

Sumter County Government Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2010

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
Taxes	\$ 42,838,808	\$ 5,388,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,227,795	\$ 616.26
311.000 Ad Valorem Taxes	34,378,427	627,752	-	-	-	-	-	-	-	-	35,006,179	374.72
312.100 Local Option Taxes	-	350,983	-	-	-	-	-	-	-	-	350,983	3.76
312.300 County Ninth-Cent Voted Fuel Tax	-	677,603	-	-	-	-	-	-	-	-	677,603	7.25
312.410 First Local Option Fuel Tax (1 to 6 Cents)	-	3,732,649	-	-	-	-	-	-	-	-	3,732,649	39.96
312.600 Discretionary Sales Surtaxes	7,593,766	-	-	-	-	-	-	-	-	-	7,593,766	81.29
315.000 Communications Services Taxes	666,615	-	-	-	-	-	-	-	-	-	666,615	9.28
Permits, Fees, and Special Assessments	\$ -	\$ 22,137,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,137,532	\$ 236.97
322.000 Building Permits	-	3,040,795	-	-	-	-	-	-	-	-	3,040,795	32.55
324.110 Impact Fees - Residential - Public Safety	-	2,187,720	-	-	-	-	-	-	-	-	2,187,720	23.42
324.310 Impact Fees - Residential - Transportation	-	12,645,622	-	-	-	-	-	-	-	-	12,645,622	135.38
324.710 Impact Fees - Residential - Other	-	16,346	-	-	-	-	-	-	-	-	16,346	0.17
325.200 Special Assessments - Charges for Public Services	-	4,228,549	-	-	-	-	-	-	-	-	4,228,549	45.26
367.000 Licenses	-	18,500	-	-	-	-	-	-	-	-	18,500	0.20
Intergovernmental Revenue	\$ 1,545,584	\$ 8,601,682	\$ 5,926,788	\$ 480,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,554,054	\$ 177.20
331.100 Federal Grant - General Government	-	23,556	-	-	-	-	-	-	-	-	23,556	0.25
331.200 Federal Grant - Public Safety	299,922	309,277	-	-	-	-	-	-	-	-	609,199	6.52
331.490 Federal Grant - Transportation - Other Transportation	-	1,401,024	-	-	-	-	-	-	-	-	1,401,024	15.00
331.500 Federal Grant - Economic Environment	-	582,120	-	-	-	-	-	-	-	-	582,120	6.23
331.690 Federal Grant - Human Services - Other Human Services	-	132,708	-	-	-	-	-	-	-	-	132,708	1.42
334.200 State Grant - Public Safety	31,548	191,405	-	-	-	-	-	-	-	-	222,953	2.39
334.340 State Grant - Physical Environment - Garbage / Solid Waste	189,085	-	-	-	-	-	-	-	-	-	189,085	2.02
334.360 State Grant - Physical Environment - Stormwater Management	-	7,091	-	-	-	-	-	-	-	-	7,091	0.08
334.420 State Grant - Transportation - Mass Transit	-	49,598	-	-	-	-	-	-	-	-	49,598	0.53
334.490 State Grant - Transportation - Other Transportation	-	1,804,111	-	-	-	-	-	-	-	-	1,804,111	19.31
334.610 State Grant - Human Services - Health or Hospitals	-	37,683	-	-	-	-	-	-	-	-	37,683	0.40
334.700 State Grant - Culture / Recreation	495,033	-	-	-	-	-	-	-	-	-	495,033	5.30
334.900 State Grant - Other	-	11,060	-	480,000	-	-	-	-	-	-	491,060	5.26
335.120 State Shared Revenues - General Gov't - Revenue Sharing Proceeds	-	-	1,638,861	-	-	-	-	-	-	-	1,638,861	17.54
335.130 State Shared Revenues - General Gov't - Insurance License Tax	18,377	-	-	-	-	-	-	-	-	-	18,377	0.20
335.140 State Shared Revenues - General Gov't - Mobile Home License Tax	35,396	-	-	-	-	-	-	-	-	-	35,396	0.38
