement facilitating industrial land development (2010-2020)</li> <li>5. Start of possible phased addition of electric generating capacity (2020)</li> </ol>

*Tasks/Parties Responsible:*

The City of Williston, Florida is exploring development of a solar photovoltaic electric-generating plant with a nominal capacity to produce 10 megawatts (MW) of power. The proposed solar plant would be located within the Williston Industrial Park at the Williston Municipal Airport. The Williston Solar Plant would occupy approximately half of a 100 acre site with the balance likely remaining to support development of additional project capacity after completion of initial phases. Estimated cost of construction is \$40 million with an annual operating budget of \$1.5 to \$1.8 million. The proposed 10MW solar plant should be exempt from state power plant siting requirements. The level of electric power generated would far less than the minimum 75 MW threshold, which triggers mandatory power plant site certification application review by the Florida Department of Environmental Protection (DEP).

Significant opportunities exist at the Williston Airport Industrial Park. First, there is a substantial amount of land area designated as suitable and ready for development. The industrial park encompasses over 2000 acres directly connected to US Highway 41/SR 45 and offers quick access to Interstate 75. Secondly, comprehensive and regional planning processes have identified Williston’s airport as a future job center. *The Strategic Regional Policy Plan for the Withlacoochee Region* supports industrial development at the Williston Airport. Moreover, both the City’s comprehensive plan and airport master plan define a vital role for the airport in potential future job creation, including potential for impact at the regional scale. While the Williston Airport industrial park may not achieve full build-out by 2020, it should be possible to create the conditions necessary to allow a number of large, commercial users to locate at the Williston Industrial Park over short-term. Finally, there are preliminary indications from private sector stakeholders that development of the proposed solar plant would help enhance the ability of the park to attract energy oriented firms, such as energy-intensive manufacturing and materials production, which make their location

decisions in part on an available supply of competitively priced electricity.

Based on past development patterns at the airport industrial park future commercial users could initially demand as much as between 250,000 and 500,000 square feet of new gross floor area by 2020. Those figures reflect assumed prospects for two or three additional, large users locating at the park. Using the trip generation rates, developed by the Institute for Transportation Engineers (ITE), it is possible to convert floor area data to anticipated levels of employment. An estimate produced using this method indicates total future airport industrial park employment of between 500 to 1000 persons in the near-term.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable Phasing
	Construction	Operations	
Florida Crossroads Industrial Activity Center Lee Capital, LP; Sumter, LLC; Monarch Ranch Wildwood, Florida (SR 44 – US 301 to I-75)	Unkown	Unknown	<ol style="list-style-type: none"> <li>1. Identify and Secure End-Users (2010-2015)</li> <li>2. Obtain Development Permits for Lee Capital, LP, and Sumter, LLC properties (2011-2015)</li> <li>3. Final Adoption of Large Scale Future Land Use Amendment for Monarch Ranch property (2010)</li> <li>4. Development of Regional Impact Approval and Development Permits for Monarch Ranch (2010-2015)</li> <li>5. Transportation Improvements (2015 to 2025)</li> <li>6. Utility Connections and Improvements (2015 to 2025)</li> </ol>

*Tasks/Parties Responsible:*

The “Florida Crossroads Industrial Activity Center” (FCIAC) is proposed to establish an major industrial employment center, with the potential to generate over 20,000 jobs over the next 20 years, at the literal crossroads of the State of Florida. The FCIAC is comprised of the SR 44 and Florida Turnpike Corridors from I-75 to US 301, with specific emphasis on the Lee Capital, LP (240 acres MOL); Sumter, LLC (180 acres MOL); and Monarch Ranch (2,800 acres MOL) properties. This area of the county was identified by the Sumter County Board of County Commissioners (Board) as a major future employment activity center through its Countywide Visioning process in 2008/2009 and its current Evaluation & Appraisal Report of the County’s Comprehensive Plan.

In 2009, the Board approved over 3 million square feet of industrial land use entitlements on the Lee Capital, LP and Sumter, LLC properties. In 2010, the Board is moving forward with the approval of a Future Land Use Map amendment to designate the Monarch Ranch property as industrial and provide for 16 million square feet of industrial land use entitlements. These properties are located in a highly strategic area of the state with exceptional access to major state transportation facilities (I-75, US 301, SR 44, Florida Turnpike, and CSX freight-rail S-line). This combination of rail-freight access and major highway access is a major attraction for this area to develop as key economic center for county, region, and state.

At this time, there are not cost estimates for the cost of construction or operation for the FCIAC. These cost estimates will be determined as the properties within this area proceed through the development review process and the specific mitigation requirements are determined for transportation and specific utility needs are calculated.

**ACTION PLAN—SUGGESTED PROJECTS SUMMARY**

**ACTION PLAN**

<b>Project</b> <i>(Owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Industrial park site development  located on South Kettering Road Hernando County, Florida.	\$1 million	NA	1. Requires extension of existing road, water, and sewer connections, from an abutting Walmart Distribution Center. 2. Develop industrial use onsite by 2009

*Tasks/Parties Responsible:*

The project proposes to facilitate industrial land development of a 150 acre parcel. The scope of the project is to provide vital infrastructure to the subject property in order to support industrial use. Total projects costs are currently estimated at \$1,000,000. Operating costs are not known at this time as an end user has not been identified. The project aims to achieve enhancement of the Region’s industrial base, owing to the scale of development. The \$1,000,000 cost estimate covers a budget for road infrastructure and water/sewer utility provision to the site. Successful development of an industrial use could supply up to 300 new jobs to the Region.

**ACTION PLAN**

<b>Project</b> <i>(Owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Site development at industrial park(s) to be located on Anderson Snow Road in Hernando County, Florida.	\$750,000	NA	1. Provide water/sewer service to parcel 2. Develop industrial use on site no later than 2010.

*Tasks/Parties Responsible:*

This project proposes to facilitate industrial land development of a 50 acre business park. The scope of the project is to provide vital infrastructure to the subject property in order to support industrial use. Total project costs are currently estimated at \$750,000. Operating costs are not known at this time as an end user has not been identified. The project aims to achieve enhancement of the Region’s industrial base, owing to the scale of development. The \$750,000

cost estimate covers a budget for road infrastructure and water/sewer utility provision to the site. Successful development of an industrial use could supply up to 300 new jobs to the Region.

**ACTION PLAN**

<b>Project</b> <i>(Owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Site development at Hernando County SW Airport Industrial Park.	\$3 million	NA	1. Provide water/sewer service to parcel 2. Develop industrial use onsite no later than 2011.

*Tasks/Parties Responsible:*

This project proposes to facilitate industrial land development within Hernando County’s 155 acre Airport Industrial Park. The scope of the project is to provide vital infrastructure to the subject property in order to support industrial use. Total project costs are currently estimated at \$3,000,000. Operating costs are not known at this time as an end user has not been identified. The project aims to achieve enhancement of the Region’s industrial base, owing to the scale of development. The \$3,000,000 cost estimate covers a budget for road infrastructure and water/sewer utility provision to the site. Successful development of an industrial use could supply up to 1000 new jobs to the Region.

**ACTION PLAN**

<b>Project</b> <i>(Owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Site Development at Cobb Road Area to be located in the City of Brooksville, Florida.	\$1 million	NA	1. Provide sanitary sewer service to parcel. 2. Provide fire tower and water line onsite 3. Develop industrial use on site no later than 2011.

*Tasks/Parties Responsible:*

This project proposes to facilitate industrial land development within the City of Brooksville’s Cobb Road Industrial Park. The scope of the project is to provide vital infrastructure to the subject property in order to support industrial use. Total project costs are currently estimated at \$1,000,000. Operating costs are not known at this time as an end user has not been identified. The project aims to achieve enhancement of the Region’s industrial base, owing to the scale of development. The \$1,000,000 cost estimate covers a budget for road infrastructure and water/sewer utility provision as well as a fire tower for the site. Successful development of an industrial use could supply up to 300 new jobs to the Region.

**ACTION PLAN**

<b>Project</b> <i>(owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Central Florida Community College (CFCC) Citrus County Center Classroom building expansion located in Lecanto, Florida	\$10 million	\$500,000	1. Remodel existing structure/site improvements 2. Complete new construction by 2011.
	State: Up to 7,700,000 Capital Campaign Gap Financing from other sources.		

*Tasks/Parties Responsible:*

This project would expand Central Florida Community College’s permanent facility, in Lecanto (Citrus County), Florida. The scope of the project includes remodeling of the library and other parts of the existing structure. It would provide classrooms, auditorium spaces and vocational laboratories in the building addition—all improvements meant to enhance the building’s workforce training capacity. Site improvements will help increase the total enrollment to a population around 2300 students.

Total construction costs equal \$10,000,000 with a significant amount of funding sought from the state. Central Florida Community College will begin a private fundraising effort to address the funding gap. More information should be available about the precise nature of funding needs.

**ACTION PLAN**

<b>Project</b> <i>(owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b> <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
Site development for 1300 acre parcel south of the City of Center Subject. Property is near County Road (CR) 478 and CR 469.  The site will host a new cement plant.	\$8.1 million	\$19 million	1. Construct 7.5 miles of transmission line adjacent to CR 48 (2007-2008). 2. Construct a Temporary Substation (2007) 3. Rebuild 7.5 miles of drag line from the City of Center Hill west to the City of Bushnell. (2008-2009). 4. Construct Permanent Substation (2009)

*Tasks/Parties Responsible:*

This project proposes to facilitate development of cement production plant with associated mining onsite. The scope of the project is to provide vital electrical infrastructure to the subject property in order to support the industrial use. Total project costs are currently estimated at \$8,100,000. Operating costs are not known at this time. The project aims to achieve enhancement of the Region's industrial base, owing to the scale of development and coupling of a primary and manufacturing sector activity. The \$8,100,000 cost estimate covers a budget for the electrical infrastructure listed above. Successful development of an industrial use for the site could supply up to 120 new jobs to the Region.

**ACTION PLAN**

<b>Project</b> <i>(owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b>
	<i>Construction</i>	<i>Operations</i>	<i>Phasing</i>
Inverness Airport Business Park and Incubator	\$5.75 million (total)  County/FAA \$2.9 Million Private \$1 million	\$300,000	1. Approve business plan (2008) 2. Provision of access road stubs with phased addition of water and sewer infrastructure. (2009) 3. Complete Road, Water and Sewer infrastructure. (2010) 4. Incubator development and operation (2010) 5. Full incubator operation (2011)

*Tasks/Parties Responsible:*

The preliminary proposal calls for the development of the Inverness Airport Business Park to include a business incubator supported by public/private partnership. Project investment may be organized through a 501(c)6 with a goal of having the initial project funded by private parties, with assistance from University of Central Florida and the High Tech Corridor. The business park site is located adjacent to the Inverness Airport, which is just south of the City of Inverness off US 41. Access to the site will be by an extension of East Watson Road that is approximately 3 miles south of the interchange with SR 44 and US 41. Thus, the site will have four lane access to I-75.

Initial infrastructure needs revolve around site development. The land is owned by Citrus County, and the County will oversee construction of improvements. Land development will require an access road to the property, extension of utilities, and initial construction of the 10,000 sq. ft. incubator. In addition to providing access, East Watson Street will also serve a traffic circulation role. Water and sewer lines will need to be extended onto the site.

EDA funding will be sought to develop the road and water/sewer improvements. Moreover, it must be determined what tech features will be needed by companies locating to the business park. Because the access road and improvements will serve both the airport and business park, the project therefore will be seeking FAA support as evidenced through the airport's master plan. Consequently, the project costs borne by the business park development will be shared. Total infrastructure needs will be determined by the full development potential of the business park

location, which may require improvements to support major business activity and investment leading to the creation of 500 jobs over the long-term.

The purpose of this project is to help Citrus County to create new jobs, by forwarding airport business park development, to ultimately become less reliant on residential growth in the local economy. The goals of creating a diverse economy have been identified in several studies undertaken by the Citrus County Economic Development Council and Citrus County. These studies have identified that current reliance on population growth and home building would not ensure an adequate tax base for the community. The study found that new, higher paying jobs in industry or technology related fields were required. These conclusions, although specific to Citrus County, reinforce CEDS strategic findings and analysis for the Region as a whole.

The Airport Business Park Incubator project will advance economic development goals, while engaging the local to regional planning process . It should attract jobs that are part of a sustainable economy, graduating new companies to the community that would grow beyond the incubator to space in the business park. Likewise, this project will serve to highlight the possibilities of development at this location, using green technology and sustainability practice to create significant competitive and economic advantages.

### ACTION PLAN

Project <i>(owner/developer)</i>	Estimated Cost/Funding		Project Timetable <i>Phasing</i>
	<i>Construction</i>	<i>Operations</i>	
The Florida Agriculture Center and Horse Park Authority (located on 500 acres in South Central Marion County between CR 475 and 475 A/CFCC Equine Studies Unit.	\$24 million Private Contributions Public Funds (State and Federal)	\$1.2 million	Phased Horse Park Facilities: An indoor arena with seating capacity for 3000 persons, a campground, 8 show rings, 800 to 1000 horse stalls. CFCC anticipates construction of two classrooms, a laboratory, and roundpen within 3 years

**Tasks/Parties Responsible:**

The Florida Horse Park is developing a state-of-the-art equestrian facility, which hosts premiere international events as well as local shows and clinics. The Florida Horse Park currently operates as a 501(c)3 organization on 500 acres of state owned land, in Marion County, within the Marjorie Harris Carr Cross Florida Greenway. The Florida Horse Park maintains a long-term lease with the Florida Department of Agriculture and Consumer Services. Because of its access to the Greenway, the Florida Horse Park is becoming one of the top trail riding destinations in the United States. Marion County has the highest concentration of farm equine in the United States, and a unique set of local to regional advantages offer the opportunity to develop a multi-purpose facility that few locations worldwide can equal.

Since June 2005, the Florida Horse Park has accelerated its construction and improvement activities. Currently, the facility boasts a state-of-the-art all-weather arena, a separate Grand Prix arena, an international marathon driving course, multiple cross country courses, a polo field and several warm-up arenas. Expected future improvements include an indoor arena with seating for

approximately 3,000 persons, at least 8 show rings, a campground, and 800 to 1,000 permanent horse stalls. The total costs of future improvements could exceed \$20,000,000. Given the scope of anticipated improvements, facility additions will likely be phased. To date, the Florida Horse Park has created and sustains 246 jobs, yielding \$5,600,000 in wages annually. In total, the Florida Horse Park contributes a present day economic impact of \$15,100,000 to the region's economy. Complete development of the horse park as outlined above would see an increase to 1,228 jobs, annual wages would rise to \$28 million, and total economic benefits would grow to an impact of \$75 million. However, to reach its full potential, the Florida horse park will require major investments in infrastructure; estimates place these costs at approximately \$10,000,000.

Complementing the Florida Horse Park is Central Florida Community College's (CFCC) Equine Studies Program. Enrollment in the program has grown by multiples to 54 students in only 4 years, and it is anticipated to double again by the 2010 academic year. To accommodate the demands of strong growth, new facilities are needed, and CFCC views expansion to the Florida Horse Park as a logical next step. CFCC facilities to be located at the Florida Horse Park could include classrooms, a laboratory, offices, and a covered roundpen. Estimated construction costs equal about \$4,000,000 with associated annual operating costs of \$200,000. In addition to meeting the demands of regional workforce development needs, CFCC improvements at the horse park site would create 6 above median income jobs.

**ACTION PLAN**

<b>Project</b> <i>(owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b>
	<i>Construction</i>	<i>Operations</i>	<i>Phasing</i>
Site development and provision of utilities for 300 +/- acres of industrial park facility in the NW Corner of Marion County.	\$11.52 Million	N/A	1. Install Utilities 2. Develop infrastructure 3. Develop for industrial use by 2012

*Tasks/Parties Responsible:*

This project proposes to facilitate industrial land development of 300+/- acres along the NW corner of SR 326 & CR 25A in Marion County, FL. The scope of the project is to promote private acquisition of the land by providing the vital infrastructure and expedited land use/zoning/permitting necessary to attract manufacturing and/or distribution facilities. Total project costs of \$11,520,000 include provision of utilities and development of basic road infrastructure. Operating costs are not known at this time as an end user has not been identified. The project aims to achieve enhancement of the regions industrial base. Successful development of industrial park sites could supply up to 1,200 new jobs to the region. A great many of these jobs would be at or above 115 percent of the average median wage in Marion County, averaging between \$34,000 and \$40,000.

**ACTION PLAN**

<b>Project</b> <i>(owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b>
	<i>Construction</i>	<i>Operations</i>	<i>Phasing</i>
North Central Florida Regional Agriculture & Civic Center	\$6.634 million	\$170,000	1. Covered Arena 2. Barn (100 stalls) 3. Barn (100 stalls)

*Tasks/Parties Responsible:*

The project proposes to build a covered arena with two 100-stall barns at the North Central Florida Agriculture & Civic Center. This will allow the Center to create additional jobs to accommodate large-scale equine shows and to provide an additional facility for events. These improvements will provide substantial indirect job creation.

The North Central Florida Agriculture & Civic Center provides a wide variety of events including equine shows and sales, rodeos, charity events, high school graduations, Southeastern Youth Fair, and like events. With 900 horse farms and associated supportive businesses, Marion County promotes itself as a national center for equine activity. As a show facility, the Center is responsible for contributing significantly to economic activity associated with the equine industry. Jobs created include those directly supporting the industry (veterinarian, farrier, equine training and sales); as well as associated support functions, including equine equipment sales (trucks & trailers, tack, etc.), and the hotel and restaurant industry. A 2004 University of Florida economic impact study for the North Central Florida Agriculture & Civic Center indicated the facility generates \$11.2 million dollars annually in economic activity for the region. The addition of these facilities will greatly enhance the already significant \$11.2 million dollar economic impact.

The North Central Florida Agriculture & Civic Center is located within the City of Ocala with close proximity to Interstate 75. A 25-acre parcel is on State of Florida Farmer’s Market property and is leased to the Marion County Board of County Commissioners, who have managed the facility since 1998. Marion County owns an additional 25 acres surrounding the facility, accounting for 50 total acres. The site hosts the UF/IFAS Marion County Extension Service, offices for the Florida Department of Agriculture and the Southeastern Youth Fair.

**ACTION PLAN**

<b>Project</b> <i>(owner/developer)</i>	<b>Estimated Cost/Funding</b>		<b>Project Timetable</b>
	<i>Construction</i>	<i>Operations</i>	<i>Phasing</i>
Institute for Human and Machine Cognition (IHMC) Ocala Facility Expansion Project.	\$1.916 million	\$1.5 million to \$2.5 million	<ol style="list-style-type: none"> <li>1. Building purchase complete (June 2008)</li> <li>2. Site Planning (August 2008)</li> <li>3. Renovation Construction (2008 to 2009)</li> <li>4. Building Occupancy (Summer 2009)</li> </ol>

*Tasks/Parties Responsible:*

From its origins within the State University System of Florida to establishment of non-profit status in 2004, the Institute for Human and Machine Cognition (IHMC) has grown into a highly regarded international research institute. IHMC exists to collaborate with industry, government, and university partners to develop significant science, technology, and market-driven innovations that can help achieve society’s broader goals. IHMC values affiliations and strong partnerships with corporations, as well as Florida universities and nationally ranked academic institutions. By taking a team approach to advanced research and innovation collaboration, IHMC and its partners are able to extend their resources and leverage each other’s capabilities.

To forward this purpose, IHMC employs 100 top-ranked scientists and engineers actively leading in the fields of artificial intelligence, robotics, human-machine interaction, cognitive psychology, and computer science. Through its groundbreaking work with NASA, DoD, DARPA, NSF, NIH, and a range of private-sector partners and clients to include Nokia, Sun Microsystems, Fujitsu, Procter & Gamble, Boeing, Honda, Lockheed Martin, SAIC, IBM, etc., the IHMC has earned global recognition and its research and market-driven innovations are widely sought. Specifically, IHMC’s research innovations include the development of biologically inspired robots; aircraft cockpit displays free of traditional gauges; sensory substitution devices that enhance human sensory perception (sight, balance, spatial awareness); exoskeletons that enable the wearer to enjoy enhanced mobility, performance, strength, and speed; and Internet “browsers” without pages.

To date, IHMC Pensacola has filed six (6) patents (four in-house, and two with corporate partners). In turn, two IHMC patented technologies have spun off exclusive licenses to two small local start-ups. Moreover, in Pensacola, the IHMC has served as a serious magnet in attracting other technology companies and supply chain investments surrounding it. In fact, the presence of IHMC has been widely credited as responsible for the revitalization of much of downtown Pensacola by encouraging outside investment, inspiring entrepreneurship, and fostering prestige through an enhanced reputation.

IHMC has demonstrated success at its Pensacola headquarters, and the Ocala facility will expand IHMC’s research operations into Central Florida. It will provide a major contribution to local efforts to build up and foster the clustering of technology firms and innovation workers in Ocala and Marion County. In the short term, IHMC will create at least 15 senior researchers and scientists in Ocala with salaries averaging \$100,000. The IHMC Ocala operation will grow respectably in research and staff size as a result of successful recruitment, increased contracts, filed patents, technology spin-

offs, and university partnerships. In turn, it is expected that significant market-driven activities (e.g., technology business development, file patents, entrepreneurial activities, job creation, capital investments) will occur as a result of the presence and success of the Ocala-based IHMC – therefore, helping the region realize its economic diversification and innovation industry.

In partnership with the City of Ocala, Marion County, and State of Florida, the IHMC purchased (in June 2008) the old City library (long vacated), a sizable and sturdy concrete structure that resides in a brownfield section of the urban core, abutting the Ocala historic district. It is also the specified intent of IHMC to make this building a “green,” LEED certified facility – and one which both Ocala and EDA can showcase. Renovation will initially configure 14,200 square feet of non-partitioned floor area, on the approximately one acre site, to provide sufficient acoustically isolated offices, conference rooms, student lab space, an assembly space for public lectures and science outreach activities, a receptionist office, server room, copy room, employee café, and accessory facilities.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable Phasing
	Construction	Operations	
Central Beef Industries Facility Expansion/ 5C Limited Partnership	\$8,680,676	No Increase	1. Phase One (13,898 SF) 2. Phase Two (13,707 SF) 3. Phase Three Water Extension 4. Wastewater Extension
Chernin Industrial Park	\$4.9 million to \$49.9 million	Unkown	Provide water, sewer, and electrical service as needed and in conjunction with overall site development to facilitate location of future commercial users

#### Tasks/Parties Responsible:

Central Beef Industries (CBI) occupies an approximately 33 acre site inside incorporated Center Hill, while an adjacent 89 acres are within unincorporated Sumter County. Central Beef Industries (CBI) plans to enlarge its existing production area of 34,584 SF with an expansion of 27,605 SF. A fire suppression system is required to serve the site. The City of Center Hill owns and operates a municipal water and sewer system and will provide the water supply. A waste water extension is also planned to serve the site. The City of Bushnell owns and operates a municipal wastewater treatment plant and will provide wastewater management. The building expansion project will ensure existing jobs are retained and should produce up to 50 additional permanent full time jobs onsite when all improvements are complete, which should take approximately 15 months from the start of construction.

At the same time, there is potential to develop the vacant portion of the site as an industrial park. Long-term plans include the development of an industrial park for inter-related industries to locate or cluster in a single geographic area. ABC Research Corporation, with offices in Gainesville, Florida has plans to build an approximately 3,000 SF food testing lab to serve the CBI plant expansion. Based on figures provided for the industrial park land use category in the ITE Trip generation manual, development to an intensity equal to the existing CBI facility would yield an create approximately 163,000 SF of additional gross floor area of industrial development at the business park. The

amount of private investment accompanying business park development would be highly variable depending individual users. An assumed value of \$30 per square foot for spec buildings contrasts against up to \$300 per square foot to produce intensity of use comparable to the CBI facility for a total range of between \$4.9 million to \$49.9 million. Infrastructure needs generally are the same as those listed above for the CBI facility expansion.

### ACTION PLAN

Project (Owner/developer)	Estimated Cost/Funding		Project Timetable
	Construction	Operations	Phasing
Center for Law Enforcement Training & Wellness Education (Community Emergency Shelter) College of Central Florida (CCF) Building #6 3001 SW College Road, Ocala, FL 34474	\$10 million	No Increase	Final Plans; Bid documents: 10/11–12/11 Bids Due: 3/1/2012 Construction: 6/12 – 12/13

#### Tasks/Parties Responsible:

The College of Central Florida Center for Law Enforcement Training & Wellness Education trains law enforcement, correctional, and probation officers and first responders from Marion, Citrus, Levy and surrounding counties. This CCF program trains 1,500 students each year to enter new jobs or prepare for advancement within their current criminal justice positions. Furthermore, it provides instructional space for health occupation students, including fitness testing; cardiovascular, muscular and core strength exercise programs; health education programs; athletic training and teaching center; and health screenings. The regional Wellness Education component will be an employment certification site for fitness, personal training, aerobics, aquatics, CPR and First Aid. Changes in nutrition, fitness and behavior as well a greater awareness of the health risks of obesity and the importance of proper exercise resulting from these courses will be valuable for the students and for the many others that students will reach in their new jobs.

Existing space at the center has reached capacity. Additional classrooms and lab facilities are needed to meet demand for necessary job training. The expansion project would increase building size by 20,000 square feet, which is approximately (74%) of current gross floor area. Remodeling of 27,000 square feet of in Building Number 6 would achieve LEED standards. Construction may create up to 200 temporary jobs. However, it is estimated that the enhanced facility would create 10 permanent full time positions through increased service provision in the areas of law enforcement training and in wellness education.

Moreover, the expanded facility may be used as a large scale community shelter in natural disasters or other emergencies. To the extent facility space would be multi-purpose, it could also serve as an asset when utilized by law enforcement agencies for county to regional level emergency management planning, preparedness, hazard mitigation, response and recovery activities. Building #6 has been identified by the Marion County Emergency Management Office as the only building on CCF's main campus in Ocala that would be suitable for use as a community shelter. Its proximity to

I-75 would make it available for use in disaster response in Central and Northern Florida for shelter or for staging relief operations. Yet, to fill this role, the building must be improved or “hardened” to meet hurricane shelter standards.

## ACTION PLAN—PROGRAM SUMMARY

### Withlacoochee Regional FRA

The Florida Redevelopment Association (FRA) promotes greater local and regional participation in redevelopment activities. To this end, the FRA has created regional divisions matching the state’s planning districts. The Withlacoochee Regional FRA is presently without a coordinating representative. Through dialogue with the FRA and local government staff, who are active in redevelopment, a consensus has been reached that it would be beneficial to administer the regional FRA through the economic development district maintained by WRPC. It is recommended that WRPC economic development planning staff work with all interested parties to further coordination of this effort.

Administering the Withlacoochee FRA through the region’s economic development district will help local government staff better access the benefits of FRA support without additional cost. Section 186.502 of the Florida Statutes identifies regional planning councils as “..Florida’s only multipurpose regional entity that is in a position to plan for and coordinate intergovernmental solutions to growth-related problems on greater-than-local issues, provide technical assistance to local governments, and meet other needs of the communities in each region.” Consequently, regional planning councils are uniquely positioned to help forward redevelopment goals.

A link between the FRA and regional economic development would address the present vacancy in the position of coordinating representative. It would ensure future organization, expand opportunities for joint action, and enhance intended regional focus. Staff views the success of redevelopment in the region as necessary to enhance a quality of life that maximizes regional capacity to attract outside investment and a skilled workforce. Partnership with Regional FRA is intended to support development of local, regional and inter-regional initiatives yielding greater positive impact at the local level, while functioning cumulatively to support CEDS Plan implementation.

## CONNECTION TO STATE PLANS, POLICY AND PROGRAMS

The Region’s Comprehensive Economic Development Strategy is compatible with state-level economic development in Florida. The next section will cover the intersection of the CEDS and economic development policy, practice and planning within the state at large. It will also explore the

relationship between state economic development activity and CEDS goals and objectives.

## POLICY CONNECTIONS

The State of Florida advocates economic development as recommended policy for state and local governments. Goals and objectives for economic development are contained in the state's comprehensive plan. Very broadly, that plan functions as a central document informing all state actions. The state's comprehensive plan intends to guide best case outcomes and positively affect the state's economy. Although not a regulatory or administrative document, The language of the Florida Statutes characterizes the plan as "long-range" and "direction setting." [Florida Statutes 187.101(1)(2)(3)]

State agencies have the latitude to pursue plan goals as policy, provided such actions are practical and feasible. To do so, the state legislature must first allocate resources to agencies delegated the task of acting upon new or existing law. Then funded agencies evaluate the strict applicability of plan goals in the context of economics, the public welfare and adverse environmental impact. Finally, if deemed beneficial, comprehensive plan content is applied to legislation and implemented administratively. [F.S. 187.101(1)(2)(3)]

As adopted, the state's comprehensive plan presents a policy outline supportive of economic development efforts at the local, regional and state levels. The list below presents a few of the most relevant policies which apply to the state economy:

### List 1. Selected Florida State Comprehensive Plan Economic Policies

Goal: Florida shall promote an economic climate which provides economic stability, maximizes job opportunities, and increases per capita income for its residents.

- Attract new job-producing industries, corporate headquarters, distribution and service centers, regional offices, and research and development facilities to provide quality employment for the residents of Florida.
- Promote entrepreneurship and small and minority-owned business startup by providing technical and information resources, facilitating capital formation, and removing regulatory restraints which are unnecessary for the protection of consumers and society.
- Strengthen Florida's position in the world economy through attracting foreign investment and promoting international banking and trade.
- Promote economic development for Florida residents through partnerships among education, business, industry, agriculture, and the arts.
- Provide increased opportunities for training Florida's workforce to provide skilled employees for new and expanding business.

- Promote cooperative employment arrangements between private employers and public sector employment efforts to provide productive, permanent employment opportunities for public assistance recipients through provisions of education opportunities, tax incentives, and employment training.
- Encourage the development of a business climate that provides opportunities for the growth and expansion of existing state industries, particularly those industries which are compatible with Florida's environment.
- Promote coordination among Florida's ports to increase their utilization.
- Encourage the full utilization by businesses of the economic development enhancement programs implemented by the Legislature for the purpose of extensively involving private businesses in the development and expansion of permanent job opportunities, especially for the economically disadvantaged, through the utilization of enterprise zones, community development corporations, and other programs designed to enhance economic and employment opportunities.

[F.S. 187.201(23)(a)(b)(1-14)]

The state comprehensive plan also gives direction regarding economic development and the labor force. Like the other policies concerning the state economy, these encourage the use of economic development to help pursue improvement of the state's workforce for shared employer/employee benefit. Again, some of the most relevant of these policies are listed below:

List 2. Selected Florida State Comprehensive Plan Employment Policies

Goal: Florida shall promote economic opportunities for its unemployed and economically disadvantaged residents.

- Achieve by 1995 a 70-percent job placement rate for state training program graduates and a 50-percent reduction in the gap between the unemployment rate for disadvantaged groups and the average state unemployment rate.
- Provide training opportunities for the unemployed which are based upon documented labor market needs.

- 
- Provide training and job placement assistance to hard-to-employ groups encountering special barriers.
  - Encourage economic development in economically distressed areas.
  - Ensure that the transportation system provides maximum access to jobs and markets.
  - Promote interagency coordination and cooperation to maximize the impact of employment and training services on target groups.

[F.S. 187.201(23)(a)(b)(1-9)]

## PROGRAM CONNECTIONS

Whether viewed separately or as a whole, state comprehensive plan policies complement regional economic development under CEDS. In particular, the two plans have much parallel content. Like the Region's CEDS, Florida's economic development policies target efforts to areas of need. Florida's policies aim to increase participation of disadvantaged groups within the broader economy as does CEDS. Both promote effective transportation access for commerce, pursue economic growth compatible with environmental quality standards, and work inside a framework of performance.

Within the state, economic development activity is coordinated through Enterprise Florida, Inc., a public-private partnership. State of Florida Statutes delegate much of the responsibility for organization of economic development at the state level to the Enterprise Florida. The group serves as a single source for all economic development related information, opportunities and program information within the state. State-level economic development programs offer a range of assistance. A brief list follows:

### List 3. Florida Economic Development Programs and Incentives\*

#### *TAX CREDITS AND FUNDING PROGRAMS:*

- Industry tax credits
- Industrial revenue bonds to increase manufacturing statewide
- Tax credits for capital investment
- Grant funding
- An economic development transportation fund

- 
- State corporate income and sales refunds for job creation and investment in Florida Enterprise Zones

*PLACE-BASED ASSISTANCE:*

- Enterprise zone programs
- Rural Economic Development Initiative (REDI) (Administered by OTTED not Enterprise Florida)\*
- Urban Incentives
- Brownfield Incentives

*WORKFORCE DEVELOPMENT:*

- Quick response training program
- Incumbent worker training program

Source: Enterprise Florida Inc., *Website*, July 17, 2007.

\*Administered by Enterprise Florida unless otherwise noted.

The variety and scope of economic development practice, coordinated by Enterprise Florida, shows that state comprehensive plan polices regarding economic development have been implemented. The state pursues a number of strategies ranging from place-based, people-based, and project-based support of private sector activity for greater benefit. The number of program types reflects a diversity of approach to economic development challenges. This is evidenced in Chapter 288 of the Florida Statutes which mandates the creation of Enterprise Florida, Inc. and many of the programs now associated with that entity.

In addition, the State of Florida operates a Rural Economic Development Initiative (REDI). In a parallel fashion to CEDS, REDI functions to provide technical, informational and economic development assistance to distressed rural communities within the state. One particular benefit of the REDI program has been focus in aid and attention to enhance local development through designated Rural Areas of Critical Economic Concern (RASEC). For example, within the Region, continued development of the Williston Municipal Airport and been greatly benefited by REDI support.

PLAN CONNECTIONS

Enterprise Florida has created an economic development plan for the state—*Roadmap to Florida's Future: 2007-2012 Strategic Economic Development Plan*. . This document is perhaps the state-

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level document most like the Region's CEDS. The two documents cover much the same areas of planning process and plan content which will be addressed separately in following paragraphs.

Both Florida's strategic economic development plan and CEDS strive for an inclusive and representative approach to participation in the economic development planning process. To match the CEDS Strategy Committee, Enterprise Florida created the 21<sup>st</sup> Century Economic Development Task Force to provide input on important economic development issues and guide plan content. Again, like CEDS, the focus of the participation effort was assembly of a diverse group of economic development stakeholders. The stakeholders included business, public officials, workforce providers, economic and rural development practitioners, arts and cultural representatives, and educators. Similar to CEDS, the State of Florida's strategic economic development plan aims to broaden partnerships and linkages among public and private stakeholders.

The state's strategic plan and the Region's CEDS have similar plan goals. Florida's strategic economic development plan identifies a need to pursue higher wage jobs, economic diversification, job growth, and multimodal infrastructure. The strongest shared theme is probably the need to promote economic diversification. The Region's CEDS plan and Florida's strategic plan share the idea of a diversified economy leading the way to improvement in general economic conditions. Most importantly, within Florida's strategic plan the articulation the way toward economic diversity explicitly supports regional economic development, of the type organized under CEDS, as a practical means to achieving economic the goal of economic diversification. Furthermore, the State of Florida's plan takes a similar industry cluster approach to quantifying total economic activity in the state.

Finally, the state matches the CEDS document's concern for workforce development with an organized system of job training to meet the strategic needs of new businesses and industries. The system operates through community colleges within the state. Two forms of training are available. A Quick Response Training Program provides companies with a flexible tool to develop workforce capacity, and an Incumbent Worker program to keep existing workforces competitive.

## PROJECT CONNECTIONS

Because the CEDS Plan and State Level Economic development activity take similar directions, it follows that implementation of the CEDS projects will advance a set of common interests. Generally, all projects in the Region's CEDS promote job creation, economic diversification, and increase in regional prosperity. Alternately, some of the CEDS projects support narrower goals that tie to the intersection of state level economic development and the Region's CEDS. Treated below is a summary of how CEDS Vital Projects connect to State of Florida Strategic Economic Development Plan Content:

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### **Ameris Health Systems' proposed Chiefland Hospital**

- 
- The project will create a substantial number of jobs in a state designated rural area of critical economic concern.
  - The project is located in a state enterprise zone.

- 
- Construction of the hospital will diversify the Region's economy through job creation in a base sector, increasing the concentration of the healthcare industry within the Region.
  - Some jobs created are likely to pay above prevailing local median wages.
  - The project has committed state and local funding contributions that represent joint public-private support and partnership.
  - It promotes development that significantly improves quality of life for state residents.

#### **Central Florida Community College (CFCC) Levy County Center**

- The project is located in a state designated rural area of critical economic concern.
  - The project is located in a state enterprise zone.
  - It will create jobs in a low per capital income area.
  - The community college center will enhance the ability to equip area's workforce with skills necessary to remain competitive.
  - The project supports Florida's regional, industry driven approach to workforce education.
- 

#### **400 Acre Rail Serviced Industrial Parcel**

- The project will strengthen economic diversity of the Region by attracting a major industrial user.
- A major user could aid regional competitive advantage in its sector, fitting a state priority of building competitive firms. If user is a non-base industry, it would address regional shortfall in that sector. Either scenario further contributes to economic diversification of the Region.
- Industrial use at this location promotes a multi-modal transportation approach (i.e., possibility of heavy rail freight service ) to support industrial development.
- Project scale could create significant job gains.

## **PARTICIPATION**

Organization of the planning process for the CEDS re-write was undertaken to ensure participation occurred in agreement with program guidelines. The CEDS planning process embraces broad participation from a diverse group of interests within the planning organization's Region. A particular tenant of the CEDS approach is that participation must be representative of the local business

community with the intent of helping to create public and private partnership. Therefore, private sector participation is imperative.

Under the CEDS, an assembled coalition of regional economic development stakeholders organizes into a Strategy Committee to formally sanction the plan document. Economic Development Administration (EDA) requirements specify that business and industry form the majority of committee membership. It is public participation and review of the CEDS document that makes it meaningful. This section provides a discussion of participation in the CEDS plan re-write process.

## STRATEGY COMMITTEE

Formation of the strategy committee sought to emphasize private sector stakeholder participation. Early in 2007, local economic and business development offices around the Region were asked to mention the coming revision of the CEDS plan within their service areas. The hope was that promotion of CEDS from a familiar, trusted source would increase knowledge of the opportunity to participate among the private sector. In a similar fashion, later in the year, county chambers of commerce were also contacted and asked to represent their private sector constituency as well as pass along the invitation to their membership.

At the same time, local government participation was vigorously pursued. Program requirements were explained, and local governments were given latitude to appoint a representative of their choosing. Letters were sent to all counties and cities—within the district—inviting them to participate.

The Withlacoochee Regional Planning Council's board was kept informed of the CEDS planning process. The WRPC Board of Directors includes members of private industry, appointees, and representatives from all of the Region's communities. Additionally, some WRPC board members have prior knowledge of CEDS and the Economic Development District's activities. Accordingly, every effort was made to obtain their expertise.

Resulting from this organized effort to secure broad regional participation, a Strategy Committee of ten (10) individuals was organized to oversee the rewriting of the CEDS plan. Private sector membership on the committee consisted of six (6) individuals or exactly 60.0% of the total membership. To summarize, membership of the Strategy Committee consisted of representation from the following groups within the Region:

- Business owners
- Chambers of commerce
- Elected city officials
- Elected county officials
- Community college representation
- Member-owned business cooperative representation

## PUBLIC NOTICE

Public notice was duly given for the annual CEDS Strategy Committee meeting. The meeting was held on July 26, 2007. Notice was advertised over the course of several business days in a wide circulation, regional newspaper with the agenda of the meeting available in advance. The meeting was also announced on the District's website. The intent was to try and raise knowledge of the CEDS process among the general public. Accommodations were made at all CEDS Strategy Committee meetings to handle a public audience.

Beginning on August 2, notification of the revised CEDS document was placed on the District's website. Information on the website stated that the revised CEDS plan document would be available for public comment and review for a period of at least 30 days, per EDA requirements. That notice remained on display until September 30, 2007.

## DOCUMENT REVIEW

As described above, the document was made widely available for public review and comment under a planning process structured to invite public participation. District staff took actions to encourage public review of the document. However, no comments were received from the public at large.

Strategy Committee members reviewed the document prior to adoption at their final meeting. Comments regarding CEDS plan content were received from the Strategy Committee. These comments were reviewed and prompted revision to plan content.

## MEETINGS

Two formal meetings were held by the strategy committee during the CEDS re-write process. The specific activities of the meeting included the following:

### Strategy Committee Meeting 1: July 26, 2007

- Upon arrival, participants were asked to complete a survey where they provided their opinion regarding past CEDS content and priorities. Participants were also able to respond with qualitative information, detailing their assessment of past economic development successes and the future role of regional economic development.
- On a sign-in sheet, participants were asked to voluntarily provide their name, address, and sector representation.
- A new strategy committee with majority private sector participation was formed.
- Strategy Committee bylaws were approved by unanimous vote.
- A session list was created documenting participants views of what strategic findings should be emphasized in the CEDS planning process.
- Past plans of action were critically examined and a new model action plan was presented.

- 
- Members were informed of when the full plan document would be available and encouraged to respond—especially, providing their input regarding the action plan.
  - A follow up meeting was scheduled for August 16, 2007.

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Strategy Committee Meeting 2: August 16, 2007

- The purpose of the second strategy committee meeting was to facilitate project evaluation and development of a vital and suggested projects list.
- Meeting participants reviewed summary information that had earlier been provided for all projects.
- Strategy committee members had requested district staff prepare a project evaluation matrix in advance of the second meeting. The matrix was applied by strategy committee members to aid project evaluation.
- Comments were given regarding the text of the proposed plan.
- The strategy committee identified four vital projects and the remainder of the projects were classified as suggested.
- The meeting adjourned with strategy committee members instructed to vote on CEDS plan adoption, per EDA guidelines.

## VOTING

Strategy Committee bylaws outline voting by mail as the standard method of voting. The bylaws also state that approval proceeds on the basis of a simple majority. Nine (9) individuals or 90.0% of the strategy committee voted in the time allowed. Of those that voted, eight were in favor of the plan and one was against the revised CEDS Plan. In the case of the vote against the plan, the member did not take exception to plan content as much as the concept of federal money being applied toward economic development generally. Pursuant to its bylaws, the Strategy Committee voted to approve CEDS plan document.

## METHOD

Wherever feasible and useful, previous CEDS plan content was updated, revised or modified, although much past plan content was removed to meet current CEDS requirements. EDA training materials were utilized in the development of the CEDS document. To determine best practices, economic development district staff from planning organizations around the state of Florida communicated on issues of common concern. In particular, the question of how to secure and utilize participation was discussed. Every effort was made to ensure that consistency was maintained with the activities of other planning organizations. Finally, when necessary, EDA staff were contacted regarding CEDS.

## **EVALUATION: PERFORMANCE MEASURES**

This section discloses the standards of performance evaluation for the Economic Development District (EDD). Performance evaluation tracks CEDS goal attainment through the action plan's implementation over the current planning period. Per EDA requirements, evaluations are regularly scheduled. Evaluation of results aid the task of pursuing quantifiable, project-based goals under CEDS. The performance measures provided here monitor and test the effectiveness of the Region's CEDS.

### **PAST PERFORMANCE**

Based past year's Performance Evaluation and Recommendation Reports prepared and transmitted by EDA, the following general conclusions can be made about the historical accomplishments of the Economic Development District (EDD):

Past performance measures have established that the EDD maintained effective management/organization structure, controls, and practices.

Preceding review has shown the active participation of local governments in EDD activities and the CEDS has been sufficient to satisfy past EDA requirements.

Previously, EDD activities and accomplishments have met or exceeded the CEDS and Planning Grant Scope of Work.

The EDD developed and maintained an acceptable CEDS process and submitted adequate CEDS documents and reports, during past planning cycles.

In years past, the EDD has been effective in partnering with other area local, regional, state, and Federal entities in achieving economic development activities.

As previously evidenced, the EDD has undertaken and operated successful activities that contribute to its overall effectiveness.

The EDD has been effective in implementing and disseminating the CEDS and annual reports.

On March 3, 2008, the Economic Development Administration approved the 2007 re-write of the Withlacoochee Region's CEDS plan.

The economic development district also received a positive review during its 3 year district organization evaluation conducted in 2008.

#### PERFORMANCE MEASUREMENT

For the current CEDS planning period, performance measurement is structured pursuant to those categories of evaluation found in the EDA Final Rule. These indicators will be used to assess the progress made in meeting CEDS plan goals and by extension improving the economic condition of the Region. The measurement areas listed below will form the basis for all future CEDS performance reporting obligations:

1. Number of jobs created after implementation of CEDS
2. Number and types of investments undertaken in the Region
3. Number of jobs retained in the Region
4. Amount of private sector investment in the Region after implementation of the CEDS
5. Changes in the economic environment

Performance measurements will be tracked on a regional level for all CEDS plan goals. Monitoring of the categories of information listed above will form the basis for the annual CEDS performance reporting. An annual CEDS progress report will evaluate success in plan implementation and announce any changes to plan content.

#### OTHER DISTRICT ACTIVITIES

WRPC continues to provide local government units and non-profits with flexible assistance in the area of economic development planning. Past programs, such as the annual CDBG Technical Assistance Workshop with the Florida Department of Community Affairs and the Business Retention and Expansion Workshop are examples of this collaboration and professional development. More recently, the Withlacoochee Regional Planning Council's 2007 Legislative Update Workshop and Capital Improvements Planning Workshops emphasized the connection between sound capital improvements planning and economic development practice within the context of Florida's Growth Management Legislation.

Such workshops, seminars and conferences have allowed local leaders to take advantage of professional, quality training in economic development without the added expense of traveling outside the Region. In addition to the specific projects and initiatives listed above, the Withlacoochee Regional Planning Council provided general technical assistance to member local governments.

Economic Development District Staff will continue to report these and other relevant district activities to the EDA where appropriate.

#### SURVEY OF DISTRICT MEMBERSHIP

Periodically, since district formation in 1995, district membership has been surveyed to establish economic development priorities or to obtain current information on local economic development activity within the Region. If and when such survey efforts are conducted in the future, then those results will be reported to EDA when available.

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## **COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY**

### **COMMENT FORM**

The Comprehensive Economic Development Strategy (CEDS) for the Withlacoochee Region is the result of an on-going planning process designed to guide economic growth in Citrus, Hernando, Levy, Marion, and Sumter Counties. The CEDS relies upon broad and diverse community participation to respond to the demands of ever changing, national, regional, and local economies.

Please take a moment to participate in the on-going effort to revise and update the CEDS by providing your thoughts and comments in the space below, add additional pages as necessary.

Comments received will be considered and included in the CEDS as applicable. If you would like a response, or would like to be added to the CEDS mailing list for future updates, please provide the following information:

Name:

Address:

City:

State:

Zip Code:

Phone:

Email:

Comments:

Please return all comments to:

Withlacoochee Regional Planning Council  
1241 S.W. 10th Street  
Ocala, FL 34471

# Chapter 9

## Capital Improvements Element

### Data & Analysis

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Unified Sumter County/Center Hill/Webster  
Comprehensive Plan

## Chapter 9 – Capital Improvements Element – Data & Analysis

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City of Webster Audit Report – September 30, 2010	

## Introduction

The purpose of the Capital Improvements Element (CIE) is to provide a plan on how to maintain the adopted level of service standards established within the comprehensive plan. The key part of the CIE is the 5-year schedule of capital improvements.

Fortunately for the County and the Cities, there are no projected level of service deficits in the short term. Long term deficits, between 2022 and 2035, provide ample time for the required planning and implementation to avoid these future deficits. The County and Cities continue to be proactive in meeting the needs of the residents in a cost effective and efficient manner. In addition, through the adoption of the Interlocal Service Boundary and Joint Planning Agreements (ISBA), the coordination of the provision of public services and infrastructure is extremely strong and effective. Finally, the County and Cities have decided to eliminate the optional concurrency requirements for transportation and public schools. The County has also eliminated the optional concurrency requirement for parks and recreation, while the Cities maintain optional concurrency for parks and recreation.

## Data and Analysis of Capital Improvements

The following provides an overview of the capital needs to maintain the adopted level services of this comprehensive plan through 2035.

### **Capital Needs for Parks & Recreation Level of Service**

On December 13, 2010, the County amended its comprehensive plan to eliminate parks and recreation concurrency, consistent with Chapter 163, Part II, Florida Statutes, which allows for the implementation of parks and recreation concurrency strictly at the option of the local government. As a result, the County no longer has level of service standard (LOS) for its parks and recreation facilities; and, therefore, has no capital improvement needs to maintain LOS for parks and recreation.

However, the incorporated cities of Center Hill and Webster still maintain LOS for their parks and recreation facilities. The minimum LOS and required needs to maintain the minimum LOS through 2035 for the City of Center Hill and City of Webster are shown in Tables 9-1 and 9-2.

The City of Center Hill is estimated to have a current functional population of approximately 1,309 people. Based on the projected functional population of 3,157 in 2035, the existing supply of facilities is adequate through the year 2022. However, by 2035 the City of Center Hill needs to develop one (1) tennis court facility to maintain its LOS. This tennis court facility could be planned as an addition to Erwin Bryan Park over the next 20 years. Because this need is well beyond the five-year horizon of the capital improvement plan, it is not included.

Table 9-1 – City of Center Hill Parks and Recreation Minimum Level of Service Standards  
*City of Center Hill - Parks & Recreation Minimum Level of Service Standards*

Facility	Standard	Existing	Facility Needs by Projected Population			
			2012	2017	2022	2035
			1,309	1,574	1,940	3,157
Baseball/Softball Fields	1 per 5,000	1	0	0	0	0
Basketball Courts	1 per 5,000	2	0	0	0	0
Handball/Racquet Courts	1 per 20,000	1	0	0	0	0
Multi-Use Rooms	1 per 4,000	0	0	0	0	0
Neighborhood/Community Centers	1 per 25,000	0	0	0	0	0
Playgrounds	1 per 500 (ages 14 or younger)	1	0	0	1	1
Shuffleboard Courts	1 per 1,000 (ages 60 or older)	2	0	0	0	0
Football/Soccer Fields	1 per 5,000	1	0	0	0	0
Tennis Courts	1 per 2,000	0	0	0	0	1
Volleyball Courts	1 per 10,000	0	0	0	0	0

The City of Webster is estimated to have a current functional population of approximately 805 people. Based on its projected functional population of 1,941 in 2035, the City of Webster’s existing supply of facilities is adequate through the year 2035; and, therefore, has no capital improvement needs to maintain LOS for parks and recreation.

Table 9-2 – City of Webster Parks and Recreation Minimum Level of Service Standards  
*City of Webster - Parks & Recreation Minimum Level of Service Standards*

Facility	Standard	Existing	Facility Needs by Projected Population			
			2012	2017	2022	2035
			805	968	1,193	1,941
Baseball/Softball Fields	1 per 5,000	5	0	0	0	0
Basketball Courts	1 per 5,000	2	0	0	0	0
Handball/Racquet Courts	1 per 20,000	0	0	0	0	0
Multi-Use Rooms	1 per 4,000	0	0	0	0	0
Neighborhood/Community Centers	1 per 25,000	0	0	0	0	0
Playgrounds	1 per 500 (ages 14 or younger)	2	0	0	0	0
Shuffleboard Courts	1 per 1,000 (ages 60 or older)	0	0	0	0	0
Football/Soccer Fields	1 per 5,000	2	0	0	0	0
Tennis Courts	1 per 2,000	0	0	0	0	0
Volleyball Courts	1 per 10,000	0	0	0	0	0

### Capital Needs for Transportation Level of Service

On December 13, 2010, the County amended its comprehensive plan to eliminate transportation concurrency, consistent with Chapter 163, Part II, Florida Statutes, which allows for the implementation of transportation concurrency strictly at the option of the local government. As part of this comprehensive plan, the City of Center Hill and City of Webster also eliminate transportation concurrency, consistent with Chapter 163, Part II, Florida Statutes. As a result, the County and Cities no longer have level of service standard (LOS) for its transportation system; and, therefore, have no capital improvement needs to maintain LOS for transportation. However, it is important to note that the five-year capital improvement plan does include transportation projects. These transportation projects are included to maintain coordination and consistency with the Florida Department of Transportation, the

Lake-Sumter Metropolitan Planning Organization, and to provide information the public regarding planned major transportation improvements.