335.150 State Shared Revenues - General Gov't - Alcoholic Beverage License Tax	34,992	-	-	-	-	-	-	-	-	-	34,992	0.37
335.160 State Shared Revenues - General Gov't - Sales and Uses Taxes to Counties	-	-	223,250	-	-	-	-	-	-	-	223,250	2.39
335.180 State Shared Revenues - General Gov't - Local Gov't Half-Cent Sales Tax	69,167	-	4,084,677	-	-	-	-	-	-	-	4,153,844	44.25
335.220 State Shared Revenues - Public Safety - Enhanced 911 Fee	-	432,572	-	-	-	-	-	-	-	-	432,572	4.63
335.390 State Shared Revenues - Physical Environment - Other Physical Environment	38,801	-	-	-	-	-	-	-	-	-	38,801	0.42
335.420 State Shared Revenues - Transportation - Mass Transit	-	1,081,587	-	-	-	-	-	-	-	-	1,081,587	11.58
335.490 State Shared Revenues - Transportation - Other Transportation	-	896,464	-	-	-	-	-	-	-	-	896,464	9.60
335.500 State Shared Revenues - Economic Environment	-	1,635,451	-	-	-	-	-	-	-	-	1,635,451	17.61
335.690 State Shared Revenues - Human Services - Other Human Services	-	4,571	-	-	-	-	-	-	-	-	4,571	0.05
335.700 State Shared Revenues - Culture / Recreation	-	1,404	-	-	-	-	-	-	-	-	1,404	0.02
336.000 State Payments in Lieu of Taxes	19,869	-	-	-	-	-	-	-	-	-	19,869	0.21
337.100 Grants from Other Local Units - General Government	57,708	-	-	-	-	-	-	-	-	-	57,708	0.62
337.300 Grants from Other Local Units - Physical Environment	53,013	-	-	-	-	-	-	-	-	-	53,013	0.57
337.900 Grants from Other Local Units - Other	202,673	-	-	-	-	-	-	-	-	-	202,673	2.17
Charges for Services	\$ 2,765,504	\$ 2,651,115	\$ -	\$ -	\$ -	\$ 8,284,801	\$ -	\$ -	\$ -	\$ -	\$ 13,701,420	\$ 146.66
341.100 General Gov't (Not Court-Related) - Recording Fees	-	194,093	-	-	-	-	-	-	-	-	194,093	2.08
341.160 General Gov't (Not Court-Related) - County Portion of \$4 Additional Service Charge	-	136,975	-	-	-	-	-	-	-	-	136,975	1.47
341.200 General Gov't (Not Court-Related) - Internal Service Fund Fees and Charges	-	138	-	-	-	8,284,801	-	-	-	-	8,284,937	88.68
341.510 General Gov't (Not Court-Related) - Fees Remitted to County from Tax Collector	1,525,518	-	-	-	-	-	-	-	-	-	1,525,518	16.33
341.520 General Gov't (Not Court-Related) - Fees Remitted to County from Sheriff	65,995	-	-	-	-	-	-	-	-	-	65,995	0.71
341.530 General Gov't (Not Court-Related) - Fees Remitted to County from Clerk of Circuit Court	483,038	-	-	-	-	-	-	-	-	-	483,038	5.17
341.550 General Gov't (Not Court-Related) - Fees Remitted to County from Supervisor of Elections	1,611	-	-	-	-	-	-	-	-	-	1,611	0.02
341.560 General Gov't (Not Court-Related) - Fees Remitted to County from Property Appraiser	-	68	-	-	-	-	-	-	-	-	68	0.00
341.800 General Gov't (Not Court-Related) - County Officer Commission and Fees	-	84,553	-	-	-	-	-	-	-	-	84,553	0.91
341.900 General Gov't (Not Court-Related) - Other General Gov't Charges and Fees	348,123	235	-	-	-	-	-	-	-	-	348,358	3.73
342.200 Public Safety - Fire Protection	-	52,924	-	-	-	-	-	-	-	-	52,924	0.57
342.300 Public Safety - Housing for Prisoners	103,986	-	-	-	-	-	-	-	-	-	103,986	1.11
342.500 Public Safety - Protective Inspection Fees	-	8,117	-	-	-	-	-	-	-	-	8,117	0.09

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Local Fiscal Year Ended September 30, 2010

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
342.900 Public Safety - Other Public Safety Charges and Fees	-	4,058	-	-	-	-	-	-	-	-	4,058	0.04
343.300 Physical Environment - Water Utility	-	4,168	-	-	-	-	-	-	-	-	4,168	0.04
343.400 Physical Environment - Garbage / Solid Waste	-	1,115,083	-	-	-	-	-	-	-	-	1,115,083	11.84
343.900 Physical Environment - Other Physical Environment Charges	3,060	-	-	-	-	-	-	-	-	-	3,060	0.03
344.900 Transportation (User Fees) - Other Transportation Charges	-	490,849	-	-	-	-	-	-	-	-	490,849	5.25
346.400 Human Services - Animal Control and Shelter Fees	39,374	-	-	-	-	-	-	-	-	-	39,374	0.42
347.100 Culture / Recreation - Libraries	34,165	-	-	-	-	-	-	-	-	-	34,165	0.37
348.870 Court Service Reimbursement - Public Defender Liens	3,308	-	-	-	-	-	-	-	-	-	3,308	0.04
348.880 Court Service Reimbursement - Probation / Alternatives	96,881	-	-	-	-	-	-	-	-	-	96,881	1.04
348.921 Restricted Local Ordinance Court-Related Board Revenue - Court Innovations	-	48,849	-	-	-	-	-	-	-	-	48,849	0.52
348.922 Restricted Local Ordinance Court-Related Board Revenue - Legal Aid	-	16,431	-	-	-	-	-	-	-	-	16,431	0.18
348.923 Restricted Local Ordinance Court-Related Board Revenue - Law Library	-	16,431	-	-	-	-	-	-	-	-	16,431	0.18
348.924 Restricted Local Ordinance Court-Related Board Revenue - Juvenile Alternative Programs	-	16,431	-	-	-	-	-	-	-	-	16,431	0.18
348.930 Restricted Local Ordinance Court-Related Board Revenue - State Court Facility Surcharge	-	298,294	-	-	-	-	-	-	-	-	298,294	3.19
348.932 Restricted Local Ordinance Court-Related Board Revenue - Domestic Violence Surcharge	5,602	-	-	-	-	-	-	-	-	-	5,602	0.06
348.990 Restricted Local Ordinance Court-Related Board Revenue - Not Remitted to the State	54,396	163,424	-	-	-	-	-	-	-	-	217,820	2.33
349.000 Other Charges for Services	447	-	-	-	-	-	-	-	-	-	447	0.00
Judgments, Fines, and Forfeits	\$ 42,633	\$ 129,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,228	\$ 1.84
351.200 Court-Ordered Judgments and Fines - As Decided by Circuit Court Criminal	23,835	-	-	-	-	-	-	-	-	-	23,835	0.26
351.800 Judgments and Fines - 10% of Fines to Public Records Modernization Fund	-	126,724	-	-	-	-	-	-	-	-	126,724	1.36
354.000 Fines - Local Ordinance Violations	18,798	-	-	-	-	-	-	-	-	-	18,798	0.20
359.000 Other Judgments, Fines, and Forfeits	-	2,871	-	-	-	-	-	-	-	-	2,871	0.03
Miscellaneous Revenues	\$ 650,396	\$ 973,612	\$ 5,363	\$ 346,825	\$ -	\$ -	\$ 155,677	\$ -	\$ -	\$ -	\$ 2,131,873	\$ 22.82
361.100 Interest and Other Earnings - Interest	181,686	300,013	5,363	346,825	-	-	155,677	-	-	-	889,564	10.59
361.200 Interest and Other Earnings - Dividends	-	270	-	-	-	-	-	-	-	-	270	0.00
362.000 Rents and Royalties	4,500	-	-	-	-	-	-	-	-	-	4,500	0.05
364.000 Disposition of Fixed Assets	10,096	243,988	-	-	-	-	-	-	-	-	254,084	2.72
365.000 Sale of Surplus Materials and Scrap	810	66,985	-	-	-	-	-	-	-	-	67,795	0.73
366.000 Contributions and Donations from Private Sources	10,128	639	-	-	-	-	-	-	-	-	10,767	0.12
369.300 Other Miscellaneous Revenues - Settlements	-	71,131	-	-	-	-	-	-	-	-	71,131	0.76
369.900 Other Miscellaneous Revenues - Other	443,176	290,586	-	-	-	-	-	-	-	-	733,762	7.85
Other Sources	\$ 3,940,482	\$ 32,128,849	\$ 2,108,000	\$ 1,074,748	\$ -	\$ -	\$ 102,875	\$ -	\$ -	\$ -	\$ 39,364,954	\$ 421.27
391.000 Non-Operating - Inter-Fund Group Transfers In	3,940,482	32,128,849	2,108,000	1,074,748	-	-	102,875	-	-	-	39,364,954	421.27
Total - All Account Codes	\$ 61,783,407	\$ 72,011,372	\$ 8,040,151	\$ 1,901,573	\$ -	\$ -	\$ 8,543,353	\$ -	\$ -	\$ -	\$ 142,279,856	\$ 1,523.01

2010 Countywide Census Population: 93,420

Notes:

- 1) The definitions of fund types and revenue accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Counties (2011 Edition), which is available at www.myfloridacfo.com/aadir/localgov/DocsManuals/2011UASManualCounty122910.pdf
- 2) Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
 - A) The General Fund accounts for all financial resources not accounted for and reported in another fund.
 - B) Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Revenues "may be operationally defined in a governmental fund accounting context as all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating, and residual equity transfers or long-term debt issues."
- 7) Other Sources are defined as those "amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include intragovernmental transfers and reimbursements."

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government

Sumter County Government Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2010