**Capital Needs for Potable Water Level of Service**

The County and Cities have adopted the following LOS for potable water services:

- Unincorporated – 194 gallons per day/capita
- City of Center Hill – 70 gallons per day/capita
- City of Webster – 118 gallons per day/capita

As shown in the table below and described in the Conservation Element Data & Analysis and the Infrastructure Element Data & Analysis, the County and City of Webster are able to maintain and achieve the adopted LOS through 2035. The City of Center Hill is able to maintain and achieve the adopted LOS until 2022. In 2022 through 2035, the City of Center Hill demonstrates a deficit.

Table 9-3 – Potable Water Demand and Surplus/Deficit 2035

<b>Unincorporated</b>				
Adopted LOS: 194 gpd/capita				
	2012	2017	2022	2035
Population	78,485	89,604	104,289	155,693
Projected Demand	15,226,090	17,383,176	20,232,066	30,204,442
Permitted Capacity	30,399,000	30,399,000	30,399,000	30,399,000
Surplus/(Deficit)	15,172,910	13,015,824	10,166,934	194,558

<b>City of Center Hill</b>				
Adopted LOS: 70 gpd/capita				
	2012	2017	2022	2035
Population	994	1,195	1,474	2,397
Projected Demand	69,580	83,650	103,180	167,790
Permitted Capacity	87,000	87,000	87,000	87,000
Surplus/(Deficit)	17,420	3,350	(16,180)	(80,790)

<b>City of Webster</b>				
Adopted LOS: 118 gpd/capita				
	2012	2017	2022	2035
Population	794	954	1,176	1,914
Projected Demand	93,692	112,572	138,768	225,852
Permitted Capacity	234,000	234,000	234,000	234,000
Surplus/(Deficit)	140,308	121,428	95,232	8,148

The ability to appropriately meet the adopted LOS for potable water requires close coordination with the regional potable water supply planning efforts of the Southwest Florida Water Management District (SWFWMD) and their Regional Water Supply Plan and the Withlacoochee Regional Water Supply Authority (WRWSA) and their Withlacoochee Regional Water Supply Authority's Master Regional Water Supply Planning and Implementation Project. The County and Cities will continue to cooperate and coordinate with SWFWMD and the WRWSA for the planning, development, and implementation of future potable water supply projects as described in their respective plans. These projects include:

- Continental Country Club Reclaimed Wastewater Project;
- Reuse Expansion of the Bushnell Wastewater Treatment Plant;
- Reuse Expansion of the Little Sumter Wastewater Treatment Plant;
- Reuse Expansion of the North Sumter Wastewater Treatment Plant;
- Reuse Expansion of the Sumter Correctional Wastewater Treatment Plant;
- Reuse Expansion of the Wildwood Wastewater Treatment Plan;
- Sumter County Upper Floridian Aquifer Regional Well field (general area north of S.R. 44 and west of I-75);
- Wildwood Lower Floridian Aquifer Groundwater Well field (general area north of S.R. 44 and west of I-75); and
- North Sumter Surface Water Project (Withlacoochee River south of S.R. 44)

In addition to the above named projects, the County and Cities will continue to implement and promote the conservation of potable water. These conservation measures include, but are not limited to:

- Require water-saving plumbing fixtures in accordance with the Florida Building Code;
- Encourage, and possibly require, the use of treated wastewater for irrigation and other non-potable purposes;
- Encourage the use of Florida Friendly landscaping;
- Conduct educational programs in cooperation with SWFWMD, WRWSA, and University of Florida, Institute of Food and Agricultural Sciences, Sumter County Extension Office (IFAS) on potable water conservation strategies and practices;
- Maintain potable water construction standards to minimize leaks in potable water systems;
- Require mining applicants to demonstrate need for quantities of ground water to be pumped;

- Require new development that are a Planned Unit Development (PUD) or Development of Regional Impact (DRI) to incorporate potable water conservation features and programs to assure effective potable water conservation and provide information to the residents and businesses within the new development; and
- Appoint a county and city employee to be responsible for water conservation strategies and techniques.

In order to address the projected deficit from 2022 to 2035, the City of Center Hill will continue to promote and implement potable water conservation strategies, develop a potable water master plan to address the long-term potable water needs of the city and to assist the City with the renewal of its water use permit in 2022, and continue to coordinate with the SWFWMD and WRWSA in the implementation of alternative potable water supply projects. Because this need is well beyond the five-year horizon of the capital improvement plan, it is not included.

The one potable water supply capital project within the five-year capital improvement plan is the extension of a new potable water line to the Central Beef Industries facility in Center Hill. The extension of the potable water line is to support the expansion of the facility. The extension is funded through the Community Development Block Grant program.

### **Capital Needs for Sewer/Wastewater Level of Service**

The County and Cities have adopted an LOS of 100 gallons per day/capita for sewer/wastewater service. The County and City of Center Hill do not provide any sewer/wastewater services. The City of Webster maintains a sewer/wastewater collection system and pumps the sewer/wastewater to the City of Bushnell's wastewater treatment plant.

The ISBAs between the County and the cities limits the ability of the County to become a sewer/wastewater provider. The County is limited to only provide sewer/wastewater services in situations where the private utility may no longer be viable, and the city with the closest utility does not want to operate the defunct private utility, and for those areas of the county that the implementation of sewer/wastewater services would provide for protection of sensitive environmental resources, and the city with the closest utility does not want to provide the sewer/wastewater services. Given these limitations, the County is considering the extension of sewer/wastewater services into the Lake Panasoffkee community. However, the first step in this process is the development of a master plan to guide the future extension. Sewer/wastewater services to the unincorporated areas of the county is dominated by The Villages. The utilities that serve The Villages provide sewer/wastewater service to approximately 60% of the county's population and continue to expand their services to meet the final development phases of The Villages through buildout in 2014/15. There are several other small private package systems in place around the county. However, the majority of the county outside of The Villages is served by septic systems. Consequently, there are no sewer/wastewater capital projects in the five-year capital improvement plan.

The City of Center Hill has no sewer/wastewater services. However, the City recognizes the need to pursue the future development of sewer/wastewater services to promote the city's economic development potential and stimulate the redevelopment and revitalization of the downtown core of Center Hill. In pursuit of this goal, the City should pursue the development of a sewer/wastewater master plan and a diversity of state and federal funding sources to assist in its implementation. Consequently, there are no sewer/wastewater capital projects in the five-year capital improvement plan.

The City of Webster provides for a sewer/wastewater collection system and pumps the sewer/wastewater to the City of Bushnell's wastewater treatment plant. The City has been successful in the past of obtaining state funding to implement the sewer/wastewater collection system to many areas of the city. At this time, there are no future major capital projects planned for the City's sewer/wastewater system. Consequently, there are no sewer/wastewater capital projects in the five-year capital improvement plan.

### **Capital Needs for Solid Waste Level of Service**

The County and Cities have adopted a LOS of 5 pounds per day/capita for solid waste services. The County provides for a disposal location for solid waste but provides no collection services. The Cities provide for solid waste collection services.

Currently, the County operates a citizen solid waste transfer facility to collect and dispose, including recycling, of solid waste from the citizens of the county. The County also provides for a solid waste transfer facility for commercial solid waste disposal through a contract with a private company (Sumter Sanitation). Finally, the County assures the proper management of the former county landfill, which was closed. Other than the ongoing operational and maintenance costs of the County's solid waste facilities, there are no capital projects required to maintain the adopted LOS for solid waste. The one project within the five-year capital improvement plan is for the construction of a joint office for the County's solid waste and animal control operations.

The Cities provide for solid waste collection within their jurisdictions. The Cities do not provide for final disposal. The solid waste collected is transported to a solid waste transfer facility or permitted landfill for final disposal. Other than the ongoing operational and maintenance costs of the Cities' solid waste collection system, there are no capital projects required to maintain the adopted LOS for solid waste.

### **Capital Needs for Stormwater/Drainage Level of Service**

The County and Cities have adopted a LOS consistent with the permitting requirements of the Southwest Florida Water Management District and Florida Department of Environmental Protection for stormwater/drainage.

For the County, the only major capital project anticipated, at this time, for stormwater drainage is for stormwater improvements to the Panacoochee Retreats community in Lake Panasoffkee. The County received assistance through the federal Community Development Block Grant and through SWFWMD's cooperative funding to move forward with stormwater infrastructure projects within the Panacoochee

Retreats community. In addition, the County is planning on future stormwater/drainage studies throughout the county to address historic stormwater drainage concerns.

At this time, there are no major capital projects related to stormwater/drainage in the Cities.

### **Financial Resources to Support Capital Improvements**

Pursuant to Section 163.3177(b), Florida Statutes, the most recent available annual audits for Sumter County, City of Center Hill, and City of Webster are included as attachments to provide the data and analysis to demonstrate the financial resources to support the capital improvement program.

### **Conclusion**

Through the coordination of the capital needs to support the adopted LOS, as identified in the five-year capital improvement plan, the use of a variety of funding sources, and continued intergovernmental cooperation between the County, Cities, and other federal, state, and local agencies, the County and Cities will be able to maintain a capital improvement plan that meets the growing needs of the community in the most cost effective and efficient manner.

**Table 9-4  
Consolidated 5 Year Capital Improvements Plan for Unincorporated County, City of Center Hill, and City of Webster**

Parks and Recreation	Project	Required for Concurrency	County or City	Funding Source*	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/2015	FY 2015/16	Prior Years Funding	Futue Years Funding	Total
	Gant Lake Park Restroom Improvements	No	County	FBIP	\$55,000							\$55,000
	Lake Panasoffkee Recreation Park Walking Trail	No	County	COR		\$100,000						\$100,000
	Lake Panasoffkee Recreation Park Skate Park	No	County	COR					\$103,000			\$103,000
	Lake Panasoffkee Recreation Park Handball/Racquetball Court	No	County	COR			\$75,000					\$75,000
	No Projects	No	Center Hill, Webster									
Solid Waste	Project	Required for Concurrency	County or City	Funding Source*	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/2015	FY 2015/16	Prior Years Funding	Futue Years Funding	Total
	Citizens Drop-Off Area/Animal Control Joint Use Facility	No	County	COR	\$921,876					\$147,503		\$1,069,379
Stormwater	Project	Required for Concurrency	County or City	Funding Source*	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/2015	FY 2015/16	Prior Years Funding	Futue Years Funding	Total
	Panacoochee Project	No	County	GF/CDBG/CBIR	\$438,000	\$437,000				\$20,000		\$895,000
	Miscellaneous Stormwater Projects	No	County	GF		\$107,804	\$100,000	\$100,000	\$100,000			\$407,804
	No Projects	No	Center Hill, Webster									
Potable Water	Project	Required for Concurrency	County or City	Funding Source*	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/2015	FY 2015/16	Prior Years Funding	Futue Years Funding	Total
	Central Beef Potable Water Line Extension	No	Center Hill	CDBG	\$357,357							\$357,357
Wastewater	Project	Required for Concurrency	County or City	Funding Source*	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/2015	FY 2015/16	Prior Years Funding	Futue Years Funding	Total
	No Projects	No	County, Center Hill, Webster									
Transportation	Project	Required for Concurrency	County or City	Funding Source*	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/2015	FY 2015/16	Prior Years Funding	Futue Years Funding	Total
	C-468 & Florida Turnpike Interchange	No	County	RIF	\$1,000,000		\$2,500,000	\$13,000,000		\$1,103,000		\$17,603,000
	C-462 - Widening from US 301 to C-466A	No	County	RIF	\$1,400,000	\$5,500,000				\$195,000		\$7,095,000
	C-466 -Widening from US 301 to CR 209	No	County	RIF	\$728,120					\$170,880	\$5,500,000	\$6,399,000
	C-466A - Phase III from US 301 to Powell Road	No	County	RIF	\$2,300,000	\$2,468,438	\$2,000,000			\$654,000		\$7,422,438
	C-468 - Widening from SR 44 to Florida Turnpike	No	County	RIF	\$3,700,000		\$7,300,000	\$8,600,000		\$1,385,500		\$20,985,500
	C-475 - Improve existing road from C-470 to CR 542	No	County	ST/SCOP				\$200,000	\$2,000,000			\$2,200,000
	C-469 - Improve existing road from C-48 to SR 50	No	County, Center Hill	CIGP	\$2,138,000	\$712,000						\$2,850,000
	C-466 - Improve existing road from CR 209 to C-475	No	County	CIGP	\$1,200,000	\$425,000				\$28,000		\$1,653,000
	C-470 - Improve existing road from I-75 to CSX ROW	No	County	CTT	\$211,000					\$20,000		\$231,000
	C-673 - Improve existing road from US 301 to West 4,500 feet	No	County	CTT/SCRAP	\$380,000					\$25,000		\$405,000
	US 301 - Langely turn lanes	No	County	CTT	\$417,775					\$62,000		\$479,775
	C Roads Miscellaneous Resurfacing	No	County	ST	\$3,054,525	\$1,225,012	\$1,261,764	\$1,099,617	\$1,338,606			\$7,979,524
	CR Roads Miscellaneous Resurfacing	No	County	CTT	\$145,475	\$1,974,988	\$1,938,236	\$1,730,000	\$1,180,808	\$1,399,201		\$8,368,708
	US 301 - Intersection improvement at C-466	No	County	FDOT	\$300,000		\$186,320					\$486,320
	C-466 - Resurfacing from US 301 to CR 475	No	County	FDOT				\$1,612,903				\$1,612,903
	SR 48 - Traffic Operations Improvement from 300 feet west of CR 475 to CR 475	No	County	FDOT	\$307,473	\$202,498						\$509,971
	SR 48 - Widening from I-75 to CR 475	No	County	FDOT	\$19,013,622	\$10,345,736			\$21,569,763			\$50,929,121
	SR 48 - Resurfacing from I-75 to Noble Avenue	No	County	FDOT		\$1,126,742						\$1,126,742
	SR 50 - Resurfacing from Hernando County line to SR 471	No	County, Webster	FDOT	\$2,049,556							\$2,049,556
	SR 44 - Resurfacing from I-75 to Parkwood Oaks/Village Drive	No	County	FDOT	\$4,999							\$4,999
	I-75 - Resurfacing from Hernando County line to Panasoffkee Creek Bridge	No	County, Center Hill, Webster	FDOT		\$17,022,806						\$17,022,806
	I-75 - Right of Way Acquisition from Hernando County line to C-470	No	County, Center Hill, Webster	FDOT			\$11,041,022	\$4,262,694				\$15,303,716
	I-75 - Right of Way Acquisition from C-470 to Florida Turnpike	No	County, Center Hill, Webster	FDOT			\$11,219,706	\$4,391,894				\$15,611,600
	US 301 - PD&E from C-48 to C-470	No	County	FDOT			\$980,000					\$980,000
	US 301 - PD&E from C-470 to SR 44	No	County	FDOT			\$980,000					\$980,000
	SR 44 - PD&E from CR 475 to I-75	No	County	FDOT			\$840,000					\$840,000
	US 27/441 - Preliminary Engineering from Buenos Aires to Marion County line	No	County	FDOT	\$35,000	\$850,000						\$885,000
	US 27/441 - Widen and resurface existing lanes from NE 136th Avenue to Marion County Line	No	County	FDOT	\$305,388							\$305,388
	US 301 - Intersection improvement at SR 44	No	County	FDOT	\$300,000		\$133,170					\$433,170
	US 301 - Widening from CR 204 to Marion County line (Final Utility Issues)	No	County	FDOT	\$10,984,838	\$1,371,870	\$1,443,500	\$1,371,870	\$1,371,870			\$16,543,948
	US 301 - Widening from CR 232 to NE 110th Road (Final ROW Issues)	No	County	FDOT	\$9,390,853	\$123,424						\$9,514,277

\*Key to Funding Sources:

- FBIP - State of Florida Boating Improvement Fund
- COR - Sumter County Capital Reserves
- GF - Sumter County General Fund
- CDBG - Federal Community Development Block Grant
- CBIR - Southwet Florida Water Management District Community Budget Issues Request
- RIF - Sumter County Road Impact Fee
- ST - Sumter County Secondary Trust
- SCOP - Florida Department of Transportation Small County Outreach Program
- CTT - Sumter County Community Transportation Trust
- SCRAP - Florida Department of Transportation Small County Road Assistance Program
- FDOT - Florida Department of Transportation

Source: Sumter County Capital Improvement Plan Adopted fro FY 2011/12 Annual Budget  
Florida Department of Transportation 5 Year Work Program FY 2012-2016, dated July 1, 2011

## Attachments

- Sumter County Audit Report – September 30, 2011
- City of Center Hill Comprehensive Annual Financial Report Fiscal Year Ended September 30, 2010
- City of Webster Audit Report – September 30, 2010

# SUMTER COUNTY, FLORIDA

## AUDIT REPORT

SEPTEMBER 30, 2011

**Sumter County, Florida  
Audit Report  
September 30, 2011**

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## Independent Auditors' Report

Board of County Commissioners  
Sumter County, Florida

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Sumter County, Florida (the "County"), as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of September 30, 2011, and the respective changes in financial position and cash flows where applicable thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 18 to the financial statements, the County restated certain beginning balances in order to implement the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2012 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the internal control over financial reporting or on

compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules listed in the table of contents as "required supplementary information" be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The information listed in the table of contents as "supplemental information", including the Schedule of Expenditures of Federal Awards and State Financial Assistance, which is required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.550, Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



March 29, 2012  
Gainesville, Florida

## Management's Discussion and Analysis

This Management's Discussion and Analysis report provides the reader with a narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2011. The analysis provides summary financial information for the County and should be read in conjunction with the County's financial statements. The financial reporting model and the financial statements associated with it are described in the following narrative as well as the Notes to Financial Statements.

### FINANCIAL HIGHLIGHTS

- Sumter County's assets exceeded its liabilities at September 30, 2011, by \$492,664,187 (*net assets*). Of this amount, \$18,279,016 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors and \$449,263,551 was invested in capital assets, net of related debt. The remaining \$25,121,620 was restricted by law, grant agreements, debt covenants, contributors, or enabling legislation.
- The County's total net assets increased by \$29,797,289 over 2010. This was due primarily to the donation of roads and rights-of way to the County by The Villages.
- The County's long-term liabilities increased from \$47,794,703 to \$51,144,544. This increase is due to the County's 2011 Net OPEB Liability increase of \$3,782,496.
- The General Fund reported a fund balance at September 30, 2011 of \$18,299,265 or 33% of expenditures and transfers out.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components:

- 1) Government-wide financial statements
- 2) Fund financial statements
- 3) Notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements.

#### Governmental-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Sumter County's finances in a manner similar to a private-sector business.

The statement of net assets presents information on all of Sumter County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Sumter County is improving or deteriorating.

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the County include general government, public safety, transportation, human services, culture and recreation, physical environment, economic environment and court costs.

The government-wide financial statements include not only the County itself, but also the Sumter County Industrial Development Authority, a legally separate entity for which the County is financially accountable.

Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that are segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories, governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

Sumter County maintains 33 governmental funds for reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road Impact Fee Fund, the Fire Impact Fee Fund and the Capital Projects Fund which are considered to be major funds. Data from the other 29 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements starting on page 56. The county adopts an annual appropriated budget for its general fund and all its governmental funds except for the Sheriff Federal Shared Fund.

*Proprietary funds – Internal service funds* are an accounting device used to accumulate and allocate costs internally for a government's various functions. The county uses an internal service fund to account for its self-insured health insurance activities. Because this service predominantly benefits governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. *Enterprise funds* are used to report business-type activities. The County has no enterprise funds.

*Fiduciary funds* – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because resources of those funds are not available to support the County's own programs.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements. Notes are presented on pages 23 to 40 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information consisting of budget to actual comparisons for the general fund and major special revenue funds and information pertaining to the other postemployment benefit plan (pages 41 to 44). Following the required supplementary information are combining balance sheet and combining schedule of revenues, expenditures and changes in fund balances of the Board and Constitutional Officers general funds (pages 46 to 53) the combining balance sheets, and combining statement of revenues, expenditures, and changes in fund balances for the non-major governmental funds (pages 56 to 69). The individual schedules of revenue, expenditures and changes in fund balances budget to actual for the non-major governmental

funds and major capital projects fund, can be found on pages 70 to 98, and the statistical section is on pages 104 to 126.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Assets**

Net assets may serve over time as a useful indicator of a government’s financial position. In the case of Sumter County, assets exceeded liabilities by \$492,664,187 at the close of the fiscal year ended September 30, 2011.

**Sumter County's Net Assets  
September 30, 2011**

	Governmental Activities	
	2011	2010
Current and other assets	\$ 77,412,598	\$ 77,727,554
Capital assets	486,549,938	460,195,104
Total assets	<u>563,962,536</u>	<u>537,922,658</u>
Current liabilities	20,153,805	27,261,057
Long-term debt outstanding	51,144,544	47,794,703
Total liabilities	<u>71,298,349</u>	<u>75,055,760</u>
Net assets		
Invested in capital assets net of related debt	449,263,551	422,174,522
Restricted	25,121,620	25,785,167
Unrestricted	18,279,016	14,907,209
	<u>\$ 492,664,187</u>	<u>\$ 462,866,898</u>

The largest portion of the County’s net assets (91%) reflects its investment in capital assets (e.g. land, parks, buildings, roads, and equipment) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County’s net assets (5%) represents resources that are subject to restrictions imposed externally or enabling legislation.

The remaining balance of unrestricted net assets (\$18,279,016) may be used to meet the County’s ongoing obligations to citizens and creditors.

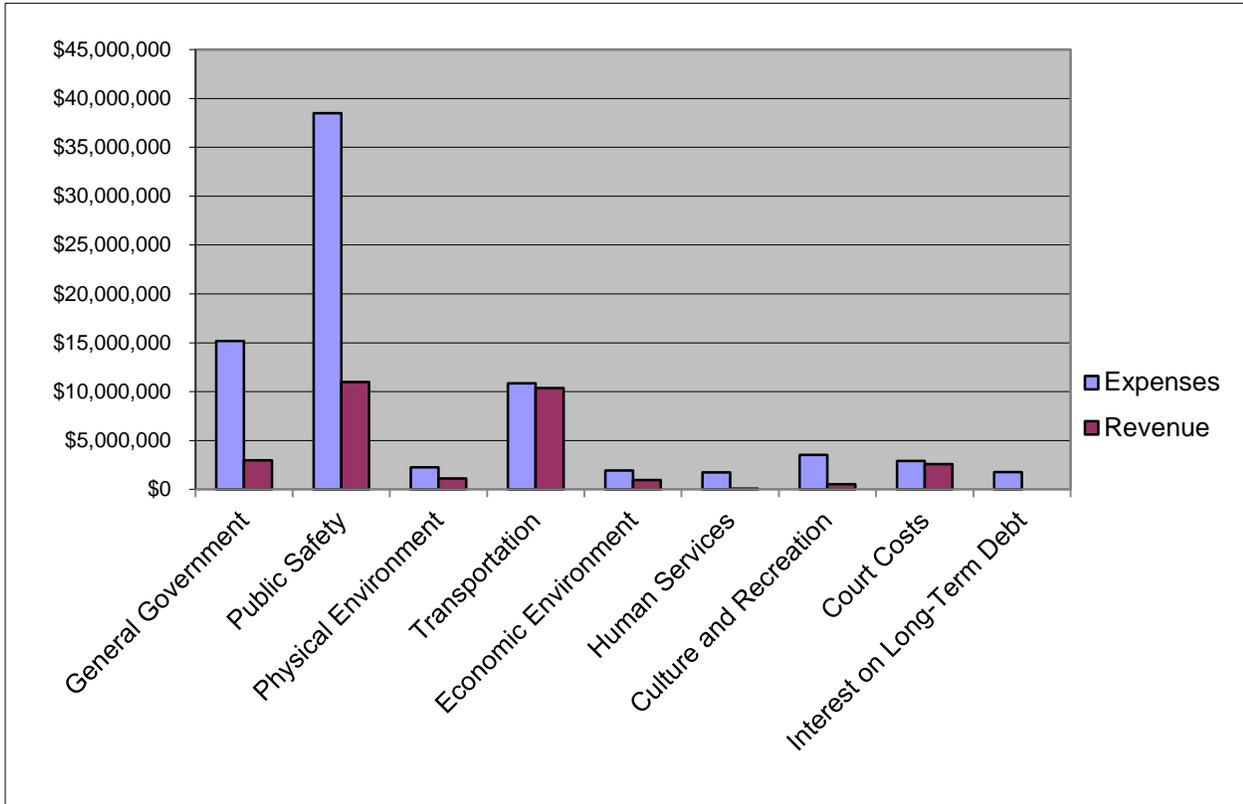
**Changes in Net Assets**

The change in net assets over time may serve as a useful indicator of a government’s financial position. Net assets increased by \$29.8 million during fiscal year 2011. The following schedule provides a summary of the changes in net assets.

## Sumter County's Changes in Net Assets

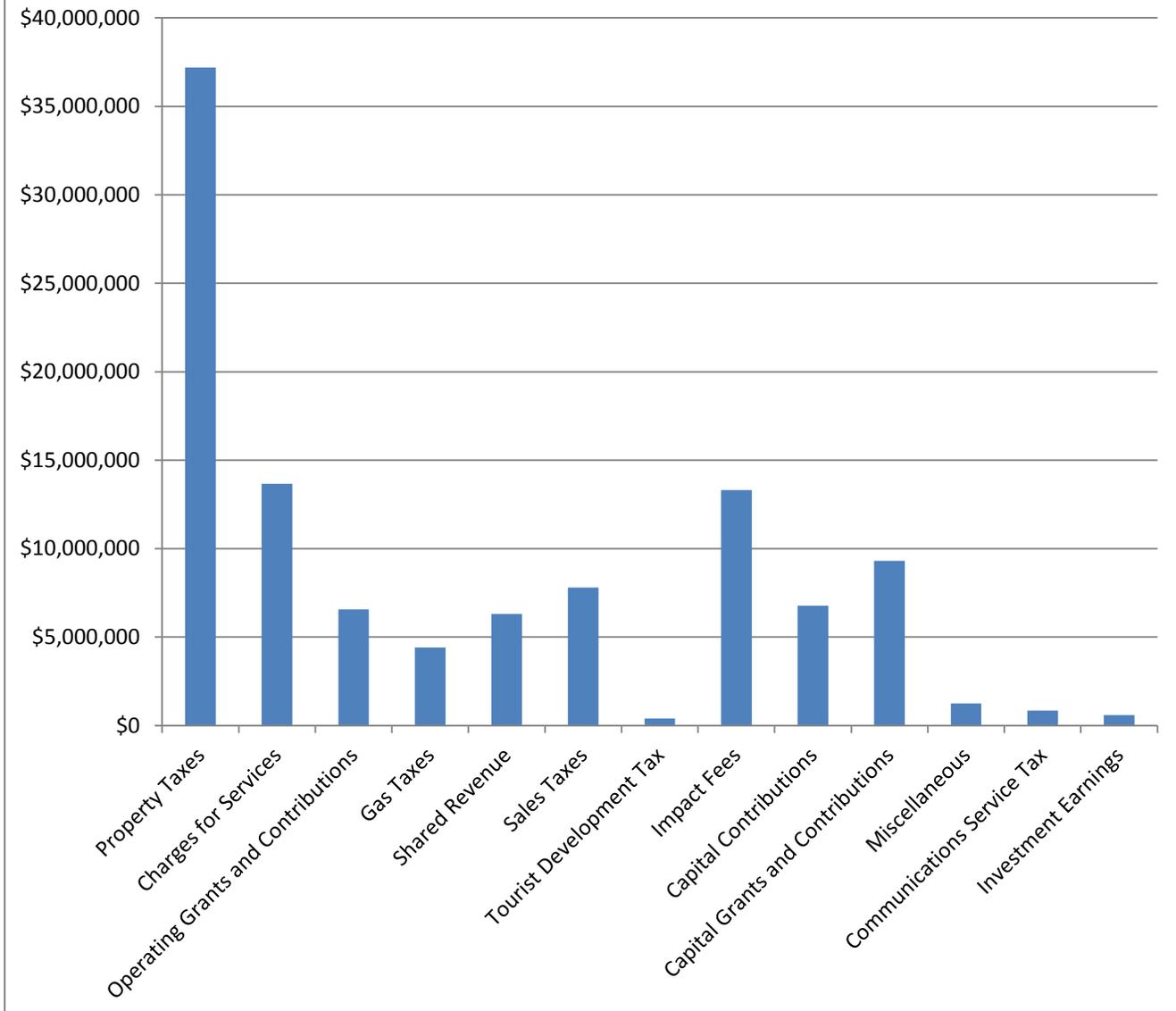
	Governmental Activities	
<b>Revenues</b>	2011	2010
Program revenues:		
Charges for service	\$ 13,669,390	\$ 13,164,413
Operating grants and contributions	6,557,993	6,402,303
Capital grants and contributions	9,314,986	18,611,265
General revenues:		
Property taxes	37,188,073	35,006,169
Other taxes	13,468,768	13,221,614
State shared revenues	6,316,854	6,593,056
Capital contributions	6,769,164	22,236,760
Other	15,145,098	18,625,875
<b>Total revenue</b>	<b>\$ 108,430,326</b>	<b>\$ 133,861,455</b>
<b>Expenses</b>		
General government	\$ 15,183,515	\$ 14,948,967
Public safety	38,498,120	36,311,141
Physical environment	2,262,818	3,707,216
Transportation	10,836,694	12,809,789
Economic environment	1,933,869	1,449,615
Human services	1,722,417	1,618,926
Culture-recreation	3,526,622	3,626,497
Court related	2,904,492	3,749,642
Interest on long-term debt	1,764,490	1,953,203
<b>Total expenses</b>	<b>78,633,037</b>	<b>80,174,996</b>
<b>Increase in Net Assets</b>	<b>29,797,289</b>	<b>53,686,459</b>
Net Assets - beginning	462,866,898	409,180,439
Net Assets - ending	<b>\$ 492,664,187</b>	<b>\$ 462,866,898</b>

**Expenses and Program Revenues – Governmental Activities  
Fiscal Year 2011**



Expenses and revenues for governmental activities are shown graphically by function. The largest expenses relate to public safety followed by general government and then transportation.

## Revenues by Source - Governmental Activities Fiscal Year 2011



Revenues for governmental activities are shown graphically by source. The largest source of revenues for governmental activities was property taxes followed by charges for services. Total revenues, excluding capital contributions, decreased 9% from fiscal year 2010, while expenses decreased 2%.

The millage rate was increased by 5.3%, from 6.0100 in Fiscal Year 2010 to 6.3300 in Fiscal Year 2011, and was less than the rolled back millage rate thereby meeting the definition of no tax increase. The County has maintained a millage rate at or below the rolled back millage rate since 2006. Property taxes received increased by 6%. This increase was due predominantly to the continuing development of the County.

Building permit revenue increased by 15% from \$3.04 million to \$3.51 million primarily due to an increase in building activity in County.

Revenue from the small county sales tax increased 3% from \$7.6 million to \$7.8 million because of the growth of the County along with a slightly improved economy.

Spending on public safety increased 6% from 36.3 million to 38.5 million because of the needs of the Sheriff's Office and increased spending on fire services.

Transportation expenditures decreased approximately 15% from \$12.81 million to 10.84 million. This was primarily because of a decrease in road construction projects.

General Government expenditures increased 2% from \$14.9 million to \$15.2 million. This change was primarily due to increase in capital outlay expenditures.

## **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of fiscal year 2011, the County's government funds reported combining ending fund balances of \$50,601,416, an increase of \$6,251,716. Unassigned fund balance of \$16,835,449 in the General Fund is available for spending at the County's discretion. Assigned fund balances of \$8.0 million include \$300 thousand in the General Fund as a resource in the subsequent year's budget and \$7.7 million in other County funds that represent the County's intent to use those resources for specific purposes. The remainder is restricted for specific purposes such as debt service, capital projects, and grants.

At the current time the County has four major governmental funds. They are the General Fund, the Road Impact Fee Fund, the Fire Impact Fee Fund and the Capital Projects Fund.

### General Fund

The general fund is a major fund and the chief operating fund of the County. At the end of fiscal year 2011, the unassigned fund balance of the general fund was \$16,835,449, while the total fund balance was \$18,299,265. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 30% of total general fund expenditures and transfers out.

This is the first year the County instituted Government Accounting Standards Board's standard No. 54. The general fund is now made up of not only the Board of County Commissioner's general fund, but also all the Constitutional Officers general funds along with some additional funds that were classified as special revenue funds in prior years.

The general fund actual revenue exceeded the final budget revenue by \$2.3 million. Taxes received were \$1.1 million more than budgeted with Ad Valorem and Small County Sales taxes being the majority of it. Charges for Services were above budget by \$0.55 million, with Planning and Zoning Fees making up \$0.29

million of the amount above the final budget. Actual miscellaneous revenue exceeded final budget amount by \$0.58 million. A significant amount is due to the return on investments being above the budgeted amount by \$0.19 million

Road Impact Fee Fund

This fund is a major fund and is used to accumulate resources from developers and citizens to fund the construction of roads and the acquisition of rights-of-way as designated in the County’s Road Impact Fee Ordinance. Revenue and expenditures can vary greatly from year to year. Revenue is not recognized until expenditures occur and impact fees are no longer refundable. Collections of road impact fees increased 11.1% from FY 2010 to FY 2011.

Road Impact Fee revenue was \$5.3 million higher than the final budget due to more impact fees being collected than estimated. Expenditures for the Road Impact Fee Fund were \$11.7 million less than the final budget because some budgeted projects did not get done during this fiscal year.

Fire Impact Fee Fund

This fund is a major fund and is used to accumulate resources from developers and citizens to fund the capital outlay needs of the fire department as designated in the County’s Fire Impact Fee Ordinance. Collections of fire impact fees decreased 12% from FY 2010 to FY 2011.

Fire Impact Fee revenue was \$1.1 million higher than the final budget due to more impact fees being collected than estimated. Expenditures for the Fire Impact Fee Fund were \$ 0.7 million less than the final budget because some budgeted projects did not get done during this fiscal year.

Capital Projects Fund

This fund is a major fund and is used to account for the County’s capital projects. Revenue in the capital projects fund grew 327% from FY 2010 to FY 2011. This was due to the increased grant revenue received from the American Recovery and Reinvestment Act which was used to build fire stations.

The capital projects intergovernmental revenue was \$1.1 million higher than the final budget due to receiving greater than anticipated grant revenue this fiscal year. Expenditures for the Capital Projects Fund was \$747 thousand less than the final budget because some budgeted projects did not get done during this fiscal year.

**Proprietary Funds**

The County does not use enterprise funds.

The county maintains an internal service fund to account for its self-funded health insurance program. Statements for the fund can be found on pages 19-21.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The general fund budget was amended during the year for changing estimates of both revenues and expenditures. The general fund budget was also amended to include \$4.7 million for the amount carried forward from FY 2010.

2011 General Fund Budget Summary

	Original Budget	Amendments	Final Budget	Actual
Carried forward from 2010	\$ 13,839,324	\$ 4,664,399	\$ 18,503,723	\$ 18,642,809
Revenues and other sources	51,933,983	763,400	52,697,383	55,680,764
Expenditures and other uses	(65,773,307)	(5,427,799)	(71,201,106)	(56,024,308)
Carried forward to 2011	\$ -		\$ -	\$ 18,299,265

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

#### Sumter County's Capital Assets Net of Depreciation September 30, 2011

	Governmental Activities	
	2011	2010
Land	\$ 236,719,446	\$ 229,322,369
Buildings	52,553,273	26,846,116
Improvements	3,103,200	3,344,546
Equipment	8,442,927	9,428,840
Assets under capital lease	890,417	974,050
Infrastructure	159,699,908	140,874,366
Construction in progress	25,140,267	49,404,817
	<u>\$ 486,549,438</u>	<u>\$ 460,195,104</u>

The County's investment in capital assets, for its governmental activities as of September 30, 2011, amounts to \$486,549,438 (net of accumulated depreciation). The major reason for this increase was the donation of roads and rights-of-way to the County by The Villages. The investment in capital assets includes land, buildings, improvements other than buildings, equipment, construction in progress and infrastructure.

Major construction projects underway at the end of the fiscal year include the following:

- US 301 (CR 232 to NE 110) with an estimated cost of \$9 million.
- 466A Phase II at an estimated cost of \$7 million.
- The West Bushnell Fire Station at an estimated cost of \$1.4 million.
- The South Wildwood Fire Station at an estimated cost of \$1.5 million.

Major capital asset projects completed during the current fiscal year include the following:

- Expansion of the County jail at a cost of \$25.1 million.
- Courthouse security vestibule at a cost of \$1.9 million
- CR 139 at a cost of \$9.6 million.

Additional information on the County's capital assets can be found in Note 9 on page 31.

### Long-term Debt

On September 30, 2011, the County had total bonded debt of \$36.15 million. The County has pledged specific revenue sources as a method of repayment. The County has insured ratings on its bonds of AAA, Aaa, and AAA from Standard and Poor's, Moody's and Fitch respectively.

Additional information on the County's long-term debt can be found in Notes 10 and 11 on pages 32-34.

## **NEXT YEAR'S BUDGET AND SIGNIFICANT FINANCIAL CONDITIONS**

- Taxable property values used in preparing the 2012 budget declined from 2011 however, new taxable properties were added that allow for the continued level of service.
- The millage for 2012 decreased from 6.3300 to 6.3200 mills. The millage used for the 2012 budget was less than the rollback rate of 6.3247 mills.

## **REQUESTS FOR INFORMATION**

This financial report was designed to provide a general overview of Sumter County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Clerk of Circuit Court, P.O. Box 247, Bushnell, Florida 33513-0247.

# **BASIC FINANCIAL STATEMENTS**

**Sumter County, Florida  
Statement of Net Assets  
September 30, 2011**

	Primary Government	Component Unit
	<u>Governmental Activities</u>	<u>Industrial Development Authority</u>
<b>ASSETS</b>		
Cash and equivalents	\$ 69,089,876	\$ 31,417
Due from other governments	3,058,188	-
Receivables	85,370	-
Inventory	122,709	-
Prepays	16,684	-
Mortgages receivable	730,362	-
Notes receivable	3,100,000	-
Debt issuance cost	602,411	-
Lease receivable	607,498	-
Capital assets:		
Non-depreciable	261,859,713	-
Depreciable, net	224,689,725	-
<b>TOTAL ASSETS</b>	<b>563,962,536</b>	<b>31,417</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	6,976,163	60
Unearned revenue	12,605,860	-
Accrued interest payable	571,782	-
Noncurrent liabilities:		
Due within one year	2,039,522	-
Due in more than one year	49,105,022	-
<b>TOTAL LIABILITIES</b>	<b>71,298,349</b>	<b>60</b>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	449,263,551	-
Restricted for:		
Capital projects	3,968,197	-
Debt service	748,457	-
Transportation	9,554,187	-
Tourist Development	1,377,649	-
Building Services	4,690,763	-
Other purposes	4,782,367	-
Unrestricted	18,279,016	31,357
<b>TOTAL NET ASSETS</b>	<b>\$ 492,664,187</b>	<b>\$ 31,357</b>

See accompanying notes

**Sumter County, Florida**  
**Statement of Activities**  
**For the Year Ended September 30, 2011**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Government	Unit
				Governmental Activities	Industrial Development Authority	
PRIMARY GOVERNMENT:						
GOVERNMENTAL ACTIVITIES:						
General government	\$ 15,183,515	\$ 2,962,191	\$ -	\$ -	\$ (12,221,324)	\$ -
Public safety	38,498,120	8,429,753	618,612	1,922,834	(27,526,921)	-
Physical environment	2,262,818	733,928	319,942	51,404	(1,157,544)	-
Transportation	10,836,694	442,602	2,565,854	7,340,748	(487,490)	-
Economic environment	1,933,869	-	951,931	-	(981,938)	-
Human services	1,722,417	49,290	39,849	-	(1,633,278)	-
Culture and recreation	3,526,622	57,656	464,364	-	(3,004,602)	-
Court costs	2,904,492	993,970	1,597,441	-	(313,081)	-
Interest on long-term debt	1,764,490	-	-	-	(1,764,490)	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 78,633,037</b>	<b>\$ 13,669,390</b>	<b>\$ 6,557,993</b>	<b>\$ 9,314,986</b>	<b>(49,090,668)</b>	<b>-</b>
COMPONENT UNIT:						
Industrial Development Authority	\$ 5,526	\$ -	\$ -	\$ -	-	(5,526)
GENERAL REVENUES:						
Property taxes					37,188,073	-
Discretionary sales taxes					7,805,260	-
Gas taxes					4,407,126	-
Communications service taxes					852,447	-
Tourist development taxes					403,935	-
Impact fees					13,306,244	-
Unrestricted shared revenues					6,316,854	-
Capital contributions					6,769,164	-
Investment earnings					583,566	-
Miscellaneous					1,255,288	500
<b>TOTAL GENERAL REVENUES</b>					<b>78,887,957</b>	<b>500</b>
CHANGE IN NET ASSETS					29,797,289	(5,026)
NET ASSETS - BEGINNING OF YEAR					462,866,898	36,383
NET ASSETS - END OF YEAR					<b>\$ 492,664,187</b>	<b>\$ 31,357</b>

See accompanying notes

**Sumter County, Florida**  
**Balance Sheet - Governmental Funds**  
**September 30, 2011**

	General Fund	Road Impact Fee	Fire Impact Fee	Capital Projects Fund	Other Governmental Funds	Total
<b>ASSETS</b>						
Cash and equivalents	\$ 18,443,846	\$ 14,893,199	\$ 2,646,100	\$ 8,422,605	\$ 21,434,415	\$ 65,840,165
Due from other funds	1,082,114	-	-	-	98,591	1,180,705
Due from other governments	925,578	-	-	689,562	1,443,048	3,058,188
Receivables	37,452	-	-	-	20,619	58,071
Mortgage receivables	-	-	-	-	877,362	877,362
Notes receivables	3,100,000	-	-	-	-	3,100,000
Inventory	-	-	-	-	122,709	122,709
Prepays	6,684	-	-	-	6,000	12,684
<b>TOTAL ASSETS</b>	<b>\$ 23,595,674</b>	<b>\$ 14,893,199</b>	<b>\$ 2,646,100</b>	<b>\$ 9,112,167</b>	<b>\$ 24,002,744</b>	<b>\$ 74,249,884</b>
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities	\$ 1,889,718	\$ 1,006,344	\$ 1,052,117	\$ 542,788	\$ 1,433,291	\$ 5,924,258
Due to other funds	70,883	-	-	-	1,111,570	1,182,453
Deferred revenue	3,335,808	10,854,565	1,355,931	50,071	945,382	16,541,757
<b>TOTAL LIABILITIES</b>	<b>5,296,409</b>	<b>11,860,909</b>	<b>2,408,048</b>	<b>592,859</b>	<b>3,490,243</b>	<b>23,648,468</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	-	-	-	-	122,709	122,709
Prepays	6,684	-	-	-	6,000	12,684
Restricted for:						
State elections grants	34,369	-	-	-	-	34,369
General government	-	-	-	-	317,493	317,493
Public safety	-	-	233,704	-	5,640,190	5,873,894
Physical environment	295,479	-	-	-	320,374	615,853
Transportation	-	3,032,290	-	-	6,399,188	9,431,478
Economic environment	-	-	-	-	560,454	560,454
Human services	-	-	-	-	1,940	1,940
Culture / Recreation	827,284	-	-	-	1,573,180	2,400,464
Court related	-	-	-	-	1,632,484	1,632,484
Debt service	-	-	-	-	748,457	748,457
Capital Projects	-	-	-	2,185,720	1,782,477	3,968,197
Assigned for:						
For subsequent year's budget	300,000	-	-	-	-	300,000
Public safety	-	-	4,348	-	1,162,368	1,166,716
Physical environment	-	-	-	-	149,478	149,478
Transportation	-	-	-	-	95,709	95,709
Capital Projects	-	-	-	6,333,588	-	6,333,588
Unassigned:						
General fund	16,835,449	-	-	-	-	16,835,449
<b>TOTAL FUND BALANCES</b>	<b>18,299,265</b>	<b>3,032,290</b>	<b>238,052</b>	<b>8,519,308</b>	<b>20,512,501</b>	<b>50,601,416</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 23,595,674</b>	<b>\$ 14,893,199</b>	<b>\$ 2,646,100</b>	<b>\$ 9,112,167</b>	<b>\$ 24,002,744</b>	<b>\$ 74,249,884</b>

See accompanying notes

**Sumter County, Florida**  
**Reconciliation of the Balance Sheet to the Statement of Net Assets**  
**Governmental Funds**  
**September 30, 2011**

FUND BALANCES – TOTAL GOVERNMENTAL FUNDS	\$ 50,601,416
Capital assets used in governmental activities are not reported in the governmental funds.	
Capital Assets – Net	486,549,438
The County's lease receivable does not represent available spendable resources and, therefore, is not reported in the governmental funds	
	607,498
Long-term liabilities are not reported in the governmental funds.	
Bonds Payable	(36,145,000)
Deferred Loss on Refunding	145,076
Deferred Charge for Issuance Costs	602,411
Issuance Premium	(411,460)
Issuance Discount	89,383
Capital Leases	(963,886)
Compensated Absences	(3,470,700)
Net OPEB Obligation	(10,387,957)
Interest payable on long-term debt is not accrued in the governmental funds	(571,782)
Allowance for uncollectible mortgage receivable	(147,000)
Liabilities for earned but unavailable revenue are reported in the governmental funds but not in the statement of net assets	
	3,940,537
The assets and liabilities of Internal service funds are reported with governmental activities	
	<u>2,226,213</u>
Net Assets of Governmental Activities	<u><u>\$ 492,664,187</u></u>

See accompanying notes

**Sumter County, Florida**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2011**

	General Fund	Road Impact Fee	Fire Impact Fee	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes	\$ 45,210,088	\$ -	\$ -		\$ 5,446,753	\$ 50,656,841
Permits, fees and special assessments	-	11,379,105	1,927,141	-	7,927,943	21,234,189
Intergovernmental	1,417,995	-	-	2,050,471	13,823,055	17,291,521
Charges for services	3,403,631	-	-	-	1,502,875	4,906,506
Fines and forfeitures	25,127	-	-	-	136,892	162,019
Miscellaneous	954,087	90,975	11,748	16,381	816,369	1,889,560
<b>TOTAL REVENUES</b>	<b>51,010,928</b>	<b>11,470,080</b>	<b>1,938,889</b>	<b>2,066,852</b>	<b>29,653,887</b>	<b>96,140,636</b>
<b>EXPENDITURES</b>						
Current:						
General government	13,570,512	-	-	-	71,898	13,642,410
Public safety	24,509,335	-	1,835,748	-	9,671,117	36,016,200
Physical environment	1,900,795	-	-	-	172,084	2,072,879
Transportation	-	11,379,104	-	-	9,454,925	20,834,029
Economic environment	903,780	-	-	-	1,004,652	1,908,432
Human services	1,297,210	-	-	-	328,725	1,625,935
Culture and recreation	2,720,959	-	-	-	106,070	2,827,029
Court costs	921,578	-	-	-	2,161,840	3,083,418
Capital outlay	-	-	-	4,269,917	985,940	5,255,857
Debt service:						
Principal retirement	-	-	-	-	737,494	737,494
Interest and fiscal charges	-	-	-	-	1,767,958	1,767,958
<b>TOTAL EXPENDITURES</b>	<b>45,824,169</b>	<b>11,379,104</b>	<b>1,835,748</b>	<b>4,269,917</b>	<b>26,462,703</b>	<b>89,771,641</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,186,759</b>	<b>90,976</b>	<b>103,141</b>	<b>(2,203,065)</b>	<b>3,191,184</b>	<b>6,368,995</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	4,669,836	10,695	4,348	6,333,588	4,131,870	15,150,337
Transfers out	(10,200,139)	-	(92,176)	-	(4,975,301)	(15,267,616)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,530,303)</b>	<b>10,695</b>	<b>(87,828)</b>	<b>6,333,588</b>	<b>(843,431)</b>	<b>(117,279)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(343,544)</b>	<b>101,671</b>	<b>15,313</b>	<b>4,130,523</b>	<b>2,347,753</b>	<b>6,251,716</b>
<b>FUND BALANCES – BEGINNING OF YEAR, AS RESTATED</b>						
	18,642,809	2,930,619	222,739	4,388,785	18,164,748	44,349,700
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 18,299,265</b>	<b>\$ 3,032,290</b>	<b>\$ 238,052</b>	<b>\$ 8,519,308</b>	<b>\$ 20,512,501</b>	<b>\$ 50,601,416</b>

See accompanying notes

**Sumter County, Florida**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balances to the Statement of Activities - Governmental Funds**  
**For the Year Ended September 30, 2011**

NET CHANGE IN FUND BALANCES – TOTAL GOVERNMENTAL FUNDS	\$	6,251,716
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives.</p>		
Acquisitions of Capital Assets		21,174,789
Current Year Depreciation Expense		(7,302,670)
Donated Capital Assets		12,722,557
Loss on Capital Asset Disposals and Abandonment		(240,342)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of long-term debt consumes current financial resources, but neither transaction has any effect on net assets.</p>		
Principal Payments		737,494
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
Compensated Absences		(302,040)
Interest on Long-Term Debt		6,267
Amortization of Bond Discount		(7,446)
Amortization of Bond Premium		16,737
Amortization of Issuance Costs		(29,454)
Amortization of Deferred Charge on Refunding		(12,090)
Change in allowance for Doubtful Mortgage Receivables		18,000
Net OPEB Obligation		(3,782,496)
<p>The timing of revenue recognition sometimes differs between the governmental funds and governmental activities</p>		
		(501,584)
Change in Net Assets of the Internal Service Fund		1,047,851
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	29,797,289

See accompanying notes

**Sumter County, Florida**  
**Statement of Net Assets - Proprietary Funds**  
**September 30, 2011**

	Governmental Activities
	Internal Service Fund
<u>CURRENT ASSETS</u>	
Cash and equivalents	\$ 3,249,711
Due from other funds	1,772
Receivables	27,299
Prepays	4,000
<b>TOTAL ASSETS</b>	<b>3,282,782</b>
<u>CURRENT LIABILITIES</u>	
Accounts payable and accrued liabilities	806,905
Unearned revenue	4,640
Due to other funds	24
Liability for self-insured losses	245,000
<b>TOTAL LIABILITIES</b>	<b>1,056,569</b>
<u>NET ASSETS</u>	
Unrestricted	<b>\$ 2,226,213</b>

See accompanying notes

**Sumter County, Florida**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets -**  
**Proprietary Funds**  
**For the Year Ended September 30, 2011**

	Governmental Activities <hr/> Internal Service Funds
<u>OPERATING REVENUES</u>	
Charges for insurance	\$ 6,592,780
Miscellaneous revenue	139,281
	<hr/>
TOTAL OPERATING REVENUES	6,732,061
 <u>OPERATING EXPENSES</u>	
Claims expense	4,257,130
Premiums for insurance/reinsurance	945,432
General and administrative	610,478
	<hr/>
TOTAL OPERATING EXPENSES	5,813,040
 OPERATING INCOME	 919,021
 <u>NONOPERATING REVENUES</u>	
Interest revenue	11,551
	<hr/>
INCOME BEFORE TRANSFERS	930,572
 <u>TRANSFERS</u>	
Transfers in	117,279
	<hr/>
CHANGE IN NET ASSETS	1,047,851
 NET ASSETS - BEGINNING OF YEAR	 1,178,362
	<hr/>
NET ASSETS - END OF YEAR	\$ 2,226,213
	<hr/> <hr/>

See accompanying notes

**Sumter County, Florida**  
**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended September 30, 2011**

	Governmental Activities
	<u>Internal Service Funds</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Cash received for premiums	\$ 7,613,556
Cash received for miscellaneous revenue	139,281
Cash paid on insurance claims	(4,943,830)
Cash paid for insurance and reinsurance	(984,422)
Cash paid to other vendors	<u>(621,012)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>1,203,573</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Transfers in	<u>117,279</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest received	<u>11,551</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 1,332,403
 CASH AND EQUIVALENTS -- BEGINNING OF YEAR	 <u>1,917,308</u>
 CASH AND EQUIVALENTS -- END OF YEAR	 <u>\$ 3,249,711</u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
OPERATING INCOME	\$ 919,021
Change in assets and liabilities	
Due from other funds	825,136
Due from other governments	197,867
Receivables	67,309
Accounts payable and accrued liabilities	(483,514)
Due to other funds	(1,526)
Unearned revenue	(720)
Liability for self-insured losses	<u>(320,000)</u>
 NET CASH USED BY OPERATING ACTIVITIES	 <u>\$ 1,203,573</u>

See accompanying notes

**Sumter County, Florida**  
**Statement of Fiduciary Net Assets**  
**September 30, 2011**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and equivalents	\$ 2,853,949
Due from other governments	112
Receivables	<u>14,379</u>
 TOTAL ASSETS	 2,868,440
 <u>LIABILITIES</u>	
Assets held for others	<u>2,868,440</u>
 NET ASSETS	 <u><u>\$ -</u></u>

See accompanying notes

**Sumter County, Florida**  
**Notes to Financial Statements**  
**September 30, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Sumter County, Florida (the "County") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

➤ **Reporting Entity**

The County is a non-charter, general purpose local government established under the legal authority of the Constitution of the State of Florida. It is composed of an elected Board of County Commissioners and elected constitutional officers – Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector – that operate as separate county agencies.

The accompanying financial statements present the County as the primary government, and also present its component unit, an entity for which the County is considered to be financially accountable.

- **Blended Component Units** - Although legally separate entities, blended component units are in substance part of the primary government's operations and, accordingly, data from these units, if any, would be combined with the data of the primary government. There are no blended component units included in the accompanying financial statements.
- **Discretely Presented Component Units** - Discretely presented component units, on the other hand, are reported in a separate column in the financial statements to emphasize that they are legally separate entities. The accompanying financial statements include one discretely presented component unit, the Sumter County Industrial Development Authority (IDA), which is a dependent special district created by County Ordinance No. 79-1, on January 17, 1979 pursuant to the authority provided in Chapter 159, Florida Statutes, for the purpose of developing and promoting industrial growth in Sumter County. The board members of the IDA are appointed by the Board of County Commissioners. Separately-issued financial statements of IDA, which has a September 30 year end, are not available.
- **Joint Venture** - The governments of Sumter and Lake Counties established a non-profit organization, Lake-Sumter Emergency Medical Services, Inc., (the "Joint Venture") through an interlocal agreement. The Joint Venture was established to provide emergency medical services to the citizens of Sumter and Lake Counties. The Joint Venture is governed by a Board of Directors whose members are appointed by each participating government. The County does not have an ongoing financial interest in the Joint Venture and this Joint Venture will be dissolved effective October 1, 2011. For the year ended September 30, 2011, the County's portion of the funding for the Joint Venture was \$2,087,630. Separately-issued financial statements of the Joint Venture may be obtained in the Lake County Office of the Clerk of Courts, Post Office Box 7800, Tavares, Florida 32778.

**Sumter County, Florida**  
**Notes to Financial Statements**  
**September 30, 2011**

➤ **Basis of Presentation**

Government-wide Financial Statements – The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: charges for services that are directly related to a given function; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements - Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements, but all non-major funds are aggregated and displayed in a single column. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds.

The County reports the following major governmental funds:

- General Fund – The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.
- Road Impact Fee Fund – This fund is used to accumulate resources from developers and citizens to fund the construction of roads and the acquisition of rights-of-way as designated in the County’s Impact Fee Ordinance. Financing is provided by the levy and collection of impact fees.
- Fire Impact Fee Fund – This fund is used to account for impact fees used to assist providing expansion of emergency services needed due to growth.
- Capital Projects Fund – The Capital Projects Fund is used to account for various County construction projects.

Additionally, the County reports the following funds:

- Internal Service Fund – Accounts for the risk financing activities of the Board and the other County agencies on a cost reimbursement basis.

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- Agency Funds – Accounts in the custody of the Clerk of the Circuit Court, Tax Collector and Sheriff for resources held in a purely custodial capacity.

➤ **Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary fund financial statement. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Agency funds have no measurement focus; however, they use the accrual basis of accounting.

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. For this purpose, the County considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Taxes and certain intergovernmental revenues constitute the most significant sources of revenue considered susceptible to accrual. In governmental funds, expenditures are generally recognized when the related liability is incurred. However, debt service expenditures, and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

➤ **Cash Equivalents**

For purposes of the Statement of Cash Flows, only highly liquid investments with original maturities of three months or less are considered to be cash equivalents.

➤ **Inventory and Prepaid Items**

Inventory is valued at cost under the first-in, first-out method and is accounted for using the consumption method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. An offsetting non-spendable fund balance is reported in the governmental fund financial statements to indicate that inventories and prepaid items do not represent spendable resources.

➤ **Mortgages Receivable**

Mortgages receivable are reported net of an allowance for uncollectible accounts of approximately \$147,000. Most of the balance is not expected to be repaid within the next fiscal year.

**Sumter County, Florida**  
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➤ **Capital Assets**

Capital assets are valued at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value on the date donated. The threshold for capitalizing property and equipment is generally \$5,000. The threshold for capitalizing infrastructure is \$50,000.

Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	30 – 50 years
Improvements	10 – 50 years
Equipment	5 – 15 years
Infrastructure	25 – 85 years

➤ **Amortization**

Bond issuance costs, discounts, premiums and deferred amounts on refunding are amortized over the life of the bonds using the straight-line method.

➤ **Deferred Revenue**

Approximately 74% of deferred revenues recorded in the accompanying financial statements are comprised of impact fees collected under County Ordinances. Revenues will be recognized only if allowable expenditures are made.

➤ **Compensated Absences**

Personnel policies of the various county agencies allow a limited accumulation and vesting of unused employee vacation and sick leave. A liability is accrued when incurred in the government-wide financial statements. However, a liability is reported in governmental funds only when payment is due. The General Fund has typically been used to liquidate the liability for compensated absences.

➤ **Nature and Purpose of Fund Balance Classifications**

The County follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the County's highest level of decision-making authority, which is an ordinance of the County. Committed amounts cannot be used for any other purpose unless the County removes those constraints by taking the same type action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Board of County Commissioners or (b) a body or official to which the Board of County Commissioners has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund.

The County's practice is to expend resources in the following order: restricted, committed, assigned, and unassigned.

➤ **Restricted Net Assets**

In the accompanying Statement of Net Assets, restricted net assets are subject to restrictions beyond the County's control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or is imposed by law through constitutional provisions or enabling legislation. It is the practice of the County to utilize restricted assets before unrestricted assets.

The accompanying Statement of Net Assets includes approximately \$6.1 million of assets restricted by enabling legislation.

➤ **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**2. CASH AND EQUIVALENTS**

➤ **Deposits with Financial Institutions**

The financial institutions in which the county agencies and the component unit place their deposits are certified as "qualified public depositories", as required under the Florida Security for Public Deposits Act. Therefore, the deposits are entirely insured

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by Federal depository insurance and/or entirely collateralized pursuant to Chapter 280, Florida Statutes.

➤ **Investments**

The County invests excess public funds pursuant to the guidelines established in Section 218.415, Florida Statutes, which authorizes investments in the following instruments: The Local Government Surplus Funds Trust Fund; Securities and Exchange Commission registered money market funds with the highest credit quality rating; savings accounts and certificates of deposit in qualified public depositories; and direct obligations of the U.S. Treasury. The County also has an investment policy that allows investments in repurchase agreements and obligations of United States government agencies and instrumentalities.

All investments of the County are presented as Cash and Equivalents in the accompanying financial statements.

At year end, the County's Cash and Equivalents consisted of:

	Fair Value	Maturities (in years)			S&P Rating
		Less Than 1	1-2	3-5	
Deposits with Qualified Public Depositories	\$ 12,655,158	\$ 12,655,158	\$ -	\$ -	N/A
State Investment Pool - Florida PRIME	24,710,877	24,710,877	-	-	AAAm
Florida Local Government Investment Trust	33,248,408	14,589,401	4,149,401	14,509,606	AAAf
State Investment Pool - Fund B	1,326,551	-	-	1,326,551	Not Rated
Money Market Mutual Funds	2,831	2,831	-	-	AAAm
<b>TOTAL CASH AND EQUIVALENTS</b>	<b>\$ 71,943,825</b>	<b>\$ 51,958,267</b>	<b>\$ 4,149,401</b>	<b>\$ 15,836,157</b>	

The State Pool is administered by the Florida State Board of Administration ("SBA"), who provides regulatory oversight. Due to the State Pool's indirect exposure in the sub-prime mortgage financial market, the SBA placed some restrictions on how participants could access portions of their surplus funds and has restructured the State Pool into two separate pools ("Florida PRIME" and "Fund B").

The Florida PRIME has adopted operating procedures consistent with the requirements for a 2a7-like fund. The County's investment in the Florida PRIME is reported at amortized cost. The fair value of the portion in the pool is equal to the value of the pool shares.

The Fund B is reported at fair value, determined by the fair value per share of the pool's underlying portfolio.

The County's investment in the State Pool, the Florida Local Government Investment Trust and Money Market Mutual Funds expose it to credit risk and interest rate risk. The County's formal investment policy does not address these risks, which are hereafter described.

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*Credit Risk* – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

*Interest Rate Risk* – The risk that changes in interest rates will adversely affect the fair value of an investment. A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity.

The weighted average days to maturity (WAM) of the Florida PRIME at September 30, 2011 was 38 days.

The weighted average life (WAL) of the Fund B at September 30, 2011 was 4.82 years. However, because Fund B consists of restructured or defaulted securities, there is considerable uncertainty regarding the weighted average life.

The weighted average maturity of the Florida Local Government Investment Trust at September 30, 2011 was 1.97 Years.

The weighted average life (WAL) of the Money Market Mutual Fund at September 30, 2011 was 94 days.

**3. PROPERTY TAXES**

In governmental funds, property tax revenues are recognized when levied, to the extent that they result in current receivables. Details of the property tax calendar are presented below:

Lien Date	January 1
Levy Date	October 1
Discount Periods	November – February
No Discount Period	March
Delinquent Date	April 1

**4. INTERFUND BALANCES AND TRANSFERS**

At September 30, 2011, interfund balances consisted of:

	Due To			Total
	General	Non-major Governmental	Internal Service	
<u>Due From</u>				
General Fund	\$ -	\$ 69,111	\$ 1,772	\$ 70,883
Non-major Governmental	1,082,090	29,480	-	1,111,570
Internal Service Fund	24	-	-	24
Totals	<u>\$ 1,082,114</u>	<u>\$ 98,591</u>	<u>\$ 1,772</u>	<u>\$ 1,182,477</u>

The interfund balances resulted from the normal course of operations and are expected to be paid within one year.

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Interfund transfers are summarized below:

	Transfers Out			Total
	General	Fire Impact	Non-major Governmental	
<u>Transfers In</u>				
General Fund	\$ -	\$ -	\$ 4,669,836	\$ 4,669,836
Road Impact Fee Fund	10,695	-	-	10,695
Fire Impact Fee Fund	4,348	-	-	4,348
Capital Projects Fund	5,952,151	75,972	305,465	6,333,588
Non-major Governmental	4,115,666	16,204	-	4,131,870
Internal Service	117,279	-	-	117,279
Totals	<u>\$ 10,200,139</u>	<u>\$ 92,176</u>	<u>\$ 4,975,301</u>	<u>\$ 15,267,616</u>

The interfund transfers were made in the normal course of operations and are consistent with the activities of the fund making the transfer.

**5. INDIVIDUAL DEFICIT FUND BALANCE**

No funds had a deficit fund balance at September 30, 2011.

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

➤ **Governmental Funds**

At September 30, 2011, General Fund payables consisted of 30% wages and benefits payable and 70% payable to vendors in the normal course of business.

The payables of the non-major governmental funds consist primarily of amounts due for goods and services received in the normal course of business.

➤ **Proprietary Funds**

Internal Service Fund payables are composed of normal trade payables, primarily for health insurance claims.

**7. LEASE RECEIVABLE**

The County has an agreement with the City of Webster whereby the City leases land for a thirty-year period beginning September 1, 2007. The lease was amended in 2010 to be payable at the rate of \$1 per year for the first six years, \$22,500 for years seven through twenty-nine, and \$89,997 in year thirty. Title to the property will be conveyed to the City upon payment of the last lease payment.

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Future minimum amounts receivable under the agreement are as follows:

Year Ending September 30	Amount
2012	1
2013	22,500
2014	22,500
2015	22,500
2016	22,500
2017 - 2021	112,500
2022 - 2026	112,500
2027 - 2031	112,500
2032 - 2036	179,997
	\$ 607,498

**8. NOTE RECEIVABLE**

The County sold property to SOB 1, LLC in exchange for a promissory note in the amount of \$3.1 million with interest at a rate of 5.50% per annum on the unpaid balance. Terms of the note are that SOB 1, LLC is required to pay the sum of \$42,625 representing interest only starting on February 1, 2009 and a like amount each quarter thereafter until a balloon payment of principal and accrued interest shall be due in full on October 15, 2015.

**9. CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 229,322,369	\$ 7,397,077	\$ -	\$ 236,719,446
Construction in progress	49,404,817	19,611,438	43,875,988	25,140,267
Total capital assets not being depreciated	278,727,186	27,008,515	43,875,988	261,859,713
Capital assets being depreciated:				
Buildings	37,283,958	27,045,886	21,050	64,308,794
Improvements	5,922,290	-	-	5,922,290
Equipment	25,003,327	1,494,348	1,291,960	25,205,715
Infrastructure	166,139,865	22,224,585	-	188,364,450
Total capital assets being depreciated	234,349,440	50,764,819	1,313,010	283,801,249
Less accumulated depreciation for:				
Buildings	10,437,842	1,338,729	21,050	11,755,521
Improvements	2,577,744	241,346	-	2,819,090
Equipment	14,600,437	2,323,552	1,051,618	15,872,371
Infrastructure	25,265,499	3,399,043	-	28,664,542
Total accumulated depreciation	52,881,522	7,302,670	1,072,668	59,111,524
Total capital assets being depreciated, Net	181,467,918	43,462,149	240,342	224,689,725
Capital assets, Net	\$ 460,195,104	\$ 70,470,664	\$ 44,116,330	\$ 486,549,438

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Depreciation expense was charged to the functions of the primary government as follows:

General government	\$ 796,311
Public safety	1,957,275
Physical environment	117,880
Transportation	3,870,908
Economic environment	13,361
Human services	117,801
Culture and recreation	186,022
Court costs	243,112
Total depreciation expense	<u>\$ 7,302,670</u>

**10. LONG-TERM LIABILITIES**

At September 30, 2011, long-term liabilities consisted of:

2003 Capital Improvement Revenue Refunding Bonds	\$ 7,685,000
Capital Improvement Revenue Bonds, Series 2006	28,460,000
Bond Premium	411,460
Less Deferred Amounts	(234,459)
Capital Lease Obligations	963,886
Other Post-employment Benefits	10,387,957
Compensated Absences	3,470,700
Total Long-Term Liabilities	<u>\$ 51,144,544</u>

Aggregate maturities of the bonds are as follows:

<u>Year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 530,000	\$ 1,715,340	\$ 2,245,340
2013	555,000	1,695,484	2,250,484
2014	575,000	1,674,409	2,249,409
2015	600,000	1,652,349	2,252,349
2016	620,000	1,628,619	2,248,619
2017-2021	5,695,000	7,571,525	13,266,525
2022-2026	7,080,000	6,187,325	13,267,325
2027-2031	9,000,000	4,266,250	13,266,250
2032-2036	11,490,000	1,779,000	13,269,000
Total	<u>\$ 36,145,000</u>	<u>\$ 28,170,301</u>	<u>\$ 64,315,301</u>

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➤ **2003 Capital Improvement Revenue Refunding Bonds**

The County issued \$9,435,000 Sumter County Capital Improvement Revenue Refunding Bonds to current refund the 1993 Series Capital Improvement Revenue Refunding Bonds and advance refund the 1994 Capital Improvement Revenue Refunding Bonds.

Debt service is payable solely from proceeds of race track revenue distributed by the State from the Pari-mutual Tax Wagering Trust Fund, proceeds of the local government half-cent sales tax distributed by the State from the Local Government Half-Cent Sales Tax Clearing Trust Fund, and the "Guaranteed Entitlement" and "Second Guaranteed Entitlement for Counties" distributed by the State from the Revenue Sharing Trust Fund. Interest is payable semi-annually on June 1 and December 1 at rates ranging from 3.325% to 4.5%. Principal is Payable on June 1. Principal and interest are due through June 1, 2024. The total principal and interest remaining to be paid on the 2003 Capital Improvement Revenue Refunding Bonds is \$10.6 million. For the current year, principal and interest paid and pledged revenues were \$0.53 million and \$4.7 million, respectively.

➤ **Capital Improvement Revenue Refunding Bonds, Series 2006**

The County issued \$30,105,000 Sumter County Capital Improvement Revenue Bonds, Series 2006 to finance expansion of the County's Detention Facility, construction of a new County administration building and paying the costs of issuance, including the guaranty insurance premium of the 2006 Series Bonds.

Debt Service is payable solely and secured by a pledge from the proceeds of the local government half-cent sales tax distributed by the State from the Local Government Half-Cent Sales Tax Clearing Trust Fund and the "Guaranteed Entitlement" and "Second Guaranteed Entitlement for Counties" distributed by the State from the Revenue Sharing Trust Fund. The lien of the Series 2006 Bonds on the Pledged Revenues is on parity with the lien thereon of the 2003 Capital Improvement Revenue Refunding Bonds. Interest is payable semiannually on June 1 and December 1 at rates ranging from 4% to 5%. Principal is payable on June 1. Principal and interest are due through June 1, 2028. The total principal and interest remaining to be paid on the Capital Improvement Revenue Bonds, Series 2006 is \$53.7 million. For the current year, principal and interest paid and pledged revenues were \$1.7 million and \$4.5 million, respectively.

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➤ **Capital Lease Obligations**

The County has capital lease obligations at September 30, 2011 for various equipment. Interest rates on these capital leases range from 3% to 4%. The aggregate historical cost of this capital leased equipment is \$1,161,998.

Future lease payments, together with the present value of the minimum lease payments, are summarized in the following tabulation:

Year ending September 30,	Amount
2012	283,704
2013	235,925
2014	219,983
2015	219,960
2016	54,986
Total minimum lease payments	1,014,558
Less: Amount representing interest	50,672
Present value of net minimum lease payments	\$ 963,886

➤ **Bond Arbitrage**

The Federal Tax Reform Act of 1986 requires issuers of tax-exempt debt to make payments to the U.S. Treasury of investment income received at yields that exceed the issuer's tax-exempt borrowing rates or pay a calculated penalty. Rebates are paid to the Internal Revenue Service every fifth year after the year of issuance. Within the five-year period, any positive arbitrage (liability) can be offset by any negative arbitrage (non-liability). At September 30, 2011, the County has no arbitrage liability.

**11. CHANGES IN LONG-TERM LIABILITIES**

A summary of changes in long-term liabilities follows:

	Balance October 1 2010	Additions	Deductions	Balance September 30 2011	Due Within One Year
Bonds payable	\$ 36,660,000	\$ -	\$ 515,000	\$ 36,145,000	\$ 530,000
Bond premium	428,197	-	16,737	411,460	-
Less deferred amounts:					
For issuance discounts	96,829	-	7,446	89,383	-
On refunding	157,166	-	12,090	145,076	-
Total bonds payable	36,834,202	-	512,201	36,322,001	530,000
Capital lease obligations	1,186,380	-	222,494	963,886	261,522
Other post-employment benefits	6,605,461	3,782,496	-	10,387,957	-
Compensated absences	3,168,660	2,543,022	2,240,982	3,470,700	1,248,000
Totals	\$ 47,794,703	\$ 6,325,518	\$ 2,975,677	\$ 51,144,544	\$ 2,039,522

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**12. IN-SUBSTANCE DEFEASANCE OF DEBT**

In prior years, the County defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. The amount of bonds outstanding at September 30, 2011 that are considered defeased by the 1998 Capital Improvement Revenue Refunding bonds is not readily determinable.

**13. PENSION PLAN**

Plan Description The County contributes to the Florida Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida 32315-9000, or by calling (850) 488-6491.

Funding Policy Prior to July 1, 2011, the System was employee noncontributory. Starting July 1, 2011, employees contribute 3% of their wages to the System. The County is required to contribute at an actuarially determined rate. The rates at September 30, 2011 were as follows: Regular Employees 4.91%; Special Risk Employees 14.1%; Senior Management 6.27%; Elected Officials 11.14%. The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. The County's contribution to the System for the years ended September 30, 2011, 2010 and 2009 were approximately \$3,600,000, \$3,600,000 and \$3,500,000, respectively, equal to the required contributions for each year.

**14. OTHER POSTEMPLOYMENT BENEFIT PLAN**

The County provides certain health care benefits for retired employees and their dependents. In prior years, this has typically been funded via the County's General Fund. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County.

Plan Description Any employee of Sumter County who participates in and satisfies the vesting, disability, early or normal retirement provisions of the Florida Retirement System (FRS) may be eligible for certain Other Postemployment Benefits. The postemployment benefits include access to purchase coverage for retirees and dependents in the medical/prescription, dental and life insurance plans sponsored by the County. Eligible retirees may choose among the same medical plan options available for active employees of

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the County. Dependents of retirees may be covered at the retirees' option in the same way as dependents of active employees. Prescription drug coverage is automatically extended to retirees and their dependents who continue coverage under any one of the medical plan options. Covered retirees and their dependents are subject to all the same medical and prescription benefits and rules for coverage as active employees. Retirees and their dependents who are Medicare eligible are required to enroll for Parts A and B under Medicare.

Retiring employees who have enrolled in the retiree health insurance plan will also participate in the County sponsored group life policy. The cost of insurance to the retiree is \$7.50 per month for a \$25,000 policy. The amount of benefit is reduced to \$12,500 when the retiree reaches age 70 and the premium is reduced to \$3.75 per month.

As of October 1, 2009, the date of the latest full actuarial valuation, plan participation consisted of 539 active participants and 74 retired participants receiving benefits.

A separate stand-alone financial statement is not prepared for the OPEB plan.

Funding Policy The contribution requirements of the plan members and the County are established and may be amended by the Sumter County Board of County Commissioners. A trust has not been established. Contributions are being made based on pay-as-you-go financing requirements.

Annual OPEB Cost and Net OPEB Obligation The County transitioned in fiscal year 2009 and elected to implement Statement No. 45 prospectively. The net OPEB obligation was set to zero at transition. The annual cost (expense) of the County's OPEB Plan is calculated based on the Annual Required Contribution ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB Plan cost for the year, the amount actually contributed by the employer, and the changes in the net OPEB Plan obligation. The General Fund has typically been used to liquidate the OPEB liability.

Annual required contribution	\$ 4,459,869
Interest on net OPEB obligation	270,824
Adjustment to ARC	(371,418)
Annual OPEB cost (expense)	<u>4,359,275</u>
Contributions made	(576,779)
Increase in net OPEB obligation	<u>3,782,496</u>
Net OPEB obligation - beginning of year	<u>6,605,461</u>
Net OPEB obligation - end of year	<u><u>\$ 10,387,957</u></u>

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*Trend Information:*

Year Ended	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net OPEB Obligation
9/30/2009	\$ 3,578,277	\$ 521,039	14.56%	\$ 3,057,238
9/30/2010	4,025,651	477,428	11.86%	6,605,461
9/30/2011	4,359,275	576,779	13.23%	10,387,957

Actuarial Methods and Assumptions Calculations of benefits for financial reporting purposes are based on the substantive plan (the plan understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit cost between the employer and plan members to that point. The actuarial methods and assumptions used are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations.

Actuarial valuations involve estimates of the values of reported amounts and assumptions about the probability of events far into the future, and actuarial determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

*The actuarial methods are:*

Actuarial cost method	Projected unit credit actuarial cost method
Amortization method	Level dollar amount
Amortization period	30 years; closed
Asset Valuation Method	N/A

*The actuarial assumptions are:*

Investment rate of return	4.10% compounded annually
Mortality	RP-2000 table applied on a gender specific basis
Healthcare cost trend rate	9.1% initial trend rate dropping to 4.2% ultimate trend rate in year 2079.
Inflation rate	4.10% compounded annually

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Funding Status and Funding Progress The OPEB contributions made for the 2011 fiscal year were 13.23% of the annual OPEB cost. As of the updated actuarial valuation report dated October 1, 2010 the actuarial value of assets was \$0, the actuarial accrued liability for benefits was \$31.2 million, the unfunded actuarial liability (UAAL) was also \$31.2 million, the funded ratio was 0%. The covered payroll was \$25.6 million and the UAAL as a percent of covered payroll was 121.9%.

The required schedule of funding progress located on page 44 presents multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

**15. RISK MANAGEMENT**

Public Entity Risk Pool

The County is exposed to various risks of loss related to general liability, auto liability, collision and worker's compensation. To manage these risks, the County joined the Florida Association of Counties Trust and Preferred Governmental Insurance Trust (the "Trusts"), public entity risk pools currently operating as common risk management and insurance programs for several members. Premiums paid to the Trusts are designed to fund the risks assumed by the Trusts and are based on certain actual exposures of each member.

The Sheriff participates in the Florida Sheriffs' self-insurance fund for risk related to professional police and automobile liability. The Sheriff had no settlements that exceeded coverage in the 2010 - 2011 fiscal year.

Commercial Insurance

The County carries commercial insurance for certain risks associated with property, inland marine and crime. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Self-Insurance

The County is exposed to various risks of loss related to employee health, dental and short-term disability claims for which it is self-insured. An excess coverage insurance policy covers individual claims in excess of \$75,000 with a self funded liability of \$181,000 up to a lifetime maximum of \$5,000,000 per covered individual or family. There is an aggregate maximum reimbursement per policy period of \$1,000,000. Settled claims have not exceeded this commercial coverage maximum in any of the past three fiscal years.

Liabilities are reported if information prior to the issuance of the financial statements indicated that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated, including an estimate for those incurred but not reported (IBNRs). This

**Sumter County, Florida**  
**Notes to Financial Statements**  
**September 30, 2011**

estimate is based on historical experience and current trends, and is reported at current dollar value.

An Internal Service Fund (Group Insurance Fund) is used to account for the County's retained risk management activities. Changes in the Fund's claims liability were as follows:

	Beginning of year Liability	Claims Incurred	Claims Paid	End of Year Liability
2010-2011	\$ 1,592,175	\$ 4,257,130	\$ 4,943,830	\$ 905,475
2009-2010	\$ 1,400,298	\$ 6,632,405	\$ 6,440,528	\$ 1,592,175

**16. CONDUIT DEBT OBLIGATIONS**

The Industrial Development Authority (a discretely presented component unit) has issued bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest.

The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County nor the Industrial Development Authority is obligated in any manner for repayments of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2011, the aggregate principal amount payable is not reasonably determinable.

**17. COMMITMENTS AND CONTINGENCIES**

At September 30, 2011, the County had contractual commitments for construction projects totaling approximately \$7.0 million in excess of amounts that have been recognized in the financial statements.

On March 13, 2012, the County entered into a lease purchase agreement with Sun Trust Equipment Financing & Leasing Corporation to finance the purchase of the Digital Public Safety Radio Network. The estimated amount of this lease purchase will be \$11 million.

The County is involved in lawsuits in the normal course of operations. It is the opinion of management and the County's attorneys that any unrecorded, uninsured claims resulting from such litigation would not be material in relation to the County's financial condition.

**Sumter County, Florida**  
**Notes to Financial Statements**  
**September 30, 2011**

The County is actively securing rights-of-way for major road construction and expansions. Through these activities the County has exercised its right of eminent domain. At September 30, 2011, the County has deposited good faith estimates with the Clerk of Courts in an attempt to reach settlements on the acquisition price with owners of these properties. There are several actions still pending and the ultimate amounts to be settled are not determinable in the opinion of legal counsel.

**18. RESTATEMENT**

The County restated the beginning fund balances of the governmental funds to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The implementation of the standard resulted in the General Funds of the Constitutional Officers and the Solid Waste Fund and Sumter Government Office Building Fund, previously reported as special revenue funds, to now be accounted for and reported for in the General Fund.

	General Fund	Constitutional Officers' General Funds	Solid Waste Fund	Sumter Government Office Building Fund
Beginning fund balance, as Previously Reported	\$17,969,123	\$ 36,145	\$637,280	\$ 261
Restatement	<u>673,686</u>	<u>(36,145)</u>	<u>(637,280)</u>	<u>(261)</u>
Beginning fund balance, as Restated	<u>\$18,642,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **REQUIRED SUPPLEMENTARY INFORMATION**

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Taxes	\$ 44,100,877	\$ 44,100,877	\$ 45,210,088	\$ 1,109,211
Permits, Fees and Special Assessments	-	-	-	-
Intergovernmental	686,981	1,330,427	1,417,995	87,568
Charges for Services	3,448,066	2,851,553	3,403,631	552,078
Fines and Forfeitures	45,600	45,600	25,127	(20,473)
Miscellaneous	318,881	372,144	954,087	581,943
<b>TOTAL REVENUES</b>	<b>48,600,405</b>	<b>48,700,601</b>	<b>51,010,928</b>	<b>2,310,327</b>
<b><u>EXPENDITURES</u></b>				
Current:				
General Government	14,043,774	14,544,743	13,570,512	974,231
Public Safety	24,675,094	24,801,256	24,509,335	291,921
Physical Environment	2,104,567	2,329,410	1,900,795	428,615
Transportation	-	-	-	-
Economic Environment	1,246,404	1,342,267	903,780	438,487
Human Services	1,694,895	1,704,640	1,297,210	407,430
Culture and Recreation	3,350,748	3,803,923	2,720,959	1,082,964
Court Costs	898,547	943,883	921,578	22,305
Reserve for contingencies	13,451,839	11,615,220	-	11,615,220
<b>TOTAL EXPENDITURES</b>	<b>61,465,868</b>	<b>61,085,342</b>	<b>45,824,169</b>	<b>15,261,173</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(12,865,463)</b>	<b>(12,384,741)</b>	<b>5,186,759</b>	<b>17,571,500</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers In	3,333,578	3,996,782	4,669,836	673,054
Transfers Out	(4,307,439)	(10,115,764)	(10,200,139)	(84,375)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(973,861)</b>	<b>(6,118,982)</b>	<b>(5,530,303)</b>	<b>588,679</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(13,839,324)</b>	<b>(18,503,723)</b>	<b>(343,544)</b>	<b>18,160,179</b>
<b>FUND BALANCES – BEGINNING OF YEAR, AS RESTATED</b>	<b>13,839,324</b>	<b>18,503,723</b>	<b>18,642,809</b>	<b>139,086</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,299,265</b>	<b>\$ 18,299,265</b>

**Notes to Budgetary Comparison Schedule**

The preparation, adoption, and amendment of the budgets are governed by Florida Statutes. The fund is the legal level of control. Budgets are prepared and adopted on a basis that does not differ materially from generally accepted accounting principles (GAAP).

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Road Impact Fee Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Permits, fees and special assessments	\$ 6,124,422	6,124,422	11,379,105	5,254,683
Miscellaneous	47,500	47,500	90,975	43,475
<b>TOTAL REVENUES</b>	<b><u>6,171,922</u></b>	<b><u>6,171,922</u></b>	<b><u>11,470,080</u></b>	<b><u>5,298,158</u></b>
<b><u>EXPENDITURES</u></b>				
Current:				
Transportation	15,603,214	23,062,765	11,379,104	11,683,661
<b>TOTAL EXPENDITURES</b>	<b><u>15,603,214</u></b>	<b><u>23,062,765</u></b>	<b><u>11,379,104</u></b>	<b><u>11,683,661</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>(9,431,292)</u></b>	<b><u>(16,890,843)</u></b>	<b><u>90,976</u></b>	<b><u>16,981,819</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer in	10,000	10,700	10,695	(5)
Transfer out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>10,000</u></b>	<b><u>10,700</u></b>	<b><u>10,695</u></b>	<b><u>(5)</u></b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(9,421,292)</b>	<b>(16,880,143)</b>	<b>101,671</b>	<b>16,981,814</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b><u>9,421,292</u></b>	<b><u>16,880,143</u></b>	<b><u>2,930,619</u></b>	<b><u>(13,949,524)</u></b>
<b>FUND BALANCES – END OF YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,032,290.00</u></b>	<b><u>\$ 3,032,295.00</u></b>

**Notes to Budgetary Comparison Schedule**

The preparation, adoption, and amendment of the budgets are governed by Florida Statutes. The fund is the legal level of control. Budgets are prepared and adopted on a basis that does not differ materially from generally accepted accounting principles (GAAP).

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Fire Impact Fee**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Permits, Fees & Special Assessments	\$ 823,226	\$ 823,226	\$ 1,927,141	\$ 1,103,915
Miscellaneous	4,550	4,550	11,748	7,198
<b>TOTAL REVENUES</b>	<b>827,776</b>	<b>827,776</b>	<b>1,938,889</b>	<b>1,111,113</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Public Safety:				
Sumter Fire District	-	-	-	-
The Villages Fire District	2,998,000	2,578,466	1,835,748	742,718
<b>TOTAL EXPENDITURES</b>	<b>2,998,000</b>	<b>2,578,466</b>	<b>1,835,748</b>	<b>742,718</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,170,224)</b>	<b>(1,750,690)</b>	<b>103,141</b>	<b>1,853,831</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer in	25,000	25,000	4,348	(20,652)
Transfer out	(118,036)	(152,036)	(92,176)	59,860
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(93,036)</b>	<b>(127,036)</b>	<b>(87,828)</b>	<b>39,208</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,263,260)</b>	<b>(1,877,726)</b>	<b>15,313</b>	<b>1,893,039</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>2,786,100</b>	<b>1,891,361</b>	<b>222,739</b>	<b>(1,668,622)</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 522,840</b>	<b>\$ 13,635</b>	<b>\$ 238,052</b>	<b>\$ 224,417</b>

**Notes to Budgetary Comparison Schedule**

The preparation, adoption, and amendment of the budgets are governed by Florida Statutes. The fund is the legal level of control. Budgets are prepared and adopted on a basis that does not differ materially from generally accepted accounting principles (GAAP).

**Sumter County, Florida**  
**Other Postemployment Benefits Plan**  
**For the Year Ended September 30, 2011**

**SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Plan Assets (A)	Actuarial Accrued Liability (AAL) Unit Cost (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll ( C )	UAAL as a Percent of Covered Payroll (B-A)/C
10/1/2010	\$ -	\$ 31,201,188	\$ 31,201,188	0%	\$ 25,555,638	122.1%
10/1/2009	\$ -	\$ 28,173,006	\$ 28,173,006	0%	\$ 22,983,558	122.6%
10/1/2007	\$ -	\$ 32,686,344	\$ 32,686,344	0%	\$ 21,704,254	150.6%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended	Required Employer Contributions	Amount Contributed	Percentage Contributed
9/30/2011	\$ 4,459,869	\$ 576,779	12.93%
9/30/2010	\$ 4,079,257	\$ 477,428	11.70%
9/30/2009	\$ 3,578,277	\$ 521,039	14.56%

Notes:

See Note 14 to the financial statements for detailed information on the County's OPEB Plan.

# **Supplemental Information**

## Description of General Fund By Category

The eight categories shown below together represent the General Fund, the primary operating fund of the County.

General Fund – Board of County Commissioners – To account for revenues and expenditures of the Board of County Commissioners portion of the General Fund – which are activities that benefit all County residents. Countywide activities include Administration, Public Works, Planning, Fire Services, Community Services, and certain payments to Constitutional Officers.

Solid Waste Fund – Board of County Commissioners – To account for revenues and expenditures associated with waste disposal activities

Sumter Government Office Building Fund – Board of County Commissioners – To account for activities related to County owned office building

General Fund - Sheriff – To account for revenues and expenditures necessary to carry out the duties and obligations of the Sheriff as specified in Section 30.15, Florida Statutes. The funds for the Sheriff's operation are received from the BOCC pursuant to Section 30.49, Florida Statutes.

General Fund – Clerk of Circuit Court – To account for revenues and expenditures of the Clerk of Circuit Court whose responsibilities include: County recorder for official records of Sumter County; accountant for the BOCC, custodian of all County funds, County auditor, and keeping BOCC records and meeting minutes as ex-officio Clerk to the Board of County Commissioners; as well as court-related activities that are not accounted for in the "Clerk of Circuit Court – Court fund and Public Records Modernization Funds."

General Fund – Tax Collector – To account for revenues and expenditures of the Tax Collector pursuant to Section 197, Florida Statutes.

General Fund – Property Appraiser – To account for revenues and expenditures of the Property Appraiser in the performance of Constitutional responsibilities. The duties of the Property Appraiser is governed by the Florida Constitution s. 4, Art. VII, Florida Statutes, and the Rules and Regulations of the Florida Department of Revenue. These responsibilities include determining the taxable value of all real and tangible property within the County, maintaining associated financial and property records, and providing the Tax Collector with the certified value of real and tangible property and tax millage levied by the respective taxing authorities.

General Fund – Supervisor of Elections – To account for revenues and expenditures of the Supervisor of Elections in the performance of Constitutional responsibilities pursuant to Chapters 97 and 102, Florida Statutes. The funds for the Supervisor of Elections' operation are received from the BOCC pursuant to Section 129.202, Florida Statutes.

**Sumter County, Florida  
Combining Balance Sheet  
Board and Officers General Funds  
September 30, 2011**

(Continued)

	<b>BOCC General Sub-fund</b>	<b>BOCC Solid Waste Sub-fund</b>	<b>BOCC Government Service Building Sub-fund</b>	<b>Sheriff Sub-fund</b>	<b>Clerk of Circuit Court Sub-fund</b>
<b>ASSETS</b>					
Cash and equivalents	\$ 15,765,136	\$ 346,244	\$ 62	\$ 1,747,957	\$ 273,273
Due from other funds	2,359,190	-	-	199,676	-
Due from other governments	836,018	-	-	88,633	927
Receivables	4,519	23	-	32,910	-
Mortgage receivables	-	-	-	-	-
Note receivable	-	-	3,100,000	-	-
Inventory	-	-	-	-	-
Prepays	6,684	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 18,971,547</b>	<b>\$ 346,267</b>	<b>\$ 3,100,062</b>	<b>\$ 2,069,176</b>	<b>\$ 274,200</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 758,314	\$ 48,606	\$ -	\$ 904,171	\$ 41,046
Due to other funds	8,070	2,182	-	1,165,005	233,154
Deferred revenue	235,808	-	3,100,000	-	-
<b>TOTAL LIABILITIES</b>	<b>1,002,192</b>	<b>50,788</b>	<b>3,100,000</b>	<b>2,069,176</b>	<b>274,200</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid expenses	6,684	-	-	-	-
Restricted for:					
State elections grants	-	-	-	-	-
Physical environment	-	295,479	-	-	-
Culture / Recreation	827,284	-	-	-	-
Assigned for:					
Subsequent year's budget	300,000	-	-	-	-
Unassigned:					
General fund	16,835,387	-	62	-	-
<b>TOTAL FUND BALANCES</b>	<b>17,969,355</b>	<b>295,479</b>	<b>62</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,971,547</b>	<b>\$ 346,267</b>	<b>\$ 3,100,062</b>	<b>\$ 2,069,176</b>	<b>\$ 274,200</b>

**Sumter County, Florida  
Combining Balance Sheet  
Board and Officers General Funds  
September 30, 2011**

(concluded)

	Tax Collector Sub-fund	Property Appraiser General Sub-fund	Supervisor of Elections General Sub-fund	Interfund Eliminations & Consolidations	Total General Fund
<b>ASSETS</b>					
Cash and equivalents	\$ 143,562	\$ 50,002	\$ 117,610	\$ -	\$ 18,443,846
Due from other funds	-	-	-	(1,476,752)	1,082,114
Due from other governments	-	-	-	-	925,578
Receivables	-	-	-	-	37,452
Mortgage receivables	-	-	-	-	-
Note receivable	-	-	-	-	3,100,000
Inventory	-	-	-	-	-
Prepays	-	-	-	-	6,684
<b>TOTAL ASSETS</b>	<b>\$ 143,562</b>	<b>\$ 50,002</b>	<b>\$ 117,610</b>	<b>\$ (1,476,752)</b>	<b>\$ 23,595,674</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 51,919	\$ 28,036	\$ 57,626	\$ -	\$ 1,889,718
Due to other funds	91,643	21,966	25,615	(1,476,752)	70,883
Deferred revenue	-	-	-	-	3,335,808
<b>TOTAL LIABILITIES</b>	<b>143,562</b>	<b>50,002</b>	<b>83,241</b>	<b>(1,476,752)</b>	<b>5,296,409</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid expenses	-	-	-	-	6,684
Restricted for:					
State elections grants	-	-	34,369	-	34,369
Physical environment	-	-	-	-	295,479
Culture / Recreation	-	-	-	-	827,284
Assigned for:					
Subsequent year's budget	-	-	-	-	300,000
Unassigned:					
General fund	-	-	-	-	16,835,449
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>34,369</b>	<b>-</b>	<b>18,299,265</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 143,562</b>	<b>\$ 50,002</b>	<b>\$ 117,610</b>	<b>\$ (1,476,752)</b>	<b>\$ 23,595,674</b>

**Sumter County, Florida**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**Board and Officers General Funds**  
**For the Year Ended September 30, 2011**

(Continued)

	BOCC General Sub-fund			BOCC Solid Waste Sub-fund		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
<b>REVENUES</b>						
Taxes	\$ 44,100,877	\$ 44,100,877	\$ 45,210,088	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-	-	-
Intergovernmental	686,981	1,330,427	1,142,043	-	-	-
Charges for Services	2,476,530	2,486,275	3,114,709	911,820	302,899	226,476
Fines and Forfeitures	45,600	45,600	25,127	-	-	-
Miscellaneous	94,070	107,451	369,050	54,311	94,193	102,784
<b>TOTAL REVENUES</b>	<b>47,404,058</b>	<b>48,070,630</b>	<b>49,861,017</b>	<b>966,131</b>	<b>397,092</b>	<b>329,260</b>
<b>EXPENDITURES</b>						
Current:						
General Government	7,774,584	8,210,553	7,473,293	-	-	-
Public Safety	2,729,329	2,855,491	2,861,508	-	-	-
Physical Environment	669,956	710,050	656,366	1,434,611	1,619,360	1,244,429
Transportation	-	-	-	-	-	-
Economic Environment	1,246,404	1,342,267	903,780	-	-	-
Human Services	1,694,895	1,704,640	1,297,210	-	-	-
Culture and Recreation	3,350,748	3,803,923	2,720,959	-	-	-
Court Costs	207,411	252,747	227,451	-	-	-
Reserve for contingencies	13,317,140	11,615,220	-	134,699	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>30,990,467</b>	<b>30,494,891</b>	<b>16,140,567</b>	<b>1,569,310</b>	<b>1,619,360</b>	<b>1,244,429</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>16,413,591</b>	<b>17,575,739</b>	<b>33,720,450</b>	<b>(603,179)</b>	<b>(1,222,268)</b>	<b>(915,169)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	3,504,078	4,167,542	5,717,583	-	573,368	573,368
Transfers Out	(33,117,669)	(39,561,699)	(39,437,801)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(29,613,591)</b>	<b>(35,394,157)</b>	<b>(33,720,218)</b>	<b>-</b>	<b>573,368</b>	<b>573,368</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(13,200,000)</b>	<b>(17,818,418)</b>	<b>232</b>	<b>(603,179)</b>	<b>(648,900)</b>	<b>(341,801)</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>13,200,000</b>	<b>17,818,418</b>	<b>17,969,123</b>	<b>603,179</b>	<b>648,900</b>	<b>637,280</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,969,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295,479</b>

**Sumter County, Florida**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**Board and Officers General Funds**  
**For the Year Ended September 30, 2011**

(Continued)

	BOCC Government Office Building Sub-fund			Sheriff Sub-fund		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	275,952
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	170,500	170,500	170,561	-	-	311,674
<b>TOTAL REVENUES</b>	<b>170,500</b>	<b>170,500</b>	<b>170,561</b>	<b>-</b>	<b>-</b>	<b>587,626</b>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	21,945,765	21,945,765	21,647,827
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Court Costs	-	-	-	627,166	627,166	648,805
Reserve for contingencies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,572,931</b>	<b>22,572,931</b>	<b>22,296,632</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>170,500</b>	<b>170,500</b>	<b>170,561</b>	<b>(22,572,931)</b>	<b>(22,572,931)</b>	<b>(21,709,006)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	-	22,572,931	22,572,931	22,855,779
Transfers Out	(170,500)	(170,760)	(170,760)	-	-	(1,146,773)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(170,500)</b>	<b>(170,760)</b>	<b>(170,760)</b>	<b>22,572,931</b>	<b>22,572,931</b>	<b>21,709,006</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(260)</b>	<b>(199)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>260</b>	<b>261</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sumter County, Florida**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**Board and Officers General Funds**  
**For the Year Ended September 30, 2011**

(Continued)

	Clerk of the Circuit Court Sub-fund			Tax Collector Sub-fund		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Current:						
General Government	1,726,978	1,726,978	1,611,904	1,805,485	1,805,485	1,764,114
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Court Costs	63,970	63,970	45,322	-	-	-
Reserve for contingencies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,790,948</b>	<b>1,790,948</b>	<b>1,657,226</b>	<b>1,805,485</b>	<b>1,805,485</b>	<b>1,764,114</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,790,948)</b>	<b>(1,790,948)</b>	<b>(1,657,226)</b>	<b>(1,805,485)</b>	<b>(1,805,485)</b>	<b>(1,764,114)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	1,790,948	1,790,948	1,790,948	1,805,485	1,805,485	1,805,485
Transfers Out	-	-	(133,722)	-	-	(41,371)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,790,948</b>	<b>1,790,948</b>	<b>1,657,226</b>	<b>1,805,485</b>	<b>1,805,485</b>	<b>1,764,114</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sumter County, Florida**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**Board and Officers General Funds**  
**For the Year Ended September 30, 2011**

(Continued)

	Property Appraiser Sub-fund			Supervisor of Elections Sub-fund		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	59,716	62,379	62,446	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	18
<b>TOTAL REVENUES</b>	<b>59,716</b>	<b>62,379</b>	<b>62,446</b>	<b>-</b>	<b>-</b>	<b>18</b>
<b>EXPENDITURES</b>						
Current:						
General Government	1,457,913	1,522,913	1,502,008	1,278,814	1,278,814	1,219,193
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Court Costs	-	-	-	-	-	-
Reserve for contingencies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,457,913</b>	<b>1,522,913</b>	<b>1,502,008</b>	<b>1,278,814</b>	<b>1,278,814</b>	<b>1,219,193</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,398,197)</b>	<b>(1,460,534)</b>	<b>(1,439,562)</b>	<b>(1,278,814)</b>	<b>(1,278,814)</b>	<b>(1,219,175)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	1,398,197	1,460,534	1,460,534	1,242,669	1,242,669	1,242,669
Transfers Out	-	-	(20,972)	-	-	(25,270)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,398,197</b>	<b>1,460,534</b>	<b>1,439,562</b>	<b>1,242,669</b>	<b>1,242,669</b>	<b>1,217,399</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,145)</b>	<b>(36,145)</b>	<b>(1,776)</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,145</b>	<b>36,145</b>	<b>36,145</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,369</b>

**Sumter County, Florida**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**Board and Officers General Funds**  
**For the Year Ended September 30, 2011**

(Continued)

	Subtotals			Interfund Eliminations and consolidations		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
<b>REVENUES</b>						
Taxes	\$ 44,100,877	\$ 44,100,877	\$ 45,210,088	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-	-	-
Intergovernmental	686,981	1,330,427	1,417,995	-	-	-
Charges for Services	3,448,066	2,851,553	3,403,631	-	-	-
Fines and Forfeitures	45,600	45,600	25,127	-	-	-
Miscellaneous	318,881	372,144	954,087	-	-	-
<b>TOTAL REVENUES</b>	<b>48,600,405</b>	<b>48,700,601</b>	<b>51,010,928</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Current:						
General Government	14,043,774	14,544,743	13,570,512	-	-	-
Public Safety	24,675,094	24,801,256	24,509,335	-	-	-
Physical Environment	2,104,567	2,329,410	1,900,795	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	1,246,404	1,342,267	903,780	-	-	-
Human Services	1,694,895	1,704,640	1,297,210	-	-	-
Culture and Recreation	3,350,748	3,803,923	2,720,959	-	-	-
Court Costs	898,547	943,883	921,578	-	-	-
Reserve for contingencies	13,451,839	11,615,220	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>61,465,868</b>	<b>61,085,342</b>	<b>45,824,169</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(12,865,463)</b>	<b>(12,384,741)</b>	<b>5,186,759</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	32,314,308	33,613,477	35,446,366	(28,980,730)	(29,616,695)	(30,776,530)
Transfers Out	(33,288,169)	(39,732,459)	(40,976,669)	28,980,730	29,616,695	30,776,530
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(973,861)</b>	<b>(6,118,982)</b>	<b>(5,530,303)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(13,839,324)</b>	<b>(18,503,723)</b>	<b>(343,544)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>13,839,324</b>	<b>18,503,723</b>	<b>18,642,809</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,299,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sumter County, Florida**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances - Budget and Actual**  
**Board and Officers General Funds**  
**For the Year Ended September 30, 2011**

(Concluded)

	Totals			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 44,100,877	\$ 44,100,877	\$ 45,210,088	\$ 1,109,211
Permits, Fees and Special Assessments	-	-	-	-
Intergovernmental	686,981	1,330,427	1,417,995	87,568
Charges for Services	3,448,066	2,851,553	3,403,631	552,078
Fines and Forfeitures	45,600	45,600	25,127	(20,473)
Miscellaneous	318,881	372,144	954,087	581,943
<b>TOTAL REVENUES</b>	<b>48,600,405</b>	<b>48,700,601</b>	<b>51,010,928</b>	<b>2,310,327</b>
<b>EXPENDITURES</b>				
Current:				
General Government	14,043,774	14,544,743	13,570,512	974,231
Public Safety	24,675,094	24,801,256	24,509,335	291,921
Physical Environment	2,104,567	2,329,410	1,900,795	428,615
Transportation	-	-	-	-
Economic Environment	1,246,404	1,342,267	903,780	438,487
Human Services	1,694,895	1,704,640	1,297,210	407,430
Culture and Recreation	3,350,748	3,803,923	2,720,959	1,082,964
Court Costs	898,547	943,883	921,578	22,305
Reserve for contingencies	13,451,839	11,615,220	-	11,615,220
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>61,465,868</b>	<b>61,085,342</b>	<b>45,824,169</b>	<b>15,261,173</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(12,865,463)</b>	<b>(12,384,741)</b>	<b>5,186,759</b>	<b>17,571,500</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	3,333,578	3,996,782	4,669,836	673,054
Transfers Out	(4,307,439)	(10,115,764)	(10,200,139)	(84,375)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(973,861)</b>	<b>(6,118,982)</b>	<b>(5,530,303)</b>	<b>588,679</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(13,839,324)</b>	<b>(18,503,723)</b>	<b>(343,544)</b>	<b>18,160,179</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>13,839,324</b>	<b>18,503,723</b>	<b>18,642,809</b>	<b>139,086</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,299,265</b>	<b>\$ 18,299,265</b>

## Description of Non-major Governmental Funds

### Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed for specific purposes other than debt service or capital projects.