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
General Government Services (Not Court-Related)	\$ 6,607,724	\$ 7,331,662	\$ 4,747,051	\$ 7,841,325	\$ -	\$ -	\$ 8,745,248	\$ -	\$ -	\$ -	\$ 35,272,910	\$ 377.67
511 Legislative	1,703,328	-	-	6,569,167	-	-	-	-	-	-	8,272,495	88.55
512 Executive	271,167	-	-	-	-	-	-	-	-	-	271,167	2.90
513 Financial and Administrative	226,602	4,908,882	-	-	-	-	-	-	-	-	5,135,484	54.97
514 Legal Counsel	209,610	-	-	-	-	-	-	-	-	-	209,610	2.24
515 Comprehensive Planning	559,975	-	-	-	-	-	-	-	-	-	559,975	5.99
517 Debt Service Payments	-	1,289,865	4,747,051	-	-	-	-	-	-	-	6,036,916	64.62
519 Other General Government Services	3,637,042	1,132,815	-	1,272,158	-	-	8,745,248	-	-	-	14,787,263	158.29
Public Safety	\$ 2,777,210	\$ 32,056,794	\$ -	\$ 988,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,822,820	\$ 383.46
521 Law Enforcement	106,508	12,557,891	-	-	-	-	-	-	-	-	12,664,399	135.56
522 Fire Control	18,417	8,270,169	-	292,222	-	-	-	-	-	-	8,580,808	91.85
523 Detention and/or Correction	262,543	8,674,357	-	679,650	-	-	-	-	-	-	9,616,550	102.84
524 Protective Inspections	-	1,906,108	-	-	-	-	-	-	-	-	1,906,108	20.40
525 Emergency and Disaster Relief Services	16,996	615,349	-	16,944	-	-	-	-	-	-	649,289	6.95
526 Ambulance and Rescue Services	2,124,868	32,920	-	-	-	-	-	-	-	-	2,157,788	23.10
527 Medical Examiners	247,878	-	-	-	-	-	-	-	-	-	247,878	2.65
Physical Environment	\$ 634,041	\$ 1,334,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,968,193	\$ 21.07
533 Water Utility Services	1	-	-	-	-	-	-	-	-	-	1	0.00
534 Garbage / Solid Waste Control Services	192,788	1,319,970	-	-	-	-	-	-	-	-	1,512,758	16.19
535 Sewer / Wastewater Services	56,000	-	-	-	-	-	-	-	-	-	56,000	0.60
537 Conservation and Resource Management	385,252	-	-	-	-	-	-	-	-	-	385,252	4.12
538 Flood Control / Stormwater Management	-	14,182	-	-	-	-	-	-	-	-	14,182	0.15
Transportation	\$ -	\$ 27,951,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,951,477	\$ 299.20
541 Road and Street Facilities	-	26,545,903	-	-	-	-	-	-	-	-	26,545,903	284.16
549 Other Transportation Systems / Services	-	1,405,574	-	-	-	-	-	-	-	-	1,405,574	15.05
Economic Environment	\$ 843,768	\$ 956,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,709	\$ 19.28
552 Industry Development	355,000	-	-	-	-	-	-	-	-	-	355,000	3.80
553 Veteran's Services	251,018	-	-	-	-	-	-	-	-	-	251,018	2.69
554 Housing and Urban Development	237,750	956,941	-	-	-	-	-	-	-	-	1,194,691	12.79
Human Services	\$ 1,076,677	\$ 290,252	\$ -	\$ 42,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408,791	\$ 15.08
562 Health Services	439,946	290,252	-	42,862	-	-	-	-	-	-	773,060	8.28
563 Mental Health Services	101,500	-	-	-	-	-	-	-	-	-	101,500	1.09
564 Public Assistance Services	372,481	-	-	-	-	-	-	-	-	-	372,481	3.99
565 Developmental Disabilities Services	34,000	-	-	-	-	-	-	-	-	-	34,000	0.36
569 Other Human Services	127,750	-	-	-	-	-	-	-	-	-	127,750	1.37
Culture / Recreation	\$ 2,663,490	\$ 145,658	\$ -	\$ 699,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,508,780	\$ 37.66
571 Libraries	1,877,241	-	-	699,632	-	-	-	-	-	-	2,576,873	27.58
572 Parks and Recreation	565,019	-	-	-	-	-	-	-	-	-	565,019	6.05
579 Other Culture / Recreation	221,230	145,658	-	-	-	-	-	-	-	-	366,888	3.93
Other Uses and Non-Operating	\$ 34,626,880	\$ 1,299,269	\$ 3,428,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,354,954	\$ 421.27
581 Inter-Fund Group Transfers Out	34,626,880	1,299,269	3,428,805	-	-	-	-	-	-	-	39,354,954	421.27
Court-Related Expenditures	\$ 124,346	\$ 2,789,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,913,632	\$ 31.19
602 General Administration - State Attorney Administration	1,254	-	-	-	-	-	-	-	-	-	1,254	0.01
603 General Administration - Public Defender Administration	3,870	-	-	-	-	-	-	-	-	-	3,870	0.04
604 General Administration - Clerk of Court Administration	-	176,976	-	-	-	-	-	-	-	-	176,976	1.89
605 General Administration - Judicial Support	6,887	-	-	-	-	-	-	-	-	-	6,887	0.07
608 General Administration - Jury Management	-	43,509	-	-	-	-	-	-	-	-	43,509	0.47
614 Circuit Court - Criminal - Clerk of Court Administration	-	335,384	-	-	-	-	-	-	-	-	335,384	3.59
634 Circuit Court - Civil - Clerk of Court Administration	-	244,476	-	-	-	-	-	-	-	-	244,476	2.62
654 Circuit Court - Family (Excluding Juvenile) - Clerk of Court Administration	-	185,020	-	-	-	-	-	-	-	-	185,020	1.98
671 Circuit Court - Juvenile - Court Administration	91,365	-	-	-	-	-	-	-	-	-	91,365	0.98
674 Circuit Court - Juvenile - Clerk of Court Administration	-	105,347	-	-	-	-	-	-	-	-	105,347	1.13
685 Circuit Court - Juvenile - Guardian Ad Litem	20,635	-	-	-	-	-	-	-	-	-	20,635	0.22
694 Circuit Court - Probate - Clerk of Court Administration	-	49,040	-	-	-	-	-	-	-	-	49,040	0.52
711 General Court-Related Operations - Courthouse Security	-	659,745	-	-	-	-	-	-	-	-	659,745	7.06
712 General Court-Related Operations - Courthouse Facilities	-	5,865	-	-	-	-	-	-	-	-	5,865	0.06
713 General Court-Related Operations - Information Systems	-	259,200	-	-	-	-	-	-	-	-	259,200	2.77

Sumter County Government Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2010

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
714 General Court-Related Operations - Public Law Library	-	35,352	-	-	-	-	-	-	-	-	35,352	0.38
719 General Court-Related Operations - Other Costs	354	72,400	-	-	-	-	-	-	-	-	72,754	0.78
724 County Court - Criminal - Clerk of Court Administration	-	217,469	-	-	-	-	-	-	-	-	217,469	2.33
744 County Court - Civil - Clerk of Court Administration	-	90,348	-	-	-	-	-	-	-	-	90,348	0.97
764 County Court - Traffic - Clerk of Court Administration	-	309,156	-	-	-	-	-	-	-	-	309,156	3.31
Total - All Account Codes	\$ 49,353,135	\$ 74,155,392	\$ 8,176,856	\$ 9,572,636	\$ -	\$ 8,745,248	\$ -	\$ -	\$ -	\$ -	\$ 160,002,266	\$ 1,605.68

2010 Countywide Census Population: 93,420

Notes:

- 1) The definitions of fund types and expenditure accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Counties (2011 Edition), which is available at www.myfloridacfo.com/aadir/localgov/DocsManuals/2011UASManualCounty122910.pdf
- 2) Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
 - A) The General Fund accounts for all financial resources not accounted for and reported in another fund.
 - B) Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Expenditures denote the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired."

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.

Bushnell Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
Taxes	\$ 1,460,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,125	\$ -	\$ -	\$ 1,478,648	\$ 625.49
311.000 Ad Valorem Taxes	585,195	-	-	-	-	-	-	-	-	-	585,195	247.54
312.100 Local Option Taxes	18,732	-	-	-	-	-	-	-	-	-	18,732	7.92
312.300 County Ninth-Cent Voted Fuel Tax	111,703	-	-	-	-	-	-	-	-	-	111,703	47.25
312.520 Casually Insurance Premium Tax for Police Officers' Retirement	-	-	-	-	-	-	-	28,125	-	-	28,125	11.90
312.600 Discretionary Sales Surtaxes	208,877	-	-	-	-	-	-	-	-	-	208,877	88.38
314.100 Utility Service Tax - Electricity	146,641	-	-	-	-	-	-	-	-	-	146,641	62.03
314.800 Utility Service Tax - Propane	37,586	-	-	-	-	-	-	-	-	-	37,586	15.90
314.900 Utility Service Tax - Other	167,193	-	-	-	-	-	-	-	-	-	167,193	70.72
315.000 Communications Services Taxes	126,675	-	-	-	-	-	-	-	-	-	126,675	53.59
316.000 Local Business Tax	47,921	-	-	-	-	-	-	-	-	-	47,921	20.27
Permits, Fees, and Special Assessments	\$ 177,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,896	\$ 75.25
322.000 Building Permits	7,266	-	-	-	-	-	-	-	-	-	7,266	3.07
323.100 Franchise Fee - Electricity	170,630	-	-	-	-	-	-	-	-	-	170,630	72.18
Intergovernmental Revenue	\$ 581,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,050	\$ 245.79
331.100 Federal Grant - General Government	81,855	-	-	-	-	-	-	-	-	-	81,855	34.63
331.490 Federal Grant - Transportation - Other Transportation	106,620	-	-	-	-	-	-	-	-	-	106,620	45.10
334.200 State Grant - Public Safety	1,000	-	-	-	-	-	-	-	-	-	1,000	0.42
334.700 State Grant - Culture / Recreation	194,483	-	-	-	-	-	-	-	-	-	194,483	82.27
335.120 State Shared Revenues - General Gov't - Revenue Sharing Proceeds	83,524	-	-	-	-	-	-	-	-	-	83,524	35.33
335.140 State Shared Revenues - General Gov't - Mobile Home License Tax	6,393	-	-	-	-	-	-	-	-	-	6,393	2.70
335.150 State Shared Revenues - General Gov't - Alcoholic Beverage License Tax	3,124	-	-	-	-	-	-	-	-	-	3,124	1.32
335.160 State Shared Revenues - General Gov't - Local Gov't Half-Cent Sales Tax	104,051	-	-	-	-	-	-	-	-	-	104,051	44.01
Charges for Services	\$ 75,320	\$ -	\$ -	\$ -	\$ -	\$ 5,599,767	\$ -	\$ -	\$ -	\$ -	\$ 5,675,087	\$ 2,400.63
343.100 Physical Environment - Electric Utility	-	-	-	-	-	3,785,508	-	-	-	-	3,785,508	1,601.31
343.300 Physical Environment - Water Utility	-	-	-	-	-	632,721	-	-	-	-	632,721	267.65
343.400 Physical Environment - Garbage / Solid Waste	-	-	-	-	-	522,324	-	-	-	-	522,324	220.95
343.500 Physical Environment - Sewer / Wastewater Utility	-	-	-	-	-	659,214	-	-	-	-	659,214	278.86
343.900 Physical Environment - Other Physical Environment Charges	40	-	-	-	-	-	-	-	-	-	40	0.02
347.100 Culture / Recreation - Libraries	41,914	-	-	-	-	-	-	-	-	-	41,914	17.73
347.400 Culture / Recreation - Special Events	33,366	-	-	-	-	-	-	-	-	-	33,366	14.11
Judgments, Fines, and Forfeits	\$ 23,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,659	\$ 10.01
356.000 State Fines and Forfeits	23,659	-	-	-	-	-	-	-	-	-	23,659	10.01
Miscellaneous Revenues	\$ 143,229	\$ 23,333	\$ -	\$ -	\$ -	\$ 168,102	\$ -	\$ 244,042	\$ -	\$ -	\$ 578,706	\$ 244.80
361.100 Interest and Other Earnings - Interest	5,329	-	-	-	-	5,835	-	40,463	-	-	51,627	21.84
361.300 Interest and Other Earnings - Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	27,121	-	-	27,121	11.47
362.000 Rents and Royalties	137,900	-	-	-	-	-	-	-	-	-	137,900	58.33
368.000 Pension Fund Contributions	-	-	-	-	-	-	-	176,458	-	-	176,458	74.64
369.900 Other Miscellaneous Revenues - Other	-	23,333	-	-	-	162,267	-	-	-	-	185,600	78.51
Other Sources	\$ 441,853	\$ 6,000	\$ -	\$ -	\$ -	\$ 577,101	\$ -	\$ -	\$ -	\$ -	\$ 1,024,954	\$ 433.67
381.000 Non-Operating - Inter-Fund Group Transfers In	416,730	6,000	-	-	-	577,101	-	-	-	-	999,831	422.94
383.000 Proceeds - Installment Purchases and Capital Lease Proceeds	25,123	-	-	-	-	-	-	-	-	-	25,123	10.63
Total - All Account Codes	\$ 2,893,530	\$ 29,333	\$ -	\$ -	\$ -	\$ 6,344,970	\$ -	\$ 272,167	\$ -	\$ -	\$ 9,540,000	\$ 4,035.53