Small Grants Fund – To account for revenues and expenditures associated with various small grants

Law Enforcement Trust Fund – To account for the proceeds from the sale of forfeited property to be expended for law enforcement purposes

Building Services Fund – To account for revenues and expenditures associated with Building Services

Section 8 Housing Fund – To account for the providing of Section 8 Housing Assistance Program

911 Emergency Telephone System Fund – To account for revenues and expenditures associated with the 911 emergency telephone system

Anti-Drug Abuse Fund – To account for programs to curb drug trafficking

County Transit Fund – To account for providing transportation services for County residents

Boating Improvement Fund – To account for boating registration fees that are used to enhance local recreational boating needs

Inter Governmental Radio Communications Fund – To account for revenues and expenditures associated with providing a radio communication system for intergovernmental use

Police Education Fund – To account for revenues and expenditures associated with providing criminal justice education and training

Alcohol and Drug Abuse Fund – To account for revenues and expenditures associated with funding local drug and alcohol abuse treatment programs and education

Court Improvement Fund – To account for revenues and expenditures associated with funding improvements to the County's court facilities

Stormwater Management Fund – To account for revenues and expenditures associated with stormwater grants

Choose Life Specialty Plates Fund – To account for proceeds received from the sale of this license plate in Sumter County used to provide for the needs of pregnant women placing a child up for adoption

Secondary Trust Fund – To account for 80% portion constitutional gas tax revenue and expenditures related to the maintenance of county roads

SHIP Fund – To account for revenues and expenditures associated with the State Housing Initiatives Partnership program providing housing assistance

Crime Prevention Fund – To account for revenues and expenditures associated with crime prevention programs

County Transportation Trust Fund – To account for revenues and expenditures associated with the maintenance of County roads and traffic signs and signals

Court Local Requirements Fund – To account for revenues and expenditures associated with court innovations, legal aid, law library and juvenile alternative programs

Court Technology Fund – To account for revenues and expenditures associated with court related communications and facilities

Tourist Development Funds- To account for funds received from the tourist development tax and expended for promoting direct and indirect tourism projects

Fire Districts Fund – To account for the County’s fire services

Sheriff Canteen Fund – To account for the Sheriff’s canteen fund

Sheriff Federal Shared Fund – To account for federal shared funds. (Does not adopt an annual budget)

Records Modernization Fund – To account for funds used to modernize records

Clerk Fine and Forfeiture Fund – To account for Clerk’s court operating budget

Clerk Court Technology Fund – To account for Clerk’s court related technology improvements

#### **Debt Service Fund**

Debt Service Fund is used to account for resources accumulated, primarily from half-cent sales tax proceeds and earnings on temporary investments, for the payment of principal and interest of long-term liabilities.

2003. & 2006 Sinking Fund – To account for the principal and interest payments of the 2003 and 2006 revenue bonds

#### **Capital Projects Funds**

Capital Project Funds are used to account for resources to be used for the acquisition and construction of major capital assets; such as land, buildings, roads, infrastructure, and equipment and furniture.

2006 Bond Construction Fund – To account for the proceeds of the 2006 bond, issued for the construction of county assets

#### **Major Governmental Capital Projects Funds**

Capital Projects Fund – To account for various County construction projects

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**

	<u>Special Revenue Funds</u>				
	<u>Small</u>	<u>Law</u>	<u>Building</u>	<u>Section</u>	<u>911</u>
	<u>Grants</u>	<u>Enforcement</u>	<u>Services</u>	<u>8</u>	<u>Emergency</u>
		<u>Trust</u>		<u>Housing</u>	<u>Telephone</u>
					<u>System</u>
<b><u>ASSETS</u></b>					
Cash and equivalents	\$ 30,697	\$ 158,947	\$ 5,238,484	\$ 60,055	\$ 584,811
Due from other funds	-	-	-	-	-
Due from other governments	8,857	-	-	100,000	105,405
Receivables	-	-	936	1,307	-
Mortgage receivables	-	-	-	-	-
Inventory	-	-	-	-	-
Prepays	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 39,554</u></b>	<b><u>\$ 158,947</u></b>	<b><u>\$ 5,239,420</u></b>	<b><u>\$ 161,362</u></b>	<b><u>\$ 690,216</u></b>
<b><u>LIABILITIES</u></b>					
Accounts payable and accrued liabilities	\$ 11,499	\$ -	\$ 424,397	\$ 2,812	\$ 8,153
Due to other funds	1,827	-	1,010	42	132,935
Deferred revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>13,326</u></b>	<b><u>-</u></b>	<b><u>425,407</u></b>	<b><u>2,854</u></b>	<b><u>141,088</u></b>
<b><u>FUND BALANCES</u></b>					
Nonspendable:					
Inventory	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Public safety	-	158,947	4,690,763	-	549,128
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	158,508	-
Human services	-	-	-	-	-
Culture / Recreation	-	-	-	-	-
Court related	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Assigned for:					
Public safety	-	-	-	-	-
Physical environment	26,228	-	123,250	-	-
Transportation	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>26,228</u></b>	<b><u>158,947</u></b>	<b><u>4,814,013</u></b>	<b><u>158,508</u></b>	<b><u>549,128</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 39,554</u></b>	<b><u>\$ 158,947</u></b>	<b><u>\$ 5,239,420</u></b>	<b><u>\$ 161,362</u></b>	<b><u>\$ 690,216</u></b>

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**  
**(continued)**

	Special Revenue Funds			
	Anti- Drug Abuse	County Transit	Boating Improvement	Intergovernmental Radio Communications
<b>ASSETS</b>				
Cash and equivalents	\$ 1,940	\$ 138,348	\$ 194,113	\$ 32,576
Due from other funds	-	6	1,418	3,700
Due from other governments	55,236	186,760	-	-
Receivables	-	4,519	-	-
Mortgage receivables	-	-	-	-
Inventory	-	-	-	-
Prepays	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 57,176</b>	<b>\$ 329,633</b>	<b>\$ 195,531</b>	<b>\$ 36,276</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ 195,999	\$ -	\$ 1,475
Due to other funds	55,236	21,309	-	-
Deferred revenue	-	16,616	-	-
<b>TOTAL LIABILITIES</b>	<b>55,236</b>	<b>233,924</b>	<b>-</b>	<b>1,475</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Inventory	-	-	-	-
Prepays	-	-	-	-
Restricted for:				
General government	-	-	-	-
Public safety	-	-	-	34,801
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	1,940	-	-	-
Culture / Recreation	-	-	195,531	-
Court related	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Assigned for:				
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	95,709	-	-
<b>TOTAL FUND BALANCES</b>	<b>1,940</b>	<b>95,709</b>	<b>195,531</b>	<b>34,801</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 57,176</b>	<b>\$ 329,633</b>	<b>\$ 195,531</b>	<b>\$ 36,276</b>

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**  
**(continued)**

	<u>Special Revenue Funds</u>				
	<u>Police Education</u>	<u>Alcohol and Drug Abuse</u>	<u>Court Improvement</u>	<u>Stormwater Management</u>	<u>Choose Life Specialty Plates</u>
<b>ASSETS</b>				131	
Cash and equivalents	\$ 51,600	\$ 59,210	\$ 56,763	\$ 389,406	\$ -
Due from other funds	554	56	10,785	-	-
Due from other governments	-	-	-	62,404	-
Receivables	-	-	-	-	-
Mortgage receivables	-	-	-	-	-
Inventory	-	-	-	-	-
Prepays	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 52,154</b>	<b>\$ 59,266</b>	<b>\$ 67,548</b>	<b>\$ 451,810</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ -	\$ 740	\$ -	\$ 80,031	\$ -
Due to other funds	-	-	-	1	-
Deferred revenue	-	-	-	51,404	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>740</b>	<b>-</b>	<b>131,436</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventory	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Public safety	52,154	-	-	-	-
Physical environment	-	-	-	320,374	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Human services	-	-	-	-	-
Culture / Recreation	-	-	-	-	-
Court related	-	58,526	67,548	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Assigned for:					
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>52,154</b>	<b>58,526</b>	<b>67,548</b>	<b>320,374</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 52,154</b>	<b>\$ 59,266</b>	<b>\$ 67,548</b>	<b>\$ 451,810</b>	<b>\$ -</b>

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**  
**(continued)**

**Special Revenue Funds**

	Secondary Trust Fund	SHIP	Crime Prevention Fund	County Transportation Trust Fund	Court Local Requirements Fund
	106	115,119,120,121	118	103	128
<b>ASSETS</b>					
Cash and equivalents	\$ 905,965	\$ 401,946	\$ 115,955	\$ 5,295,146	\$ 96,060
Due from other funds	-	-	658	40,185	3,176
Due from other governments	80,807	-	-	468,208	-
Receivables	-	-	-	5,054	-
Mortgage receivables	-	877,362	-	-	-
Inventory	-	-	-	122,709	-
Prepays	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 986,772</b>	<b>\$ 1,279,308</b>	<b>\$ 116,613</b>	<b>\$ 5,931,302</b>	<b>\$ 99,236</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 396,168	\$ 5,529
Due to other funds	-	-	-	9	-
Deferred revenue	-	877,362	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>877,362</b>	<b>-</b>	<b>396,177</b>	<b>5,529</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventory	-	-	-	122,709	-
Prepays	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Public safety	-	-	92,098	-	-
Physical environment	-	-	-	-	-
Transportation	986,772	-	-	5,412,416	-
Economic environment	-	401,946	-	-	-
Human services	-	-	-	-	-
Culture / Recreation	-	-	-	-	-
Court related	-	-	-	-	93,707
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Assigned for:					
Public safety	-	-	24,515	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>986,772</b>	<b>401,946</b>	<b>116,613</b>	<b>5,535,125</b>	<b>93,707</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 986,772</b>	<b>\$ 1,279,308</b>	<b>\$ 116,613</b>	<b>\$ 5,931,302</b>	<b>\$ 99,236</b>

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**  
**(continued)**

	<u>Special Revenue Funds</u>			
	<u>Court Technology Fund</u>	<u>Tourist Development Fund</u>	<u>Fire Districts</u>	<u>Sheriff Canteen Fund</u>
<b>ASSETS</b>	129	111		
Cash and equivalents	\$ 358,344	\$ 1,363,970	\$ 1,380,304	\$ 45,938
Due from other funds	13,128	-	11	5,701
Due from other governments	-	13,679	13,235	-
Receivables	-	-	255	8,548
Mortgage receivables	-	-	-	-
Inventory	-	-	-	-
Prepays	-	-	6,000	-
<b>TOTAL ASSETS</b>	<b>\$ 371,472</b>	<b>\$ 1,377,649</b>	<b>\$ 1,399,805</b>	<b>\$ 60,187</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 2,201	\$ -	\$ 250,143	\$ -
Due to other funds	-	-	5,809	11,369
Deferred revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,201</b>	<b>-</b>	<b>255,952</b>	<b>11,369</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Inventory	-	-	-	-
Prepays	-	-	6,000	-
Restricted for:				
General government	-	-	-	-
Public safety	-	-	-	48,818
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture / Recreation	-	1,377,649	-	-
Court related	369,271	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Assigned for:				
Public safety	-	-	1,137,853	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>369,271</b>	<b>1,377,649</b>	<b>1,143,853</b>	<b>48,818</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 371,472</b>	<b>\$ 1,377,649</b>	<b>\$ 1,399,805</b>	<b>\$ 60,187</b>

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**  
**(continued)**

	<u>Special Revenue Funds</u>			
	<b>Sheriff Federal Shared Fund</b>	<b>Records Modernization</b>	<b>Clerk Fine and Forfeiture</b>	<b>Clerk Court Technology</b>
<b><u>ASSETS</u></b>				
Cash and equivalents	\$ 13,481	\$ 313,035	\$ 412,809	\$ 883,331
Due from other funds	-	4,458	-	14,755
Due from other governments	-	-	18,487	-
Receivables	-	-	-	-
Mortgage receivables	-	-	-	-
Inventory	-	-	-	-
Prepays	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 13,481</u></b>	<b><u>\$ 317,493</u></b>	<b><u>\$ 431,296</u></b>	<b><u>\$ 898,086</u></b>
<b><u>LIABILITIES</u></b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 164	\$ -
Due to other funds	-	-	285,786	-
Deferred revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>285,950</u></b>	<b><u>-</u></b>
<b><u>FUND BALANCES</u></b>				
Nonspendable:				
Inventory	-	-	-	-
Prepays	-	-	-	-
Restricted for:				
General government	-	317,493	-	-
Public safety	13,481	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture / Recreation	-	-	-	-
Court related	-	-	145,346	898,086
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Assigned for:				
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>13,481</u></b>	<b><u>317,493</u></b>	<b><u>145,346</u></b>	<b><u>898,086</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 13,481</u></b>	<b><u>\$ 317,493</u></b>	<b><u>\$ 431,296</u></b>	<b><u>\$ 898,086</u></b>

**Sumter County, Florida**  
**Combining Balance Sheet – Non-major Governmental Funds**  
**September 30, 2011**  
**(concluded)**

	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>2003 and 2006 Sinking Fund</u>	<u>2006 Bond Construction Fund</u>	<u>Totals</u>
<b><u>ASSETS</u></b>			
Cash and equivalents	\$ 1,014,795	\$ 1,836,386	\$ 21,434,415
Due from other funds	-	-	98,591
Due from other governments	329,970	-	1,443,048
Receivables	-	-	20,619
Mortgage receivables	-	-	877,362
Inventory	-	-	122,709
Prepays	-	-	6,000
<b>TOTAL ASSETS</b>	<b>\$ 1,344,765</b>	<b>\$ 1,836,386</b>	<b>\$ 24,002,744</b>
<b><u>LIABILITIES</u></b>			
Accounts payable and accrued liabilities	\$ 71	\$ 53,909	\$ 1,433,291
Due to other funds	596,237	-	1,111,570
Deferred revenue	-	-	945,382
<b>TOTAL LIABILITIES</b>	<b>596,308</b>	<b>53,909</b>	<b>3,490,243</b>
<b><u>FUND BALANCES</u></b>			
Nonspendable:			
Inventory	-	-	122,709
Prepays	-	-	6,000
Restricted for:			
General government	-	-	317,493
Public safety	-	-	5,640,190
Physical environment	-	-	320,374
Transportation	-	-	6,399,188
Economic environment	-	-	560,454
Human services	-	-	1,940
Culture / Recreation	-	-	1,573,180
Court related	-	-	1,632,484
Debt Service	748,457	-	748,457
Capital Projects	-	1,782,477	1,782,477
Assigned for:			
Public safety	-	-	1,162,368
Physical environment	-	-	149,478
Transportation	-	-	95,709
<b>TOTAL FUND BALANCES</b>	<b>748,457</b>	<b>1,782,477</b>	<b>20,512,501</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,344,765</b>	<b>\$ 1,836,386</b>	<b>\$ 24,002,744</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

	<u>Special Revenue Funds</u>				
	<u>Small Grants</u>	<u>Law Enforcement Trust</u>	<u>Building Services</u>	<u>Section 8 Housing</u>	<u>911 Emergency Telephone System</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	3,507,279	-	-
Intergovernmental	58,094	-	-	568,562	430,257
Charges for Services	-	-	13,722	-	-
Fines and Forfeitures	-	8,030	-	-	-
Miscellaneous	737	385	62,112	30,895	3,336
<b>TOTAL REVENUES</b>	<b>58,831</b>	<b>8,415</b>	<b>3,583,113</b>	<b>599,457</b>	<b>433,593</b>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	8,917	-	2,064,747	-	219,928
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	612,909	-
Human Services	293,844	-	-	-	-
Culture and Recreation	3,370	-	-	-	-
Court Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>306,131</b>	<b>-</b>	<b>2,064,747</b>	<b>612,909</b>	<b>219,928</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(247,300)</b>	<b>8,415</b>	<b>1,518,366</b>	<b>(13,452)</b>	<b>213,665</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	267,525	-	109,528	-	-
Transfers Out	-	-	(71,681)	-	(183,960)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>267,525</b>	<b>-</b>	<b>37,847</b>	<b>-</b>	<b>(183,960)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>20,225</b>	<b>8,415</b>	<b>1,556,213</b>	<b>(13,452)</b>	<b>29,705</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>6,003</b>	<b>150,532</b>	<b>3,257,800</b>	<b>171,960</b>	<b>519,423</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 26,228</b>	<b>\$ 158,947</b>	<b>\$ 4,814,013</b>	<b>\$ 158,508</b>	<b>\$ 549,128</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

(continued)

	<u>Special Revenue Funds</u>			
	<u>Anti-Drug Abuse</u>	<u>County Transit</u>	<u>Boating Improvement</u>	<u>Intergovernmental Radio Communications</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	18,669	-
Intergovernmental	85,212	587,766	-	-
Charges for Services	-	381,338	-	101,488
Fines and Forfeitures	-	-	-	-
Miscellaneous	2	13,261	515	3
<b>TOTAL REVENUES</b>	<b>85,214</b>	<b>982,365</b>	<b>19,184</b>	<b>101,491</b>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	29,282
Physical Environment	-	-	-	-
Transportation	-	1,611,144	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	45,896	-
Court Costs	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	59,112
Interest and Fiscal Charges	-	-	-	4,563
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,611,144</b>	<b>45,896</b>	<b>92,957</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>85,214</b>	<b>(628,779)</b>	<b>(26,712)</b>	<b>8,534</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	561,571	-	-
Transfers Out	(85,212)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(85,212)</b>	<b>561,571</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2</b>	<b>(67,208)</b>	<b>(26,712)</b>	<b>8,534</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>1,938</b>	<b>162,917</b>	<b>222,243</b>	<b>26,267</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 1,940</b>	<b>\$ 95,709</b>	<b>\$ 195,531</b>	<b>\$ 34,801</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

(continued)

<u>Special Revenue Funds</u>					
	<u>Police Education</u>	<u>Alcohol and Drug Abuse</u>	<u>Court Improvement</u>	<u>Stormwater Management</u>	<u>Choose Life Specialty Plates</u>
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	52,017	-
Charges for Services	18,617	31,513	314,296	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	74	90	292	1,070	60
<b>TOTAL REVENUES</b>	<b>18,691</b>	<b>31,603</b>	<b>314,588</b>	<b>53,087</b>	<b>60</b>
<u>EXPENDITURES</u>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	172,084	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Human Services	-	-	-	-	34,881
Culture and Recreation	-	-	-	-	-
Court Costs	-	10,397	4,266	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>10,397</b>	<b>4,266</b>	<b>172,084</b>	<b>34,881</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>18,691</b>	<b>21,206</b>	<b>310,322</b>	<b>(118,997)</b>	<b>(34,821)</b>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(305,465)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(305,465)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>18,691</b>	<b>21,206</b>	<b>4,857</b>	<b>(118,997)</b>	<b>(34,821)</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>33,463</b>	<b>37,320</b>	<b>62,691</b>	<b>439,371</b>	<b>34,821</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 52,154</b>	<b>\$ 58,526</b>	<b>\$ 67,548</b>	<b>\$ 320,374</b>	<b>\$ -</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

(continued)

<u>Special Revenue Funds</u>					
	<u>Secondary Trust Fund</u>	<u>SHIP</u>	<u>Crime Prevention Fund</u>	<u>County Transportation Trust Fund</u>	<u>Court Local Requirements Fund</u>
<u>REVENUES</u>	105	115,115,120,121	116	103	123
Taxes	\$ -	\$ -	\$ -	\$ 5,042,818	\$ -
Permits, Fees and Special Assessments	-	-	-	540	-
Intergovernmental	2,930,129	350,000	-	904,279	-
Charges for Services	-	-	24,515	61,226	101,363
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	7,035	43,894	226	53,435	251
<b>TOTAL REVENUES</b>	<b>2,937,164</b>	<b>393,894</b>	<b>24,741</b>	<b>6,062,298</b>	<b>101,614</b>
<u>EXPENDITURES</u>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	1,469,679	-	-	6,374,102	-
Economic Environment	-	391,743	-	-	-
Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Court Costs	-	-	-	-	73,871
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,469,679</b>	<b>391,743</b>	<b>-</b>	<b>6,374,102</b>	<b>73,871</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,467,485</b>	<b>2,151</b>	<b>24,741</b>	<b>(311,804)</b>	<b>27,743</b>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(51,190)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(51,190)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,467,485</b>	<b>2,151</b>	<b>24,741</b>	<b>(311,804)</b>	<b>(23,447)</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>(480,713)</b>	<b>399,795</b>	<b>91,872</b>	<b>5,846,929</b>	<b>117,154</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 986,772</b>	<b>\$ 401,946</b>	<b>\$ 116,613</b>	<b>\$ 5,535,125</b>	<b>\$ 93,707</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

(continued)

	Special Revenue Funds			
	Court Technology Fund	Tourist Development Fund	Fire Districts	Sheriff Canteen Fund
<b>REVENUES</b>	129	111	182,183	
Taxes	\$ -	\$ 403,935	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	4,401,455	-
Intergovernmental	-	-	5,698	-
Charges for Services	157,452	-	72,026	21,953
Fines and Forfeitures	-	-	-	-
Miscellaneous	963	5,858	229,104	105,709
<b>TOTAL REVENUES</b>	<b>158,415</b>	<b>409,793</b>	<b>4,708,283</b>	<b>127,662</b>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	7,219,724	122,919
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	56,804	-	-
Court Costs	179,616	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	163,382	-
Interest and Fiscal Charges	-	-	25,100	-
<b>TOTAL EXPENDITURES</b>	<b>179,616</b>	<b>56,804</b>	<b>7,408,206</b>	<b>122,919</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(21,201)</b>	<b>352,989</b>	<b>(2,699,923)</b>	<b>4,743</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	2,883,760	-
Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>2,883,760</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(21,201)</b>	<b>352,989</b>	<b>183,837</b>	<b>4,743</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>390,472</b>	<b>1,024,660</b>	<b>960,016</b>	<b>44,075</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 369,271</b>	<b>\$ 1,377,649</b>	<b>\$ 1,143,853</b>	<b>\$ 48,818</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

(continued)

<u>Special Revenue Funds</u>				
	<b>Sheriff Federal Shared Fund</b>	<b>Records Modernization</b>	<b>Clerk Fine and Forfeiture</b>	<b>Clerk Court Technology</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees and Special Assessments	-	-	-	-
Intergovernmental	15,182	-	1,597,441	-
Charges for Services	-	53,787	-	149,579
Fines and Forfeitures	-	-	-	128,862
Miscellaneous	30	376	150,288	247
<b>TOTAL REVENUES</b>	<b>15,212</b>	<b>54,163</b>	<b>1,747,729</b>	<b>278,688</b>
<b>EXPENDITURES</b>				
Current:				
General Government	-	71,898	-	-
Public Safety	5,600	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Costs	-	-	1,787,467	106,223
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,600</b>	<b>71,898</b>	<b>1,787,467</b>	<b>106,223</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,612</b>	<b>(17,735)</b>	<b>(39,738)</b>	<b>172,465</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	309,486	-
Transfers Out	-	-	(285,787)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>23,699</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>9,612</b>	<b>(17,735)</b>	<b>(16,039)</b>	<b>172,465</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>3,869</b>	<b>335,228</b>	<b>161,385</b>	<b>725,621</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 13,481</b>	<b>\$ 317,493</b>	<b>\$ 145,346</b>	<b>\$ 898,086</b>

**Sumter County, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2011**

(concluded)

	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>2003 and 2006 Sinking Fund</u>	<u>2006 Bond Construction Fund</u>	<u>Totals</u>
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ 5,446,753
Permits, Fees and Special Assessments	-	-	7,927,943
Intergovernmental	6,238,418	-	13,823,055
Charges for Services	-	-	1,502,875
Fines and Forfeitures	-	-	136,892
Miscellaneous	5,625	100,496	816,369
<b>TOTAL REVENUES</b>	<b>6,244,043</b>	<b>100,496</b>	<b>29,653,887</b>
<b><u>EXPENDITURES</u></b>			
Current:			
General Government	-	-	71,898
Public Safety	-	-	9,671,117
Physical Environment	-	-	172,084
Transportation	-	-	9,454,925
Economic Environment	-	-	1,004,652
Human Services	-	-	328,725
Culture and Recreation	-	-	106,070
Court Costs	-	-	2,161,840
Capital Outlay	-	985,940	985,940
Debt Service:			
Principal Retirement	515,000	-	737,494
Interest and Fiscal Charges	1,738,295	-	1,767,958
<b>TOTAL EXPENDITURES</b>	<b>2,253,295</b>	<b>985,940</b>	<b>26,462,703</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,990,748</b>	<b>(885,444)</b>	<b>3,191,184</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers In	-	-	4,131,870
Transfers Out	(3,992,006)	-	(4,975,301)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,992,006)</b>	<b>-</b>	<b>(843,431)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,258)</b>	<b>(885,444)</b>	<b>2,347,753</b>
<b>FUND BALANCES, AS RESTATED – BEGINNING OF YEAR</b>	<b>749,715</b>	<b>2,667,921</b>	<b>18,164,748</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 748,457</b>	<b>\$ 1,782,477</b>	<b>\$ 20,512,501</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Small Grants Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Intergovernmental	\$ 36,540	\$ 58,093	\$ 58,094	\$ 1
Miscellaneous	105	841	737	(104)
<b>TOTAL REVENUES</b>	<b>36,645</b>	<b>58,934</b>	<b>58,831</b>	<b>(103)</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Public Safety:				
EMS County Grant	-	8,925	8,917	8
Human Services:				
Local Mosquito Control	262,175	271,389	266,044	5,345
State Mosquito Control	35,004	39,740	27,800	11,940
Culture and Recreation:				
Florida Arts License Plate	1,541	4,539	3,370	1,169
<b>TOTAL EXPENDITURES</b>	<b>298,720</b>	<b>324,593</b>	<b>306,131</b>	<b>18,462</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(262,075)</b>	<b>(265,659)</b>	<b>(247,300)</b>	<b>18,359</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer in	262,075	267,525	267,525	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>262,075</b>	<b>267,525</b>	<b>267,525</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>1,866</b>	<b>20,225</b>	<b>18,359</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>6,003</b>	<b>6,003</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ 1,866</b>	<b>\$ 26,228</b>	<b>\$ 24,362</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Law Enforcement Trust Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines & Forfeitures	\$ 2,936	\$ 2,936	\$ 8,030	\$ 5,094
Miscellaneous	10	10	385	375
<b>TOTAL REVENUES</b>	2,946	2,946	8,415	5,469
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Investigations	118,409	153,478	-	153,478
<b>TOTAL EXPENDITURES</b>	118,409	153,478	-	153,478
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(115,463)	(150,532)	8,415	158,947
<b>FUND BALANCES – BEGINNING OF YEAR</b>	115,463	150,532	150,532	-
<b>FUND BALANCES – END OF YEAR</b>	\$ -	\$ -	\$ 158,947	\$ 158,947

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Building Services Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Permits, Fees & Special Assessments	\$ 2,482,160	\$ 2,482,160	\$ 3,507,279	\$ 1,025,119
Charges for services	1,710	1,710	13,722	12,012
Miscellaneous	27,252	27,252	62,112	34,860
<b>TOTAL REVENUES</b>	<u>2,511,122</u>	<u>2,511,122</u>	<u>3,583,113</u>	<u>1,071,991</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Public Safety				
Building Services Dept.	4,169,544	5,411,880	2,064,747	3,347,133
Support	38,800	38,800	-	38,800
<b>TOTAL EXPENDITURES</b>	<u>4,208,344</u>	<u>5,450,680</u>	<u>2,064,747</u>	<u>3,385,933</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPEDITURES</b>	<u>(1,697,222)</u>	<u>(2,939,558)</u>	<u>1,518,366</u>	<u>4,457,924</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer in	205,518	222,518	109,528	(112,990)
Transfer out	(73,092)	(133,092)	(71,681)	61,411
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>132,426</u>	<u>89,426</u>	<u>37,847</u>	<u>(51,579)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,564,796)	(2,850,132)	1,556,213	4,406,345
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>1,955,463</u>	<u>3,257,799</u>	<u>3,257,800</u>	<u>1</u>
<b>FUND BALANCES – END OF YEAR</b>	<u><u>\$ 390,667</u></u>	<u><u>\$ 407,667</u></u>	<u><u>\$ 4,814,013</u></u>	<u><u>\$ 4,406,346</u></u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Section 8 Housing Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 589,269	\$ 589,269	\$ 568,562	\$ (20,707)
Miscellaneous	17,020	17,020	30,895	13,875
<b>TOTAL REVENUES</b>	<b>606,289</b>	<b>606,289</b>	<b>599,457</b>	<b>(6,832)</b>
<b>EXPENDITURES</b>				
Current:				
Economic environment				
Section 8 Grant-County	606,289	778,249	612,909	165,340
<b>TOTAL EXPENDITURES</b>	<b>606,289</b>	<b>778,249</b>	<b>612,909</b>	<b>165,340</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(171,960)</b>	<b>(13,452)</b>	<b>158,508</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>171,960</b>	<b>171,960</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,508</b>	<b>\$ 158,508</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**911 Emergency Telephone System Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 446,150	\$ 446,150	\$ 430,257	\$ (15,893)
Miscellaneous	850	850	3,336	2,486
<b>TOTAL REVENUES</b>	<b>447,000</b>	<b>447,000</b>	<b>433,593</b>	<b>(13,407)</b>
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
E-911 System	396,390	396,390	219,928	176,462
<b>TOTAL EXPENDITURES</b>	<b>396,390</b>	<b>396,390</b>	<b>219,928</b>	<b>176,462</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPEDITURES</b>	<b>50,610</b>	<b>50,610</b>	<b>213,665</b>	<b>163,055</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	(186,624)	(186,624)	(183,960)	2,664
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(186,624)</b>	<b>(186,624)</b>	<b>(183,960)</b>	<b>2,664</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(136,014)</b>	<b>(136,014)</b>	<b>29,705</b>	<b>165,719</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>394,676</b>	<b>519,422</b>	<b>519,423</b>	<b>1</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 258,662</b>	<b>\$ 383,408</b>	<b>\$ 549,128</b>	<b>\$ 165,720</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Anti-Drug Abuse Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Intergovernmental	\$ -	\$ 85,212	\$ 85,212	\$ -
Miscellaneous	-	-	2	2
<b>TOTAL REVENUES</b>	<b>-</b>	<b>85,212</b>	<b>85,214</b>	<b>2</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Public Safety:				
Anti-drug abuse	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER EXPEDITURES</b>	<b>-</b>	<b>85,212</b>	<b>85,214</b>	<b>2</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer out	-	(85,212)	(85,212)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(85,212)</b>	<b>(85,212)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>1,938</b>	<b>1,938</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ 1,938</b>	<b>\$ 1,940</b>	<b>\$ 2</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**County Transit Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Intergovernmental	\$ 617,361	\$ 617,361	\$ 587,766	\$ (29,595)
Charges for services	361,134	361,134	381,338	20,204
Miscellaneous	764	11,854	13,261	1,407
<b>TOTAL REVENUES</b>	<b><u>979,259</u></b>	<b><u>990,349</u></b>	<b><u>982,365</u></b>	<b><u>(7,984)</u></b>
<b><u>EXPENDITURES</u></b>				
Current:				
Transportation:				
Transit	1,558,422	1,714,836	1,611,144	103,692
<b>TOTAL EXPENDITURES</b>	<b><u>1,558,422</u></b>	<b><u>1,714,836</u></b>	<b><u>1,611,144</u></b>	<b><u>103,692</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPEDITURES</b>	<b><u>(579,163)</u></b>	<b><u>(724,487)</u></b>	<b><u>(628,779)</u></b>	<b><u>95,708</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer in	488,787	561,571	561,571	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>488,787</u></b>	<b><u>561,571</u></b>	<b><u>561,571</u></b>	<b><u>-</u></b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(90,376)</b>	<b>(162,916)</b>	<b>(67,208)</b>	<b>95,708</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b><u>92,587</u></b>	<b><u>162,916</u></b>	<b><u>162,917</u></b>	<b><u>1</u></b>
<b>FUND BALANCES – END OF YEAR</b>	<b><u>\$ 2,211</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 95,709</u></b>	<b><u>\$ 95,709</u></b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Boating Improvement Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Permits, Fees & Special Assessments	\$ 15,504	\$ 15,504	\$ 18,669	3,165
Miscellaneous	786	786	515	(271)
<b>TOTAL REVENUES</b>	<b>16,290</b>	<b>16,290</b>	<b>19,184</b>	<b>2,894</b>
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Boating Improvement	-	234,000	45,896	188,104
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>234,000</b>	<b>45,896</b>	<b>188,104</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>16,290</b>	<b>(217,710)</b>	<b>(26,712)</b>	<b>190,998</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>205,375</b>	<b>222,243</b>	<b>222,243</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 221,665</b>	<b>\$ 4,533</b>	<b>\$ 195,531</b>	<b>\$ 190,998</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Intergovernmental Radio Communications Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 106,590	\$ 106,590	\$ 101,488	\$ (5,102)
Miscellaneous	2,470	2,470	3	(2,467)
<b>TOTAL REVENUES</b>	<b>109,060</b>	<b>109,060</b>	<b>101,491</b>	<b>(7,569)</b>
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Communications	55,494	66,760	29,282	37,478
Debt Service				
Principal Retirement	64,000	64,000	59,112	4,888
Interest and Fiscal Charges	4,566	4,566	4,563	3
<b>TOTAL EXPENDITURES</b>	<b>124,060</b>	<b>135,326</b>	<b>92,957</b>	<b>42,369</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(15,000)</b>	<b>(26,266)</b>	<b>8,534</b>	<b>34,800</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>15,000</b>	<b>26,266</b>	<b>26,267</b>	<b>1</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,801</b>	<b>\$ 34,801</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Police Education Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 19,475	\$ 19,475	\$ 18,617	\$ (858)
Miscellaneous	49	49	74	25
<b>TOTAL REVENUES</b>	19,524	19,524	18,691	(833)
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Sheriff	50,643	52,987	-	52,987
<b>TOTAL EXPENDITURES</b>	50,643	52,987	-	52,987
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(31,119)	(33,463)	18,691	52,154
<b>FUND BALANCES – BEGINNING OF YEAR</b>	31,119	33,463	33,463	-
<b>FUND BALANCES – END OF YEAR</b>	\$ -	\$ -	\$ 52,154	\$ 52,154

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Alcohol and Drug Abuse Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Charges for services	\$ 14,165	\$ 14,165	\$ 31,513	\$ 17,348
Miscellaneous	3	3	90	87
<b>TOTAL REVENUES</b>	<u>14,168</u>	<u>14,168</u>	<u>31,603</u>	<u>17,435</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Human Services:				
Adult Drug Court	34,300	34,300	10,397	23,903
<b>TOTAL EXPENDITURES</b>	<u>34,300</u>	<u>34,300</u>	<u>10,397</u>	<u>23,903</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(20,132)	(20,132)	21,206	41,338
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>38,000</u>	<u>37,319</u>	<u>37,320</u>	<u>1</u>
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ 17,868</u>	<u>\$ 17,187</u>	<u>\$ 58,526</u>	<u>\$ 41,339</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Court Improvement Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Charges for services	\$ 242,523	\$ 242,523	\$ 314,296	\$ 71,773
Miscellaneous	5,252	5,252	292	(4,960)
<b>TOTAL REVENUES</b>	<u>247,775</u>	<u>247,775</u>	<u>314,588</u>	<u>66,813</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Court Costs:				
Judicial	5,000	5,000	4,266	734
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>5,000</u>	<u>4,266</u>	<u>734</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>242,775</u>	<u>242,775</u>	<u>310,322</u>	<u>67,547</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer out	(242,775)	(305,465)	(305,465)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(242,775)</u>	<u>(305,465)</u>	<u>(305,465)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(62,690)	4,857	67,547
<b>FUND BALANCES – BEGINNING OF YEAR</b>	-	62,690	62,691	1
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,548</u>	<u>\$ 67,548</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Stormwater Management Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 400,750	\$ 400,750	\$ 52,017	\$ (348,733)
Miscellaneous	2,138	2,138	1,070	(1,068)
<b>TOTAL REVENUES</b>	402,888	402,888	53,087	(349,801)
<b>EXPENDITURES</b>				
Current:				
Physical environment:				
Stormwater Program	400,750	607,460	172,084	435,376
<b>TOTAL EXPENDITURES</b>	400,750	607,460	172,084	435,376
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,138	(204,572)	(118,997)	85,575
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	(456,448)			-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(456,448)	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	(454,310)	(204,572)	(118,997)	85,575
<b>FUND BALANCES – BEGINNING OF YEAR</b>	454,310	439,371	439,371	-
<b>FUND BALANCES – END OF YEAR</b>	\$ -	\$ 234,799	\$ 320,374	\$ 85,575

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Choose Life Specialty Plates Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 4,600	\$ 4,600	\$ -	(4,600)
Miscellaneous	46	46	60	14
<b>TOTAL REVENUES</b>	4,646	4,646	60	(4,586)
<b>EXPENDITURES</b>				
Current:				
Human Services:				
Aid to Private Organizations	39,474	39,467	34,881	4,586
<b>TOTAL EXPENDITURES</b>	39,474	39,467	34,881	4,586
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(34,828)	(34,821)	(34,821)	-
<b>FUND BALANCES – BEGINNING OF YEAR</b>	34,828	34,821	34,821	-
<b>FUND BALANCES – END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Secondary Trust Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Intergovernmental	\$ 1,820,791	\$ 1,820,791	\$ 2,930,129	\$ 1,109,338
Miscellaneous	8,108	8,108	7,035	(1,073)
<b>TOTAL REVENUES</b>	<b><u>1,828,899</u></b>	<b><u>1,828,899</u></b>	<b><u>2,937,164</u></b>	<b><u>1,108,265</u></b>
<b><u>EXPENDITURES</u></b>				
Current:				
Transportation:				
Road & Bridge	1,831,273	2,183,853	1,469,679	714,174
<b>TOTAL EXPENDITURES</b>	<b><u>1,831,273</u></b>	<b><u>2,183,853</u></b>	<b><u>1,469,679</u></b>	<b><u>714,174</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,374)</b>	<b>(354,954)</b>	<b>1,467,485</b>	<b>1,822,439</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b><u>2,374</u></b>	<b><u>354,954</u></b>	<b><u>(480,713)</u></b>	<b><u>(835,667)</u></b>
<b>FUND BALANCES – END OF YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 986,772</u></b>	<b><u>\$ 986,772</u></b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**SHIP Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 350,000	\$ 350,000
Miscellaneous	24,000	24,000	43,894	19,894
<b>TOTAL REVENUES</b>	<b>24,000</b>	<b>24,000</b>	<b>393,894</b>	<b>369,894</b>
<b>EXPENDITURES</b>				
Current:				
Economic environment:				
SHIP 08 - 09	125,000	65,164	63,837	1,327
SHIP 09 - 10	370,314	328,581	327,906	675
SHIP 10 - 11	-	30,048	-	30,048
<b>TOTAL EXPENDITURES</b>	<b>495,314</b>	<b>423,793</b>	<b>391,743</b>	<b>32,050</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(471,314)</b>	<b>(399,793)</b>	<b>2,151</b>	<b>401,944</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>495,314</b>	<b>399,793</b>	<b>399,795</b>	<b>2</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 24,000</b>	<b>\$ -</b>	<b>\$ 401,946</b>	<b>\$ 401,946</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Crime Prevention Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Charges for services	\$ 17,209	\$ 17,209	\$ 24,515	\$ 7,306
Miscellaneous	105	105	226	121
<b>TOTAL REVENUES</b>	<u>17,314</u>	<u>17,314</u>	<u>24,741</u>	<u>7,427</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Public Safety:	87,500	109,186	-	109,186
<b>TOTAL EXPENDITURES</b>	<u>87,500</u>	<u>109,186</u>	<u>-</u>	<u>109,186</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPEDITURES</b>	(70,186)	(91,872)	24,741	116,613
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>70,186</u>	<u>91,872</u>	<u>91,872</u>	<u>-</u>
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,613</u>	<u>\$ 116,613</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**County Transportation Trust Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Taxes	\$ 4,937,961	\$ 4,937,961	\$ 5,042,818	\$ 104,857
Permits, Fees & Special Assessments	1,020	1,020	540	(480)
Intergovernmental	961,945	961,945	904,279	(57,666)
Charges for services	61,846	61,272	61,226	(46)
Miscellaneous	18,041	27,844	53,435	25,591
<b>TOTAL REVENUES</b>	<u>5,980,813</u>	<u>5,990,042</u>	<u>6,062,298</u>	<u>72,256</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Transportation:				
Road & Bridge	11,284,545	11,686,969	6,374,102	5,312,867
<b>TOTAL EXPENDITURES</b>	<u>11,284,545</u>	<u>11,686,969</u>	<u>6,374,102</u>	<u>5,312,867</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(5,303,732)	(5,696,927)	(311,804)	5,385,123
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>5,453,732</u>	<u>5,846,927</u>	<u>5,846,929</u>	<u>2</u>
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 5,535,125</u>	<u>\$ 5,385,125</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Court Local Requirements Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Charges for services	\$ 105,580	\$ 105,580	\$ 101,363	\$ (4,217)
Miscellaneous	200	200	251	51
<b>TOTAL REVENUES</b>	<b>105,780</b>	<b>105,780</b>	<b>101,614</b>	<b>(4,166)</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Court Costs:				
Law Library	18,130	18,130	18,130	-
Legal Aid	18,130	18,130	17,425	705
Innovative Court Programs	143,330	135,484	38,316	97,168
<b>TOTAL EXPENDITURES</b>	<b>179,590</b>	<b>171,744</b>	<b>73,871</b>	<b>97,873</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(73,810)</b>	<b>(65,964)</b>	<b>27,743</b>	<b>93,707</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer out	(51,190)	(51,190)	(51,190)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(51,190)</b>	<b>(51,190)</b>	<b>(51,190)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(125,000)</b>	<b>(117,154)</b>	<b>(23,447)</b>	<b>93,707</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>125,000</b>	<b>117,154</b>	<b>117,154</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,707</b>	<b>\$ 93,707</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Court Technology Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Charges for services	\$ 151,050	\$ 151,050	\$ 157,452	\$ 6,402
Miscellaneous	970	970	963	(7)
<b>TOTAL REVENUES</b>	<u>152,020</u>	<u>152,020</u>	<u>158,415</u>	<u>6,395</u>
<b>EXPENDITURES</b>				
Current:				
Court Costs:				
Guardian Ad Litem	2,850	2,850	670	2,180
Court Functions	114,555	114,555	41,963	72,592
State Attorney	115,400	115,400	96,679	18,721
Public Defender	67,252	67,252	40,304	26,948
<b>TOTAL EXPENDITURES</b>	<u>300,057</u>	<u>300,057</u>	<u>179,616</u>	<u>120,441</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(148,037)	(148,037)	(21,201)	126,836
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>318,000</u>	<u>390,472</u>	<u>390,472</u>	<u>-</u>
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ 169,963</u>	<u>\$ 242,435</u>	<u>\$ 369,271</u>	<u>\$ 126,836</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Tourist Development Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 345,357	\$ 345,357	\$ 403,935	\$ 58,578
Miscellaneous	7,620	7,620	5,858	(1,762)
<b>TOTAL REVENUES</b>	352,977	352,977	409,793	56,816
<b>EXPENDITURES</b>				
Current:				
Culture and Recreation:				
County Promotion	352,976	352,976	56,804	296,172
<b>TOTAL EXPENDITURES</b>	352,976	352,976	56,804	296,172
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1	1	352,989	352,988
<b>FUND BALANCES – BEGINNING OF YEAR</b>	911,724	1,024,659	1,024,660	1
<b>FUND BALANCES – END OF YEAR</b>	\$ 911,725	\$ 1,024,660	\$ 1,377,649	\$ 352,989

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Fire Districts Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Permits, Fees & Special Assessments	\$ 4,358,433	\$ 4,358,433	\$ 4,401,455	\$ 43,022
Intergovernmental	6,000	6,000	5,698	(302)
Charges for services	62,031	62,031	72,026	9,995
Miscellaneous	9,894	31,139	229,104	197,965
<b>TOTAL REVENUES</b>	<b>4,436,358</b>	<b>4,457,603</b>	<b>4,708,283</b>	<b>250,680</b>
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Sumter Fire District	3,308,072	3,563,288	3,307,401	255,887
FEMA Fire Grant	36,223	36,223	-	36,223
The Villages Fire District	3,917,317	3,917,317	3,912,323	4,994
Debt Service:				
Principal Retirement	172,377	172,377	163,382	8,995
Interest and Fiscal Charges	28,176	28,176	25,100	3,076
<b>TOTAL EXPENDITURES</b>	<b>7,462,165</b>	<b>7,717,381</b>	<b>7,408,206</b>	<b>309,175</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,025,807)</b>	<b>(3,259,778)</b>	<b>(2,699,923)</b>	<b>559,855</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	2,883,760	2,883,760	2,883,760	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,883,760</b>	<b>2,883,760</b>	<b>2,883,760</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(142,047)</b>	<b>(376,018)</b>	<b>183,837</b>	<b>559,855</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>576,722</b>	<b>960,014</b>	<b>960,016</b>	<b>2</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ 434,675</b>	<b>\$ 583,996</b>	<b>\$ 1,143,853</b>	<b>\$ 559,857</b>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Sheriff Canteen Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$ 21,703	\$ 21,703	\$ 21,953	\$ 250
Miscellaneous	175,888	175,888	105,709	(70,179)
<b>TOTAL REVENUES</b>	197,591	197,591	127,662	(69,929)
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Commissary	136,101	136,101	122,919	13,182
<b>TOTAL EXPENDITURES</b>	136,101	136,101	122,919	13,182
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	61,490	61,490	4,743	(56,747)
<b>FUND BALANCES – BEGINNING OF YEAR</b>	-	-	44,075	44,075
<b>FUND BALANCES – END OF YEAR</b>	\$ 61,490	\$ 61,490	\$ 48,818	\$ (12,672)

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Records Modernization Fund**  
**For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 52,000	\$ 52,000	\$ 53,787	\$ 1,787
Miscellaneous	500	500	376	(124)
<b>TOTAL REVENUES</b>	52,500	52,500	54,163	1,663
<b>EXPENDITURES</b>				
Current:				
General Government:	260,000	260,000	71,898	188,102
<b>TOTAL EXPENDITURES</b>	260,000	260,000	71,898	188,102
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(207,500)	(207,500)	(17,735)	189,765
<b>FUND BALANCES – BEGINNING OF YEAR</b>	335,227	335,227	335,228	1
<b>FUND BALANCES – END OF YEAR</b>	\$ 127,727	\$ 127,727	\$ 317,493	\$ 189,766

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Clerk Fine and Forfeiture Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental	\$ 1,579,106	\$ 1,587,844	\$ 1,597,441	\$ 9,597
Miscellaneous	-	-	150,288	150,288
<b>TOTAL REVENUES</b>	<u>1,579,106</u>	<u>1,587,844</u>	<u>1,747,729</u>	<u>159,885</u>
<u>EXPENDITURES</u>				
Current:				
Court Related	<u>1,888,592</u>	<u>1,897,330</u>	<u>1,787,467</u>	<u>109,863</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(309,486)</u>	<u>(309,486)</u>	<u>(39,738)</u>	<u>269,748</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in	309,486	309,486	309,486	-
Transfer out	-	-	(285,787)	(285,787)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>309,486</u>	<u>309,486</u>	<u>23,699</u>	<u>(285,787)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(16,039)	(16,039)
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>161,385</u>	<u>161,385</u>	<u>161,385</u>	<u>-</u>
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ 161,385</u>	<u>\$ 161,385</u>	<u>\$ 145,346</u>	<u>\$ (16,039)</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Clerk Court Technology Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b><u>REVENUES</u></b>				
Charges for Services	\$ 138,000	\$ 138,000	\$ 149,579	\$ 11,579
Fines and Forfeitures	125,000	125,000	128,862	3,862
Miscellaneous	1,000	1,000	247	(753)
	<u>264,000</u>	<u>264,000</u>	<u>278,688</u>	<u>14,688</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Court Related	<u>340,000</u>	<u>340,000</u>	<u>106,223</u>	<u>233,777</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(76,000)	(76,000)	172,465	248,465
FUND BALANCES – BEGINNING OF YEAR	<u>725,621</u>	<u>725,621</u>	<u>725,621</u>	<u>-</u>
FUND BALANCES – END OF YEAR	<u>\$ 649,621</u>	<u>\$ 649,621</u>	<u>\$ 898,086</u>	<u>\$ 248,465</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**2003 and 2006 Sinking Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 5,965,053	\$ 5,965,053	\$ 6,238,418	\$ 273,365
Miscellaneous	3,013	3,013	5,625	2,612
TOTAL REVENUES	<u>5,968,066</u>	<u>5,968,066</u>	<u>6,244,043</u>	<u>275,977</u>
<u>EXPENDITURES</u>				
Current:				
Debt Service				
Principal Retirement	515,000	515,000	515,000	-
Interest and Fiscal Charges	1,735,648	1,739,648	1,738,295	1,353
TOTAL EXPENDITURES	<u>2,250,648</u>	<u>2,254,648</u>	<u>2,253,295</u>	<u>1,353</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,717,418</u>	<u>3,713,418</u>	<u>3,990,748</u>	<u>277,330</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in	-	-	-	-
Transfer out	(2,968,970)	(4,011,882)	(3,992,006)	19,876
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,968,970)</u>	<u>(4,011,882)</u>	<u>(3,992,006)</u>	<u>19,876</u>
NET CHANGE IN FUND BALANCES	748,448	(298,464)	(1,258)	297,206
FUND BALANCES – BEGINNING OF YEAR	<u>-</u>	<u>1,045,912</u>	<u>749,715</u>	<u>(296,197)</u>
FUND BALANCES – END OF YEAR	<u>\$ 748,448</u>	<u>\$ 747,448</u>	<u>\$ 748,457</u>	<u>\$ 1,009</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**2006 Bond Construction Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Miscellaneous	\$ 5,000	\$ 5,000	\$ 100,496	\$ 95,496
<u>EXPENDITURES</u>				
Current:				
Capital Outlay				
County Administration	1,329,513	1,329,513	671,140	658,373
County Building/Detention Center	1,100,342	1,575,240	314,800	1,260,440
TOTAL EXPENDITURES	<u>2,429,855</u>	<u>2,904,753</u>	<u>985,940</u>	<u>1,918,813</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,424,855)	(2,899,753)	(885,444)	2,014,309
FUND BALANCES – BEGINNING OF YEAR	<u>2,424,855</u>	<u>2,899,753</u>	<u>2,667,921</u>	<u>(231,832)</u>
FUND BALANCES – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,782,477</u>	<u>\$ 1,782,477</u>

**Sumter County, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Capital Projects Fund**  
**For the Year Ended September 30, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b><u>REVENUES</u></b>				
Intergovernmental	\$ 2,409,513	\$ 2,409,513	\$ 2,050,471	\$ (359,042)
Miscellaneous	10,220	10,220	16,381	6,161
<b>TOTAL REVENUES</b>	<u>2,419,733</u>	<u>2,419,733</u>	<u>2,066,852</u>	<u>(352,881)</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Capital Outlay:				
County Administration	183,170	368,170	364,080	4,090
Facilities Dev & Maintenance	2,871,577	3,564,094	658,387	2,905,707
Sumter Fire District	2,464,793	3,903,104	2,984,454	918,650
FEMA Hazard Mitigation Grant	336,623	336,623	407	336,216
Library Program	200,000	200,000	197,778	2,222
Animal Control	-	118,804	64,811	53,993
<b>TOTAL EXPENDITURES</b>	<u>6,056,163</u>	<u>8,490,795</u>	<u>4,269,917</u>	<u>4,220,878</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,636,430)</u>	<u>(6,071,062)</u>	<u>(2,203,065)</u>	<u>3,867,997</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer in	572,275	6,364,616	6,333,588	(31,028)
Transfer out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>572,275</u>	<u>6,364,616</u>	<u>6,333,588</u>	<u>(31,028)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(3,064,155)	293,554	4,130,523	3,836,969
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<u>5,032,355</u>	<u>4,498,990</u>	<u>4,388,785</u>	<u>(110,205)</u>
<b>FUND BALANCES – END OF YEAR</b>	<u>\$ 1,968,200</u>	<u>\$ 4,792,544</u>	<u>\$ 8,519,308</u>	<u>\$ 3,757,792</u>

**Sumter County, Florida**  
**Combining Statement of Fiduciary Net Assets**  
**Agency Funds**  
**September 30, 2011**

	<b>Clerk of Circuit Court</b>	<b>Sheriff</b>	<b>Tax Collector</b>	<b>Totals</b>
<b><u>ASSETS</u></b>				
Cash and equivalents	\$ 908,981	\$ 68,898	\$ 1,876,070	\$ 2,853,949
Due from other governments	-	-	112	112
Receivables	-	-	14,379	14,379
<b>TOTAL ASSETS</b>	<b>908,981</b>	<b>68,898</b>	<b>1,890,561</b>	<b>2,868,440</b>
<b><u>LIABILITIES</u></b>				
Assets held for others	908,981	68,898	1,890,561	2,868,440
<b>NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sumter County, Florida**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended September 30, 2011**

	<u>Balance</u> <u>October 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30, 2011</u>
<b>CLERK OF CIRCUIT COURT</b>				
<u>Assets</u>				
Cash and equivalents	\$ 932,674	\$ 21,483,883	\$ 21,507,576	\$ 908,981
<u>Liabilities</u>				
Assets held for others	\$ 932,674	\$ 21,483,883	\$ 21,507,576	\$ 908,981
<b>SHERIFF</b>				
<u>Assets</u>				
Cash and equivalents	\$ 62,266	\$ 562,740	\$ 556,108	\$ 68,898
<u>Liabilities</u>				
Assets held for others	\$ 62,266	\$ 562,740	\$ 556,108	\$ 68,898
<b>TAX COLLECTOR</b>				
<u>Assets</u>				
Cash and equivalents	\$ 1,905,224	\$ 180,546,250	\$ 180,575,404	1,876,070
Due from other governments	127	4,280	4,295	112
Receivables	16,415	2,007,114	2,009,150	14,379
Total Assets	<u>\$ 1,921,766</u>	<u>\$ 182,557,644</u>	<u>\$ 182,588,849</u>	<u>\$ 1,890,561</u>
<u>Liabilities</u>				
Assets held for others	<u>\$ 1,921,766</u>	<u>\$ 180,544,199</u>	<u>\$ 180,575,404</u>	<u>\$ 1,890,561</u>
<b>TOTAL ALL AGENCY FUNDS</b>				
<u>Assets</u>				
Cash and equivalents	\$ 2,900,164	\$ 202,592,873	\$ 202,639,088	2,853,949
Due from other governments	127	4,280	4,295	112
Receivables	16,415	2,007,114	2,009,150	14,379
Total Assets	<u>\$ 2,916,706</u>	<u>\$ 204,604,267</u>	<u>\$ 204,652,533</u>	<u>\$ 2,868,440</u>
<u>Liabilities</u>				
Assets held for others	<u>\$ 2,916,706</u>	<u>\$ 202,590,822</u>	<u>\$ 202,639,088</u>	<u>\$ 2,868,440</u>

# Component Unit

Industrial Development Authority – To account for revenues and expenditures of the component unit of Sumter County. The Industrial Development Authority promotes the development of industrial growth in Sumter County. The Industrial Development Authority does not adopt an annual budget.