2009 Municipal Population: 2,364

Notes:

- The definitions of fund types and revenue accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aad/r/localgov/DocsManuals/2011UASManualMunicipalities122910.pdf
- Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
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 - Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Bushnell Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
<p>4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.</p> <p>H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.</p> <p>I) Trust Funds account for other assets held by the government in a purely custodial capacity.</p> <p>5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.</p> <p>6) Revenues "may be operationally defined in a governmental fund accounting context as all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating, and residual equity transfers or long-term debt issues."</p> <p>7) Other Sources are defined as those "amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include intragovernmental transfers and reimbursements."</p>												
<p>Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.</p>												

Bushnell Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
General Government Services (Not Court-Related)	\$ 3,307,110	\$ -	\$ -	\$ -	\$ -	\$ 195,912	\$ -	\$ 18,927	\$ -	\$ -	\$ 3,621,949	\$ 1,489.83
511 Legislative	42,031	-	-	-	-	-	-	-	-	-	42,031	17.78
513 Financial and Administrative	3,037,906	-	-	-	-	-	-	-	-	-	3,037,906	1,285.07
514 Legal Counsel	24,129	-	-	-	-	-	-	-	-	-	24,129	10.21
517 Debt Service Payments	203,044	-	-	-	-	195,912	-	-	-	-	398,956	168.78
518 Pension Benefits	-	-	-	-	-	-	-	18,927	-	-	18,927	8.01
Public Safety	\$ 892,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 892,313	\$ 377.46
521 Law Enforcement	761,079	-	-	-	-	-	-	-	-	-	761,079	321.95
524 Protective Inspections	131,234	-	-	-	-	-	-	-	-	-	131,234	55.51
Physical Environment	\$ 18,400	\$ 32,092	\$ -	\$ -	\$ -	\$ 5,336,910	\$ -	\$ -	\$ -	\$ -	\$ 5,387,402	\$ 2,278.93
531 Electric Utility Services	-	-	-	-	-	3,348,244	-	-	-	-	3,348,244	1,416.35
533 Water Utility Services	-	-	-	-	-	658,583	-	-	-	-	658,583	278.59
534 Garbage / Solid Waste Control Services	-	-	-	-	-	470,448	-	-	-	-	470,448	199.00
535 Sewer / Wastewater Services	-	-	-	-	-	859,637	-	-	-	-	859,637	363.64
539 Other Physical Environment	18,400	32,092	-	-	-	-	-	-	-	-	50,492	21.38
Transportation	\$ 433,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433,120	\$ 183.21
541 Road and Street Facilities	433,120	-	-	-	-	-	-	-	-	-	433,120	183.21
Culture / Recreation	\$ 677,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 677,430	\$ 286.56
571 Libraries	203,776	-	-	-	-	-	-	-	-	-	203,776	86.20
572 Parks and Recreation	430,240	-	-	-	-	-	-	-	-	-	430,240	182.00
574 Special Events	24,149	-	-	-	-	-	-	-	-	-	24,149	10.22
579 Other Culture / Recreation	19,265	-	-	-	-	-	-	-	-	-	19,265	8.15
Other Uses and Non-Operating	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 993,831	\$ -	\$ -	\$ -	\$ -	\$ 999,831	\$ 422.94
581 Inter-Fund Group Transfers Out	6,000	-	-	-	-	993,831	-	-	-	-	999,831	422.94
Total - All Account Codes	\$ 6,334,373	\$ 32,092	\$ -	\$ -	\$ -	\$ 6,526,653	\$ -	\$ 18,927	\$ -	\$ -	\$ 11,912,045	\$ 5,038.94

2009 Municipal Population: 2,364

Notes:

- 1) The definitions of fund types and expenditure accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aadir/localgov/DocsManuals/2011UASManualMunicipalities122910.pdf
- 2) Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
 - A) The General Fund accounts for all financial resources not accounted for and reported in another fund.
 - B) Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Expenditures denote "the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired."