**Sumter County, Florida**  
**Balance Sheet**  
**Component Unit - Industrial Development Authority**  
**September 30, 2011**

<u>ASSETS</u>	
Cash and equivalents	\$ 31,417
<b>TOTAL ASSETS</b>	<u><u>\$ 31,417</u></u>
 <u>LIABILITIES</u>	
Accounts payable	60
<b>TOTAL LIABILITIES</b>	<u>60</u>
 <u>FUND BALANCE</u>	
Unassigned	31,357
<b>TOTAL FUND BALANCE</b>	<u>31,357</u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <u><u>\$ 31,417</u></u>

**Sumter County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Component Unit - Industrial Development Authority**  
**For the Fiscal Year Ended September 30, 2011**

<u>REVENUES</u>	
Miscellaneous	\$ 500
TOTAL REVENUES	<u>500</u>
<u>EXPENDITURES</u>	
Current:	
Economic Environment	<u>5,526</u>
TOTAL EXPENDITURES	<u>5,526</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,026)
FUND BALANCE – BEGINNING OF YEAR	<u>36,383</u>
FUND BALANCE – END OF YEAR	<u><u>\$ 31,357</u></u>

**Sumter County, Florida**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended September 30, 2011**

<b>FEDERAL AWARDS</b>	FEDERAL CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	PROGRAM TOTAL
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>				
Passed Through Department of Community Affairs:				
Hazard Mitigation Grant	97.039	09HM-41-06-74-01-020	15,227	
Hazard Mitigation Grant	97.039	09HM-7J-05-70-01-005	305	
Hazard Mitigation Grant	97.039	09HM-7J-05-70-01-006	18,659	34,191
Emergency Management Performance Grant	97.042	11-FG-7W-05-70-01-079	62,667	
State Homeland Security Grant Issue 7	97.067	10-DS-39-05-70-01-314	21,523	
Community Emergency Response Team (CERT)	97.067	10-CI-49-05-70-01-344	7,990	
Community Emergency Response Team (CERT)	97.067	10-CC-43-05-70-01-274	4,515	34,028
Direct:				
ARRA - Assistance to Firefighters - Firefighters Station Construction Grant	97.115	EMW-2009-FC-05940R	1,880,632	
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Section 8 Housing Assistance	14.871	FL117	612,909	
Passed Through Department of Community Affairs:				
CDBG - Panacooche Retreats Grant	14.228	11DB-T3-05-70-01-N10	11,000	
<b><u>DEPARTMENT OF JUSTICE</u></b>				
Passed Through the Attorney General:				
VOCA	16.575	V10136	48,706	
State Criminal Alien Assistance Program (SCAAP)	16.606	2010-AP-BX-0231	22,490	
Passed Through State Department of Law Enforcement:				
Byrne Formula Grant - Drug Task Force V	16.738	2011-JAGC-SUMT-1-B2-125	85,212	
ARRA -Sumter County Stimulus Corrections/Law Enforcement Grant	16.803	2010-ARRC-SUMT-4-W7-158	145,493	
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>				
Passed Through State Department of Transportation:				
Section 5310 - Capital Grant - Noncash Assistance	20.513	413360-1	160,445	
Section 5316 - Program Grant	20.516	APA52	38,616	
Section 5317 - New Freedom	20.521	AQC10	10,431	
Total Transit Services Cluster				209,492
Section 5311 - Transportation Operating Assistance Grant	20.509	AOX11	291,617	
ARRA - Highway Planning and Const. - C476B	20.205	APZ20	890,516	
ARRA - Highway Planning and Const. - C470	20.205	APT44	433,270	1,323,786
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Passed Through Department of Revenue:				
Child Support Enforcement Title IV – D	93.563	CD360	94,831	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 4,857,054</b>	

**Sumter County, Florida**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended September 30, 2011**

<b>STATE FINANCIAL ASSISTANCE</b>	STATE CSFA NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	PROJECT TOTAL
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>				
Small County Consolidated Grants	37.012	128SC	65,919	
Statewide surface water restoration and wastewater projects	37.039	LP6785	92,421	
Florida Organics Recycling Center of Excellence (FORCE)	37.074	S0441	156,762	
<u>DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</u>				
Mosquito Control/Waste Tire Abatement	42.003	16078	27,800	
<u>DEPARTMENT OF STATE, SECRETARY OF STATE</u>				
State Aid to Libraries	45.030	07-ST-77	5,730	
State Aid to Libraries	45.030	08-ST-78	8,150	
State Aid to Libraries	45.030	09-ST-77	98,696	
State Aid to Libraries	45.030	10-ST-79	70,739	
State Aid to Libraries	45.030	11-ST-81	3,167	186,482
<u>DEPARTMENT OF COMMUNITY AFFAIRS</u>				
Emergency Management Preparedness & Assistance	52.008	11-BG-05-05-70-01-179	102,530	
Emergency Management Preparedness & Assistance	52.008	12-BG-05-05-70-01-060	25,544	128,074
<u>FLORIDA HOUSING FINANCE CORPORATION</u>				
State Housing Initiatives Partnership Program	52.901	N/A	391,743	
<u>DEPARTMENT OF TRANSPORTATION</u>				
Trip/Equipment Grant	55.001	248537-1-84-01 APZ93	143,713	
Trip/Equipment Grant	55.001	248537-1-84-01 AQC24	49,917	193,630
Joint Participation Agreement - Expansion of Services	55.012	AP405	7,591	
Joint Participation Agreement - Expansion of Services	55.012	AP406	6,250	
Joint Participation Agreement - Expansion of Services	55.012	AP407	14,598	
Joint Participation Agreement - Expansion of Services	55.012	AQ701	26,000	54,439
SCRAP - CR673	55.016	AQ731	13,602	
SCRAP - C470	55.016	AQ730	11,860	25,462
<u>DEPARTMENT OF HEALTH</u>				
Emergency Medical Services County Grant	64.005	C0060	8,917	
<u>DIVISION OF EMERGENCY MANAGEMENT</u>				
2012 Hazards Analysis	52.023	12-CP-03-05-70-01-216	3,370	
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<u><u>\$ 1,335,019</u></u>	

**Sumter County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and**  
**State Financial Assistance**  
**For the Year Ended September 30, 2011**

NOTE 1 – BASIS OF PRESENTATION

In the accompanying schedule, expenditures represent allowable costs determined in accordance with generally accepted accounting principles, or allowable billings.

NOTE 2 – SUBRECIPIENTS

The County did not provide federal or state awards to subrecipients.

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

## Management Letter

The Honorable County Commissioners  
Sumter County, Florida

We have audited the financial statements of Sumter County, Florida (the "County") as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated March 29, 2012.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and U.S. Office of Management and Budget Circular A-133. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The County has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Financial Condition

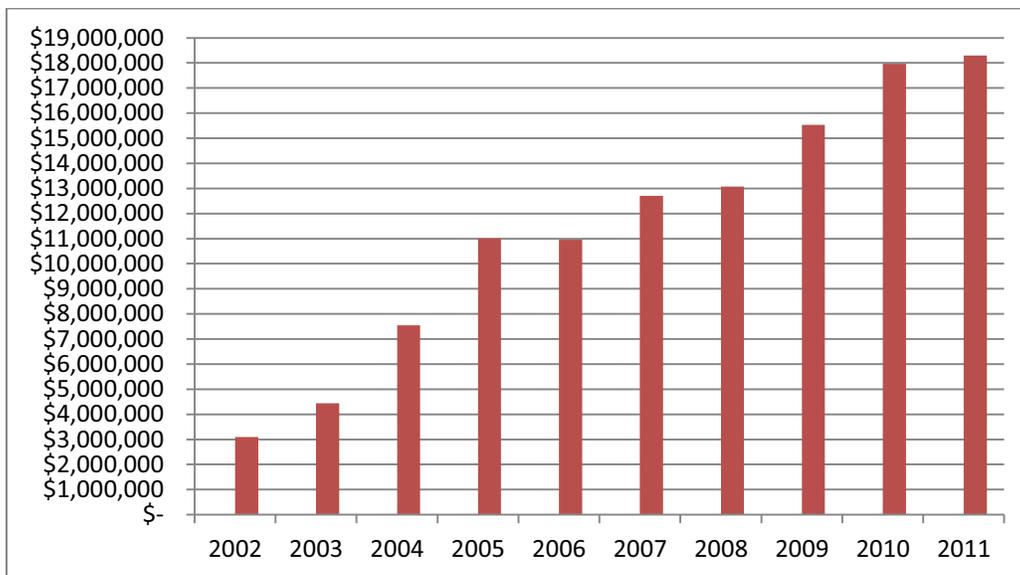
As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.503, Florida Statutes, "Determination of Financial Emergency". In connection with our audit, we determined that the County has not met one or more of the conditions described in Section 218.503(1), Florida Statutes.

Also, as required by the Rules of the Auditor General, we applied financial condition assessment procedures, as of the end of the fiscal year, pursuant to Rule 10.556(7). It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by management. The application of such procedures did not reveal evidence of "deteriorating financial condition" as that term is defined in Rule 10.554.

The following information is presented, for the County's convenience, to summarize financial position trends for the General Fund.

Fund Balance September 30, 2009	Fund Balance September 30, 2010	Fund Balance September 30, 2011
<u>\$ 15,538,851</u>	<u>\$ 17,969,123</u>	<u>\$ 18,299,265</u>

Additionally, trend information relative to the General Fund is hereafter graphically displayed.



Annual Financial Report

As required by the Rules of the Auditor General, we determined that the annual financial report for the County for the fiscal year ended September 30, 2011, filed with the Department of Financial Services pursuant to Section 218.32, Florida Statutes, is in substantial agreement with the audit report for the fiscal year ended September 30, 2011.

Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal noncompliance with the provisions of Section 218.415, Florida Statutes.

Other Matters

As required by the Rules of the Auditor General, we performed separate audits of each of the County's constitutional officers. The comments included in those separately-issued reports should be considered in conjunction with this management letter.

The Honorable County Commissioners  
Sumter County, Florida  
Page 3

This management letter is intended solely for the information and use of the County and its management, and appropriate audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Car, Riggs & Ingram LLC*

March 29, 2012  
Gainesville, Florida

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

The Honorable County Commissioners  
Sumter County, Florida

We have audited the financial statements of the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Sumter County, Florida (the "County") as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2012. Our report on the financial statements explained that the County restated certain beginning fund balances. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the County, its management and appropriate oversight agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram LLC*

March 29, 2012  
Gainesville, Florida

**Report on Compliance With Requirements That Could  
Have a Direct and Material Effect on Each Major Program and Project  
and on Internal Control Over Compliance**

The Honorable County Commissioners  
Sumter County, Florida

Compliance

We have audited the compliance of Sumter County, Florida (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the requirements described in the State Projects Compliance Supplement that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2011. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the Auditor General. Those standards, OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended September 30, 2011.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying Schedule of Findings and Questioned Costs as item 11-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding identified in our audit is described in the accompanying letter of response. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County and its management, and appropriate oversight agencies and is not intended to be and should not be used by anyone other than these specified parties.



March 29, 2012  
Gainesville, Florida

**Sumter County, Florida  
Schedule of Findings and Questioned Costs  
For the Year Ended September 30, 2011**

**PART I - SUMMARY OF AUDITORS' RESULTS**

- (i) The independent auditors' report on the financial statements expressed an unqualified opinion.
- (ii) The audit did not report significant deficiencies in internal control over financial reporting.
- (iii) The audit did not disclose any noncompliance considered material to the financial statements.
- (iv) The audit did report a significant deficiency in internal control over a major federal program. The audit did not report significant deficiencies in internal control over the major state projects. No material weaknesses were disclosed during the audit.
- (v) The report on compliance for the major federal programs and state projects was unqualified.
- (vi) The audit disclosed a finding relative to a major federal program as referenced in (iv) above. The audit disclosed no findings relative to the major state projects.
- (vii) The County's major programs/projects were:
 

<u>Federal Programs</u>	<u>CFDA Number</u>
Highway Planning and Construction – ARRA	20.205
Firefighters Station Construction Grant – ARRA	97.115
<u>State Projects</u>	<u>CSFA Number</u>
State Aid To Libraries	45.030
State Housing Initiatives Partnership Program	52.901
Trip and Equipment Grant	55.001
- (viii) A threshold of \$300,000 was used to distinguish between Type A and Type B programs for federal programs, and \$300,000 was used for state projects.
- (ix) The County qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

**PART II - FINANCIAL STATEMENT FINDINGS**

There were no findings relative to the financial statements.

**Sumter County, Florida**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2011**

**PART III – FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS**

Finding 11-1

CFDA: 97.115

Questioned  
Costs

*Condition and  
Criteria:*

Grantees who receive federal financial assistance are required to compensate contractors and subcontractors in accordance with the Davis-Bacon Act. Our testing of the Firefighters Station Construction Grant revealed instances of noncompliance with the prevailing wage rates under the Davis-Bacon Act, as well as a lack of internal control procedures in place to prevent or detect such noncompliance.

*Effect:*

All known errors were corrected during the course of our audit.

\$ --

*Cause:*

The system of internal control did not provide for adequate oversight to ensure Davis-Bacon Act compliance.

*Auditors’  
Recommendation:*

Internal control procedures should be strengthened to ensure the County is in compliance with Davis-Bacon Act prevailing wage rates for applicable grants.

**PART IV – FINDINGS AND QUESTIONED COSTS – STATE PROJECTS**

There were no findings relative to state projects.

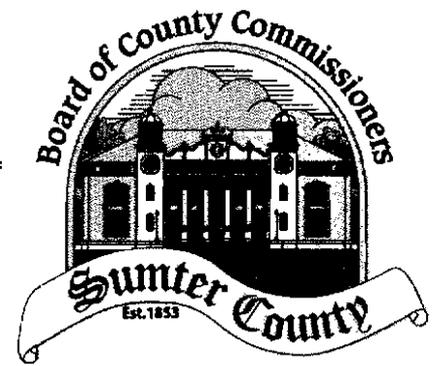
**Sumter County, Florida  
Summary Schedule of Prior Audit Findings  
Relative to Financial Assistance  
For the Year Ended September 30, 2011**

There were no prior audit findings relative to financial assistance.

# ***Board of County Commissioners***

## ***Sumter County, Florida***

7375 Powell Road • Wildwood, FL 34785 • Phone (352) 689-4400 • FAX: (352) 689-4401  
Website: <http://sumtercountyfl.gov>



May 8, 2012

David W. Martin  
Auditor General  
Claude Denson Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, FL 32399-1450

Re: Audit for fiscal year ending September 30, 2011

Dear Mr. Martin:

Sumter County acknowledges receipt of the audit report for Sumter County Board of County Commissioners for the fiscal year ending September 30, 2011.

In response to Audit finding 11-1, the following is provided:

The September 30, 2011 Audit Report for Sumter County encompasses the second year of the Firefighters Station Construction Grant. In the audit dated September 30, 2010, there were no audit findings regarding this grant.

The grant was awarded to Sumter County (County) in 2009 under the American Recovery and Reinvestment Act (ARRA). To notice contractors of their obligation to be in compliance with the ARRA and Davis-Bacon Act, as part of the Request for Proposals (RFP) the County required respondent contractors and their sub-contractors to sign an affidavit stating that they understood the requirements and provisions of the ARRA.

During the second year of the grant, the Department of Labor (DOL) performed a labor audit of contractors working under the grant. During the audit, the DOL determined that contractors were using Wage Determination (WD) schedule in affect at contract award date rather than the WD schedule in affect at the time of the RFP. Additionally, as the WD schedule for Sumter County did not include all positions that would be employed on the contract, the contractors utilized "best-fit" categories for their employees. DOL determined that this was incorrect.

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Vice Chairman  
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Don Burgess, Dist 3  
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Garry Breeden, Dist 4  
Chairman  
Vice Chairman  
(352) 689-4400  
7375 Powell Road  
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Randy Mask, Dist 5  
2<sup>nd</sup> Vice Chairman  
Office: (352) 689-4400  
Home: (352) 793-3930  
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Bradley S. Arnold,  
County Administrator  
(352) 689-4400  
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Wildwood, FL 34785

Gloria R. Hayward, Clerk & Auditor  
(352) 793-0215  
209 North Florida Street  
Bushnell, FL 33513

County Attorney  
The Hogan Law Firm  
Post Office Box 465  
Brooksville, Florida 34605

To rectify identified deficiencies, Sumter County and the contractors working under the grant took immediate action including the following items.

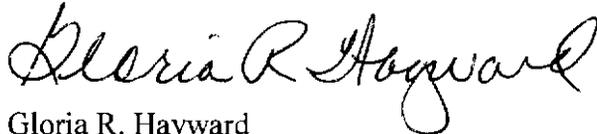
1. Sumter County collaborated with DOL to develop new labor categories for the County;
2. The General Contractor and sub-contractors paid restitution wages to employees based on preliminary DOL information. This was done by the contractors in good faith prior to revised labor categories were in place, and with no documentation from DOL as to how the preliminary estimate of those wages was calculated.
3. Sumter County contracted with URS Corporation to provide an analysis of the contractor's employee wages paid versus what the WD required. The report from URS indicated that wages owed by contractors to employees were less than those paid based on the DOL estimate. In December 2011, URS Corporation made a public records request for the DOL wage calculations. Initial review of DOL calculations reveal that the back wages that the DOL calculated were based on the reclassification of employees. DOL conducted interviews of employees to determine the reclassifications. For example, the certified payrolls may classify the employee as a helper, but after the interview, the DOL reclassified the employee to an electrician based on the employee's tasks. The details of the interviews were not included in the report; therefore the reclassification of the employees could not be confirmed by URS.

The Inspector General's Office recently conducted an audit of the Firefighters Station Construction Grant. Although the final audit report has not been received by the County, preliminary conversations with the auditor indicate that he believes Sumter County has excellent policies and procedures in place which are intended to ensure compliance with grant requirements. It is the opinion of management that all necessary steps have been taken to rectify DOL identified deficiencies on the grant and to prevent future occurrences.

Very truly yours,



Garry Breeden  
Chairman



Gloria R. Hayward  
Clerk of the Circuit Court

**Sumter County Clerk of the Circuit Court  
Audit Report  
September 30, 2011**

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## Independent Auditors' Report

The Honorable Gloria R. Hayward  
Clerk of the Circuit Court  
Sumter County, Florida

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Sumter County Clerk of the Circuit Court (the "Office") as of and for the year ended September 30, 2011, which collectively comprise the Office's special purpose financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Office. Our responsibility is to express opinions 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 opinions.

As discussed in Note 1 to the financial statements, the accompanying financial statements have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida. They include only the financial activity of the Office, which is an integral part of Sumter County, the primary government for financial reporting purposes.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Office at September 30, 2011, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 19, 2012 on our consideration of the Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

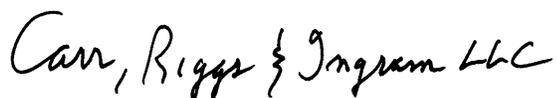
The Honorable Gloria R. Hayward  
Clerk of the Circuit Court  
Sumter County, Florida  
Page 2

testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison schedules listed in the table of contents as “required supplementary information” are not a required part of the special purpose financial statements, but are supplementary information required by the Governmental Accounting Standards Board. 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.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Office’s special purpose financial statements. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the special purpose financial statements of the Office. Such information has been subjected to the auditing procedures applied in the audit of the special purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Office, its management, the Auditor General of the State of Florida, and other agencies and is not intended to be and should not be used by anyone other than these specified parties.



March 19, 2012  
Gainesville, Florida

**Balance Sheet – Governmental Funds  
September 30, 2011  
Sumter County Clerk of the Circuit Court**

	GENERAL FUND	FINE & FORFEITURE FUND	RECORDS MODERN- IZATION FUND	COURT TECHNOLOGY FUND	TOTAL GOVERN- MENTAL FUNDS
<u>ASSETS</u>					
Cash and Equivalents	\$ 175,053	\$ 412,809	\$ 313,035	\$ 883,331	\$ 1,784,228
Due From Other Funds	-	-	4,458	14,755	19,213
Due From Other Governments	927	18,487	-	-	19,414
<b>TOTAL ASSETS</b>	<b><u>\$ 175,980</u></b>	<b><u>\$ 431,296</u></b>	<b><u>\$ 317,493</u></b>	<b><u>\$ 898,086</u></b>	<b><u>\$ 1,822,855</u></b>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>LIABILITIES</u>					
Accounts Payable and Accrued Liabilities	\$ 41,046	\$ 164	\$ -	\$ -	\$ 41,210
Due to Other County Agencies	134,934	285,786	-	-	420,720
<b>TOTAL LIABILITIES</b>	<b>175,980</b>	<b>285,950</b>	<b>-</b>	<b>-</b>	<b>461,930</b>
<u>FUND BALANCES</u>					
Restricted	-	145,346	317,493	898,086	1,360,925
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 175,980</u></b>	<b><u>\$ 431,296</u></b>	<b><u>\$ 317,493</u></b>	<b><u>\$ 898,086</u></b>	<b><u>\$ 1,822,855</u></b>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

	GENERAL FUND	FINE & FORFEITURE FUND	RECORDS MODERN- IZATION FUND	COURT TECHNOLOGY FUND	TOTAL GOVERN- MENTAL FUNDS
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 1,597,441	\$ -	\$ -	\$ 1,597,441
Charges for Services	-	-	53,787	149,579	203,366
Fines and Forfeitures	-	-	-	128,862	128,862
Miscellaneous Revenue	-	150,288	376	247	150,911
<b>TOTAL REVENUES</b>	<b>-</b>	<b>1,747,729</b>	<b>54,163</b>	<b>278,688</b>	<b>2,080,580</b>
<b>EXPENDITURES</b>					
Current:					
General Government Services	1,611,904	-	71,898	-	1,683,802
Court Related	45,322	1,787,467	-	106,223	1,939,012
<b>TOTAL EXPENDITURES</b>	<b>1,657,226</b>	<b>1,787,467</b>	<b>71,898</b>	<b>106,223</b>	<b>3,622,814</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,657,226)</b>	<b>(39,738)</b>	<b>(17,735)</b>	<b>172,465</b>	<b>(1,542,234)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Appropriation from Board of County Commissioners	1,790,948	309,486	-	-	2,100,434
Reversion to Board of County Commissioners	(133,722)	(285,787)	-	-	(419,509)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,657,226</b>	<b>23,699</b>	<b>-</b>	<b>-</b>	<b>1,680,925</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(16,039)</b>	<b>(17,735)</b>	<b>172,465</b>	<b>138,691</b>
<b>FUND BALANCES – October 1, 2010</b>	<b>-</b>	<b>161,385</b>	<b>335,228</b>	<b>725,621</b>	<b>1,222,234</b>
<b>FUND BALANCES – September 30, 2011</b>	<b>\$ -</b>	<b>\$ 145,346</b>	<b>\$ 317,493</b>	<b>\$ 898,086</b>	<b>\$ 1,360,925</b>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Fiduciary Net Assets**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and Equivalents	<u>\$ 1,007,201</u>
<u>LIABILITIES</u>	
Assets Held for Others	908,981
Due to Other Funds	19,213
Due to Other County Agencies	<u>79,007</u>
 TOTAL LIABILITIES	 <u>1,007,201</u>
 NET ASSETS	 <u><u>\$ -</u></u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Sumter County Clerk of the Circuit Court (the "Office") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

**Reporting Entity**

The Clerk of the Circuit Court is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Office is an integral part of Sumter County, the primary government for financial reporting purposes.

**Basis of Presentation**

The Office's financial statements are special purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the "Rules"). These special purpose financial statements are the fund financial statements specified in GASB Statement 34. In conformity with the Rules, the Office has not presented reconciliations to the government-wide financial statements, the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's countywide financial statements.

**Fund Accounting**

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All nonmajor funds are aggregated and displayed in a single column. The Office has no nonmajor governmental funds.

The Office reports the following major governmental funds:

*General Fund* - The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

*Fines and Forfeitures Fund* – This fund is used to account for fines, court costs, filing fees and service charges mandated by Florida Statutes to fund court related expenditures.

*Records Modernization Fund* – This fund is used to account for fees collected and associated expenditures related to equipment upgrades and modernization of all official records of the County.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Court Technology Fund* – This fund is used to account for additional service charges and fines collected and associated expenditures used exclusively to fund the court-related technology needs and court-related program enhancements of the Office.

The Office also reports the following fiduciary funds:

*Agency Funds* - Agency Funds are used to account for resources held by the Office in a custodial capacity.

**Fund Balance**

The Office follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Office is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Office's highest level of decision-making authority, which is a policy of the Office. Committed amounts cannot be used for any other purpose unless the Office removes those constraints by taking the same type of action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the Office's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund.

The Office's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

Capital Assets and Long-Term Liabilities

Capital assets used by the Office are recorded and accounted for by the Sumter County Board of County Commissioners.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to 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. They are instead reported as liabilities in the financial statements of the County.

Cash and Cash Equivalents

All cash and cash equivalents are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security For Public Deposits Act. Every qualified public depository is required by this law to deposit with the State Treasurer eligible collateral equal to, or in excess of, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely insured or collateralized throughout the fiscal year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

**NOTE 2 – INTERFUND BALANCES**

The following interfund balances arose during the normal course of operations of the Office.

	Due From Other Funds	Due To Other Funds
Records Modernization Fund	\$ 4,458	\$ -
Court Technology	14,755	-
Agency Funds	-	19,213
 Total	\$ 19,213	\$ 19,213

**NOTE 3 - CHANGES IN LONG-TERM LIABILITIES**

A summary of changes in long-term liabilities follows:

	BALANCE OCTOBER 1, 2010	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2011	DUE WITHIN ONE YEAR
Compensated Absences	\$153,000	\$ 159,000	\$133,000	\$179,000	\$79,000

**NOTE 4 – FUND BALANCE CLASSIFICATIONS**

Balances of reported fund balance at September 30, 2011 are as follows:

	Fine & Forfeiture Fund	Records Modern- ization Fund	Court Technology Fund	Total
Restricted for:				
Court Operations	\$ 145,346	\$ -	\$ 294,880	\$ 440,226
Court Technology	-	-	603,206	603,206
Records Modernization	-	317,493	-	317,493
 Total Fund Balances	\$ 145,346	\$ 317,493	\$ 898,086	\$ 1,360,925

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

**NOTE 5 - PENSION PLAN**

*Plan Description.* The Office contributes to the Florida Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, PO Box 9000, Tallahassee, Florida 32315-9000, or by calling (850) 488-6491.

*Funding Policy.* The System was employee noncontributory through June 30, 2011. For the period July 1, 2011 through September 30, 2011 the employee contribution rate was 3.00%. The County is required to contribute at an actuarially determined rate. The employer contribution rates at September 30, 2011 were as follows: Regular Employees 4.91%; Special Risk Employees 14.10%; Senior Management 6.27%; Elected Officials 11.14%; DROP 4.42%. The contribution requirements of plan members and the Office are established and may be amended by the Florida Legislature. The Office's contributions to the System for the years ended September 30, 2011, 2010 and 2009 were \$219,000, \$231,000 and \$241,000, respectively, equal to the required contributions for each year.

**NOTE 6 – RISK MANAGMENT**

For health insurance, the Office participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with requirements of GASB Statement 10.

For risks of loss related to workers' compensation, general liability and errors or omissions, the Office participates with the Board of County Commissioners to purchase commercial insurance. For the past three years, there have been no insurance settlements in excess of insurance coverages.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – General Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<u>REVENUES</u>	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
Current:				
General Government Services	1,726,978	1,726,978	1,611,904	115,074
Court Related	63,970	63,970	45,322	18,648
TOTAL EXPENDITURES	1,790,948	1,790,948	1,657,226	133,722
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,790,948)	(1,790,948)	(1,657,226)	133,722
<u>OTHER FINANCING SOURCES (USES)</u>				
Appropriation from Board of County Commissioners	1,790,948	1,790,948	1,790,948	-
Reversion to Board of County Commissioners	-	-	(133,722)	(133,722)
TOTAL OTHER FINANCING SOURCES (USES)	1,790,948	1,790,948	1,657,226	(133,722)
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - October 1, 2010	-	-	-	-
FUND BALANCES - September 30, 2011	\$ -	\$ -	\$ -	\$ -

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – Fine & Forfeiture Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 1,579,106	\$ 1,587,844	\$ 1,597,441	\$ 9,597
Miscellaneous	-	-	150,288	150,288
<b>TOTAL REVENUES</b>	<b>1,579,106</b>	<b>1,587,844</b>	<b>1,747,729</b>	<b>159,885</b>
<b>EXPENDITURES</b>				
Current:				
Court Related	1,888,592	1,897,330	1,787,467	109,863
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(309,486)</b>	<b>(309,486)</b>	<b>(39,738)</b>	<b>269,748</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Appropriation from Board of County Commissioners	309,486	309,486	309,486	-
Reversion to Board of County Commissioners	-	-	(285,787)	(285,787)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>309,486</b>	<b>309,486</b>	<b>23,699</b>	<b>(285,787)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>(16,039)</b>	<b>(16,039)</b>
<b>FUND BALANCES - October 1, 2010</b>	<b>161,385</b>	<b>161,385</b>	<b>161,385</b>	<b>-</b>
<b>FUND BALANCES – September 30, 2011</b>	<b>\$ 161,385</b>	<b>\$ 161,385</b>	<b>\$ 145,346</b>	<b>\$ (16,039)</b>

Notes to Schedule:

Pursuant to Section 28.36, Florida Statutes, the budget is subject to the General Appropriations Act of the Florida Legislature. The State of Florida releases from this appropriation on a monthly basis. As such, the budgeted amounts reflected in this schedule are comprised of nine months of activity from the State's 2010 fiscal year and three months from the State's 2011 fiscal year. The fund is the legal level of control.

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual – Records Modernization Fund  
For the Year Ended September 30, 2011  
Sumter County Clerk of the Circuit Court**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges For Services	\$ 52,000	\$ 52,000	\$ 53,787	\$ 1,787
Miscellaneous Revenues	500	500	376	(124)
<b>TOTAL REVENUES</b>	<b>52,500</b>	<b>52,500</b>	<b>54,163</b>	<b>1,663</b>
<u>EXPENDITURES</u>				
Current:				
General Government	260,000	260,000	71,898	188,102
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(207,500)</b>	<b>(207,500)</b>	<b>(17,735)</b>	<b>189,765</b>
FUND BALANCES - October 1, 2010	335,227	335,227	335,228	1
FUND BALANCES – September 30, 2011	<u>\$ 127,727</u>	<u>\$ 127,727</u>	<u>\$ 317,493</u>	<u>\$ 189,766</u>

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – Court Technology Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
<b><u>REVENUES</u></b>				
Charges For Services	\$ 138,000	\$ 138,000	\$ 149,579	\$ 11,579
Fine and Forfeitures	125,000	125,000	128,862	3,862
Miscellaneous Revenues	1,000	1,000	247	(753)
<b>TOTAL REVENUES</b>	<b>264,000</b>	<b>264,000</b>	<b>278,688</b>	<b>14,688</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Court Related	340,000	340,000	106,223	233,777
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(76,000)</b>	<b>(76,000)</b>	<b>172,465</b>	<b>248,465</b>
<b>FUND BALANCES - October 1, 2010</b>	<b>725,621</b>	<b>725,621</b>	<b>725,621</b>	<b>-</b>
<b>FUND BALANCES – September 30, 2011</b>	<b><u>\$ 649,621</u></b>	<b><u>\$ 649,621</u></b>	<b><u>\$ 898,086</u></b>	<b><u>\$ 248,465</u></b>

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**SUPPLEMENTAL INFORMATION**

**Combining Statement of Fiduciary Net Assets**  
**Agency Funds**  
**September 30, 2011**  
**Sumter County Clerk of the Circuit Court**

	<u>TRUST FUND</u>	<u>COURT REGISTRY FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>			
Cash and Equivalents	<u>\$ 659,485</u>	<u>\$ 347,716</u>	<u>\$1,007,201</u>
<b><u>LIABILITIES</u></b>			
Assets Held for Others	561,265	347,716	908,981
Due to Other Funds	19,213	-	19,213
Due to Other County Agencies	<u>79,007</u>	<u>-</u>	<u>79,007</u>
<b>TOTAL LIABILITIES</b>	<u>659,485</u>	<u>347,716</u>	<u>1,007,201</u>
<b>NET ASSETS</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

## Management Letter

The Honorable Gloria R. Hayward  
Clerk of the Circuit Court  
Sumter County, Florida

We have audited the financial statements of the Sumter County Clerk of the Circuit Court, as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated March 19, 2012.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The Office has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal any noncompliance with the provisions of Section 218.415, Florida Statutes.

### Sections 28.35 and 28.36, Florida Statutes

The Rules of the Auditor General require that statements be included in the management letter as to whether the Office complied with the requirements of Sections 28.35 and 28.36, Florida Statutes. Our audit of the financial statements disclosed no reportable instances of noncompliance with the budget procedures specified in Section 28.36, Florida Statutes, and no reportable instances of noncompliance with the performance standards developed and certified pursuant to Section 28.35, Florida Statutes.

Other Matters

Our audit did not reveal any other matters that we are required to include in this management letter:

This management letter is intended solely for the information and use of the Sumter County Clerk of the Circuit Court, management, the State of Florida Auditor General, and other agencies and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Carr, Riggs & Ingram LLC*

March 19, 2012  
Gainesville, Florida



The Honorable Gloria R. Hayward  
Clerk of the Circuit Court  
Sumter County, Florida

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Sumter County Clerk of the Circuit Court (the "Office") as of and for the year ended September 30, 2011, which collectively comprise the Office's special purpose financial statements and have issued our report thereon dated March 19, 2012. Our report on the financial statements included a paragraph explaining that the Office is an integral part of Sumter County, the primary government for financial reporting purposes. 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.

### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

#### Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

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

### **Communication with Those Charged with Governance**

Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects. Our audit of the financial statements does not relieve you or management of your responsibilities.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. The Office implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during the year. The application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive estimates significantly affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures significantly affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not identify any misstatements during the audit.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Sumter County Clerk of the Circuit Court and management, the State of Florida Auditor General and other agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram LLC*

March 19, 2012  
Gainesville, Florida



## GLORIA R HAYWARD

CLERK OF THE CIRCUIT COURT  
SUMTER COUNTY  
PO Box 2587  
215 E McCollum Avenue  
Bushnell, Florida 33513

Phone: (352) 569-6619  
Finance: (352) 569-6610  
Fax: (352) 569-6623  
Fax: (352) 689-4626  
Villages: (352) 689-4625

March 19, 2012

Auditor General  
Post Office Box 1735  
Tallahassee, Florida 32302

RE: Annual Audit Report for the fiscal year 10/11

Dear Sir:

This is to acknowledge receipt of the audit report by Carr, Riggs, & Ingram, LLC for the office of Clerk of the Circuit Court, Sumter County, Florida, for the fiscal year ending September 30, 2011.

With the implementation of Article V Revision 7 there have been a lot of financial changes and challenges and the implementation of a bifurcated budget in 2009 has been the biggest challenge faced in all the changes imposed by the state.

The Clerk is now responsible for numerous new reports that are tied directly to the budget in the form of performance measures. With the mandated layoffs in July of 2009, staff has struggled to meet all performance measures and continue to serve the court demands and the needs of the public. In lieu of these changes and the impact to staff, I am pleased with the audit report and every year will be a work in progress as we make adjustments to the state changes.

I appreciate all the time and effort that goes into the audit process and the feed back which is very helpful during the year.

Respectfully yours,

GLORIA R. HAYWARD  
Clerk of the Circuit Court  
Sumter County, Florida



**Sumter County Sheriff  
Audit Report  
September 30, 2011**

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## Independent Auditors' Report

The Honorable William O. Farmer, Jr.  
Sheriff  
Sumter County, Florida

We have audited the accompanying financial statements of the major fund and the aggregate remaining fund information of the Sumter County Sheriff (the "Office") as of and for the year ended September 30, 2011, which collectively comprise the Office's special purpose financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Office. Our responsibility is to express opinions 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 opinions.

As discussed in Note 1 to the financial statements, the accompanying financial statements have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida. They include only the financial activity of the Office, which is an integral part of Sumter County, the primary government for financial reporting purposes.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Office at September 30, 2011, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 28, 2012, on our consideration of the Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other

The Honorable William O. Farmer, Jr.  
Sheriff  
Sumter County, Florida  
Page 2

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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison schedule listed in the table of contents as “required supplementary information” is not a required part of the special purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. 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.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Office’s special purpose financial statements. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the special purpose financial statements of the Office. Such information has been subjected to the auditing procedures applied in the audit of the special purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Office, its management, and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.



March 28, 2012  
Gainesville, Florida

**Balance Sheet – Governmental Funds  
September 30, 2011  
Sumter County Sheriff**

	GENERAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>ASSETS</u></b>			
Cash and Equivalents	\$ 1,740,195	\$ 59,419	\$ 1,799,614
Investments	2,061	-	2,061
Due From Other Funds	11,369	5,701	17,070
Due From Other County Agencies	188,307	-	188,307
Due From Other Governments	88,633	-	88,633
Accounts Receivable	32,910	8,548	41,458
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	<u>\$ 2,063,475</u>	<u>\$ 73,668</u>	<u>\$ 2,137,143</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>LIABILITIES</u></b>			
Accounts Payable and Accrued Liabilities	\$ 904,171	\$ -	\$ 904,171
Due to Other Funds	-	11,369	11,369
Due to Other County Agencies	1,159,304	-	1,159,304
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES	<u>2,063,475</u>	<u>11,369</u>	<u>2,074,844</u>
<b><u>FUND BALANCES</u></b>			
Restricted:			
Federal Shared Funds	-	13,481	13,481
Assigned:			
Benefit of Inmates	-	48,818	48,818
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL FUND BALANCES	<u>-</u>	<u>62,299</u>	<u>62,299</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,063,475</u>	<u>\$ 73,668</u>	<u>\$ 2,137,143</u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2011  
Sumter County Sheriff**

	GENERAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 275,952	\$ 15,182	\$ 291,134
Charges for Services	-	21,953	21,953
Miscellaneous	311,674	105,739	417,413
<b>TOTAL REVENUES</b>	<b>587,626</b>	<b>142,874</b>	<b>730,500</b>
<b><u>EXPENDITURES</u></b>			
Current:			
Public Safety	21,647,827	128,519	21,776,346
Court Costs	648,805	-	648,805
<b>TOTAL EXPENDITURES</b>	<b>22,296,632</b>	<b>128,519</b>	<b>22,425,151</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(21,709,006)</b>	<b>14,355</b>	<b>(21,694,651)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Appropriation from Board of County Commissioners	22,855,779	-	22,855,779
Reversion to Board of County Commissioners	(1,146,773)	-	(1,146,773)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>21,709,006</b>	<b>-</b>	<b>21,709,006</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>14,355</b>	<b>14,355</b>
<b>FUND BALANCES – October 1, 2010</b>	<b>-</b>	<b>47,944</b>	<b>47,944</b>
<b>FUND BALANCES – September 30, 2011</b>	<b>\$ -</b>	<b>\$ 62,299</b>	<b>\$ 62,299</b>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Fiduciary Net Assets**  
**September 30, 2011**  
**Sumter County Sheriff**

	<u>AGENCY FUNDS</u>
<u>ASSETS</u>	
Cash and Equivalents	<u>\$ 74,599</u>
<u>LIABILITIES</u>	
Assets Held for Others	68,898
Due to Other Funds	<u>5,701</u>
 TOTAL LIABILITIES	 <u>74,599</u>
 NET ASSETS	 <u><u>\$ -</u></u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Sheriff**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Sumter County Sheriff (the “Office”) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

**Reporting Entity**

The Sheriff is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Office is an integral part of Sumter County, the primary government for financial reporting purposes.

**Basis of Presentation**

The Office’s financial statements are special purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the “Rules”). These special purpose financial statements are the fund financial statements specified in GASB Statement 34. In conformity with the Rules, the Office has not presented reconciliations to the government-wide financial statements, the government-wide financial statements, or management’s discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County’s countywide financial statements.

**Fund Accounting**

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed as a separate column. All nonmajor funds are aggregated and displayed in a single column.

The Office reports the following major governmental fund:

*General Fund* – The General Fund is the general operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

The Office also reports the following fiduciary funds:

*Agency Funds* – Agency Funds are used to account for assets held by the Office in a custodial capacity.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Sheriff**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Fund Balance

The Office follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Office is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Office's highest level of decision-making authority, which is a policy of the Office. Committed amounts cannot be used for any other purpose unless the Office removes those constraints by taking the same type of action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the Office's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund.

The Office's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Sheriff**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

**Capital Assets and Long-Term Liabilities**

Because of the current financial resources measurement focus, the accompanying fund financial statements do not report capital assets or long-term liabilities. Such amounts are instead reported in the government-wide financial statements of the County.

The Office defines capital assets as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets are valued at historical cost or estimated historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Furniture & Equipment	5-10 years
Vehicles	4 years

**Cash and Equivalents**

All cash and equivalents are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security For Public Deposits Act. Every qualified public depository is required by law to deposit with the State Treasurer eligible collateral equal to, or in excess of, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely insured or collateralized throughout the fiscal year.

**Investments**

The Office invests surplus funds in an external investment pool, the Local Government Surplus Funds Trust Fund (the "State Pool"). The State Pool is administered by the Florida State Board of Administration ("SBA"), who provides regulatory oversight. Previously, the SBA reported that the State Pool was exposed to potential risks due to indirect exposure in the sub-prime mortgage financial market. Consequently, the SBA placed some restrictions on how participants could access portions of their surplus funds and ultimately restructured the State Pool into two separate pools ("Florida PRIME" and "Fund B").

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Sheriff**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Florida PRIME has adopted operating procedures consistent with the requirements for a 2a7-like fund. The Office's investment in the Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares.

The Fund B is reported at fair value, determined by the fair value per share of the pool's underlying portfolio.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

Deposits

All deposits of the Office are insured by Federal depository insurance and/or entirely collateralized pursuant to Chapter 280, Florida Statutes.

Investments

At year end, the Office's investment in the State Pool consisted of:

Florida PRIME	\$	2,015
Fund B		46
Total	\$	<u>2,061</u>

The Office's investment in the State Pool exposes it to credit and interest rate risks. The Office does not have a formal investment policy relating to these risks, which are hereafter described.

*Credit Risk* – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Florida PRIME is rated by Standard and Poor's and has a rating at September 30, 2011 of AAAm.

The Fund B is not rated by a nationally recognized statistical rating agency.

*Interest Rate Risk* – The risk that changes in interest rates will adversely affect the fair value of an investment.

The weighted average days to maturity (WAM) of the Florida PRIME fund was 38 days.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Sheriff**

**NOTE 2 – DEPOSITS AND INVESTMENTS**

The weighted average life (WAL) of Fund B at September 30, 2011 was 4.82 years. A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. Since Fund B consists of restructured or defaulted securities, there is considerable uncertainty regarding the WAL.

**NOTE 3 – CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets follows:

	<u>BALANCE OCTOBER 1, 2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2011</u>
Tangible Personal Property	\$5,985,265	\$ 658,024	\$ 394,708	\$ 6,248,581
Less Accumulated Depreciation	<u>3,493,655</u>	<u>822,954</u>	<u>350,329</u>	<u>3,966,280</u>
Total Capital Assets, Net	<u>\$2,491,610</u>	<u>\$ (164,930)</u>	<u>\$ 44,379</u>	<u>\$ 2,282,301</u>

Depreciation expense of \$822,954 applies to the *public safety* function.

**NOTE 4 – CHANGES IN LONG-TERM DEBT**

A summary of changes in long-term debt follows:

	<u>BALANCE OCTOBER 1, 2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2011</u>	<u>DUE WITHIN ONE YEAR</u>
Compensated Absences	<u>\$1,587,300</u>	<u>\$1,452,400</u>	<u>\$1,385,600</u>	<u>\$1,654,100</u>	<u>\$503,000</u>

**NOTE 5 – PENSION PLAN**

*Plan Description.* The Office contributes to the Florida Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, PO Box 9000, Tallahassee, Florida, 32315-9000, or by calling (850) 488-6491.

**Notes to Financial Statements  
September 30, 2011  
Sumter County Sheriff**

**NOTE 5 – PENSION PLAN**

*Funding Policy.* The System was employee noncontributory through June 30, 2011. For the period July 1, 2011 through September 30, 2011 the employee contribution rate was 3.00%. The Office is required to contribute at an actuarially determined rate. The employer contribution rates at September 30, 2011 were as follows: Regular Employees 4.91%; Special Risk Employees 14.10%; Senior Management 6.27%; Elected Officials 11.14%; DROP 4.42%. The contribution requirements of plan members and the Office are established and may be amended by the Florida Legislature. The Office's contributions to the System for the years ended September 30, 2011, 2010 and 2009 were approximately \$2,121,000, \$2,123,000, and \$1,906,000, respectively, equal to the required contributions for each year.

**NOTE 6 – INTERFUND BALANCES**

The following interfund balances arose during the normal course of operations of the Office.

	Due From Other Funds	Due to Other Funds
General Fund	\$ 11,369	\$ -
Nonmajor Governmental Canteen Fund	5,701	11,369
Agency Funds Inmate Fund	-	5,701
Total	\$ 17,070	\$ 17,070

**NOTE 7 – RISK MANAGEMENT**

For health insurance, the Office participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with requirements of GASB Statement 10.

The Office participates in the Florida Sheriffs' self-insurance fund for risks related to workers' compensation, general liability, professional police and automobile liability. There were no settlements that exceeded coverage in the 2010-2011 fiscal year.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – General Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Sheriff**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL</u>
<b><u>REVENUES</u></b>				
Intergovernmental	\$ -	\$ -	\$ 275,952	\$ 275,952
Miscellaneous	-	-	311,674	311,674
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>587,626</b>	<b>587,626</b>
<b><u>EXPENDITURES</u></b>				
Public Safety	21,945,765	21,945,765	21,647,827	297,938
Court Costs	627,166	627,166	648,805	(21,639)
<b>TOTAL EXPENDITURES</b>	<b>22,572,931</b>	<b>22,572,931</b>	<b>22,296,632</b>	<b>276,299</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>(22,572,931)</b>	<b>(22,572,931)</b>	<b>(21,709,006)</b>	<b>863,925</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Appropriation from Board of County Commissioners	22,572,931	22,572,931	22,855,779	282,848
Reversion to Board of County Commissioners	-	-	(1,146,773)	(1,146,773)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>22,572,931</b>	<b>22,572,931</b>	<b>21,709,006</b>	<b>(863,925)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - October 1, 2010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - September 30, 2011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**SUPPLEMENTAL INFORMATION**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2011  
Sumter County Sheriff**

	CANTEEN FUND	FEDERAL SHARED FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash and Equivalents	\$ 45,938	\$ 13,481	\$ 59,419
Due From Other Funds	5,701	-	5,701
Accounts Receivable	8,548	-	8,548
<b>TOTAL ASSETS</b>	<b>\$ 60,187</b>	<b>\$ 13,481</b>	<b>\$ 73,668</b>
<u>LIABILITIES</u>			
Due to Other Funds	\$ 11,369	\$ -	\$ 11,369
<u>FUND BALANCES</u>			
Restricted:			
Federal Shared Funds	-	13,481	13,481
Assigned:			
Benefit of Inmates	48,818	-	48,818
<b>TOTAL FUND BALANCES</b>	<b>48,818</b>	<b>13,481</b>	<b>62,299</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 60,187</b>	<b>\$ 13,481</b>	<b>\$ 73,668</b>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
September 30, 2011  
Sumter County Sheriff**

	CANTEEN FUND	FEDERAL SHARED FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>REVENUES</u>			
Intergovernmental	\$ -	\$ 15,182	\$ 15,182
Charges for Services	21,953	-	21,953
Miscellaneous	105,709	30	105,739
TOTAL REVENUES	127,662	15,212	142,874
<u>EXPENDITURES</u>			
Current:			
Public Safety	122,919	5,600	128,519
EXCESS OF REVENUES OVER EXPENDITURES	4,743	9,612	14,355
FUND BALANCES - October 1, 2010	44,075	3,869	47,944
FUND BALANCES - September 30, 2011	<u>\$ 48,818</u>	<u>\$ 13,481</u>	<u>\$ 62,299</u>

**Combining Statement of Fiduciary Net Assets**  
**Agency Funds**  
**September 30, 2011**  
**Sumter County Sheriff**

	<u>TRUST FUND</u>	<u>INMATE FUND</u>	<u>UNCLAIMED EVIDENCE FUND</u>	<u>TOTAL AGENCY FUNDS</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ 6,149</u>	<u>\$ 14,431</u>	<u>\$ 54,019</u>	<u>\$ 74,599</u>
<u>LIABILITIES</u>				
Assets Held for Others	6,149	8,730	54,019	68,898
Due to Other Funds	<u>-</u>	<u>5,701</u>	<u>-</u>	<u>5,701</u>
TOTAL LIABILITIES	<u>6,149</u>	<u>14,431</u>	<u>54,019</u>	<u>74,599</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

## Management Letter

(352) 372-6300  
(352) 375-1583 (fax)  
[www.cricpa.com](http://www.cricpa.com)

The Honorable William O. Farmer Jr.  
Sheriff  
Sumter County, Florida

We have audited the financial statements of the Sumter County Sheriff (the "Office"), as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated March 28, 2012. That report should be considered in conjunction with this management letter.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings or recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The Office has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal any noncompliance with the provisions of Section 218.415, Florida Statutes.

### Other Matters

Our audit did not reveal any other matters that we are required to include in this management letter.

This management letter is intended solely for the information and use of the Sumter County Sheriff and management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

The Honorable William O. Farmer, Jr.  
Sheriff  
Sumter County, Florida  
Page 2

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Car, Riggs & Ingram LLC*

March 28, 2012  
Gainesville, Florida

The Honorable William O. Farmer Jr.  
Sheriff  
Sumter County, Florida

We have audited the financial statements of the major fund and the aggregate remaining fund information of the Sumter County Sheriff (the "Office") as of and for the year ended September 30, 2011, which collectively comprise the Office's special purpose financial statements, and have issued our report thereon dated March 28, 2012. Our report on the financial statements included a paragraph explaining that the financial statements include only the financial activities of the Office and, accordingly, are not intended to be a complete presentation for Sumter County, the primary government for financial reporting purposes. 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.

### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

#### Internal Control Over Financial Reporting

Management of the Office is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

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

### **Communication with Those Charged with Governance**

Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects. Our audit of the financial statements does not relieve you or management of your responsibilities.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. During 2011, the Office implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are sometimes particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive estimates significantly affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are sometimes particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures significantly affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted no misstatements as a result of audit procedures.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Sumter County Sheriff and management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram LLC*

March 28, 2012  
Gainesville, Florida

*Sheriff*

Office: (352) 569-1600  
Fax #: 352-569-1605



WILLIAM O. "BILL" FARMER, JR. – SUMTER COUNTY

MEMBER, FLORIDA SHERIFFS ASSOCIATION  
1010 NORTH MAIN STREET  
BUSHNELL, FLORIDA 33513

March 28, 2012

The Honorable David W. Martin, CPA  
State of Florida Auditor General  
Post Office Box 1735  
Tallahassee, FL 32302

Dear Honorable Martin:

I have been presented with the audit report for the Sumter County Sheriff for the fiscal year ended September 30, 2011. I am pleased to note that there were no adverse comments which require corrective action.

Sincerely,

A handwritten signature in black ink that reads "William O. Farmer, Jr." with a stylized flourish at the end.

William O. Farmer, Jr.  
Sheriff

WOF/g

"An Accredited Agency"  
[www.sumtercountysheriff.org](http://www.sumtercountysheriff.org)

**Sumter County Tax Collector  
Audit Report  
September 30, 2011**

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## Independent Auditors' Report

The Honorable Tom Swain  
Tax Collector  
Sumter County, Florida

We have audited the accompanying financial statements of the major fund and the aggregate remaining fund information of the Sumter County Tax Collector (the "Office") as of and for the year ended September 30, 2011, which collectively comprise the Office's special purpose financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Office. Our responsibility is to express opinions 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 opinions.

As discussed in Note 1 to the financial statements, the accompanying financial statements have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida. They include only the financial activity of the Office, which is an integral part of Sumter County, the primary government for financial reporting purposes.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Office at September 30, 2011, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 9, 2012 on our consideration of the Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of

The Honorable Tom Swain  
Tax Collector  
Sumter County, Florida  
Page 2

internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison schedule listed in the table of contents as “required supplementary information” is not a required part of the special purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. 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.

This report is intended solely for the information and use of the Office, its management, and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.



February 9, 2012  
Gainesville, Florida

**Balance Sheet – Governmental Funds  
September 30, 2011  
Sumter County Tax Collector**

	GENERAL FUND
<u>ASSETS</u>	
Cash and Equivalents	<u>\$ 93,800</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts Payable and Accrued Liabilities	\$ 51,919
Due to Other County Agencies	<u>41,881</u>
TOTAL LIABILITIES	93,800
FUND BALANCE	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 93,800</u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Year Ended September 30, 2011  
Sumter County Tax Collector**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	\$ -
<u>EXPENDITURES</u>	
Current:	
General Government Services	<u>1,764,114</u>
EXCESS OF REVENUES UNDER EXPENDITURES	<u>(1,764,114)</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Appropriation from Board of County Commissioners	1,805,485
Reversion to Board of County Commissioners	<u>(41,371)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,764,114</u>
NET CHANGE IN FUND BALANCE	-
FUND BALANCE - October 1, 2010	<u>-</u>
FUND BALANCE - September 30, 2011	<u><u>\$ -</u></u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Fiduciary Net Assets**  
**September 30, 2011**  
**Sumter County Tax Collector**

	<u>AGENCY FUND</u>
<u>ASSETS</u>	
Cash and Equivalents	\$ 1,925,832
Due From Other Governments	112
Receivables	<u>14,379</u>
 TOTAL ASSETS	 <u>1,940,323</u>
<u>LIABILITIES</u>	
Assets Held for Others	1,890,561
Due to Other County Agencies	<u>49,762</u>
 TOTAL LIABILITIES	 <u>1,940,323</u>
 NET ASSETS	 <u><u>\$ -</u></u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Tax Collector**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Sumter County Tax Collector conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

**Reporting Entity**

The Tax Collector is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Office is an integral part of Sumter County, the primary government for financial reporting purposes.

**Basis of Presentation**

The Office's financial statements are special purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the "Rules"). These special purpose financial statements are the fund financial statements specified in GASB Statement 34. In conformity with the Rules, the Office has not presented reconciliations to the government-wide financial statements, the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's countywide financial statements.

**Fund Accounting**

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed as a separate column. All nonmajor funds are aggregated and displayed in a single column. The Office does not report any nonmajor governmental funds.

The Office reports the following major governmental fund:

**General Fund** - The General Fund is the general operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

The Office also reports the following fiduciary fund:

**Agency Fund** - The Agency Fund is used to account for assets held by the Office in a custodial capacity.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Tax Collector**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Balance

The Office follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Office is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Office's highest level of decision-making authority, which is a policy of the Office. Committed amounts cannot be used for any other purpose unless the Office removes those constraints by taking the same type of action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the Office's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund.

The Office's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Tax Collector**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

**Capital Assets and Long-Term Liabilities**

Capital assets used by the Office are recorded and accounted for by the Sumter County Board of County Commissioners.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to 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. They are instead reported as liabilities in the financial statements of the County.

**Cash and Equivalents**

All cash and equivalents are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security For Public Deposits Act. Every qualified public depository is required by this law to deposit with the State Treasurer eligible collateral equal to, or in excess of, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely collateralized throughout the fiscal year.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**Notes to Financial Statements  
September 30, 2011  
Sumter County Tax Collector**

**NOTE 2 – CHANGES IN LONG-TERM LIABILITIES**

A summary of changes in long-term liabilities follows:

	BALANCE OCTOBER 1, <u>2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE SEPTEMBER 30, <u>2011</u>	DUE WITHIN <u>ONE YEAR</u>
Compensated Absences	<u>\$160,000</u>	<u>\$103,000</u>	<u>\$ 99,000</u>	<u>\$164,000</u>	<u>\$62,000</u>

**NOTE 3 – PENSION PLAN**

*Plan Description.* The Office contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida 32315, or by calling (850) 488-6491.

*Funding Policy.* The System was employee noncontributory through June 30, 2011. For the period July 1, 2011 through September 30, 2011 the employee contribution rate was 3.00%. The Office is required to contribute at an actuarially determined rate. The employer contribution rates at September 30, 2011 were as follows: Regular Employees 4.91%; Special Risk Employees 14.10%; Senior Management 6.27%; Elected Officials 11.14%; DROP 4.42%. The contribution requirements of plan members and the Office are established and may be amended by the Florida Legislature. The Office's contributions to the System for the years ended September 30, 2011, 2010 and 2009 were approximately \$103,000, \$111,000 and \$107,000, respectively, equal to the required contributions for each year.

**NOTE 4 – RISK MANAGEMENT**

For health insurance, the Office participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with requirements of GASB Statement 10.

For risks of loss related to workers' compensation, general liability and errors or omissions, the Office participates with the Board of County Commissioners to purchase commercial insurance. For the past three years, there have been no insurance settlements in excess of insurance coverages.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – General Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Tax Collector**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<u>REVENUES</u>	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
Current:				
General Government Services	<u>1,805,485</u>	<u>1,805,485</u>	<u>1,764,114</u>	<u>41,371</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,805,485)</u>	<u>(1,805,485)</u>	<u>(1,764,114)</u>	<u>41,371</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Appropriation from Board of County Commissioners	1,805,485	1,805,485	1,805,485	-
Reversion to Board of County Commissioners	<u>-</u>	<u>-</u>	<u>(41,371)</u>	<u>(41,371)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,805,485</u>	<u>1,805,485</u>	<u>1,764,114</u>	<u>(41,371)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - September 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

## Management Letter

The Honorable Tom Swain  
Tax Collector  
Sumter County, Florida

We have audited the financial statements of the Sumter County Tax Collector, as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated February 9, 2012.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings or recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The Sumter County Tax Collector has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal any noncompliance with the provisions of Section 218.415, Florida Statutes.

### Other Matters

Our audit did not reveal any other matters that we are required to include in this management letter.

This management letter is intended solely for the information and use of the Sumter County Tax Collector and management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

The Honorable Tom Swain  
Tax Collector  
Sumter County, Florida  
Page 2

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Carr, Riggs & Ingram LLC*

February 9, 2012  
Gainesville, Florida

The Honorable Tom Swain  
Tax Collector  
Sumter County, Florida

We have audited the financial statements of the major fund and the aggregate remaining fund information of the Sumter County Tax Collector (the "Office") as of and for the year ended September 30, 2011, which collectively comprise the Office's special purpose financial statements, and have issued our report thereon dated February 9, 2012. Our report on the financial statements included a paragraph explaining that the Office is an integral part of Sumter County, the primary government for financial reporting purposes. 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.

### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

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

### **Communication with Those Charged with Governance**

Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects. Our audit of the financial statements does not relieve you or management of your responsibilities.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. During 2011, the Office implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are sometimes particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive estimates significantly affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are sometimes particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures significantly affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Sumter County Tax Collector and management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram LLC*

February 9, 2012  
Gainesville, Florida



220 E. McCollum Ave.  
Bushnell, FL 33513  
(352) 569-6740  
FAX (352) 569-6741  
Driver License  
(352) 569-6740

**TOM SWAIN**  
Certified Tax Collector

The Villages Sumter County  
Service Center  
(352) 689-4540  
FAX (352) 689-4541  
Villages Annex  
(352) 689-4645  
FAX (352) 689-4646

February 9, 2012

Honorable David Martin  
State of Florida Auditor General  
P.O. Box 1735  
Tallahassee FL 32302

Dear Honorable David Martin;

I have been presented with the audit report for Sumter County Tax Collector for the fiscal year ending September 30, 2011. I am pleased to note that there were no adverse comments, which require corrective action.

Yours truly,

Tom Swain  
Sumter County Tax Collector

TS/bs

**Sumter County Property Appraiser  
Audit Report  
September 30, 2011**

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## Independent Auditors' Report

The Honorable Ronald E. Hawkins  
Property Appraiser  
Sumter County, Florida

We have audited the accompanying special purpose financial statements of the Sumter County Property Appraiser (the "Office") as of and for the year ended September 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the management of the Office. 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.

As discussed in Note 1 to the financial statements, the accompanying financial statements have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida. They include only the financial activity of the Office, which is an integral part of Sumter County, the primary government for financial reporting purposes.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of the Office at September 30, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 13, 2012 on our consideration of the Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Honorable Ronald E. Hawkins  
Sumter County Property Appraiser  
Sumter County, Florida  
Page 2

The budgetary comparison schedule listed in the table of contents as “required supplementary information” is not a required part of the special purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. 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.

This report is intended solely for the information and use of the Office, its management, and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram LLC*

February 13, 2012  
Gainesville, Florida

**Balance Sheet – Governmental Funds  
September 30, 2011  
Sumter County Property Appraiser**

	GENERAL FUND
<u>ASSETS</u>	
Cash and Equivalents	<u>\$ 50,002</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts Payable and Accrued Liabilities	\$ 28,036
Due to Other County Agencies	<u>21,966</u>
TOTAL LIABILITIES	50,002
FUND BALANCE	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 50,002</u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Year Ended September 30, 2011  
Sumter County Property Appraiser**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Charges for Services	\$ 62,446
<u>EXPENDITURES</u>	
Current:	
General Government Services	<u>1,502,008</u>
EXCESS OF REVENUES UNDER EXPENDITURES	<u>(1,439,562)</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Appropriation from Board of County Commissioners	1,460,534
Reversion to Board of County Commissioners	<u>(20,972)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,439,562</u>
NET CHANGE IN FUND BALANCE	-
FUND BALANCE - October 1, 2010	<u>-</u>
FUND BALANCE - September 30, 2011	<u><u>\$ -</u></u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Property Appraiser**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Sumter County Property Appraiser (the "Office"), conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

**Reporting Entity**

The Property Appraiser is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Office is an integral part of Sumter County, the primary government for financial reporting purposes.

**Basis of Presentation**

The Office's financial statements are special purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the "Rules"). These special purpose financial statements are the fund financial statements specified in GASB Statement 34. In conformity with the Rules, the Office has not presented reconciliations to the government-wide financial statements, the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's countywide financial statements.

**Fund Accounting**

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed as a separate column. All non-major funds are aggregated and displayed in a single column. The Office does not report any nonmajor governmental funds.

The Office reports the following major governmental fund:

**General Fund** - The General Fund is the general operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Property Appraiser**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Fund Balance

The Office follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Office is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Office's highest level of decision-making authority, which is a policy of the Office. Committed amounts cannot be used for any other purpose unless the Office removes those constraints by taking the same type of action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the Office's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund.

The Office's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Property Appraiser**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-Term Liabilities

Capital assets used by the Office are recorded and accounted for by the Sumter County Board of County Commissioners.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to 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. They are instead reported as liabilities in the financial statements of the County.

Cash and Equivalents

All cash and equivalents are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security For Public Deposits Act. Every qualified public depository is required by this law to deposit with the State Treasurer eligible collateral equal to, or in excess of, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely insured or collateralized throughout the fiscal year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**NOTE 2 - CHANGES IN LONG-TERM DEBT**

A summary of changes in long-term debt follows:

	BALANCE OCTOBER 1, <u>2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE SEPTEMBER 30, <u>2011</u>	DUE WITHIN ONE YEAR
Compensated Absences	<u>\$ 178,000</u>	<u>\$ 68,000</u>	<u>\$ 92,000</u>	<u>\$ 154,000</u>	<u>\$ 92,000</u>

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Property Appraiser**

**NOTE 3 - PENSION PLAN**

*Plan Description.* The Office contributes to the Florida Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida 32315, or by calling (850) 488-6491.

*Funding Policy.* The System was employee noncontributory through June 30, 2011. For the period July 1, 2011 through September 30, 2011 the employee contribution rate was 3.00%. The Office is required to contribute at an actuarially determined rate. The employer contribution rates at September 30, 2011 were as follows: Regular Employees 4.91%; Special Risk Employees 14.10%; Senior Management 6.27%; Elected Officials 11.14%; DROP 4.42%. The contribution requirements of plan members and the Office are established and may be amended by the Florida Legislature. The Office's contributions to the System for the years ended September 30, 2011, 2010 and 2009 were approximately \$82,000, \$89,000 and \$95,000, respectively, equal to the required contributions for each year.

**NOTE 4 – RISK MANAGEMENT**

For health insurance, the Office participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with requirements of GASB Statement 10.

For risks of loss related to workers' compensation, general liability and errors or omissions, the Office participates with the Board of County Commissioners to purchase commercial insurance. For the past three years, there have been no insurance settlements in excess of insurance coverages.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – General Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Property Appraiser**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>		WITH FINAL <u>BUDGET</u>
<u>REVENUES</u>				
Charges for Services	\$ 59,716	\$ 62,379	\$ 62,446	\$ 67
<u>EXPENDITURES</u>				
Current:				
General Government Services	<u>1,457,913</u>	<u>1,522,913</u>	<u>1,502,008</u>	<u>20,905</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,398,197)</u>	<u>(1,460,534)</u>	<u>(1,439,562)</u>	<u>20,972</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Appropriation from Board of County Commissioners	1,398,197	1,460,534	1,460,534	-
Reversion to Board of County Commissioners	<u>-</u>	<u>-</u>	<u>(20,972)</u>	<u>(20,972)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,398,197</u>	<u>1,460,534</u>	<u>1,439,562</u>	<u>(20,972)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - September 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

The Honorable Ronald E. Hawkins  
Property Appraiser  
Sumter County, Florida

We have audited the financial statements of the Sumter County Property Appraiser, as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated February 13, 2012.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

#### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings or recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The Office has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

#### Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal any noncompliance with the provisions of Section 218.415, Florida Statutes.

#### Other Matters

Our audit did not reveal any other matters that we are required to include in this management letter.

This management letter is intended solely for the information and use of the Sumter County Property Appraiser and management, and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

The Honorable Ronald E. Hawkins  
Sumter County Property Appraiser  
Sumter County, Florida  
Page 2

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Car, Riggs & Ingram LLC*

February 13, 2012  
Gainesville, Florida

The Honorable Ronald E. Hawkins  
Property Appraiser  
Sumter County, Florida

We have audited the financial statements of the Sumter County Property Appraiser (the "Office") as of and for the year ended September 30, 2011, and have issued our report thereon dated February 13, 2012. Our report on the financial statements included a paragraph explaining that the Office is an integral part of Sumter County, the primary government for financial reporting purposes. 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.

### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

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

### **Communication with Those Charged with Governance**

Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects. Our audit of the financial statements does not relieve you or management of your responsibilities.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. The Office adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during the year. The application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive estimates significantly affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures significantly affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of our audit procedures.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

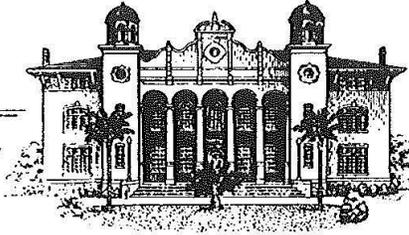
We have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Sumter County Property Appraiser and management, and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram LLC*

February 13, 2012  
Gainesville, Florida

*Sumter  
County*



**RONNIE HAWKINS**  
CERTIFIED FLORIDA APPRAISER  
PROPERTY APPRAISER  
SUMTER COUNTY

218 E. MCCOLLUM AVENUE  
BUSHNELL, FLORIDA 33513-6124  
Phone: (352) 569-6800  
Fax: (352) 569-6780

February 13, 2012

Mr. David Martin  
Auditor General  
State of Florida  
Post Office Box 1735  
Tallahassee, FL 32302

Dear Mr. Martin:

I have been presented with the audit report for the Sumter County Property Appraiser's office for the fiscal year ending September 30, 2011. I am pleased to note that there are no audit findings that require corrective action.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronnie Hawkins".

Ronnie Hawkins, CFA  
Property Appraiser  
RH/ml

**Sumter County Supervisor of Elections  
Audit Report  
September 30, 2011**

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## Independent Auditors' Report

The Honorable Karen S. Krauss  
Supervisor of Elections  
Sumter County, Florida

We have audited the accompanying special purpose financial statements of the Sumter County Supervisor of Elections (the "Office") as of and for the year ended September 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the management of the Office. 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.

As discussed in Note 1 to the financial statements, the accompanying financial statements have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida. They include only the financial activity of the Office, which is an integral part of Sumter County, the primary government for financial reporting purposes.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of the Office at September 30, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 3, 2012 on our consideration of the Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the internal control over financial reporting or on

The Honorable Karen S. Krauss  
Supervisor of Elections  
Sumter County, Florida  
Page 2

compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison schedule listed in the table of contents as “required supplementary information” is not a required part of the special purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. 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.

This report is intended solely for the information and use of the Office, its management, and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram LLC*

February 3, 2012  
Gainesville, Florida

**Balance Sheet – Governmental Funds  
September 30, 2011  
Sumter County Supervisor of Elections**

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash	<u>\$ 117,610</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts Payable and Accrued Liabilities	\$ 57,626
Due to Other County Agencies	<u>25,615</u>
TOTAL LIABILITIES	83,241
 <u>FUND BALANCE</u>	
Restricted - State Elections Grants	<u>34,369</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 117,610</u>

The accompanying “Notes to Financial Statements”  
form an integral part of this statement.

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Year Ended September 30, 2011  
Sumter County Supervisor of Elections**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Miscellaneous	\$ 18
 <u>EXPENDITURES</u>	
Current:	
General Government Services	<u>1,219,193</u>
 EXCESS OF REVENUES UNDER EXPENDITURES	 <u>(1,219,175)</u>
 <u>OTHER FINANCING SOURCES (USES)</u>	
Appropriation from Board of County Commissioners	1,242,669
Reversion to Board of County Commissioners	<u>(25,270)</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>1,217,399</u>
 NET CHANGE IN FUND BALANCE	 (1,776)
 FUND BALANCE - October 1, 2010	 <u>36,145</u>
 FUND BALANCE - September 30, 2011	 <u><u>\$ 34,369</u></u>

The accompanying "Notes to Financial Statements"  
form an integral part of this statement.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Supervisor of Elections**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Sumter County Supervisor of Elections conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

**Reporting Entity**

The Supervisor of Elections is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Office is an integral part of Sumter County, the primary government for financial reporting purposes.

**Basis of Presentation**

The Office's financial statements are special purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the "Rules"). These special purpose financial statements are the fund financial statements specified in GASB Statement 34. In conformity with the Rules, the Office has not presented reconciliations to the government-wide financial statements, the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's countywide financial statements.

**Fund Accounting**

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

**GOVERNMENTAL FUNDS**

**General Fund** - The General Fund is the general operating fund. It is used to account for and report all financial resources.

**Fund Balance**

The Office follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Office is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Supervisor of Elections**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The fund balance classifications specified in GASB Statement No. 54 are as follows:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Office's highest level of decision-making authority, which is a policy of the Office. Committed amounts cannot be used for any other purpose unless the Office removes those constraints by taking the same type of action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the Office's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund.

The Office's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

**Measurement Focus/Basis of Accounting**

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

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

**Notes to Financial Statements  
September 30, 2011  
Sumter County Supervisor of Elections**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

**Capital Assets and Long-Term Liabilities**

Capital assets used by the Office are recorded and accounted for by the Sumter County Board of County Commissioners.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to 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. They are instead reported as liabilities in the financial statements of the County.

**Cash**

All cash is placed in banks that qualify as public depositories pursuant to the provisions of the Florida Security For Public Deposits Act. Every qualified public depository is required by this law to deposit with the State Treasurer eligible collateral equal to, or in excess of, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely insured or collateralized throughout the fiscal year.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**NOTE 2 – LONG-TERM LIABILITIES**

A summary of changes in long-term liabilities follows:

	BALANCE OCTOBER 1, 2010	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2011	DUE WITHIN ONE YEAR
Compensated Absences	<u>\$ 66,700</u>	<u>\$ 40,300</u>	<u>\$ 52,600</u>	<u>\$ 54,400</u>	<u>\$33,000</u>

**Notes to Financial Statements**  
**September 30, 2011**  
**Sumter County Supervisor of Elections**

**NOTE 3 – PENSION PLAN**

*Plan Description.* The Office contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida 32399, or by calling (850) 488-5706.

*Funding Policy.* The System was employee noncontributory through June 30, 2011. For the period July 1, 2011 through September 30, 2011 the employee contribution rate was 3.00%. The Office is required to contribute at an actuarially determined rate. The employer contribution rates at September 30, 2011 were as follows: Regular Employees 4.91%; Special Risk Employees 14.10%; Senior Management 6.27%; Elected Officials 11.14%. The contribution requirements of plan members and the Office are established and may be amended by the Florida Legislature. The Office's contributions to the System for the years ended September 30, 2011, 2010 and 2009 were \$60,317, \$66,125 and \$71,220, respectively, equal to the required contributions for each year.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – General Fund**  
**For the Year Ended September 30, 2011**  
**Sumter County Supervisor of Elections**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<b><u>REVENUES</u></b>				
Miscellaneous	\$ -	\$ -	\$ 18	\$ 18
<b><u>EXPENDITURES</u></b>				
Current:				
General Government Services	1,278,814	1,278,814	1,219,193	59,621
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,278,814)	(1,278,814)	(1,219,175)	59,639
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Appropriation from Board of County Commissioners	1,242,669	1,242,669	1,242,669	-
Reversion to Board of County Commissioners	-	-	(25,270)	(25,270)
TOTAL OTHER FINANCING SOURCES (USES)	1,242,669	1,242,669	1,217,399	(25,270)
NET CHANGE IN FUND BALANCES	(36,145)	(36,145)	(1,776)	34,369
FUND BALANCES - October 1, 2010	36,145	36,145	36,145	-
FUND BALANCES - September 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,369</u>	<u>34,369</u>

Notes to Schedule:

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

## Management Letter

The Honorable Karen S. Krauss  
Supervisor of Elections  
Sumter County, Florida

We have audited the financial statements of the Sumter County Supervisor of Elections, as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated February 3, 2012. That report should be considered in conjunction with this management letter.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings or recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The Office has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal any noncompliance with the provisions of Section 218.415, Florida Statutes.

### Other Matters

Our audit did not reveal any other matters that we are required to include in this management letter.

This management letter is intended solely for the information and use of the Sumter County Supervisor of Elections and management, and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

The Honorable Karen S. Krauss  
Supervisor of Elections  
Sumter County, Florida  
Page 2

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Carr, Riggs & Ingram LLC*

February 3, 2012  
Gainesville, Florida

The Honorable Karen S. Krauss  
Supervisor of Elections  
Sumter County, Florida

We have audited the financial statements of the Sumter County Supervisor of Elections, as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated February 3, 2012. Our report on the financial statements included a paragraph explaining that the Office's financial statements include only the financial activities of the Office and, accordingly, are not intended to be a complete presentation for Sumter County, the primary government for financial reporting purposes. 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.

### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

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

### **Communication with Those Charged with Governance**

Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects. Our audit of the financial statements does not relieve you or management of your responsibilities.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. During 2011, the Office implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are sometimes particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive estimates significantly affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are sometimes particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures significantly affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Office, its management and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram LLC*

February 3, 2012  
Gainesville, Florida

**Karen S. Krauss, Supervisor of Elections**  
*Sumter County, Florida*

• [www.sumterelections.org](http://www.sumterelections.org) • [kkrauss@sumterelections.org](mailto:kkrauss@sumterelections.org) •



**February 3, 2012**

**The Honorable David Martin**  
**Auditor General's Office**  
**P. O. Box 1735**  
**Tallahassee, Florida 32302**

**Dear Mr. Martin,**

**I have received the audit report on the Supervisor of Elections' office for the year ended September 30, 2011. I am pleased to note that the audit has no adverse findings which require corrective action.**

**Please advise if you have any questions.**

**Sincerely,**

**Karen S. Krauss**  
**Supervisor of Elections**  
**Sumter County**

---

**Wildwood Office**  
The Village Sumter Co. Svc. Ctr.  
7375 Powell Road, Suite 145  
Wildwood, FL 34785  
(352) 689-4530

**Main Office**  
900 N Main Street  
Hoswelle, FL 32513  
(352) 569-1540 / (352) 569-1541 fax

**The Villages Annex Office**  
8035 E. C-46G, #401  
The Villages, FL 32162  
(352) 689-4660

**CITY OF CENTER HILL, FLORIDA**  
**COMPREHENSIVE ANNUAL**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**Prepared by**  
**City Clerk**

**CITY OF CENTER HILL, FLORIDA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED SEPTEMBER 30, 2010**

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**CITY OF CENTER HILL, FLORIDA  
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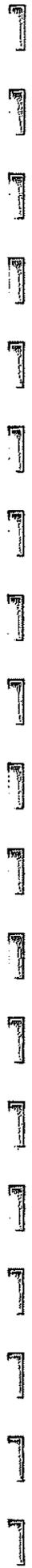
**CITY OF CENTER HILL, FLORIDA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED SEPTEMBER 30, 2010**

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**INTRODUCTORY SECTION**

**CITY OF CENTER HILL  
94 S VIRGINIA AVE/P.O. BOX 649  
CENTER HILL, FL 33514  
352-793-4431  
FAX 352-568-2264**

January 27, 2011

To the Honorable Mayor, and Members of  
the City Council  
City of Center Hill, Florida

The Comprehensive Annual Financial Report for the City of Center Hill, Florida, for the fiscal year ended September 30, 2010 is hereby submitted pursuant to Florida Statutes Chapter 166.241(4) and Chapter 10.500 of the Rules of the Auditor General of the State of Florida. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of my knowledge, the data presented are accurate in all material aspects; the information is presented in a manner designed to fairly set forth the financial position and results of operation of the City as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain a maximum understanding of the City's financial affairs are included. The Comprehensive Annual Financial Report is presented in three major sections.

**Government Structure**

The City of Center Hill is operated under Mayor-Council form of government, Policymaking and legislative authorities are vested in the City Council that consists of five members.

The City Council is responsible, among other things, for passing ordinances, adopting the budget, and making appointments for: Cemetery board, the police chief, and city engineer. In addition, the City Council has the duty of contracting with the City Attorney, and the City's Independent Auditor.

The City Clerk is responsible for carrying out the policies of the Council, overseeing the day-to-day operations.

The City of Center Hill, incorporated in 1925, is located in Central Florida.

**Discussion on Operations of the Enterprise Fund**

Water and Sanitation fund operating revenues increased by \$11,426 in fiscal year 2010. Water and Sanitation fund operating expenditures decreased by \$13,735 from \$246,051 in fiscal year 2009 to \$232,316 in fiscal year 2010.

## **Local Economic Condition & Outlook**

Center Hill is reported as being one of the fastest growing Cities next to Bushnell and Wildwood. Center Hill is strategically located close to Interstate 75 and the Florida Turnpike. Our location provides easy transportation access to both of these metropolitan areas.

## **Major Incentives**

Based on current trends and projected growth, it is anticipated that the outer parts of the City will have the most impact on the commercial sector of the City of Center Hill. As such, it will present the City with significant challenges in order to preserve adopted level of service of its current infrastructure while allowing quality development in the area; however the projected growth will also bring extra revenue that is much needed to provide the infrastructure that the City is facing in the upcoming year.

## **Accounting and Administrative Controls**

In designing the City's accounting system consideration was given to the adequacy of internal accounting controls. Internal Accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition; and
2. The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

1. The cost of the control should not exceed the benefits likely to be derived; and
2. The evaluation of costs and benefits requires estimates and judgments of management.

I believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The City of Center Hill maintains budgetary controls to insure that compliance with legal provisions contained in the annual appropriated budget approved by the City Council. Annual budgets are legally adopted for the activities of the General Fund, Special Revenue Fund (Transportation and Cemetery), and the Enterprise Fund (Water and Sanitation). Budgets are controlled at the department level by the City Clerk who is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total revenues, reserves, or expenditures of any fund must be approved by a majority vote of the City Council.

## **Cash Management**

Cash is invested in either money-market accounts or in certificates of deposit which are insured by Federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool. The criteria used for placement of The City's funds include:

1. Minimize risk to the invested capital.
2. Maintain reasonable liquidity.
3. Maximize return.

## **Risk Management**

The City of Center Hill is insured for property, auto, general and professional liability and workers compensation. The City provides health and life insurance to employees.

## **Retirement/Pension**

On November 1, 2004, the City adopted resolution 2004-08 to enter all eligible employees into the Florida Retirement System. The funding methods and the determination of benefits payable are provided in various acts of the Florida Legislature. These acts provide that employer, such as the City, is required to contribute 9.85% from 10/1/09 to 6/30/10 and 10.77% from 7/1/10 to 9/30/10 of the compensation for regular members, 20.92% from 10/1/09 to 6/30/10 and 23.25% from 7/1/10 to 9/30/10 for special risk and 10.91% for drop from 10/1/09 to 6/30/10 and 12.25% from 7/1/10 to 9/30/10. The City's contributions and accrued benefits to the System for the year ended September 30, 2010 is \$33,584.

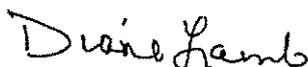
## **Other Information**

Florida Statutes require that an annual financial audit be performed by an independent certified public accountant. This year the audit was performed by Linda L. Thigpen, P.A., Certified Public Accountants.

## **Acknowledgement**

This report represents numerous hours of preparation and is made possible by the dedicated efforts of the City's Administrative Department. I would like to express my appreciation to all staff members who contribute to and maintain the records upon which this report is based. I also thank the Mayor and City Council Members for their interest and support in planning and conduction of the operations of the City in a responsible and progressive manner.

Respectfully submitted,



Diane Lamb  
City Clerk

**CITY OF CENTER HILL  
94 S VIRGINIA AVE/P.O. BOX 649  
CENTER HILL, FL 33514  
352-793-4431  
FAX 352-568-2264**

**City of Center Hill, Florida**

**City Council and Officials**

**September 30, 2010**

---

**Elected Officials**

Mayor.....Ralph Berry  
Chairman.....J. R. Smith  
Vice Chairman.....Randy Newman  
Council Member.....Jim Walts  
Council Member.....Billy Bowles  
Council Member.....Jack Nash

**Administrative Officials**

City Attorney.....Larry Taylor  
City Clerk.....Diane Lamb

# LINDA L. THIGPEN

Certified Public Accountants

Linda L. Thigpen, CPA

Lori G. Maddox, CPA

## INDEPENDENT AUDITORS REPORT

January 27, 2011

Honorable Mayor and Members of  
the City Council  
City of Center Hill, 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 the City of Center Hill, Florida as of and for the year ended September 30, 2010 which collectively comprise the City's basic financial statements, and the individual fund financial statements of the City of Center Hill, Florida as of and for the years ended September 30, 2010 and 2009 as listed in the table of contents. These financial statements are the responsibility of the City of Center Hill, Florida's management. Our responsibility is to express opinions 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 opinions.

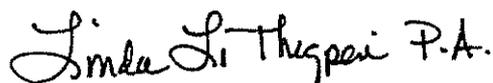
In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Center Hill, Florida as of September 30, 2010 and the respective changes in financial position and cash flows, where applicable, thereof, and the budgetary comparisons of the governmental funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the individual fund financial statements as of September 30, 2010 and 2009 and for the years then ended, present fairly, in all material respects, the financial position of each of the individual funds of the City of Center Hill, Florida, as of September 30, 2010 and 2009 and the results of operation of such funds and the cash flows of the individual proprietary fund for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our reports dated January 27, 2011 on our consideration of the City of Center Hill's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3 through 9 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consist 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Center Hill, Florida basic financial statements and on the individual fund financial statements. The financial information listed as Schedule of Budgetary Compliance and Capital Assets Used in the Operation of Governmental Activities in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statement of the City of Center Hill, Florida. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic and individual fund financial statements, and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements taken as a whole.



Linda L. Thigpen, P.A.

**City of Center Hill  
Management's Discussion and Analysis  
September 30, 2010**

As management of the City of Center Hill, we offer readers of Center Hill's financial statement this narrative overview and analysis as of September 30, 2010. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iii of this report.

**Financial highlights**

The assets of the City of Center Hill Governmental Activities exceeded its liabilities at the close of the most recent fiscal year by \$1,382,890. Of this amount, \$240,568 may be used to meet the government's ongoing obligations to citizens and creditors.

The Total net assets increased by \$138,948. This increase is attributable to capital assets acquired from a FRDAP Grant.

At the end of the current fiscal year, unreserved fund balance for the General Fund was \$85,189.

**Overview of the Financial Statements**

This management discussion and analysis is intended to serve as an introduction to the City of Center Hill's basic financial statements. The City of Center Hill's basic financial statement comprises three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statement themselves.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City of Center Hill's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the City of Center Hill's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City of Center Hill is improving or deteriorating.

The statement of activities present information showing the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some

items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Center Hill that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fee and charges. The governmental activities of the City of Center Hill include general government, public safety, streets, sanitation, and recreation. The business-type activities of the City of Center Hill include a Water department.

The government-wide financial statements can be found on pages 10-11 of this report.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Center Hill, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Center Hill can be divided into two categories: governmental funds, and proprietary funds.

*Governmental funds* - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Center Hill maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. Data from the other governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Center Hill adopts an annual appropriated budget for its governmental funds. Budgetary comparison statements have been provided for these funds to demonstrate compliance with this budget.

*Proprietary funds* – Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Center Hill uses enterprise funds to account for its water services, and sanitation services.

Propriety funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, and sanitation services, of which all are considered to be major funds of the City of Center Hill.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statement.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City of Center Hill, assets exceeded liabilities by \$2,336,060 at the close of the most recent fiscal year.

By far the largest portion of the City of Center Hill's net assets, 88% reflects its investment in capital assets (e.g., land, building, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City of Center Hill uses these capital assets to provide services to citizens consequently; these assets are not available for future spending. Although the City of Center Hill's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the City of Center Hill is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

The government's combined net assets were \$2,336,060 during the current fiscal year.

**Governmental Activities** – Governmental activities increased the City of Center Hill’s net assets by \$73,205 before transfers. Key elements of this increase are as follows:

<b>CITY OF CENTER HILL’S NET ASSETS</b>			
	<b>Governmental</b>	<b>Business-Type Activities</b>	<b>2010 Total</b>
Current and other assets	\$ 275,544	\$ 45,292	\$ 320,836
Capital assets, net	1,526,214	1,033,323	2,559,537
<b>Total assets</b>	<b>1,801,758</b>	<b>1,078,615</b>	<b>2,880,373</b>
Long-term liabilities outstanding	367,399	80,276	447,675
Other liabilities			
<b>Total liabilities</b>	<b>418,868</b>	<b>125,445</b>	<b>544,343</b>
<b>Net assets:</b>			
Invested in capital assets, net of related debt	1,112,299	934,985	2,047,284
Restricted		-	
Unrestricted	270,591	18,185	288,776
<b>Total net assets</b>	<b>\$ 1,385,890</b>	<b>\$ 953,170</b>	<b>\$ 2,336,060</b>
<b>CITY OF CENTER HILL’S CHANGES IN NET ASSETS</b>			
	<b>Governmental</b>	<b>Business-Type Activities</b>	<b>2010 Total</b>
<b>Revenues</b>			
Program Revenues:			
Charges for services	\$ 202,556	\$ 205,785	\$ 408,341
Operating grants and contributions	230,245	-	230,245
Capital grants and contributions	166,857	-	166,857
General revenues:			
Property taxes	86,464	-	86,464
Other taxes	155,404	-	155,404
<b>Total revenues</b>	<b>841,526</b>	<b>205,785</b>	<b>1,047,311</b>
<b>Expenses:</b>			
General government	335,393	-	335,393
Public safety	194,497	-	194,497
Physical environment	11,270	-	11,270
Transportation	160,716	-	160,716
Public Works	12,358	-	12,358
Culture and recreation	22,463	-	22,463
Water	-	152,105	152,105
Sanitation	-	85,304	85,304
<b>Total expenses</b>	<b>\$ 736,697</b>	<b>\$ 237,409</b>	<b>\$ 974,106</b>
Increase (decrease) in net assets before transfers	\$ 104,829	(31,624)	73,205
Transfers in (out)	7,053	(7,053)	-
Increase (decrease) in net assets	111,882	(38,677)	73,205
Net assets beginning	1,243,942	991,847	2,235,789
<b>Net assets ending</b>	<b>\$ 1,355,824</b>	<b>\$ 953,170</b>	<b>\$ 2,308,994</b>

- Property taxes increased by \$8,085 during the year. Most of this increase is attributed to the growth and development within the municipal limits.

### **Business-type Activities**

The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

As of the end of the fiscal year 2010, the City's water and sanitation reported a decrease in net assets of \$20,618.

### **Financial Analysis of the Government's Funds**

As noted earlier, the City of Center Hill uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental fund* – the focus of the City of Center Hill's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Center Hill's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Center Hill's governmental funds reported combined ending fund balances of \$270,590 compared to \$296,681 for the period ending September 30, 2009 all unreserved.

The general fund is the chief operating fund of the City of Center Hill. At the end of the current fiscal year, unreserved fund balance of the general fund was \$85,189 while the total fund balance reached \$270,590. As a measure of the governmental fund's liquidity it may be useful to compare fund balance to total fund expenditures. Total governmental current year deficiency (excess expenditures over revenues) is approximately 3.33 times the amount of the unreserved fund balance.

The fund balance of the City of Center Hill's general fund; increased by \$73,377 before transfers, during the current fiscal year.

*Proprietary funds* – The City of Center Hill's proprietary funds provide the same type of information found in the governmental-wide financial statements, but in more detail.

Unrestricted net assets combined with Invested Net Capital Assets of the Water, and Sanitation fund at the end of the year amount to \$953,170. Other factors concerning the finances of these funds have already been addressed in discussion of the City of Center Hill's business-type activities.

### **Budgetary Highlights**

Differences between the original budget and the final amended budget are briefly summarized as follows:

- The City included an operating transfer out of \$3,100 and reduced water sales by \$4,000 in the amended budget.
- The City's original budget did not include State and Federal Grant Revenues and Expenditures in the Governmental Funds.

#### Capital Asset and Debt Administration

**Capital assets.** The City of Center Hill's investment in capital assets for its governmental and business-type activities as of September 30, 2010 amounted to \$934,985 (net of accumulated depreciation). This investment in capital assets includes land, building, improvements, machinery and equipment.

Capital asset events during the current fiscal year included the following:

The City acquired Recreation Park Improvements through a FRDAP grant in the amount of \$163,413. The Police department acquired equipment through a Recovery Act Justice Assistance Grant in the amount of \$3,540. The City also purchased other miscellaneous capital assets in the amount of \$11,676.

**Long-term debt.** The City of Center Hill's total debt decreased by \$39,087. The debt remaining in the current fiscal year was used to finance the Hurricane Shelter, infrastructure repairs and the purchase of water meters.

#### Economic Factors and Next Year's Budgets and Rates

**Economic Factors.** Center Hill is reported as being one of the fastest growing Cities next to Bushnell and Wildwood. Center Hill is strategically located close to Interstate 75 and the Florida Turnpike. Our location provides easy transportation access to both of these metropolitan areas.

Based on current trends and projected growth, it is anticipated that the outer parts of the City will have the most impact on the commercial sector of the City of Center Hill. As such, it will present the City with significant challenges in order to preserve adopted level of service of its current infrastructure while allowing quality developments in the area; however the projected growth will also bring extra revenue that is much needed to provide the infrastructure that the City is facing in the upcoming year.

#### Request for Information

This financial report is designed to provide a general overview of the City of Center Hill's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or reports for additional financial information should be addressed to the office of the City Clerk, PO Box 649, Center Hill, FL 33514.

**CITY OF CENTER HILL, FLORIDA**  
**STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2010**

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
Cash and Equivalents	\$ 240,568	\$ -	\$ 240,568
Receivables (net of allowance for uncollectibles)	5,302	25,485	30,787
Deposits	5,000	19,807	24,807
Due from Other Governments	24,674	-	24,674
Capital Assets (net of accumulated depreciation):			
Land	195,131	1,033,323	1,228,454
Building and System	863,614		863,614
Improvements Other Than Buildings	330,859	-	330,859
Equipment	136,610	-	136,610
<b>Total Assets</b>	<b>1,801,758</b>	<b>1,078,615</b>	<b>2,880,373</b>
 <u>LIABILITIES</u> 			
Accounts Payable	4,954	7,279	12,233
Customer Deposits	-	19,830	19,830
Noncurrent Liabilities:			
Due within one year	46,515	18,060	64,575
Due in more than one year	367,399	80,276	447,675
<b>Total Liabilities</b>	<b>418,868</b>	<b>125,445</b>	<b>544,313</b>
 <u>NET ASSETS</u> 			
Invested in Capital Assets, net of related debt			-
Unrestricted	1,382,890	953,170	2,336,060
<b>Total Net Assets</b>	<b>\$ 1,382,890</b>	<b>\$ 953,170</b>	<b>\$ 2,336,060</b>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>Governmental Activities:</b>							
General Government	\$ 335,393	\$ 174,299	\$ -	\$ -	\$ (161,094)	\$ -	\$ (161,094)
Public Safety	194,497	15,163	170,696	3,444	(5,194)	-	(5,194)
Physical Environment	11,270	11,294	-	-	24	-	24
Transportation	160,716	-	59,549	-	(101,167)	-	(101,167)
Public Works	12,358	1,800	-	-	(10,558)	-	(10,558)
Culture and Recreation	22,463	-	-	163,413	140,950	-	140,950
<b>Total Governmental Activities</b>	<b>736,697</b>	<b>202,556</b>	<b>230,245</b>	<b>166,857</b>	<b>(137,039)</b>	<b>-</b>	<b>(137,039)</b>
<b>Business-Type Activities:</b>							
Water	152,105	117,483	-	-	-	(34,622)	(34,622)
Sanitation	85,304	88,302	-	-	-	2,998	2,998
<b>Total Business-Type Activities</b>	<b>237,409</b>	<b>205,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31,624)</b>	<b>(31,624)</b>
<b>Total</b>	<b>\$ 974,106</b>	<b>\$ 408,341</b>	<b>\$ 230,245</b>	<b>\$ 166,857</b>	<b>\$ (137,039)</b>	<b>\$ (31,624)</b>	<b>\$ (168,863)</b>
<b>General Revenues:</b>							
Property Taxes					86,464	-	86,464
Sales Taxes					45,135	-	45,135
Franchise and Utility Taxes					110,269	-	110,269
Transfers					7,053	(7,053)	-
<b>Total General Revenues and Transfers</b>					<b>248,921</b>	<b>(7,053)</b>	<b>241,868</b>
<b>Change in Net Assets</b>					<b>111,882</b>	<b>(38,677)</b>	<b>73,205</b>
<b>Net Assets - Beginning</b>					<b>1,243,942</b>	<b>991,847</b>	<b>2,235,789</b>
<b>Net Assets - Ending</b>					<b>\$ 1,355,824</b>	<b>\$ 953,170</b>	<b>\$ 2,308,994</b>

The notes to the financial statements are an integral part of this statement.