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government

Center Hill Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
Taxes	\$ 248,028	\$ 49,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,085	\$ 322.67
311.000 Ad Valorem Taxes	78,378	-	-	-	-	-	-	-	-	-	78,378	85.10
312.300 County Ninth-Cent Voted Fuel Tax	-	7,453	-	-	-	-	-	-	-	-	7,453	8.09
312.410 First Local Option Fuel Tax (1 to 6 Cents)	-	41,604	-	-	-	-	-	-	-	-	41,604	45.17
312.600 Discretionary Sales Surtaxes	81,228	-	-	-	-	-	-	-	-	-	81,228	88.20
314.100 Utility Service Tax - Electricity	40,701	-	-	-	-	-	-	-	-	-	40,701	44.19
314.200 Utility Service Tax - Telecommunications	41,804	-	-	-	-	-	-	-	-	-	41,804	45.39
314.800 Utility Service Tax - Propane	5,917	-	-	-	-	-	-	-	-	-	5,917	6.42
Permits, Fees, and Special Assessments	\$ 66,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,190	\$ 70.78
322.000 Building Permits	22,428	-	-	-	-	-	-	-	-	-	22,428	24.35
323.100 Franchise Fee - Electricity	40,500	-	-	-	-	-	-	-	-	-	40,500	43.97
324.720 Impact Fees - Commercial - Other	2,179	-	-	-	-	-	-	-	-	-	2,179	2.37
329.000 Other Permits, Fees, and Special Assessments	85	-	-	-	-	-	-	-	-	-	85	0.09
Intergovernmental Revenue	\$ 234,972	\$ 10,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,627	\$ 266.70
331.100 Federal Grant - General Government	15,678	-	-	-	-	-	-	-	-	-	15,678	17.02
331.490 Federal Grant - Transportation - Other Transportation	99,938	-	-	-	-	-	-	-	-	-	99,938	108.51
334.100 State Grant - General Government	5,078	-	-	-	-	-	-	-	-	-	5,078	5.51
334.200 State Grant - Public Safety	1,000	-	-	-	-	-	-	-	-	-	1,000	1.09
334.700 State Grant - Culture / Recreation	41,288	-	-	-	-	-	-	-	-	-	41,288	44.83
335.120 State Shared Revenues - General Gov't - Revenue Sharing Proceeds	28,300	10,655	-	-	-	-	-	-	-	-	38,955	42.30
335.140 State Shared Revenues - General Gov't - Mobile Home License Tax	253	-	-	-	-	-	-	-	-	-	253	0.27
335.180 State Shared Revenues - General Gov't - Local Gov't Half-Cent Sales Tax	43,441	-	-	-	-	-	-	-	-	-	43,441	47.17
Charges for Services	\$ 101,796	\$ 13,711	\$ -	\$ -	\$ -	\$ 194,359	\$ -	\$ -	\$ -	\$ -	\$ 309,866	\$ 336.45
341.900 General Gov't (Not Court-Related) - Other General Gov't Charges and Fees	100,394	-	-	-	-	-	-	-	-	-	100,394	109.01
342.100 Public Safety - Law Enforcement Services	1,402	-	-	-	-	-	-	-	-	-	1,402	1.52
343.300 Physical Environment - Water Utility	-	-	-	-	-	108,322	-	-	-	-	108,322	117.61
343.400 Physical Environment - Garbage / Solid Waste	-	-	-	-	-	86,037	-	-	-	-	86,037	93.42
343.800 Physical Environment - Cemetery	-	13,711	-	-	-	-	-	-	-	-	13,711	14.89
Judgments, Fines, and Forfeits	\$ 10,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,195	\$ 11.07
354.000 Fines - Local Ordinance Violations	10,195	-	-	-	-	-	-	-	-	-	10,195	11.07
Miscellaneous Revenues	\$ 33,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,366	\$ 36.23
361.100 Interest and Other Earnings - Interest	773	-	-	-	-	-	-	-	-	-	773	0.84
369.900 Other Miscellaneous Revenues - Other	32,593	-	-	-	-	-	-	-	-	-	32,593	35.39
Other Sources	\$ -	\$ 123,408	\$ -	\$ -	\$ -	\$ 27,311	\$ -	\$ -	\$ -	\$ -	\$ 150,719	\$ 163.65
381.000 Non-Operating - Inter-Fund Group Transfers In	-	123,408	-	-	-	27,311	-	-	-	-	150,719	163.65
Total - All Account Codes	\$ 693,547	\$ 196,831	\$ -	\$ -	\$ -	\$ 221,670	\$ -	\$ -	\$ -	\$ -	\$ 1,112,048	\$ 1,207.44

2009 Municipal Population: 921

Notes:

- 1) The definitions of fund types and revenue accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aadir/localgov/Docs/Manuals/2011UASManual/Municipalities122910.pdf
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- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Revenues "may be operationally defined in a governmental fund accounting context as all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating, and residual equity transfers or long-term debt issues."
- 7) Other Sources are defined as those "amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include intragovernmental transfers and reimbursements."