**CITY OF CENTER HILL, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2010**

<u>ASSETS</u>	<u>GENERAL</u>	<u>TRANSPORTATION</u>	<u>CEMETERY</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>ASSETS:</b>				
Cash and Equivalents	\$ 61,621	\$ -	\$ 178,947	\$ 240,568
Deposits	5,000	-	-	5,000
Deferred Charges	-	-	-	-
Prepaid Liabilities	-	-	-	-
Accounts Receivable (net of allowance for uncollectibles)	5,302	-	-	5,302
Due from Other Governments	18,220	6,454	-	24,674
<b>Total Assets</b>	<b>\$ 90,143</b>	<b>\$ 6,454</b>	<b>\$ 178,947</b>	<b>\$ 275,544</b>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES:</b>				
Accounts Payable	4,954	-	-	4,954
<b>Total Liabilities</b>	<b>4,954</b>	<b>-</b>	<b>-</b>	<b>4,954</b>
 <b>FUND BALANCES:</b>				
Unreserved	85,189	6,454	178,947	270,590
<b>Total Fund Balances</b>	<b>85,189</b>	<b>6,454</b>	<b>178,947</b>	<b>270,590</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 90,143</b>	<b>\$ 6,454</b>	<b>\$ 178,947</b>	

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Cost of capital asset \$2,096,361 less accumulated depreciation of \$570,147.	1,526,214
Long-term liabilities are not due and payable in the current-period and, accordingly, are not reported in the governmental funds. Long-term liabilities consist of:	
Compensated Absences	(27,066)
Notes Payable	(413,914)
<b>NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 1,355,824</b>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	GENERAL	TRANSPORTATION	CEMETERY	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>				
Taxes	\$ 322,699	\$ -	\$ -	\$ 322,699
Licenses and Permits	5,381	-	-	5,381
Intergovernmental	74,134	59,549	-	133,683
Fines and Forfeitures	15,163	-	-	15,163
Grants	337,553	-	-	337,553
Miscellaneous	15,752	-	11,294	27,046
<b>Total Revenues</b>	<b>\$ 770,682</b>	<b>\$ 59,549</b>	<b>\$ 11,294</b>	<b>\$ 841,525</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	138,455	-	-	138,455
Public Safety	195,483	-	-	195,483
Recreation	15,881	-	-	15,881
Transportation	-	139,876	-	139,876
Cemetery	-	-	11,270	11,270
Capital Outlay	-	1,526	-	1,526
Grants and Aids	321,786	-	-	321,786
Principal	13,322	12,799	-	26,121
Interest	12,378	11,893	-	24,271
<b>Total Expenditures</b>	<b>\$ 697,305</b>	<b>\$ 166,094</b>	<b>\$ 11,270</b>	<b>\$ 874,669</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	73,377	(106,545)	24	(33,144)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	7,053	107,918	899	115,870
Transfers (Out)	(108,817)	-	-	(108,817)
<b>Total Other Financing Sources (Uses)</b>	<b>(101,764)</b>	<b>107,918</b>	<b>899</b>	<b>7,053</b>
<b>Net Change in Fund Balances</b>	<b>(28,387)</b>	<b>1,373</b>	<b>923</b>	<b>(26,091)</b>
Fund Balance, Beginning of Year	113,576	5,081	178,024	296,681
<b>Fund Balance, End of Year</b>	<b>\$ 85,189</b>	<b>\$ 6,454</b>	<b>\$ 178,947</b>	<b>\$ 270,590</b>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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Amounts reported for governmental activities in the Statement of Activities (page 11 ) are different because:

Net Change in Fund Balances--Total Governmental Funds	\$	(26,091)
The net effect of various sales and other dispositions of donated assets.		-
Governmental funds report capital outlays as expenditures. In the Statement of Activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays of \$168,629 exceeded depreciation of \$56,913.		111,716
This is the amount by which disposal of capital assets in the amount of \$-0- exceeds the related depreciation expense in the amount of \$-0-.		-
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		136
Repayment of long-term debt is reported as an expenditure in governmental funds, but a reduction of long-term liabilities in the Statement of Net Assets.		26,121
Change in Net Assets of Governmental Activities	\$	<u>111,882</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	ORIGINAL BUDGET	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Taxes	\$ 312,315	\$ 340,245	\$ 322,699	\$ (17,546)
Licenses and Permits	17,735	4,846	5,381	535
Intergovernmental	71,122	79,742	74,134	(5,608)
Grants	-	333,329	337,553	4,224
Fines and Forfeitures	11,500	16,835	15,163	(1,672)
Miscellaneous	28,061	16,282	15,752	(530)
<b>Total Revenues</b>	<b>440,733</b>	<b>791,279</b>	<b>770,682</b>	<b>(20,597)</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	129,350	125,639	138,455	(12,816)
Public Safety	193,364	199,658	195,483	4,175
Recreation	39,664	45,192	41,581	3,611
Capital Outlay	-	-	-	-
Grants and Capital Outlay from Grants	-	324,764	321,786	2,978
<b>Total Expenditures</b>	<b>362,378</b>	<b>695,253</b>	<b>697,305</b>	<b>(2,052)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,355	96,026	73,377	(22,649)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In (Out)	-	-	7,053	7,053
Proceeds from Long Term Debt	-	-	(108,817)	(108,817)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(101,764)</b>	<b>(101,764)</b>
<b>Net Change in Fund Balance</b>	<b>78,355</b>	<b>96,026</b>	<b>(28,387)</b>	<b>(124,413)</b>
Fund Balance, Beginning of Year	113,576	113,576	113,576	-
<b>Fund Balance, End of Year</b>	<b>\$ 191,931</b>	<b>\$ 209,602</b>	<b>\$ 85,189</b>	<b>\$ (124,413)</b>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL  
CEMETERY FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2010  
With comparative actual amounts for the year ended September 30, 2009**

	<u>FINAL BUDGET</u>	<u>2010 ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>	<u>2009 ACTUAL</u>
<b>REVENUES:</b>				
Charges for services:				
Cemetery Lot Fees	\$ -	\$ -	\$ -	\$ 5,200
Cemetery Headstones	-	-	-	-
Cemetery Donations	6,025	5,857	(168)	2,385
Interest on Cemetery CD's	5,501	5,437	(64)	6,126
	<u>11,526</u>	<u>11,294</u>	<u>(232)</u>	<u>13,711</u>
<b>Total Revenues</b>				
	<u>11,670</u>	<u>11,270</u>	<u>400</u>	<u>11,349</u>
<b>EXPENDITURES:</b>				
Operating Expenses				
	<u>11,670</u>	<u>11,270</u>	<u>400</u>	<u>11,349</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In (Out)	-	899	899	3,501
	<u>-</u>	<u>899</u>	<u>899</u>	<u>3,501</u>
Net Changes in Fund Balance	(144)	923	1,067	5,863
	<u>(144)</u>	<u>923</u>	<u>1,067</u>	<u>5,863</u>
Fund Balance, Beginning of year	178,024	178,024	-	172,161
	<u>178,024</u>	<u>178,024</u>	<u>-</u>	<u>172,161</u>
Fund Balance, End of year	<u>\$ 177,880</u>	<u>\$ 178,947</u>	<u>\$ 1,067</u>	<u>\$ 178,024</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
TRANSPORTATION FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**With comparative actual amounts for the year ended September 30, 2009**

	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET	2009 ACTUAL
<b>REVENUES:</b>				
Intergovernmental	\$ 64,136	\$ 59,549	\$ (4,587)	\$ 59,712
Licenses & Permits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>64,136</b>	<b>59,549</b>	<b>(4,587)</b>	<b>59,712</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Transportation	139,721	139,876	(155)	153,521
Capital Outlay	1,676	1,526	150	579
<b>Debt Service:</b>				
Principal	11,188	12,799	(1,611)	12,204
Interest	9,894	11,893	(1,999)	10,588
<b>Total Expenditures</b>	<b>162,479</b>	<b>166,094</b>	<b>(3,615)</b>	<b>176,892</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(98,343)</b>	<b>(106,545)</b>	<b>(8,202)</b>	<b>(117,180)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In (Out)	3,100	107,918	104,818	119,907
Proceeds From Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources(Uses)</b>	<b>3,100</b>	<b>107,918</b>	<b>104,818</b>	<b>119,907</b>
<b>Net Change in Fund Balance</b>	<b>(95,243)</b>	<b>1,373</b>	<b>96,616</b>	<b>2,727</b>
<b>Fund Balance, Beginning of Year</b>	<b>5,081</b>	<b>5,081</b>	<b>-</b>	<b>2,354</b>
<b>Fund Balance, End of Year</b>	<b>\$ (90,162)</b>	<b>\$ 6,454</b>	<b>\$ 96,616</b>	<b>\$ 5,081</b>

*The notes to the financial statement are an integral part of this statement*

**CITY OF CENTER HILL, FLORIDA**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2010**

BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS

	<u>WATER</u>	<u>SANITATION</u>	<u>TOTALS</u>
<b>CURRENT ASSETS:</b>			
Restricted Cash:			
Customer Deposits	\$ 19,807	\$ -	\$ 19,807
Customer Receivables	<u>10,813</u>	<u>14,672</u>	<u>25,485</u>
Total Current Assets	<u>30,620</u>	<u>14,672</u>	<u>45,292</u>
<b>NONCURRENT ASSETS:</b>			
Capital Assets:			
Utility System - Water	1,707,245	-	1,707,245
Equipment	<u>26,073</u>	<u>-</u>	<u>26,073</u>
	1,733,318	-	1,733,318
Less Accumulated Depreciation	<u>(699,995)</u>	<u>-</u>	<u>(699,995)</u>
Net Capital Assets	<u>1,033,323</u>	<u>-</u>	<u>1,033,323</u>
Total Noncurrent Assets	<u>1,033,323</u>	<u>-</u>	<u>1,033,323</u>
Total Assets	<u>\$ 1,063,943</u>	<u>\$ 14,672</u>	<u>\$ 1,078,615</u>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**STATEMENT OF NET ASSETS (Continued)**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2010**

BUSINESS TYPE ACTIVITIES - ENTERPRISE FUND

	WATER	SANITATION	TOTALS
<b>CURRENT LIABILITIES:</b>			
Payable from Restricted Assets:			
Customer Deposits	\$ 19,830	\$ -	\$ 19,830
Accounts Payable	-	7,279	7,279
Current Portion of Notes Payable	18,060	-	18,060
Total Current Liabilities	37,890	7,279	45,169
<b>NONCURRENT LIABILITIES:</b>			
Note Payable	80,276	-	80,276
Total Liabilities	118,166	7,279	125,445
<b>NET ASSETS:</b>			
Invested in Capital Assets, net of related debt			-
Unrestricted	945,777	7,393	953,170
Total Net Assets	\$ 1,063,943	\$ 14,672	\$ 1,078,615

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS

	<u>WATER</u>	<u>SANITATION</u>	<u>TOTALS</u>
OPERATING REVENUES:			
Charges for Services	\$ 117,483	\$ 88,302	\$ 205,785
Total Operating Revenues	<u>117,483</u>	<u>88,302</u>	<u>205,785</u>
OPERATING EXPENSES:			
Personal Services	35,100	6,537	41,637
Garbage Contract Services	-	78,767	78,767
Depreciation	52,885	-	52,885
Other Operating Expenses	<u>59,027</u>	<u>-</u>	<u>59,027</u>
Total Operating Expenses	<u>147,012</u>	<u>85,304</u>	<u>232,316</u>
Net Operating Income (Loss)	<u>(29,529)</u>	<u>2,998</u>	<u>(26,531)</u>
NONOPERATING REVENUES (EXPENSES):			
Interest Expense	<u>5,093</u>	<u>-</u>	<u>5,093</u>
Total Nonoperating Revenues (Expenses)	<u>5,093</u>	<u>-</u>	<u>5,093</u>
Income (Loss) Before Transfers and Contributions	(34,622)	2,998	(31,624)
TRANSFERS IN (OUT)	(4,056)	(2,998)	(7,054)
Developers Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>(38,678)</u>	<u>-</u>	<u>(38,678)</u>
Total Net Assets, Beginning of Year	<u>984,455</u>	<u>7,392</u>	<u>991,847</u>
Total Net Assets, End of Year	<u>\$ 945,777</u>	<u>\$ 7,392</u>	<u>\$ 953,169</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS

	WATER	SANITATION	TOTALS
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers	\$ 117,905	\$ 88,302	\$ 206,207
Cash Payments to Employees for Services	35,100	78,767	113,867
Cash Payments to Suppliers for Goods and Services	60,657	6,537	67,194
Net Cash Provided by Operating Activities	22,148	2,998	25,146
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers In (Out)	(4,056)	(2,998)	(7,054)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Interest Paid on Note	5,093	-	5,093
Principal Repayments on Note	12,967	-	12,967
Acquisition of Capital Assets	-	-	-
Net Cash Provided by (Used by) Capital and Related Financing Activities	(18,060)	-	(18,060)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Loan Proceeds	-	-	-
NET INCREASE (DECREASE) IN CASH	32	-	32
Cash at Beginning of Year	19,776	-	19,776
Cash at End of Year	\$ 19,808	\$ -	\$ 19,808

*Continued on next page*

*The notes to the financial statements are an integral part of this statement.*

CITY OF CENTER HILL, FLORIDA  
STATEMENT OF CASH FLOWS (Continued)  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	<u>WATER</u>	<u>SANITATION</u>	<u>TOTALS</u>
Operating Income (Loss)	<u>\$ (29,529)</u>	<u>\$ 2,998</u>	<u>\$ (26,531)</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation	52,885		
(Increase) Decrease in Customer Receivables	(393)	-	(393)
Increase (Decrease) in Accounts Payable	-	-	-
(Decrease) Increase in Compensated Absences	-	-	-
Increase (Decrease) in Customer Deposits	<u>(815)</u>	<u>-</u>	<u>(815)</u>
Total Adjustments	<u>51,677</u>	<u>-</u>	<u>(1,208)</u>
Net Cash Provided by Operating Activities	<u>\$ 22,148</u>	<u>\$ 2,998</u>	<u>\$ (27,739)</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. The Reporting Entity**

The City of Center Hill (the "City") is a political subdivision of the State of Florida located in Sumter County. The City operates under a council form of government. The legislative branch of the City is composed of four (4) member elected Council, and an elected mayor. The Mayor and City Council are responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Mayor. The City provides services to its residents in many areas, including public safety (police and fire), highways and streets, water, sanitation, culture and recreation, public improvements, and general administrative services.

The financial statements of the City of Center Hill, Florida have been prepared in conformity with generally accept accounting principles (GAAP) as applicable to governmental entities. Significant accounting policies are described below:

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the City. *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.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Unbilled utility service receivables are estimated and recorded at year-end.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they become both measurable and available.

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Measurable* means the amount of the transaction can be determined, and *available* means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues available if they are collected within 30 days of year-end. Revenues that are susceptible to accrual in the governmental funds include property taxes, sales taxes, franchise fees, municipal utility taxes, and State and County shared revenues. All other revenue items are considered to be measurable and available only when the City receives cash.

Expenditures are generally recorded when a related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

The City reports the following governmental funds:

General Fund - The General Fund (a major fund) is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Transportation  
Cemetery

The City reports the following proprietary funds:

Water Fund - This enterprise fund (a major fund) is used to account for the activities of the City's water utility operations.

Sanitation Fund - This enterprise fund is used to account for the City's Sanitation operation.

Employees' Pension Plan

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements.

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in conjunction with a proprietary fund's principal ongoing operations. Principal operating revenues of the City's Enterprise Funds (water and sanitation) are charges for providing water and sanitation services. Operating expenses include the cost of sales and service, administrative expenses and depreciation on capital assets.

**D. Cash and Investments**

For purposes of the statements of cash flows, cash includes amounts in bank demand deposits: both interest bearing and non-interest bearing.

**E. Receivables**

Water and sanitation operating revenues are generally recognized on the basis of cycle billings rendered monthly. The amount of services delivered after the last billing date and up to September 30 is estimated and accrued at year-end.

**F. Capital Assets**

Capital assets; which include property, plant and equipment, and infrastructure assets (roads, sidewalks, drainage systems, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$500 and an estimated useful life of more than two years.

In the case of the initial capitalization of general infrastructure assets, the City chose to include such items beginning October 1, 2003, the year of implementation of GASB Statement No. 34. As the City constructs or acquires additional capital assets, including infrastructure assets, they are capitalized and reported at historical cost. Donated capital assets are recorded at their estimated fair value on the date donated.

Interest incurred during construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the year ended September 30, 2010.

Depreciation is provided using the straight-line method over the estimated useful lives of the various classes of depreciable assets as follows:

**CITY OF CENTER HILL, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2010**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Buildings	25 to 30 Years
Improvements other than Buildings	10 to 30 Years
Water and Sewer Systems	10 to 50 Years
Infrastructure	30 Years
Equipment	5 to 10 Years

**G. Compensated Absences**

The City accrues accumulated compensated absences (unpaid vacation, sick and comp time benefits) when incurred in the government-wide and proprietary fund financial statements. Compensated absence liabilities are generally not reported in the governmental fund financial statements, as these liabilities would not normally be liquidated with expendable available financial resources.

**H. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

**I. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**NOTE 2: BUDGETING**

The following procedures are used in establishing budgetary data reflected in the financial statements:

- 1) The City Clerk is responsible for preparing a proposed operating budget for the upcoming year prior to September 30 that includes estimated revenues, proposed expenditures and other financing sources and uses.
- 2) Public hearings are held to obtain taxpayer comments and suggestions. The budget is enacted through passage of a resolution
- 3) The City Clerk is authorized to transfer budgeted amounts within any department, but may not revise total department expenditures without the approval of the City Council. The budgetary data presented is in agreement with the originally adopted budget as amended by the City Council.
- 4) Formal budgetary integration is employed as a management control device during the year for all funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. Total budgeted fund expenditures within the governmental type funds may not be exceeded legally. Appropriations lapse at the end of the year encumbrance accounting for commitments are not used.

**CITY OF CENTER HILL, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2010**

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**NOTE 3: CASH DEPOSITS AND INVESTMENTS**

Cash Deposits

At September 30, 2010, the carrying amount of the City's cash deposits was \$260,576 and the bank balance was \$278,372. All cash deposits were held in qualified public depositories and were covered by Federal Depository Insurance (FDIC) or by the Florida Security of Public Deposits Act (the Act); Chapter 280 of the Florida Statutes. The Act established a multiple financial institution collateral pool with the ability to assess member institutions to satisfy the claims of governmental entities if any member financial institution fails. The ability to assess provides protection, which is similar to depository insurance.

Investments

Florida Statutes authorize the investment of funds in time deposits or savings accounts of financial institutions approved by the State Treasurer, obligations of the U.S. Government and certain instruments guaranteed by the U.S. Government.

**NOTE 4: RECEIVABLES**

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sanitation Fund</u>	<u>Transportation Fund</u>
Customer Accounts Receivable	\$ 5,302	\$ 10,813	\$ 14,672	\$ -
Other Receivables	<u>18,220</u>	<u>-</u>	<u>-</u>	<u>6,454</u>
Net Receivables	<u>\$ 23,522</u>	<u>\$ 10,813</u>	<u>\$ 14,672</u>	<u>\$ 6,454</u>

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

**NOTE 5: CAPITAL ASSETS**

	10/1/2009	Transfers/ Additions	Transfers/ Disposals	9/30/2010
<b>Governmental Activities:</b>				
Land (not being depreciated)	\$ 195,131	\$ -	\$ -	\$ 195,131
Capital Assets being depreciated:				
Buildings	946,606	-	-	946,606
Improvements	239,726	163,413	-	403,139
Equipment	189,866	3,041		192,907
Transportation Equipment	356,323	2,255	-	358,578
<b>Total Capital Assets not being depreciated</b>	<b>\$ 1,927,652</b>	<b>\$ 168,709</b>	<b>\$ -</b>	<b>\$ 2,096,361</b>
<b>Business-Type Activities</b>				
Capital assets being depreciated:				
Water System	1,707,242	-	-	1,707,242
Equipment	26,075		-	26,075
	\$ 1,733,317	\$	\$ -	\$ 1,733,317
Less Accumulated Depreciation for:				
Water System	633,530	50,879	-	684,409
Equipment	13,580	2,006		15,586
Total Accumulated Depreciation	647,110	52,885	-	699,995
Total Assets being Depreciated, Net	1,086,207	115,824	-	1,202,031
<b>Business-Type Activities</b>				
<b>Capital Assets, Net</b>	<b>\$ 1,086,207</b>	<b>\$ 115,824</b>	<b>\$ -</b>	<b>\$ 1,202,031</b>

**CITY OF CENTER HILL, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2010**

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**NOTE 5: CAPITAL ASSETS  
(continued)**

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

Governmental Activities:	
General Government	\$ 2,484
Public Safety	9,141
Legislation	418
Public Works	938
Recreation	33,246
Transportation	<u>10,686</u>
Total Depreciation Expense Governmental Activities	<u>\$ 56,913</u>
Business-type-Activities:	
Water	<u>\$ 52,885</u>
Total Depreciation Expense Business-type Activities	<u>\$ 52,885</u>

**NOTE 6: LONG-TERM DEBT**

On October 11, 2006, the City entered into a Master State and Municipal Lease/Purchase agreement with Citimortgage for the purpose of obtaining water meters and AMR Equipment provided by Triton Water Technologies in the amount of \$143,000 for 120 months at a stated rate of 4.83%. The balance of the lease/purchase agreement at September 30, 2010 was \$98,338. The City intends to exercise their option at the end of the lease to purchase the equipment at \$1. The schedule of remaining annual debt service requirements for the note are as follows:

Year	Principal	Interest	Payment
9/30/2011	\$ 13,607	\$ 4,453	\$ 18,060
9/30/2012	14,276	3,784	18,060
9/30/2013	14,987	3,073	18,060
9/30/2014	15,725	2,335	18,060
9/30/2015	16,502	1,558	18,060
Thereafter	<u>23,241</u>	<u>803</u>	<u>24,044</u>
	<u>\$ 98,338</u>	<u>\$ 16,006</u>	<u>\$ 114,344</u>

On February 27, 2007 the City, by resolution No. 2007-02, entered into a Certificate of obligation with Sun Trust Bank in the amount of \$500,000 to finance road re-pavement and overage for the construction of a hurricane shelter. The City has pledged it's obligation of payments out of the City's utilities and franchise taxes. The balance of the obligation at September 30, 2010 was \$413,914. The schedule of remaining annual debt service requirements for the note as follows:

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

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**NOTE 6: LONG-TERM DEBT**  
**(continued)**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
9/30/2011	\$ 27,712	\$ 18,803	\$ 46,515
9/30/2012	29,029	17,486	46,515
9/30/2013	30,448	16,067	46,515
9/30/2014	31,898	14,617	46,515
9/30/2015	33,430	13,085	46,515
Thereafter	261,397	42,281	303,678
	<u>\$ 413,914</u>	<u>\$ 122,339</u>	<u>\$ 536,253</u>

**NOTE 7: PROPERTY TAXES**

Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the state regulating tax assessment are also designed to assure a consistent property valuation method statewide. Florida Statutes permit municipalities to levy property taxes at a rate of up to 10 mills. The millage rate assessed by the City for the fiscal year ended was 4.0 mills.

The tax levy of the City is established by the City Council prior to October 1 of each year and the Sumter County Property Appraiser incorporates the City millages into the total tax levy, which includes County and the County School Board tax requirements.

All property is reassessed according to its fair market value January 1 of each year. Each assessment roll is submitted to the Executive Director of the Florida Department of Revenue for review to determine if it meets all of the appropriate requirements of the Florida Statutes.

Taxes are assessed on November 1 of each year or as soon as thereafter as the assessment roll is certified and delivered to the County Tax Collector. Unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount.

On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest at 18% per year or any lower rate bid by the buyer. The certificate holder may make application for a tax deed on any unredeemed tax certificates after a period of two years. The County holds unsold certificates.

Delinquent taxes on personal property bear interest of 18% per year until the tax is satisfied either by seizure and sale of property, or by the five-year statute of limitations.

The City does not accrue its portion of the County held tax sales certificates or personal property tax warrants because such amounts are not measurable and available as of the balance sheet date.

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

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**NOTE 8: INSURANCE COVERAGE**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City transfers risk of loss through the purchase of commercial insurance. Insurance against losses are provided for the following types of risk:

- Workers' Compensation and Employer's Liability
- General and Automobile Liability
- Real and Personal Property Damage
- Public Officials Liability
- Accidental Death and Disability

The City's coverage for workers' compensation is under a retrospectively rated policy. Premiums are accrued based on the ultimate cost to date of the City's experience for this type of risk.

There have been no significant reductions in insurance coverage during fiscal year 2010. Settled claims have not exceeded the commercial excess coverages.

**NOTE 9: BUDGETARY BASIS OF ACCOUNTING**

The City Council adopts budget resolutions for the General Fund, Transportation Fund, and Water and Sanitation Enterprise Funds. The budget for the Water Enterprise Fund is adopted on an accounting basis other than in accordance with generally accepted accounting principals. Adjustments necessary to convert the results of the Enterprise Fund operations for the year ended September 30, 2010, on the GAAP basis to the budget basis are as follows:

Net Income (Loss) GAAP Basis	\$	(41,676)
Increase Due to Depreciation		52,885
Decrease Due to Capital Acquisitions		-
Decrease Due to Debt Principal Paid		12,967
		<hr/>
Excess Expenses Over Revenues, Budget Basis	\$	<u>24,176</u>

**NOTE 10: CLAIMS AND OTHER LIABILITIES**

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

The City follows the practice of recording liabilities resulting from claims and legal action only when they become fixed or determinable in amount.

**CITY OF CENTER HILL, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

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**NOTE 10: CLAIMS AND OTHER LIABILITIES**  
(continued)

The City prepaid a vendor in the amount of \$8,763 and the vendor subsequently failed to perform. The City filed a criminal complaint against the owner and the court has ordered restitution from the owner. The City has received payments under a court ordered payment plan, however, the payments are in default and the debt has been written off in the current year.

As to date, Florida Grande Motor Coach (presently in bankruptcy) is indebted to the City in the amount of \$11,597. The City has been informed by the bankruptcy attorney that the claim would be paid in full. However, payment may be delayed until the final lots are sold, subject to unsecured creditors. The amount of this accounts receivable was deemed uncollectable at September 30, 2009.

The City is currently seeking to purchase a parcel of land within the City limits. A quiet title suit is currently being litigated and upon completion, thereof, a final judgment will be entered, resulting in the subject property becoming vested in the City as the sole owner. It is uncertain as to what legal and title search fees the City will be liable. The City has expended approximately \$5,000 in demolition fees through September 30, 2010.

**CITY OF CENTER HILL, FLORIDA  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2010 AND 2009**

	2010	2009
<u>ASSETS</u>		
Cash and Equivalents	\$ 61,621	\$ 81,879
Deposits	5,000	5,000
Deferred Charges	-	8,763
Prepaid Liabilities	-	5,115
Accounts Receivable	5,302	5,890
Due from Other Governments:		
Federal	5,000	775
Florida	13,220	13,925
	\$ 90,143	\$ 121,347
Total Assets	\$ 90,143	\$ 121,347
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	4,954	7,771
Total Liabilities	4,954	7,771
FUND BALANCE:		
Unreserved:		
Undesignated	85,189	113,576
Total Fund Balance	85,189	113,576
Total Liabilities and Fund Balance	\$ 90,143	\$ 121,347

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

With comparative actual amounts for the year ended September 30, 2009

	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET	2009 ACTUAL
<b>REVENUES:</b>				
Taxes	\$ 340,245	\$ 322,699	\$ (17,546)	\$ 288,528
Licenses and Permits	4,846	5,381	535	24,605
Intergovernmental	79,742	74,134	(5,608)	72,079
Grant Revenue	333,329	337,553	4,224	162,978
Fines and Forfeitures	16,835	15,163	(1,672)	11,597
Miscellaneous	16,282	15,752	(530)	133,760
<b>Total Revenues</b>	<b>791,279</b>	<b>770,682</b>	<b>(20,597)</b>	<b>693,547</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	125,639	138,455	(12,816)	174,966
Public Safety	199,658	195,483	4,175	205,014
Recreation	45,192	41,581	3,611	44,898
Capital Outlay	-	-	-	22,472
Grants and Grants for Capital Outlay	324,764	321,786	2,978	142,943
<b>Total Expenditures</b>	<b>695,253</b>	<b>697,305</b>	<b>(2,052)</b>	<b>590,293</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	96,026	73,377	(22,649)	103,254
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	-	7,053	7,053	-
Operating Transfers (Out)	-	(108,817)	(108,817)	(150,719)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(101,764)</b>	<b>(101,764)</b>	<b>(150,719)</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	96,026	(28,387)	(124,413)	(47,465)
Fund Balance, Beginning of Year	113,576	113,576	-	161,041
Fund Balance, End of Year	<u>\$ 209,602</u>	<u>\$ 85,189</u>	<u>\$ (124,413)</u>	<u>\$ 113,576</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**  
With comparative actual amounts for the year ended September 30, 2009

	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET	2009 ACTUAL
<b>TAXES:</b>				
Ad Valorem Taxes	\$ 86,463	\$ 86,463	\$ -	\$ 78,378
Local Government Infrastructure Surtax	89,201	84,223	(4,978)	81,228
Franchise Fees:				
Electric	51,852	47,260	(4,592)	40,500
Utility Taxes:				
Electric	56,592	51,873	(4,719)	40,701
Gas	12,162	11,136	(1,026)	5,917
Communications Services Tax	43,975	41,744	(2,231)	41,804
<b>Total Taxes</b>	<b>340,245</b>	<b>322,699</b>	<b>(17,546)</b>	<b>288,528</b>
<b>LICENSES AND PERMITS:</b>				
Occupational Licenses	1,005	1,540	535	2,179
Building Permits	3,841	3,841	-	22,426
<b>Total Licenses and Permits</b>	<b>4,846</b>	<b>5,381</b>	<b>535</b>	<b>24,605</b>
<b>INTERGOVERNMENTAL:</b>				
Grants - FRDAP	140,748	140,748	-	41,286
Grants - Rural Infrastructure	776	-	(776)	99,938
Federal Law Enforcement Grants	3,444	3,444	-	1,000
Grants - N. Revitalization	188,361	193,361	5,000	15,676
Grant - State - EDA, Sumter Cement	-	-	-	5,078
State Revenue Sharing	30,859	28,491	(2,368)	28,300
Mobile Home Licenses	662	425	(237)	253
Alcoholic Beverage Licenses	84	83	(1)	85
1/2 Cent Sales Tax	48,137	45,135	(3,002)	43,441
<b>Total Intergovernmental</b>	<b>\$ 413,071</b>	<b>\$ 411,687</b>	<b>\$ (1,384)</b>	<b>\$ 235,057</b>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (Continued)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**  
**With comparative actual amounts for the year ended September 30, 2009**

	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET	2009 ACTUAL
<b>FINES AND FORFEITURES:</b>				
Forfeitures	\$ 15,019	\$ 14,179	\$ (840)	\$ 10,195
Police Education	1,816	984	(832)	1,402
Total Fines and Forfeitures	16,835	15,163	(1,672)	11,597
<b>MISCELLANEOUS:</b>				
Development Review Fees	7,964	7,964	-	100,394
Interest Earnings	2,890	2,890	-	773
Mowing Fees	1,800	1,800	-	450
Miscellaneous Revenues	3,628	3,098	(530)	18,831
Capital Contributions	-	-	-	13,312
Total Miscellaneous	16,282	15,752	(530)	133,760
Total Revenues	<u>\$ 791,279</u>	<u>\$ 770,682</u>	<u>\$ (20,597)</u>	<u>\$ 693,547</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE YEAR ENDED SEPTEMBER 30, 2010  
With comparative actual amounts for the year ended September 30, 2009**

	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET	2009 ACTUAL
<b>GENERAL GOVERNMENT:</b>				
Legislative:				
Personal Services	\$ 13,944	\$ 13,945	\$ (1)	\$ 19,079
Operating Expenses	16,114	24,326	(8,212)	20,610
Capital Outlay	-	-	-	17,768
<b>Total Legislative</b>	<b>30,058</b>	<b>38,271</b>	<b>(8,213)</b>	<b>57,457</b>
City Clerk:				
Personal Services	56,634	56,580	54	56,671
Operating Expenses	43,302	43,604	(302)	78,606
Capital Outlay	-	-	-	880
Grants	188,875	193,875	(5,000)	100,262
<b>Total City Clerk</b>	<b>288,811</b>	<b>294,059</b>	<b>(5,248)</b>	<b>236,419</b>
<b>Total General Government</b>	<b>318,869</b>	<b>332,330</b>	<b>(13,461)</b>	<b>293,876</b>
<b>PUBLIC SAFETY:</b>				
Police Department:				
Personal Services	149,301	149,482	(181)	153,857
Operating Expenses	34,284	34,283	1	37,076
Capital Outlay	4,355	3,540	815	2,970
<b>Total Police Department</b>	<b>187,940</b>	<b>187,305</b>	<b>635</b>	<b>193,903</b>
Fire Control:				
Operating Expenses	298	298	-	364
<b>Total Fire Control</b>	<b>298</b>	<b>298</b>	<b>-</b>	<b>364</b>
Building Inspection and Maintenance:				
Operating Expenses	11,420	11,420	-	13,717
Capital Outlay	-	-	-	-
<b>Total Building Inspections</b>	<b>11,420</b>	<b>11,420</b>	<b>-</b>	<b>13,717</b>
<b>Total Public Safety</b>	<b>\$ 199,658</b>	<b>\$ 199,023</b>	<b>\$ 635</b>	<b>\$ 207,984</b>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Continued)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**  
**With comparative actual amounts for the year ended September 30, 2009**

	FINAL BUDGET	2010 ACTUAL	VARIANCE WITH FINAL BUDGET	2009 ACTUAL
<b>CULTURAL AND RECREATION</b>				
Parks and Recreation:				
Personal Services	\$ 1,500	\$ 1,500	\$ -	\$ 5,159
Operating Expenses	14,382	14,381	1	16,016
Capital Outlay	-	-	-	854
Debt	29,310	25,700	3,610	23,723
Grants	131,534	124,371	7,163	42,681
Total Parks and Recreation	<u>176,726</u>	<u>165,952</u>	<u>10,774</u>	<u>88,433</u>
Total Expenditures	<u>\$ 695,253</u>	<u>\$ 697,305</u>	<u>\$ (2,052)</u>	<u>\$ 590,293</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
CEMETERY FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2010 AND 2009**

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<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash / Investments	<u>\$ 178,947</u>	<u>\$ 178,024</u>
Total Assets	<u><u>\$ 178,947</u></u>	<u><u>\$ 178,024</u></u>

<u>FUND BALANCE</u>		
Fund Balance, Unreserved	<u>178,947</u>	<u>178,024</u>
Total Fund Balance	<u><u>\$ 178,947</u></u>	<u><u>\$ 178,024</u></u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
CEMETERY FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Cemetery Lot Fees	\$ 2,500	\$ -	\$ -	\$ -
Cemetery Headstone	-	-	-	-
Cemetery Donations	2,450	6,025	5,857	(168)
Interest on Cemetery CD's	5,800	5,501	5,437	(64)
<b>Total Revenues</b>	<b>10,750</b>	<b>11,526</b>	<b>11,294</b>	<b>(232)</b>
<b>EXPENDITURES:</b>				
Operating Expenses	11,395	11,670	11,270	400
<b>Total Expenditures</b>	<b>11,395</b>	<b>11,670</b>	<b>11,270</b>	<b>400</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(645)	(144)	24	120
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In (Out)	-	-	899	899
<b>Net Change in Fund Balance</b>	<b>(645)</b>	<b>(144)</b>	<b>923</b>	<b>1,067</b>
Fund Balance, Beginning of Year	178,024	178,024	178,024	-
<b>Fund Balance, End of Year</b>	<b>\$ 177,379</b>	<b>\$ 177,880</b>	<b>\$ 178,947</b>	<b>\$ 1,067</b>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
TRANSPORTATION FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2010 AND 2009**

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<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
CURRENT ASSETS:		
Due from Other Governments	\$ 6,454	\$ 5,081
Total Current Assets	<u>6,454</u>	<u>5,081</u>
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	<u>6,454</u>	<u>5,081</u>
Total Liabilities and Fund Balance	<u>\$ 6,454</u>	<u>\$ 5,081</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
TRANSPORTATION FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET  
AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>2010 ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Intergovernmental	\$ 59,769	\$ 64,136	\$ 59,549	\$ (4,587)
Total Revenues	<u>59,769</u>	<u>64,136</u>	<u>59,549</u>	<u>(4,587)</u>
EXPENDITURES:				
Current:				
Transportation	128,555	139,721	139,876	(155)
Capital Outlay	-	1,676	1,526	150
Debt Service:				
Principal	11,000	11,188	12,799	(1,611)
Interest	<u>10,250</u>	<u>9,894</u>	<u>11,893</u>	<u>(1,999)</u>
Total Expenditures	<u>149,805</u>	<u>162,479</u>	<u>166,094</u>	<u>(3,615)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>(90,036)</u>	<u>(98,343)</u>	<u>(106,545)</u>	<u>(8,202)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In (Out)	<u>14,200</u>	<u>3,100</u>	<u>107,918</u>	<u>104,818</u>
Total other Financing Sources (Uses)	<u>14,200</u>	<u>3,100</u>	<u>107,918</u>	<u>104,818</u>
Net Change in Fund Balance	(75,836)	(95,243)	1,373	96,616
Fund Balance, Beginning of Year	<u>5,081</u>	<u>5,081</u>	<u>5,081</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (70,755)</u>	<u>\$ (90,162)</u>	<u>\$ 6,454</u>	<u>\$ 96,616</u>

*The notes to the financial statement are an integral part of this statement.*

CITY OF CENTER HILL, FLORIDA  
WATER UTILITY FUND  
COMPARATIVE STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2010 AND 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
<b>CURRENT ASSETS:</b>		
Restricted Cash:		
Customer Deposits	\$ 19,807	\$ 19,776
Accounts Receivable - Customers	<u>10,813</u>	<u>10,420</u>
Total Curent Assets	<u>30,620</u>	<u>30,196</u>
<b>NONCURRENT ASSETS:</b>		
<b>CAPITAL ASSETS</b>		
Water Utility System	1,707,245	1,707,245
Equipment	<u>26,073</u>	<u>26,075</u>
	1,733,318	1,733,320
Less Accumulated Depreciation	<u>(699,995)</u>	<u>(647,110)</u>
Total Capital Assets	<u>1,033,323</u>	<u>1,086,210</u>
Total Noncurrent Assets	<u>1,033,323</u>	<u>1,086,210</u>
Total Assets	<u>\$ 1,063,943</u>	<u>\$ 1,116,406</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
WATER UTILITY FUND  
COMPARATIVE STATEMENTS OF NET ASSETS (Continued)  
SEPTEMBER 30, 2010 AND 2009**

	2010	2009
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	\$ -	\$ -
Payable From Restricted Assets:		
Customer Deposits	19,830	20,645
Note Payable, Current Portion	18,060	18,060
Total Current Liabilities	37,890	38,705
NONCURRENT LIABILITIES:		
Note Payable	80,276	111,305
Total Noncurrent Liabilities	80,276	111,305
Total Liabilities	118,166	150,010
<u>NET ASSETS</u>		
Invested in Capital Assets, net of related debt		
Unrestricted	945,777	966,396
Total Net Assets	\$ 1,063,943	\$ 966,396

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
SANITATION UTILITY FUND  
COMPARATIVE STATEMENTS OF NET ASSETS  
SEPTEMBER 30, 2010 AND 2009**

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<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
<b>CURRENT ASSETS:</b>		
Customer Accounts Receivable	<u>\$ 14,672</u>	<u>\$ 14,671</u>
Total Current Assets	<u>14,672</u>	<u>14,671</u>
Total Assets	<u><u>14,672</u></u>	<u><u>14,671</u></u>
<u>LIABILITIES</u>		
<b>CURRENT LIABILITIES:</b>		
Accounts Payable	<u>7,279</u>	<u>7,279</u>
Total Current Liabilities	<u>7,279</u>	<u>7,279</u>
Total Liabilities	<u><u>\$ 7,279</u></u>	<u><u>\$ 7,279</u></u>

*The notes to the financial statement are an integral part of this statement*

**CITY OF CENTER HILL, FLORIDA**  
**SANITATION UTILITY FUND**  
**COMPARATIVE STATEMENTS OF NET ASSETS (Continued)**  
**SEPTEMBER 30, 2010 AND 2009**

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	<u>2010</u>	<u>2009</u>
<u>NET ASSETS</u>		
Unrestricted	<u>\$ 7,393</u>	<u>\$ 7,392</u>
Total Net Assets	<u><u>\$ 7,393</u></u>	<u><u>\$ 7,392</u></u>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
WATER UTILITY FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

	2010	2009
OPERATING REVENUES:		
Charges for Services	\$ 117,483	\$ 108,322
Total Operating Revenues	117,483	108,322
OPERATING EXPENSES:		
Personal Services	35,100	29,020
Contract Services	20,579	23,969
Insurance	232	-
Utilities	5,718	6,787
Operating Supplies	4,756	9,645
Professional Services	11,043	18,346
Repairs and Maintenance	12,790	2,373
Depreciation	52,885	54,224
Other Current Charges	3,909	4,816
Total Operating Expenses	147,012	149,180
Net Operating Income (Loss)	(29,529)	(40,858)
NONOPERATING REVENUES (EXPENSES):		
Interest Expense	(5,093)	(5,677)
Total Nonoperating Revenues (Expenses)	(5,093)	(5,677)
Income (Loss) Before Transfers and Contributions	(34,622)	(46,535)
TRANSFERS IN (OUT)	(4,056)	17,911
Change in Net Assets	(38,678)	(28,624)
Total Net Assets, Beginning of Year	984,455	1,013,079
Total Net Assets, End of Year	\$ 945,777	\$ 984,455

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL FLORIDA  
SANITATION UTILITY FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Sanitation Revenue	<u>\$ 88,302</u>	<u>\$ 86,037</u>
Total Operating Revenues	<u>88,302</u>	<u>86,037</u>
OPERATING EXPENSES:		
Personal Services	6,537	84,693
Sanitation Contract Services	<u>78,767</u>	<u>12,178</u>
Total Operating Expenses	<u>85,304</u>	<u>96,871</u>
Net Operating Income	<u>2,998</u>	<u>(10,834)</u>
Income Before Transfers	2,998	(10,834)
TRANSFERS (OUT)	<u>(2,998)</u>	<u>9,400</u>
Change in Net Assets	<u>-</u>	<u>(1,434)</u>
Total Net Assets, Beginning of Year	<u>7,392</u>	<u>8,826</u>
Total Net Assets, End of Year	<u>\$ 7,392</u>	<u>\$ 7,392</u>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
WATER UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

	2010	2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers	\$ 117,905	\$ 98,178
Cash Payments to Employees for Services	35,100	28,825
Cash Payments to Suppliers for Goods and Services	60,657	66,598
Net Cash Provided by Operating Activities	22,148	2,755
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfers In (Out)	(4,056)	17,911
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Principal Repayments - Note	12,967	12,383
Acquisition and Construction of Capital Assets	-	2,501
Interest Paid on Note	5,093	5,677
Net Cash Provided by (Used by) Capital and Related Financing Activities	(18,060)	(20,561)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Loan Proceeds	-	-
NET INCREASE (DECREASE) IN CASH	32	105
Cash at Beginning of Year	19,776	19,671
Cash at End of Year	\$ 19,808	\$ 19,776

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
WATER UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS (Continued)  
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (29,529)	\$ (40,857)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	52,885	54,224
(Increase) Decrease in Accounts Receivable	(393)	(10,144)
Increase (Decrease) in Accounts Payable	-	(663)
Increase (Decrease) in Accrued Vacation Payable	-	-
Increase (Decrease) in Customer Deposits	<u>(815)</u>	<u>195</u>
 Total Adjustments	 <u>51,677</u>	 <u>43,612</u>
 Net Cash Provided by Operating Activities	 <u>\$ 22,148</u>	 <u>\$ 2,755</u>

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
SANITATION UTILITY FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

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	<u>2010</u>	<u>2009</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received From Customers	\$ 88,302	\$ 84,426
Cash Payments to Employees for Services	78,767	12,178
Cash Payments to Suppliers for Goods and Services	<u>6,537</u>	<u>76,726</u>
Net Cash Provided by Operating Activities	<u>2,998</u>	<u>(4,478)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfers (Out)	<u>(2,998)</u>	<u>4,478</u>
NET INCREASE (DECREASE) IN CASH	-	-
Cash at Beginning of Year	<u>-</u>	<u>-</u>
Cash at End of Year	<u>\$ -</u>	<u>\$ -</u>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
SANITATION UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS (Continued)  
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

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	2010	2009
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 2,998	\$ (3,554)
Adjustments to Reconcile Operating Loss to Net Cash provided by Operating activities:		
Increase (Decrease) in Accounts Payable	-	687
(Increase) Decrease in Accounts Receivable	-	(1,611)
Total Adjustments	-	(924)
Net Cash Provided by Operating Activities	\$ 2,998	\$ (4,478)

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**WATER UTILITY FUND**  
**SCHEDULE OF REVENUE AND EXPENSES - BUDGET AND ACTUAL**  
**(BASIS OTHER THAN GAAP)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	FINAL BUDGET	2010 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES:</b>			
User Charges - Water	\$ 116,005	\$ 117,213	\$ 1,208
Connection Fees - Water	270	270	-
<b>TOTAL OPERATING REVENUES</b>	<b>116,275</b>	<b>117,483</b>	<b>1,208</b>
<b>OPERATING EXPENSES:</b>			
Personal Services	35,100	35,100	-
Contract Services	20,579	20,579	-
Insurance	232	232	-
Materials & Supplies	4,818	4,756	62
Repairs & Maintenance	12,790	12,790	-
Utilities	6,075	5,718	357
Postage	3,631	3,631	-
Miscellaneous	297	278	19
Professional Services	11,495	11,043	452
<b>TOTAL OPERATING EXPENSES</b>	<b>95,017</b>	<b>94,127</b>	<b>890</b>
<b>OPERATING INCOME (LOSS)</b>	<b>21,258</b>	<b>23,356</b>	<b>2,098</b>
<b>NON-OPERATING (EXPENSE)</b>			
Principal Paid on Debt	-	(12,967)	5,093
Interest Expense	-	(5,093)	(5,093)
Capital Asset Purchases	-	-	-
<b>TOTAL NON-OPERATING (EXPENSE)</b>	<b>(18,060)</b>	<b>(18,060)</b>	<b>-</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING TRANSFERS</b>	<b>3,198</b>	<b>5,296</b>	<b>2,098</b>
<b>OPERATING TRANSFERS IN (OUT), NET</b>	<b>(3,100)</b>	<b>(4,056)</b>	<b>(956)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 98</b>	<b>\$ 1,240</b>	<b>\$ 1,142</b>

*The notes to the financial statement are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA  
SANITATION UTILITY FUND  
SCHEDULE OF REVENUE AND EXPENSES - BUDGET AND ACTUAL  
(BASIS OTHER THAN GAAP)  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	FINAL BUDGET	2010 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES:</b>			
Charges - Sanitation	\$ 92,600	\$ 88,302	\$ (4,298)
<b>TOTAL OPERATING REVENUES</b>	<b>92,600</b>	<b>88,302</b>	<b>(4,298)</b>
<b>OPERATING EXPENSES:</b>			
Personal Services	6,537	6,537	-
Contract Services	86,046	78,767	7,279
<b>TOTAL OPERATING EXPENSES</b>	<b>92,583</b>	<b>85,304</b>	<b>7,279</b>
<b>OPERATING INCOME (LOSS)</b>	<b>17</b>	<b>2,998</b>	<b>2,981</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>17</b>	<b>2,998</b>	<b>2,981</b>
<b>OPERATING TRANSFERS (OUT), NET</b>	<b>-</b>	<b>(2,998)</b>	<b>2,998</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ 17</b>

*The notes to the financial statement are an integral part of this statement.*

CITY OF CENTER HILL, FLORIDA  
 COMPARATIVE SCHEDULE OF CAPITAL ASSETS  
 USED IN GOVERNMENTAL ACTIVITIES - BY SOURCE  
 SEPTEMBER 30, 2010 AND 2009

	Cemetery Fund	Transportation Fund	General Fund	2010	2009
<b>CAPITAL ASSETS:</b>					
Land	\$ 18,905	\$ -	\$ 176,226	\$ 195,131	\$ 195,131
Buildings	-	-	946,606	946,606	946,606
Improvements Other Than Buildings	-	-	403,139	403,139	239,726
Furniture and Equipment	-	358,578	192,907	\$ 551,485	546,269
Infrastructure	-	-	-	-	-
Total Capital Assets	\$ 18,905	\$ 358,578	\$ 1,718,878	\$ 2,096,361	\$ 1,927,732
<b>INVESTMENT IN CAPITAL ASSETS FROM:</b>					
Federal Grants	-	-	1,192,899	\$ 1,192,899	1,189,359
State of Florida Grants	-	-	314,170	314,170	150,757
General Fund Revenues	18,905	-	211,809	230,714	230,714
Transportation Fund Revenues	-	358,578	-	\$ 358,578	356,902
Total Investment in Capital Assets	\$ 18,905	\$ 358,578	\$ 1,718,878	\$ 2,096,361	\$ 1,927,732

The notes to the financial statements are an integral part of this statement.

**CITY OF CENTER HILL, FLORIDA**  
**SCHEDULE OF CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES**  
**BY FUNCTION AND ACTIVITY**  
**SEPTEMBER 30, 2010**

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	FURNITURE AND EQUIPMENT	INFRA- STRUCTURE	TOTAL
<b>GENERAL GOVERNMENT:</b>						
Legislative	\$ 97,477	-	-	\$ 6,272	-	\$ 103,749
City Clerk	897	9,340	15,155	19,214	-	44,606
Total General Government	98,374	9,340	15,155	25,486	-	148,355
<b>PUBLIC SAFETY:</b>						
Disaster and Relief	9,992	924,072	8,300	1,355	-	943,719
Police	-	-	1,930	93,989	-	95,919
Building Inspections	-	-	-	-	-	-
Total Public Safety	9,992	924,072	10,230	95,344	-	1,039,638
<b>PHYSICAL ENVIRONMENT:</b>						
Cemetery	18,905	-	-	-	-	18,905
<b>PUBLIC WORKS:</b>						
Transportation	-	-	-	358,578	-	358,578
Maintenance	-	13,194	-	71,738	-	84,932
Total Public Works	-	13,194	-	430,316	-	443,510
<b>CULTURE AND RECREATION:</b>						
Parks and Recreation	67,860	-	377,754	339	-	445,953
Total Capital Assets	\$ 195,131	\$ 946,606	\$ 403,139	\$ 551,485	\$ -	\$ 2,096,361

*The notes to the financial statements are an integral part of this statement.*

**CITY OF CENTER HILL, FLORIDA**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

FUNCTION AND ACTIVITY	BALANCE 09/30/09	TRANSFERS/ ADDITIONS	TRANSFERS/ DISPOSALS	BALANCE 09/30/10
<b>GENERAL GOVERNMENT:</b>				
Legislative	\$ 103,749	\$ -	\$ -	\$ 103,749
City Clerk	44,606	-	-	44,606
<b>Total General Government</b>	<b>148,355</b>	<b>-</b>	<b>-</b>	<b>148,355</b>
<b>PUBLIC SAFETY:</b>				
Diaster and Relief	943,719	-	-	943,719
Police	92,379	3,540	-	95,919
Building Inspections	-	-	-	-
<b>Total Public Safety</b>	<b>1,036,098</b>	<b>3,540</b>	<b>-</b>	<b>1,039,638</b>
<b>PHYSICAL ENVIRONMENT:</b>				
Cemetery	18,905	-	-	18,905
<b>PUBLIC WORKS:</b>				
Maintenance	84,932	-	-	84,932
Transporation	356,902	1,676	-	358,578
<b>Total Public Works</b>	<b>441,834</b>	<b>1,676</b>	<b>-</b>	<b>443,510</b>
<b>CULTURE AND RECREATION:</b>				
Parks and Recreation	282,540	163,413	-	445,953
<b>Total Capital Assets</b>	<b>\$ 1,927,732</b>	<b>\$ 168,629</b>	<b>\$ -</b>	<b>\$ 2,096,361</b>

*The notes to the financial statements are an integral part of this statement.*

# LINDA L. THIGPEN

Certified Public Accountants

Linda L. Thigpen, CPA

Lori G. Maddox, CPA

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

January 27, 2011

Honorable Mayor and Members of  
the City Council  
City of Center Hill, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Center Hill, Florida, as of and for the year ended September 30, 2010, which collectively comprise the City of Center Hill, Florida's basic financial statements and have issued our report thereon dated January 27, 2011 included under the heading, INDEPENDENT AUDITORS REPORT. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable of financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City of Center Hill, Florida's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts caused by error or fraud that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

### **Segregation of Duties**

We believe the following to be a material weakness in the City of Center Hill Cemetery Special Revenue Fund's Internal control over financial reporting and have listed below a schedule of our findings and recommendations:

### **Condition**

The size of the organization's accounting and administrative staff precludes certain internal controls that would be preferred if the Cemetery's staff were large enough to provide optimum segregation of duties. Because of the lack of segregation of duties, there are limited controls over:

1. Unrestricted and Restricted Cash
2. Contributions and Fundraising
3. Expenditures
4. Financial Statement Oversight

### **Criteria**

Control procedures are those policies and procedures that management has established to provide reasonable assurance that the entity objectives will be achieved. Segregation of duties is a control procedure that reduces the opportunities to allow any one person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of their duties.

### **Cause**

Budgetary Constraints

### **Effect**

Increased possibility of material errors or irregularities occurring and not being detected

### **Recommendation**

1. Have the bank mail the bank statements to City Hall for the City Clerk to prepare monthly bank reconciliations.
2. Have someone independent of the individuals who are collecting money make timely deposits to the bank. This can be done by the Assistant City Clerk.
3. Have fundraising revenues tallied/counted and verified by someone independent of the person that records the cash receipts and delivers the deposits to the bank. This may require having more than one person present when opening mail during the months (October and November) when fundraising revenues are received.
4. Review and approve annual budget and actual to budget variances
5. Board approval of renewal rates and investments of Certificate of Deposit at maturity.

### Responses

We agree with the above conditions and the Cemetery Board has approved to implement all the recommendations made by the auditor.

We noted no other matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### Compliance

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

This report is intended solely for the information and use of the Mayor and City Council, management and Federal and State of Florida awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Linda L. Thigpen P. A.*

Linda L. Thigpen, P.A., CPA

# LINDA L. THIGPEN

Certified Public Accountants

Linda L. Thigpen, CPA

Lori G. Maddox, CPA

## Management Letter

January 27, 2011

Honorable Mayor and Members of  
the City Council  
City of Center Hill, Florida

We have audited the basic financial statements of the City of Center Hill, Florida as of and for the year ended September 30, 2010 and have issued our report thereupon dated January 27, 2011.

The following comments and recommendations are provided as required by Chapter 10.550, Section 10.554(1)(h) *Rules of the Auditor General* of the State of Florida.

- 1a. There were no inaccuracies, shortages, defalcations, fraud, and/or violations of laws, rules, regulations or contractual provisions reported in the preceding annual financial audit.
- 1b. Recommendations made in the preceding year's annual financial audit report have been satisfactorily addressed by the City, except for item 5 to follow.
2. The City is in compliance with Section 218.415 *Florida Statutes* regarding the investment of public funds.
3. We have made recommendations to improve the City's present financial management, accounting procedures, and internal controls. The recommendations can be seen in *Independent Auditor's Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statement Performed in Accordance with Government Auditing Standards* under Procurement Policy Deviations.
- 4a. We did not discover any violations of laws, rules, regulations or contractual provisions or abuse within the scope of the financial audit.
- 4b. We did not discover any illegal or improper expenditures within the scope of the financial audit that may not materially affect the financial statement.
- 4c. Accounting procedures appear to be proper and adequate.
- 4d. We did not discover any other inaccuracies, shortages or defalcations. We did not discover any fraud or fraud related risk factors.

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5. The accounting system and financial reports of the City are not organized and operated on a fund basis. The City should implement accounting procedures established for governmental entities.
6. The name of the primary government is the City of Center Hill, Florida, created by charter under legal authority of Chapter 8376, Laws of Florida, 1925. There are no component units included within the reporting entity.
- 7a. The City is not and, during the fiscal year, was not in a state of financial emergency as a consequence of conditions described in Section 218.503(l) Florida Statutes.
- 7b. The financial report filed with the Department of Financial Services pursuant to Section 218.32(l)(a), Florida Statutes is in agreement with the annual financial audit report for the year ended September 30, 2010.
8. Financial condition assessment procedures pursuant to Rule 10.556(7) were applied during the audit of the basic financial statements. The City is not, and during the fiscal year, was not experiencing deteriorating financial conditions which may cause a financial emergency described in Section 218.503(l), Florida Statutes. Accordingly, we have made no recommendations addressing deteriorating financial conditions in accordance with Rule 10.557(6).

This report is intended solely for the use of management, The Mayor and City Council, and the State of Florida Auditor General and is not intended and should not be used by anyone other than these specified parties.

*Linda L. Thigpen*

Linda L. Thigpen, P.A.

CITY OF WEBSTER,  
FLORIDA

AUDIT REPORT

SEPTEMBER 30, 2010

**City of Webster, Florida  
Audit Report  
September 30, 2010**

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**City of Webster, Florida  
Audit Report  
September 30, 2010**

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## Independent Auditors' Report

The Honorable Mayor and  
City Commissioners  
City of Webster, 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 the City of Webster, Florida (the "City"), as of and for the year ended September 30, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions 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 opinions.

As discussed in Note 9 to the financial statements, the City has not implemented the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The effects of this departure from accounting principles generally accepted in the United States of America on the governmental activities, the business-type activities, and each major enterprise fund, are not reasonably determinable.

In our opinion, except for the effects of not implementing the provisions of GASB Statement No. 45, as described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major enterprise fund, of the City as of September 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In addition, in our opinion, the financial statements referred to above present fairly, in all material aspects, the respective financial position of the General Fund and the aggregate remaining fund information of the City as of September 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2011, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

As discussed in Note 6 to the financial statements, the City restated certain beginning balances.

Management's Discussion and Analysis and the required supplementary information listed in the table of contents are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Schedule of Expenditures of Federal Awards and State Financial Assistance, which is required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, and Chapter 10.550, Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



June 27, 2011  
Gainesville, Florida

## **Management's Discussion and Analysis**

This discussion and analysis of the City of Webster's financial performance provides an overview of the City's financial activities for the fiscal year ending September 30, 2010. Please read it in conjunction with the City's financial statements, which follow this section.

### **OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

This annual report contains government-wide financial statements that report on the City's activities as a whole and fund financial statements that report on the City's individual funds.

#### **Government-wide Financial Statements**

The first financial statement is the Statement of Net Assets. This statement includes all of the City's assets and liabilities using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenditures are recorded, regardless of when cash is received or paid. Net assets – the difference between assets and liabilities – can be used to measure the City's financial position.

The second financial statement is the Statement of Activities. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net assets during the fiscal year. Over time, the increases or decreases in net assets are useful indicators of whether the City's financial health is improving or deteriorating. However, other non-financial factors, such as road conditions or changes in the tax base, must also be considered when assessing the overall health of the City.

In these statements, the City's activities are divided as follows:

- Governmental activities – Most of the City's basic services are reported here, including administration, police services, road maintenance and grant activities. Taxes and charges for services finance most of these activities.
- Business-type activities – These activities are financed in whole or in part by fees charged to external parties for goods or services. The activities of the water, sanitation system, and sewer are reported as business-type activities.

#### **Fund Financial Statements**

Following the government-wide financial statements are the fund financial statements. They provide more detailed information about the City's funds.

- Governmental funds – The General Fund, Transportation Fund and Wastewater Fund are the City's governmental funds. These funds are accounted for using modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund's financial position. A reconciliation is provided with these statements, which helps to explain the difference between the fund financial statements and the government-wide financial statements.
- Proprietary funds – The Water Fund, Sanitation Fund and Sewer Fund are the City's only proprietary funds. Proprietary funds are reported using the accrual basis of accounting and, accordingly, there is a correlation between the amounts reported in the fund financial statements and the amounts reported in the government-wide financial statements.

## CONDENSED FINANCIAL INFORMATION

The following table presents condensed, government-wide data about net assets and changes in net assets.

### NET ASSETS

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2010	2009*	2010	2009*	2010	2009*
Assets:						
Non-Capital Assets	\$ 247,917	\$ 24,473	\$ 676,595	\$ 433,204	\$ 924,512	\$ 457,677
Capital Assets	2,314,377	2,360,901	16,341,919	16,196,953	18,656,296	18,557,854
Total Assets	2,562,294	2,385,374	17,018,514	16,630,157	19,580,808	19,015,531
Liabilities:						
Current Liabilities	458,562	570,658	810,039	401,144	1,268,601	971,802
Long-term Liabilities	1,307,371	1,051,678	6,410,330	7,351,080	7,717,701	8,402,758
Total Liabilities	1,765,933	1,622,336	7,220,369	7,752,224	8,986,302	9,374,560
Net Assets:						
Invested in Capital Assets, Net of Related Debt	976,674	1,024,582	9,385,319	8,512,700	10,361,993	9,537,282
Restricted	55,612	46,512	208,062	253,792	263,674	300,304
Unrestricted	(235,925)	(308,056)	204,764	111,441	(31,161)	(196,615)
Total Net Assets	\$ 796,361	\$ 763,038	\$ 9,798,145	\$ 8,877,933	\$ 10,594,506	\$ 9,640,971

### CHANGE IN NET ASSETS

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2010	2009*	2010	2009*	2010	2009*
Program Revenues:						
Charges for Services	\$ 98,116	\$ 107,222	\$ 490,428	\$ 404,701	\$ 588,544	\$ 511,923
Capital Grants & Contributions	-	-	1,355,856	172,319	1,355,856	172,319
Operating Grants & Contributions	36,293	32,839	-	-	36,293	32,839
General Revenues:						
Property Taxes	110,514	109,058	-	-	110,514	109,058
Other Taxes and Shared Revenues	228,083	212,297	-	-	228,083	212,297
Miscellaneous	-	966	-	11,189	-	12,155
Investment Earnings	2	11,193	9,382	15,385	9,384	26,578
Total Revenues	473,008	473,575	1,855,666	603,594	2,328,674	1,077,169
Program Expenses:						
General Government	110,172	159,072	-	-	110,172	159,072
Public Safety	168,480	249,119	-	-	168,480	249,119
Physical Environment	14,673	15,155	-	-	14,673	15,155
Transportation	66,553	84,852	-	-	66,553	84,852
Culture and Recreation	19,926	16,744	-	-	19,926	16,744
Interest on Long Term Debt	43,572	55,628	-	-	43,572	55,628
Water	-	-	198,439	233,852	198,439	233,852
Sanitation	-	-	123,912	137,575	123,912	137,575
Sewer	-	-	629,412	104,028	629,412	104,028
Total Expenses	423,376	580,570	951,763	475,455	1,375,139	1,056,025
Change in Net Assets Before Transfers	49,632	(106,995)	903,903	128,139	953,535	21,144
Transfers	(16,309)	4,288	16,309	(4,288)	-	-
Change in Net Assets	33,323	(102,707)	920,212	123,851	953,535	21,144
Beginning Net Assets, as Restated	763,038	865,745	8,877,933	8,754,082	9,640,971	9,619,827
Ending Net Assets	\$ 796,361	\$ 763,038	\$ 9,798,145	\$ 8,877,933	\$ 10,594,506	\$ 9,640,971

\* As restated. See Note 6.

## **OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS**

### **Governmental Activities**

The governmental activities generated \$134,409 in program revenues and \$322,290 of general revenues and transfers, and incurred \$423,376 of program expenses. This resulted in a \$33,323 increase in net assets.

### **Business-Type Activities**

Revenues and transfers of the Water, Sanitation and Sewer Funds were \$1,871,975 compared to expenses of \$951,763. This resulted in an increase in net assets for the year of \$920,212.

## **THE CITY'S INDIVIDUAL FUNDS**

### **General Fund**

The General Fund's fund balance increased by \$42,432 from \$(214,457) to \$(172,025).

### **Transportation Fund**

The Transportation Fund's fund balance increased by \$9,100 from \$46,512 to \$55,612

### **Water Fund**

The Water Fund's net assets decreased by \$1,277 from \$945,811 to \$944,534.

### **Sanitation Fund**

The Sanitation Fund's net assets increased by \$55,229 from \$164,563 to \$219,792.

### **Sewer Fund**

The Sewer Fund's net assets, increased by \$866,260 from \$7,767,559, as restated, to \$8,633,819.

## **BUDGETARY HIGHLIGHTS**

The City reviews actual revenues and expenditures at year end and compares them to budgeted amounts. The budget is amended at that time to agree to actual numbers. There are no differences between budget and actual revenues and expenditures at year end.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The City continued work on installing a sewer system for its residents during the year. Please refer to a note to the accompanying financial statements entitled *Capital Asset Activity* for more detailed information about the City's capital asset activity.

### **Debt Administration**

In connection with construction of the sewer project and purchases of other capital assets, the City incurred additional long-term debt of \$271,237. Principal of \$997,505 was paid during the year. Long-term debt outstanding at year end totaled \$8,294,303. Please refer to a note to the accompanying financial statements entitled *Long-term Obligations* for more detailed information about the City's long-term debt activity.

### **ECONOMIC FACTORS**

We are not currently aware of any conditions that are expected to have a significant effect on the City's financial position or results of operations.

### **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City at (352) 793-2073.

**City of Webster, Florida**  
**Statement of Net Assets**  
**September 30, 2010**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash	\$ 22,567	\$ 79,106	\$ 101,673
Accounts Receivable - Net	-	32,164	32,164
Internal Balances	(139,292)	139,292	-
Due From Other Governments	11,426	-	11,426
Restricted Assets:			
Temporarily Restricted:			
Cash	-	25,062	25,062
Investments	-	183,000	183,000
Capital Assets:			
Non-Depreciable	1,663,954	51,030	1,714,984
Depreciable, Net	650,423	16,290,889	16,941,312
<b>TOTAL ASSETS</b>	<u>2,209,078</u>	<u>16,800,543</u>	<u>19,009,621</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable and Accrued Liabilities	11,114	3,683	14,797
Deposits	-	42,115	42,115
Noncurrent Liabilities:			
Due Within One Year	94,232	546,270	640,502
Due in More Than One Year	1,307,371	6,410,330	7,717,701
<b>TOTAL LIABILITIES</b>	<u>1,412,717</u>	<u>7,002,398</u>	<u>8,415,115</u>
<b><u>NET ASSETS</u></b>			
Invested in Capital Assets, Net of Related Debt	976,674	9,385,319	10,361,993
Restricted for Transportation	55,612	-	55,612
Restricted for Loan Compliance	-	208,062	208,062
Unrestricted	(235,925)	204,764	(31,161)
<b>TOTAL NET ASSETS</b>	<u>\$ 796,361</u>	<u>\$ 9,798,145</u>	<u>\$ 10,594,506</u>

See accompanying notes.

**City of Webster, Florida**  
**Statement of Activities**  
**For the Year Ended September 30, 2010**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES:</b>						
General Government	\$ 110,172	\$ -	\$ -	\$ (68,907)	\$ -	\$ (68,907)
Public Safety	168,480	2,882	-	(162,355)	-	(162,355)
Physical Environment	14,673	-	-	38,935	-	38,935
Transportation	66,553	33,411	-	(33,142)	-	(33,142)
Culture and Recreation	19,926	-	-	(19,926)	-	(19,926)
Interest on Long-Term-Debt	43,572	-	-	(43,572)	-	(43,572)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>423,376</b>	<b>36,293</b>	<b>-</b>	<b>(288,967)</b>	<b>-</b>	<b>(288,967)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>						
Water	198,439	-	-	-	(1,277)	(1,277)
Sanitation	123,912	-	-	-	38,852	38,852
Sewer	629,412	-	1,355,856	-	856,946	856,946
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>951,763</b>	<b>-</b>	<b>1,355,856</b>	<b>-</b>	<b>894,521</b>	<b>894,521</b>
<b>TOTAL</b>	<b>\$ 1,375,139</b>	<b>\$ 36,293</b>	<b>\$ 1,355,856</b>	<b>(288,967)</b>	<b>894,521</b>	<b>605,554</b>
<b>GENERAL REVENUES:</b>						
Property Taxes				110,514	-	110,514
Shared Revenues				160,134	-	160,134
Other Taxes				67,949	-	67,949
Investment Earnings				2	9,382	9,384
Transfers				(16,309)	16,309	-
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>				<b>322,290</b>	<b>25,691</b>	<b>347,981</b>
<b>CHANGE IN NET ASSETS</b>				<b>33,323</b>	<b>920,212</b>	<b>953,535</b>
<b>NET ASSETS – BEGINNING OF YEAR, AS RESTATED</b>				<b>763,038</b>	<b>8,877,933</b>	<b>9,640,971</b>
<b>NET ASSETS – END OF YEAR</b>				<b>\$ 796,361</b>	<b>\$ 9,798,145</b>	<b>\$ 10,594,506</b>

See accompanying notes.

**City of Webster, Florida  
Balance Sheet  
Governmental Funds  
September 30, 2010**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash	\$ 22,567	\$ -	\$ 22,567
Due From Other Funds	149,827	64,097	213,924
Due From Other Governments	11,426	-	11,426
<b>TOTAL ASSETS</b>	<b><u>\$ 183,820</u></b>	<b><u>\$ 64,097</u></b>	<b><u>\$ 247,917</u></b>
<b><u>LIABILITIES</u></b>			
Accounts Payable and Accrued Liabilities	\$ 5,804	\$ 5,310	\$ 11,114
Due to Other Funds	350,041	3,175	353,216
<b>TOTAL LIABILITIES</b>	<b><u>355,845</u></b>	<b><u>8,485</u></b>	<b><u>364,330</u></b>
<b><u>FUND BALANCES</u></b>			
Unreserved, Reported In:			
General Fund	(172,025)	-	(172,025)
Special Revenue Funds	-	55,612	55,612
<b>TOTAL FUND BALANCES</b>	<b><u>(172,025)</u></b>	<b><u>55,612</u></b>	<b><u>(116,413)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 183,820</u></b>	<b><u>\$ 64,097</u></b>	<b><u>\$ 247,917</u></b>

See accompanying notes.

**City of Webster, Florida**  
**Reconciliation of the Balance Sheet to the Statement of Net Assets**  
**Governmental Funds**  
**September 30, 2010**

FUND BALANCES – TOTAL GOVERNMENTAL FUNDS	\$ (116,413)
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not reported in the governmental funds.	
Capital Assets – Net	2,314,377
Long-term liabilities are not reported in the governmental funds.	
Compensated Absences	(63,900)
Long-Term Debt	<u>(1,337,703)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 796,361</u>

See accompanying notes.

**City of Webster, Florida**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2010**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>REVENUES</u></b>			
Taxes	\$ 280,339	\$ 54,488	\$ 334,827
Permits, Fees and Special Assessments	26,311	-	26,311
Intergovernmental	76,329	18,262	94,591
Charges for Services	14,134	-	14,134
Fines and Forfeitures	3,143	-	3,143
Miscellaneous	2	-	2
<b>TOTAL REVENUES</b>	<b><u>400,258</u></b>	<b><u>72,750</u></b>	<b><u>473,008</u></b>
<b><u>EXPENDITURES</u></b>			
Current:			
General Government	111,567	-	111,567
Public Safety	168,975	-	168,975
Physical Environment	2,397	-	2,397
Transportation	-	63,650	63,650
Culture and Recreation	16,391	-	16,391
Debt Service:			
Principal	269,852	-	269,852
Interest	43,572	-	43,572
<b>TOTAL EXPENDITURES</b>	<b><u>612,754</u></b>	<b><u>63,650</u></b>	<b><u>676,404</u></b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(212,496)</u></b>	<b><u>9,100</u></b>	<b><u>(203,396)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Debt Issued	271,237	-	271,237
Transfers Out	(16,309)	-	(16,309)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>254,928</u></b>	<b><u>-</u></b>	<b><u>254,928</u></b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>42,432</b>	<b>9,100</b>	<b>51,532</b>
<b>FUND BALANCES – BEGINNING OF YEAR, AS RESTATED</b>	<b><u>(214,457)</u></b>	<b><u>46,512</u></b>	<b><u>(167,945)</u></b>
<b>FUND BALANCES – END OF YEAR</b>	<b><u><u>\$ (172,025)</u></u></b>	<b><u><u>\$ 55,612</u></u></b>	<b><u><u>\$ (116,413)</u></u></b>

See accompanying notes.

**City of Webster, Florida**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balances to the Statement of Activities**  
**Governmental Funds**  
**For the Year Ended September 30, 2010**

NET CHANGE IN FUND BALANCES – TOTAL GOVERNMENTAL FUNDS	\$	51,532
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives.</p>		
Current Year Depreciation Expense		(46,524)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
Compensated Absences		29,700
<p>Governmental funds report debt issuance as an other financing source. However, in the statement of activities no revenue is reported.</p>		
		(271,237)
<p>Governmental funds report debt principal repayments as expenditures. However, in the statement of activities no expenditure is reported.</p>		
		<u>269,852</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	<u><u>33,323</u></u>

See accompanying notes.

**City of Webster, Florida  
Statement of Net Assets  
Proprietary Funds  
September 30, 2010**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Total Enterprise Funds</b>
	<b>Water Fund</b>	<b>Sanitation Fund</b>	<b>Sewer Fund</b>	
<b><u>CURRENT ASSETS</u></b>				
Cash	\$ 669	\$ 26,739	\$ 51,698	\$ 79,106
Accounts Receivable - Net Due From Other Funds	13,329 104,980	12,838 252,283	5,997 -	32,164 357,263
<b>TOTAL CURRENT ASSETS</b>	<b>118,978</b>	<b>291,860</b>	<b>57,695</b>	<b>468,533</b>
<b><u>NONCURRENT ASSETS</u></b>				
Restricted Cash	-	-	25,062	25,062
Restricted Investments	-	-	183,000	183,000
Capital Assets, Net	1,055,174	-	15,286,745	16,341,919
<b>TOTAL NONCURRENT ASSETS</b>	<b>1,055,174</b>	<b>-</b>	<b>15,494,807</b>	<b>16,549,981</b>
<b>TOTAL ASSETS</b>	<b>1,174,152</b>	<b>291,860</b>	<b>15,552,502</b>	<b>17,018,514</b>
<b><u>CURRENT LIABILITIES</u></b>				
Accounts Payable and Accrued Liabilities	3,615	-	68	3,683
Deposits	18,003	24,112	-	42,115
Due to Other Funds	-	47,956	170,015	217,971
Current Portion of Long-Term Liabilities	7,000	-	539,270	546,270
<b>TOTAL CURRENT LIABILITIES</b>	<b>28,618</b>	<b>72,068</b>	<b>709,353</b>	<b>810,039</b>
<b>NONCURRENT LIABILITIES</b>	<b>201,000</b>	<b>-</b>	<b>6,209,330</b>	<b>6,410,330</b>
<b>TOTAL LIABILITIES</b>	<b>229,618</b>	<b>72,068</b>	<b>6,918,683</b>	<b>7,220,369</b>
<b><u>NET ASSETS</u></b>				
Invested in Capital Assets, Net of Related Debt	847,174	-	8,538,145	9,385,319
Restricted - Loan Compliance	-	-	208,062	208,062
Unrestricted	97,360	219,792	(112,388)	204,764
<b>TOTAL NET ASSETS</b>	<b>\$ 944,534</b>	<b>\$ 219,792</b>	<b>\$ 8,633,819</b>	<b>\$ 9,798,145</b>

See accompanying notes.

**City of Webster, Florida**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended September 30, 2010**

	Business-type Activities - Enterprise Funds			Total Enterprise Funds
	Water Fund	Sanitation Fund	Sewer Fund	
<b><u>OPERATING REVENUES</u></b>				
User Fees	\$ 197,162	\$ 162,764	\$ 130,502	\$ 490,428
<b><u>OPERATING EXPENSES</u></b>				
Personal Services	45,463	21,219	25,365	92,047
Operating Expenses	73,306	102,693	121,169	297,168
Depreciation	68,935	-	391,968	460,903
<b>TOTAL OPERATING EXPENSES</b>	<b>187,704</b>	<b>123,912</b>	<b>538,502</b>	<b>850,118</b>
<b>OPERATING INCOME (LOSS)</b>	<b>9,458</b>	<b>38,852</b>	<b>(408,000)</b>	<b>(359,690)</b>
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>				
Investment Earnings	-	68	9,314	9,382
Interest Expense	(10,735)	-	(90,910)	(101,645)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(10,735)</b>	<b>68</b>	<b>(81,596)</b>	<b>(92,263)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<b>(1,277)</b>	<b>38,920</b>	<b>(489,596)</b>	<b>(451,953)</b>
<b>TRANSFER IN</b>	<b>-</b>	<b>16,309</b>	<b>-</b>	<b>16,309</b>
<b>CAPITAL CONTRIBUTION</b>	<b>-</b>	<b>-</b>	<b>1,355,856</b>	<b>1,355,856</b>
<b>CHANGE IN NET ASSETS</b>	<b>(1,277)</b>	<b>55,229</b>	<b>866,260</b>	<b>920,212</b>
<b>NET ASSETS – BEGINNING OF YEAR, AS RESTATED</b>	<b>945,811</b>	<b>164,563</b>	<b>7,767,559</b>	<b>8,877,933</b>
<b>NET ASSETS – END OF YEAR</b>	<b>\$ 944,534</b>	<b>\$ 219,792</b>	<b>\$ 8,633,819</b>	<b>\$ 9,798,145</b>

See accompanying notes.

**City of Webster, Florida**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2010**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Total Enterprise Funds</b>
	<b>Water Fund</b>	<b>Sanitation Fund</b>	<b>Sewer Fund</b>	
<b><u>OPERATING ACTIVITIES</u></b>				
Receipts From Customers	\$ 197,505	\$ 162,570	\$ 126,456	\$ 486,531
Payments to Suppliers	(79,534)	(118,786)	(124,977)	(323,297)
Payments to Employees	(45,463)	(21,219)	(25,365)	(92,047)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>72,508</b>	<b>22,565</b>	<b>(23,886)</b>	<b>71,187</b>
<b><u>NONCAPITAL FINANCING ACTIVITIES</u></b>				
Transfers In	-	16,309	-	16,309
Transactions with Other Funds	(55,106)	(16,136)	82,113	10,871
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(55,106)</b>	<b>173</b>	<b>82,113</b>	<b>27,180</b>
<b><u>CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>				
Capital Grants	-	-	605,856	605,856
Principal Paid on Debt	(7,000)	-	(61,563)	(68,563)
Interest Paid on Debt	(10,735)	-	-	(10,735)
Capital Expenditures	-	-	(605,869)	(605,869)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(17,735)</b>	<b>-</b>	<b>(61,576)</b>	<b>(79,311)</b>
<b><u>INVESTING ACTIVITIES</u></b>				
Investment Purchases	-	-	(12,361)	(12,361)
Investment Earnings	-	68	9,314	9,382
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>-</b>	<b>68</b>	<b>(3,047)</b>	<b>(2,979)</b>
<b>CHANGE IN CASH</b>	<b>(333)</b>	<b>22,806</b>	<b>(6,396)</b>	<b>16,077</b>
<b>CASH – BEGINNING OF YEAR, AS RESTATED</b>	<b>1,002</b>	<b>3,933</b>	<b>83,156</b>	<b>88,091</b>
<b>CASH – END OF YEAR</b>	<b>\$ 669</b>	<b>\$ 26,739</b>	<b>\$ 76,760</b>	<b>\$ 104,168</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating Income (Loss)	\$ 9,458	\$ 38,852	\$ (408,000)	\$ (359,690)
Depreciation	68,935	-	391,968	460,903
Change In:				
Accounts Receivable	(2,207)	(1,600)	(4,046)	(7,853)
Accounts Payable	(6,228)	(16,093)	(3,808)	(26,129)
Customer Deposits	2,550	1,406	-	3,956
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 72,508</b>	<b>\$ 22,565</b>	<b>\$ (23,886)</b>	<b>\$ 71,187</b>
<b>NONCASH CAPITAL AND FINANCING ACTIVITIES:</b>				
State payment of loan on behalf of City	\$ -	\$ -	\$ 750,000	\$ 750,000

See accompanying notes

**City of Webster, Florida**  
**Notes to Financial Statements**  
**September 30, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The City of Webster, Florida (the "City"), is an incorporated municipality, established by Section 11318, Laws of Florida, in 1925.

As required by generally accepted accounting principles, the accompanying financial statements present the City as a primary government.

Component units are entities for which the City is considered financially accountable. There are no blended or discretely presented component units included in the City's financial reporting entity.

**Basis of Presentation**

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

**Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the City. 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 charged to external parties. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include: charges for services that are directly related to a given function; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenues are reported instead as *general revenues*.

**Fund Financial Statements**

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements, but all nonmajor funds are aggregated and displayed in a single column. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

**City of Webster, Florida**  
**Notes to Financial Statements**  
**September 30, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City reports the following major governmental funds:

*General Fund* – the primary operating fund, used to account for all activities except those required to be accounted for in another fund.

The City reports the following major enterprise funds:

*Water Fund* – to account for the assets, operation and maintenance of the City-owned water system.

*Sanitation Fund* – to account for the assets, operation and maintenance of the City-owned solid waste and refuse collection system.

*Sewer Fund* – to account for the assets, operation and maintenance of the City-owned sewer system.

**Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the enterprise fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows.

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Taxes and certain intergovernmental revenues constitute the most significant sources of revenue considered susceptible to accrual. In governmental funds, expenditures are generally recognized when the related liability is incurred. However, expenditures for compensated absences and claims and judgments are recorded only when payment is due.

**Application of FASB Pronouncements**

For its enterprise funds, the City applies all applicable GASB pronouncements. Additionally, the City applies pronouncements of the FASB and its predecessor bodies issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

**City of Webster, Florida**  
**Notes to Financial Statements**  
**September 30, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Cash Equivalents**

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**Cash Deposits**

All cash deposits are placed in a bank that qualifies as a public depository, as required by law (Florida Security For Public Deposits Act). Accordingly, all cash deposits are insured by Federal depository insurance and/or entirely collateralized pursuant to Chapter 280, Florida Statutes.

**Investments**

Investments are reported at fair value.

The City has formally adopted investment policies for its operating funds. The following types of investments are allowed by the policy:

- Direct obligations of the U.S. Treasury;
- Direct obligations of U.S. Government Instrumentalities;
- Savings accounts and certificates of deposit in qualified public depositories;
- The Local Government Surplus Funds Trust Fund;
- Securities and Exchange Commission registered money market funds with the highest credit quality rating.

**Accounts Receivable**

Receivables are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate. Accounts receivable of the Water Fund are net of a \$7,200 allowance. Accounts receivable of the Sanitation Fund are net of a \$9,000 allowance.

**Capital Assets**

Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets which are recorded at fair value at the date of contribution. The City uses a capitalization threshold of \$750 for buildings, furniture and equipment, and \$100,000 for infrastructure.

In accordance with GASB Statement No. 34, the City has elected not to report infrastructure assets acquired prior to October 1, 2003.

**City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Depreciation of capital assets is provided using the straight-line method over the estimated useful lives of the assets, which range as follows:

	<u>Years</u>
Buildings and Improvements	39
Furniture, Equipment and Vehicles	3-10
Infrastructure	40
Water and Sewer Distribution System	40-50

For its business-type activities, the City's policy is to capitalize construction period interest costs on projects funded specifically through debt financing. Interest earnings are offset against construction costs for qualified projects financed with tax-exempt debt. No interest costs were capitalized in 2010.

**Compensated Absences**

The City's policy is to allow limited vesting of employee vacation pay. A liability for accrued compensated absences of employees of the governmental funds has been accrued. Since this liability will not be liquidated with expendable available financial resources, the liability has not been reported in the governmental funds. A liability for compensated absences is accrued when incurred in the government-wide and enterprise fund financial statements.

**Property Taxes**

The Sumter County Tax Collector bills and collects property taxes for the City. In governmental funds, property tax revenues are recognized when levied, to the extent that they result in current receivables.

Details of the City's tax calendar are presented below:

Lien Date	January 1
Levy Date	October 1
Discount Periods	November – February
Delinquent Date	April 1

**Operating Revenues and Expenses**

The enterprise funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Restricted Net Assets**

In the accompanying statements of net assets, *restricted net assets* are subject to restrictions beyond the City's control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.

The government-wide statement of net assets reports \$55,612 of net assets restricted by enabling legislation.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted first, then unrestricted resources as they are needed.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**NOTE 2 – INTERFUND BALANCES**

The interfund balances resulted from the normal course of operations are expected to be repaid within one year.

At September 30, 2010, interfund balances were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General Fund	\$ 149,827	\$ 350,041
Transportation Fund	64,097	3,175
Enterprise Funds:		
Water	104,980	-
Sanitation	252,283	47,956
Sewer	-	170,015
	<u>                    </u>	<u>                    </u>
Total	<u>\$ 571,187</u>	<u>\$ 571,187</u>

**City of Webster, Florida**  
**Notes to Financial Statements**  
**September 30, 2010**

**NOTE 3 – INVESTMENTS**

The City's investments are summarized below. All investments are held by a third party custodian in the City's name. Such investments expose the City to interest rate risk and concentration risk. The City's investment policy does not specifically address its investment risks.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. Government Instrumentalities	<u>\$ 183,000</u>	2.07

**NOTE 4 – CAPITAL ASSET ACTIVITY**

The following changes in capital assets occurred:

	<u>Balance October 1, 2009 (As Restated)</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance September 30, 2010</u>
<b><u>Governmental Activities</u></b>				
Capital Assets Not Being Depreciated:				
Land	\$ 1,663,954	\$ -	\$ -	\$ 1,663,954
Capital Assets Being Depreciated:				
Buildings and Improvements	903,238	-	-	903,238
Furniture and Equipment	523,219	-	-	523,219
Total Capital Assets Being Depreciated	<u>1,426,457</u>	<u>-</u>	<u>-</u>	<u>1,426,457</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	305,937	20,996	-	326,933
Furniture and Equipment	423,573	25,528	-	449,101
Total Accumulated Depreciation	<u>729,510</u>	<u>46,524</u>	<u>-</u>	<u>776,034</u>
Total Capital Assets Being Depreciated, Net	<u>696,947</u>	<u>(46,524)</u>	<u>-</u>	<u>650,423</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,360,901</u>	<u>\$ (46,524)</u>	<u>\$ -</u>	<u>\$ 2,314,377</u>

**City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010**

**NOTE 4 – CAPITAL ASSET ACTIVITY**

<u>Business-type Activities</u>	Balance October 1, 2009 (As Restated)	Increases	Decreases	Balance September 30, 2010
Capital Assets Not Being Depreciated:				
Land	\$ 51,030	\$ -	\$ -	\$ 51,030
Construction in Progress	15,072,844	-	15,072,844	-
Total Capital Assets Not Being Depreciated	<u>15,123,874</u>	<u>-</u>	<u>15,072,844</u>	<u>51,030</u>
Capital Assets Being Depreciated:				
Water Distribution System	3,524,245	-	-	3,524,245
Sewer System	-	15,678,713	-	15,678,713
Equipment	58,972	-	-	58,972
Total Capital Assets Being Depreciated	<u>3,583,217</u>	<u>15,678,713</u>	<u>-</u>	<u>19,261,930</u>
Less Accumulated Depreciation for:				
Water Distribution System	2,472,647	63,280	-	2,535,927
Sewer System	-	391,968	-	391,968
Equipment	37,491	5,655	-	43,146
Total Accumulated Depreciation	<u>2,510,138</u>	<u>460,903</u>	<u>-</u>	<u>2,971,041</u>
Total Capital Assets Being Depreciated, Net	<u>1,073,079</u>	<u>15,217,810</u>	<u>-</u>	<u>16,290,889</u>
Business-type Activities Capital Assets, Net	<u>\$16,196,953</u>	<u>\$15,217,810</u>	<u>\$15,072,844</u>	<u>\$ 16,341,919</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 8,754
Public Safety	19,056
Physical Environment	12,276
Transportation	2,903
Culture and Recreation	3,535
Total Depreciation Expense – Governmental Activities	<u>\$ 46,524</u>
Business-type Activities:	
Sewer	391,968
Water	68,935
Total Depreciation Expense - Business-type Activities	<u>\$ 460,903</u>

**City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010**

**NOTE 5 – LONG-TERM OBLIGATIONS**

Long-term debt of the City is as follows:

**Governmental Activities**

Bank Loans

A loan with semiannual payments of \$9,982, including interest of 3.92% and maturing in October 2028. The City has agreed to appropriate in its annual budget legally available Non-Ad Valorem revenues received by the City.	\$ 260,861
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A loan with semiannual payments of \$9,146, including interest of 3.522% and maturing in October 2029. The City has agreed to appropriate in its annual budget legally available Non-Ad Valorem revenues received by the City.	256,071
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A loan with semiannual payments of \$10,726, including interest of 4.75% and maturing in October 2027. The City has agreed to appropriate in its annual budget legally available Non-Ad Valorem revenues received by the City.	207,365
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A loan with monthly payments of \$516, including interest of 8.75% and maturing in September 2011; Collateralized by various assets of the City.	5,907
--	-------

Lease Payable

Non-interest bearing lease/purchase agreement with Sumter County for land; payable at the rate of \$1 through 2012 and annual payments of \$22,500 thereafter through 2025.	607,499
	\$ 1,337,703

**City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010**

**NOTE 5 – LONG-TERM OBLIGATIONS**

**Business-type Activities**

State Revolving Fund Loans

Loan, due in semiannual payments of \$110,227; including interest at 1.99%; maturing in June 2029; collateralized by net revenues from the sewer system. It is expected that the City will receive a state grant of \$128,664 each year to partially pay the semiannual debt service requirements. \$ 3,470,999

Loan, due in semiannual installments of \$118,395; including interest at 1.245%; maturing in June 2018; collateralized by net revenues from the sewer system. It is expected that the City will receive a state grant of \$208,782 each year to partially pay the semiannual debt service requirements. 1,797,478

Loan, due in semiannual payments of \$100,559; including interest at 1.99%; Maturing in June 2018; collateralized by net revenues from the sewer system. It is expected that the City will receive a state grant of \$178,000 each year to partially pay the semiannual debt service requirements. 1,480,123

Water Revenue Bonds (1989 Series)

Net revenues from the operation of the municipal water system of the City are pledged as collateral for the 1989 Water Revenue Bonds. The purpose of the issue was to provide financing for a portion of the cost of acquiring and constructing extensions and improvements to the City's municipal water system. The bond was issued as a single bond under a negotiated sale to the U.S. Department of Agriculture, Rural Development. The bonds are due in installments through September 2028 with interest at 5%. 208,000

Total Long Term Debt - Business-Type Activities \$ 6,956,600

Aggregate maturities of long-term debt are as follows:

Year Ending September 30,	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 36,832	\$ 29,069	\$ 546,270	\$ 129,491
2012	32,211	27,498	556,473	119,938
2013	56,050	26,158	565,841	110,170
2014	57,447	24,761	576,377	100,234
2015	58,903	23,305	586,084	90,077
2016-2020	318,603	92,437	2,202,884	301,908
2021-2025	323,186	46,987	1,031,220	160,448
2026-2030	251,974	11,944	891,451	43,264
2031-2035	112,500	-	-	-
2036	89,997	-	-	-
Totals	<u>\$ 1,337,703</u>	<u>\$ 282,159</u>	<u>\$6,956,600</u>	<u>\$1,055,530</u>

**City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010**

**NOTE 5 – LONG-TERM OBLIGATIONS**

Following is a summary of changes in long-term obligations:

**Governmental Activities**

	Balance October 1, 2009 (As Restated)	Additions	Deductions	Balance September 30, 2010	Due Within One Year
Long-term Debt	\$ 1,336,318	\$ 271,237	\$ 269,852	\$ 1,337,703	\$ 36,832
Compensated Absences	93,600	50,600	80,300	63,900	57,400
Total	<u>\$ 1,429,918</u>	<u>\$ 321,837</u>	<u>\$ 350,152</u>	<u>\$ 1,401,603</u>	<u>\$ 94,232</u>

**Business-type Activities**

	Balance October 1, 2009 (As Restated)	Additions	Deductions	Balance September 30, 2010	Due Within One Year
Long-term Debt	<u>\$ 7,684,253</u>	<u>\$ -</u>	<u>\$ 727,653</u>	<u>\$ 6,956,600</u>	<u>\$ 546,270</u>

**NOTE 6 – RESTATEMENTS OF FUND BALANCE/NET ASSETS**

In prior years, the City reported the construction of the Wastewater System as a Capital Projects Fund, the "Wastewater Fund". Effective October 1, 2009, the City changed its application of accounting principles and transferred all remaining assets and liabilities of the Wastewater Fund (a Governmental Fund) into the Sewer Fund (a Proprietary Fund), and transferred the related Construction-In-Process and corresponding debt from the governmental activities to the business-type activities. Additionally, beginning net assets of the governmental activities have been restated for land and related debt that was previously not recorded. The restatements to the beginning Fund Balance/Net Assets for the year ended September 30, 2010 are as follows:

	Governmental Activities	Business-Type Activities	Sewer Fund	Wastewater Fund
Beginning Net Assets/Fund Balance as Previously Reported	\$ 8,620,421	\$ 1,020,550	\$ (89,824)	\$ 253,792
Debt Previously Issued	6,861,750	(7,469,253)	(7,469,253)	-
Capital Assets	(14,465,341)	15,072,844	15,072,844	-
Fund Assets and Liabilities	<u>(253,792)</u>	<u>253,792</u>	<u>253,792</u>	<u>(253,792)</u>
Beginning Net Assets/Fund Balance, As Restated	<u>\$ 763,038</u>	<u>\$ 8,877,933</u>	<u>\$ 7,767,559</u>	<u>\$ -</u>

**City of Webster, Florida**  
**Notes to Financial Statements**  
**September 30, 2010**

**NOTE 7 – PLEGGED REVENUES**

The City has pledged future water, sewer and garbage customer revenues, net of specified operating expenses, to repay approximately \$6.7 million in state revolving fund loans and \$208,000 of water revenue bonds. The debt was used to construct the City's water and sewer systems and is payable through 2029. Although these revenues are pledged, the City anticipates that a large portion of the state revolving fund loans will ultimately be paid by future awards from the Federal and State Hardship grants associated with the revolving fund program. The amount of future grant awards cannot be determined at this time. The total principal and interest remaining to be paid on all loans secured by pledged revenues is approximately \$8 million. For 2010, the City paid approximately \$830,000 of principal and interest on all debt secured by pledged revenues. Pledged net revenues for the secured debt for 2010 were \$101,000.

**NOTE 8 – PENSION PLAN**

*Plan Description.* The City contributes to the Florida Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida, 32315-9000, or by calling (850) 488-6491.

*Funding Policy.* The System is employee noncontributory. The City is required to contribute at an actuarially determined rate. The rates at September 30, 2010, were as follows: Regular Employees 10.77%; Special Risk Employees 23.25%; Senior Management 14.57%; Elected Officials 18.64%. The contribution requirements of plan members and the City are established and may be amended by the Florida Legislature. The City's contributions to the System for the years ended September 30, 2010, 2009, and 2008, were \$35,344, \$46,846, and \$39,195, respectively, equal to the required contributions for each year.

**NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS**

The City provides other postemployment benefits (OPEB) to its employees by providing retirement healthcare benefits.

The City has not implemented the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Statement No. 45 establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities, note disclosures, and required supplementary information.

**City of Webster, Florida  
Notes to Financial Statements  
September 30, 2010**

**NOTE 10 – RISK MANAGEMENT**

The City is exposed to various risks of loss related to general liability, workers' compensation, public liability, law enforcement liability, property damage, and errors and omissions. To manage its risks, the City participates in the Florida League of Cities Florida Municipal Insurance Trust (the "Fund") a public entity risk pool currently operating as a common risk management and insurance program for member cities. The City pays an annual premium to the Fund for its coverage. The premiums are designed to fund the liability risks assumed by the Fund and are based on certain actual exposures of each member. There were no significant reductions in insurance coverages from the prior year and settlements have not exceeded coverage in any of the past three years.

**NOTE 11 – DEFICIT FUND BALANCE/NET ASSETS**

The General Fund had a deficit fund balance of \$172,025 at September 30, 2010.

The City has taken steps to address this deficit. The City has approved commercial development projects that are expected to expand the City's ad valorem tax base.

**NOTE 12 – CONTINGENCY**

The City has loans from outside entities that require various City user fees and rates be set at levels to meet certain revenue ratios, as defined by the loan documents. The City did not meet some of its requirements for fiscal year 2010. The City has reduced expenditures and has passed an ordinance that will raise certain rates beginning in 2011.

**NOTE 13 – FUTURE ACCOUNTING PRONOUNCEMENT**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, will be effective for the City's fiscal year beginning October 1, 2010. The objectives of Statement No. 54 are to enhance the usefulness of fund balance information and clarify the existing governmental fund type definitions. The City is currently evaluating the effects this Statement will have on its financial statements for the year ending September 30, 2011.

**REQUIRED SUPPLEMENTARY INFORMATION**

**City of Webster, Florida**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual – General Fund**  
**For the Year Ended September 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Taxes	\$ 252,591	\$ 280,339	\$ 280,339	\$ -
Permits, Fees & Special Assessments	26,000	26,311	26,311	-
Intergovernmental	68,490	76,329	76,329	-
Charges for Services	29,700	14,134	14,134	-
Fines and Forfeitures	7,150	3,143	3,143	-
Miscellaneous	-	2	2	-
<b>TOTAL REVENUES</b>	<b>383,931</b>	<b>400,258</b>	<b>400,258</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
Current:				
General Government	97,034	111,567	111,567	-
Public Safety	181,705	168,975	168,975	-
Physical Environment	2,219	2,397	2,397	-
Culture and Recreation	102,973	16,391	16,391	-
Debt Service:				
Principal	-	269,852	269,852	-
Interest	-	43,572	43,572	-
<b>TOTAL EXPENDITURES</b>	<b>383,931</b>	<b>612,754</b>	<b>612,754</b>	<b>-</b>
<b>EXCESS OF REVENUES UNDER EXPENDITURES</b>	<b>-</b>	<b>(212,496)</b>	<b>(212,496)</b>	<b>-</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Debt Issued	-	271,237	271,237	-
Transfer Out	-	(16,309)	(16,309)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>254,928</b>	<b>254,928</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>42,432</b>	<b>42,432</b>	<b>-</b>
<b>FUND BALANCES – BEGINNING OF YEAR</b>	<b>-</b>	<b>(214,457)</b>	<b>(214,457)</b>	<b>-</b>
<b>FUND BALANCES – END OF YEAR</b>	<b>\$ -</b>	<b>\$ (172,025)</b>	<b>\$ (172,025)</b>	<b>\$ -</b>

**City of Webster, Florida**  
**Notes to Required Supplementary Information**  
**For the Year Ended September 30, 2010**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A public hearing is conducted to obtain taxpayer comments before the budget is adopted.
2. The budget is legally enacted through passage of an ordinance.
3. Budgetary control is maintained at the department level. The fund is the legal level of control.
4. Appropriations lapse at the end of the fiscal year.
5. The budget is prepared on a basis which does not differ materially from generally accepted accounting principles.
6. At year end, the budget is amended to agree with actual amounts.

**SUPPLEMENTAL INFORMATION**

**City of Webster, Florida**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended September 30, 2010**

<u>FEDERAL AGENCY/PROGRAM TITLE</u>	<u>Contract Number</u>	<u>CFDA Number</u>	<u>Expend- itures</u>	<u>Program Totals</u>
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed through the Florida Department of Community Affairs: Small Cities Community Development Block Grant (CDBG)	09DB-4N-05-70-02-N18	14.228	\$ 537,306	\$ 537,306
<b><u>DEPARTMENT OF JUSTICE</u></b>				
Passed through the Florida Department of Law Enforcement: Edward Byrne Memorial Justice Assistance Grant - ARRA	2010-ARRC-SUMT-6-W7-226	16.803	2,881	<u>2,881</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 540,187</u></b>

<u>STATE AGENCY/PROJECT TITLE</u>	<u>Contract Number</u>	<u>CSFA Number</u>	<u>Expend- itures</u>	<u>Program Totals</u>
<b><u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u></b>				
Statewide Surface Water Restoration and Wastewater Projects- (NonCash Assistance)	SG864040	37.039	\$ 750,000	
Statewide Surface Water Restoration and Wastewater Projects	LP6111	37.039	68,550	<u>818,550</u>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>				<b><u>\$ 818,550</u></b>

**City of Webster, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended September 30, 2010**

**NOTE 1 – BASIS OF PRESENTATION**

In the accompanying schedule, expenditures represent allowable costs determined in accordance with generally accepted accounting principles, or allowable billings.

**NOTE 2 – SUBRECIPIENTS**

The City did not provide federal or state awards to subrecipients.

**ADDITIONAL ELEMENTS REQUIRED BY THE  
RULES OF THE AUDITOR GENERAL**

## Management Letter

To the Honorable Mayor and  
City Commissioners  
City of Webster, Florida

We have audited the financial statements of the City of Webster, Florida (the "City") as of and for the fiscal year ended September 30, 2010, and have issued our report thereon dated June 27, 2011. We have also issued our report on internal control over financial reporting and on compliance and other matters. That report should be considered in conjunction with this management letter.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Prior Audit Findings

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding audit. In that regard, unresolved prior audit findings 09-1 and 09-2 are repeated in the accompanying Schedule of Findings as items 10-1 and 10-2.

### Financial Condition

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.503, Florida Statutes, "Determination of Financial Emergency." In connection with our audit, we determined that the City has not met one or more of the conditions described in Section 218.503(1), Florida Statutes.

Also, as required by the Rules of the Auditor General, we applied financial condition assessment procedures, as of the end of the fiscal year, pursuant to Rule 10.556(7). It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by management. The application of such procedures did not reveal evidence of "deteriorating financial condition" as that term is defined in Rule 10.554.

To the Honorable Mayor and City Commissioners  
City of Webster, Florida  
Page 2

#### Annual Financial Report

As required by the Rules of the Auditor General, we determined that City's annual financial report for the fiscal year ended September 30, 2010, filed with the Department of Financial Services pursuant to Section 218.32, Florida Statutes, is in substantial agreement with the audit report for the fiscal year ended September 30, 2010.

#### Investment of Public Funds

As required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. Our audit did not reveal any noncompliance with the provisions of Section 218.415, Florida Statutes.

#### Other Matters

Our audit did not reveal any other matters that we are required to include in this management letter.

This management letter is intended solely for the information and use of the Honorable Mayor and City Commissioners, management, and oversight audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Carri Riggall of Ingram LLC*

June 27, 2011  
Gainesville, Florida

## Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

The Honorable Mayor and City Commissioners  
City of Webster, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Webster, Florida (the "City") as of and for the year ended September 30, 2010, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 27, 2011. Our report on the financial statements of the governmental activities, the business-type activities and each major enterprise fund was qualified because the City did not implement the accounting and financial reporting requirements of GASB Statement No. 45. Additionally, our report on the financial statements explained that the City restated certain beginning balances. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified deficiencies in internal control over financial reporting that we consider to be material weaknesses.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described

To the Honorable Mayor and City Commissioners  
City of Webster, Florida  
Page 2

in the accompanying Schedule of Findings and Questioned Costs as items 10-1 and 10-2 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs as item 10-3.

The City's response to the findings identified in our audit accompany this report. We did not audit the City's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Honorable Mayor and City Commissioners, management, and oversight audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.



June 27, 2011  
Gainesville, Florida

**Report on Compliance With Requirements That Could Have a  
Direct and Material Effect on the Major Federal Award Program and the  
Major State Financial Assistance Project and on  
Internal Control Over Compliance**

The Honorable Mayor and City Commissioners  
City of Webster, Florida

Compliance

We have audited the compliance of the City of Webster, Florida (the "City") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the requirements described in the State Projects Compliance Supplement that could have a direct and material effect on its major federal program and state project for the year ended September 30, 2010. The City's major federal program and state project are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program and state project is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the Auditor General. Those standards, OMB Circular A-133 and Chapter 10.550 Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program and state project for the year ended September 30, 2010.

To the Honorable Mayor and City Commissioners  
City of Webster, Florida  
Page 2

Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Honorable Mayor and City Commissioners, management, and oversight agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram LLC*

June 27, 2011  
Gainesville, Florida

**City of Webster**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2010**

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

- (i) The independent auditors' report on the financial statements expressed a qualified opinion for governmental activities, business-type activities, and each major enterprise fund. The opinion was unqualified for the General Fund and aggregate remaining fund information.
- (ii) The audit did disclose significant deficiencies in internal control over financial reporting, that were considered material weaknesses.
- (iii) The audit did disclose noncompliance considered material to the financial statements.
- (iv) The audit did not report significant deficiencies or disclose material weaknesses in internal control over the major federal program or state project.
- (v) The report on compliance with requirements applicable to the major federal program and state project expressed an unqualified opinion.
- (vi) The audit disclosed no findings relative to the major federal program or major state project.
- (vii) The City's major program/project were:

<u>FEDERAL PROGRAM</u>	<u>CFDA Number</u>
Small Cities Community Development Block Grant	14.228
<u>STATE PROJECT</u>	
Statewide Surface Water Restoration and Wastewater Projects	37.039

- (viii) A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 for federal programs and \$245,565 was used for state projects.
- (ix) The City did not qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

**City of Webster**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2010**

SECTION II – FINANCIAL STATEMENT FINDINGS

Unresolved Prior Audit Findings

- 10-1 *Condition* – Because of a limited number of available accounting personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

*Recommendation* – An effectively designed internal control framework provides a system of checks and balances. To the extent possible, given the availability of personnel, steps should be taken to separate employee duties so that no one individual has access to both physical assets and the related accounting records, or to all phases of a transaction. The City's accounting function should be closely monitored to help ensure that all transactions are adequately supported and accurately and timely recorded.

- 10-2 *Condition* – Statement on Auditing Standard No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, requires auditors to prepare a written communication if they identified misstatements during the audit process or if it was necessary to assist with the preparation of the financial statements. As part of the audit process, we proposed material adjustments to the City's financial statements. It was also necessary for us to assist with the preparation of your financial statements. Our proposed adjustments were accepted by management, enabling the financial statements to be fairly presented in conformity with generally accepted accounting principles.

*Recommendation* – We recommend that you consider and evaluate the costs and benefits of improving internal controls relative to the financial reporting process.

Current Audit Findings

- 10-3 *Condition* – The City has loans from outside entities that require various City user fees and rates be set at levels to meet certain revenue ratios, as defined by the loan documents. The City did not meet some of its requirements for fiscal year 2010.

*Recommendation* – The City has already implemented various steps to remedy this shortfall. We recommend that these ratios continue to be monitored to assure that the taken steps are sufficient to ensure compliance with loan requirements.

**City of Webster  
Summary Schedule of Prior Audit Findings  
For the Year Ended September 30, 2010**

There were no findings relative to federal or state financial assistance in the prior year.

# **CITY OF WEBSTER**

**POST OFFICE BOX 28 • WEBSTER, FLORIDA 33597**  
**City Hall - (352) 793-2073 • Fax - (352) 793-8006 • Police - (352) 793-2072**

**June 27, 2011**

**Mr. David W. Martin, CPA**  
**Auditor General**  
**111 West Madison Street**  
**Tallahassee, Fl 32399-1452**

**Dear Mr. Martin:**

**The City of Webster has received the Independent Auditor's Report for the year ended September 30, 2010. As Mayor, I have reviewed the Comments and Recommendations of Carr, Riggs and Ingram, and have responded with procedures that are in place or will be in place as soon as possible.**

**10 - 01 As Carr, Riggs and Ingram stated, it is difficult to segregate duties with a limited number of accounting personnel. Utilities and Occupational Licenses are done by the Assistant City Clerk and checked by the City Clerk. Other accounting functions are done by the City Clerk and checked by the Mayor and/or Vice Mayor and Commissioners when appropriate.**

**10 - 02 We have evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in our best interests to outsource this task to our independent auditors.**

**10 - 03 The City has adopted an ordinance effective on October 1, 2010, to raise water, sewer and garbage rates each year for the next five years in order to meet certain revenue ratios as defined by the loan documents.**

**Sincerely,**



**Stephen P. Croft**  
**Mayor, City of Webster**