Center Hill Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.

Center Hill Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
General Government Services (Not Court-Related)	\$ 293,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,876	\$ 319.08
511 Legislative	57,457	-	-	-	-	-	-	-	-	-	57,457	62.39
513 Financial and Administrative	236,419	-	-	-	-	-	-	-	-	-	236,419	256.70
Public Safety	\$ 207,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,984	\$ 226.82
521 Law Enforcement	193,903	-	-	-	-	-	-	-	-	-	193,903	210.54
522 Fire Control	364	-	-	-	-	-	-	-	-	-	364	0.40
524 Protective Inspections	13,717	-	-	-	-	-	-	-	-	-	13,717	14.89
Physical Environment	\$ -	\$ 11,349	\$ -	\$ -	\$ -	\$ 251,728	\$ -	\$ -	\$ -	\$ -	\$ 263,077	\$ 285.64
533 Water Utility Services	-	-	-	-	-	154,857	-	-	-	-	154,857	168.14
534 Garbage / Solid Waste Control Services	-	-	-	-	-	96,871	-	-	-	-	96,871	105.18
539 Other Physical Environment	-	11,349	-	-	-	-	-	-	-	-	11,349	12.32
Transportation	\$ -	\$ 176,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,892	\$ 192.07
541 Road and Street Facilities	-	176,892	-	-	-	-	-	-	-	-	176,892	192.07
Culture / Recreation	\$ 88,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,433	\$ 96.02
572 Parks and Recreation	88,433	-	-	-	-	-	-	-	-	-	88,433	96.02
Other Uses and Non-Operating	\$ 150,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,719	\$ 163.65
581 Inter-Fund Group Transfers Out	150,719	-	-	-	-	-	-	-	-	-	150,719	163.65
Total - All Account Codes	\$ 741,012	\$ 188,241	\$ -	\$ -	\$ -	\$ 251,728	\$ -	\$ -	\$ -	\$ -	\$ 1,180,981	\$ 1,282.28

2009 Municipal Population: 921

Notes:

- 1) The definitions of fund types and expenditure accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aadir/localgov/DocsManuals/2011UASManual/Municipalities122910.pdf
- 2) Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
 - A) The General Fund accounts for all financial resources not accounted for and reported in another fund.
 - B) Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Expenditures denote "the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired."

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.

Coleman Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
Taxes	\$ 124,679	\$ 33,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,270	\$ 245.76
312.300 County Ninth-Cent Voted Fuel Tax	-	5,136	-	-	-	-	-	-	-	-	5,136	7.98
312.410 First Local Option Fuel Tax (1 to 6 Cents)	-	28,455	-	-	-	-	-	-	-	-	28,455	44.18
312.600 Discretionary Sales Surtaxes	57,521	-	-	-	-	-	-	-	-	-	57,521	89.32
314.100 Utility Service Tax - Electricity	38,067	-	-	-	-	-	-	-	-	-	38,067	59.11
314.600 Utility Service Tax - Propane	1,467	-	-	-	-	-	-	-	-	-	1,467	2.28
315.000 Communications Services Taxes	27,624	-	-	-	-	-	-	-	-	-	27,624	42.89
Permits, Fees, and Special Assessments	\$ 39,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,480	\$ 61.30
323.100 Franchise Fee - Electricity	37,768	-	-	-	-	-	-	-	-	-	37,768	58.65
329.000 Other Permits, Fees, and Special Assessments	1,712	-	-	-	-	-	-	-	-	-	1,712	2.66
Intergovernmental Revenue	\$ 90,001	\$ 12,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,297	\$ 140,782	\$ 218.61
331.700 Federal Grant - Culture / Recreation	2,400	-	-	-	-	-	-	-	-	-	2,400	3.73
335.120 State Shared Revenues - General Gov't - Revenue Sharing Proceeds	31,108	12,484	-	-	-	-	-	-	-	-	43,592	67.69
335.140 State Shared Revenues - General Gov't - Mobile Home License Tax	94	-	-	-	-	-	-	-	-	-	94	0.15
335.150 State Shared Revenues - General Gov't - Alcoholic Beverage License Tax	85	-	-	-	-	-	-	-	-	-	85	0.13
335.180 State Shared Revenues - General Gov't - Local Gov't Half-Cent Sales Tax	30,843	-	-	-	-	-	-	-	-	-	30,843	47.89
337.300 Grants from Other Local Units - Physical Environment	25,471	-	-	-	-	-	-	-	-	-	25,471	39.55
337.500 Grants from Other Local Units - Economic Environment	-	-	-	-	-	-	-	-	-	38,297	38,297	59.47
Charges for Services	\$ 4,247	\$ -	\$ -	\$ -	\$ -	\$ 243,843	\$ -	\$ -	\$ -	\$ -	\$ 248,090	\$ 385.23
341.100 General Gov't (Not Court-Related) - Recording Fees	1,427	-	-	-	-	-	-	-	-	-	1,427	2.22
341.900 General Gov't (Not Court-Related) - Other General Gov't Charges and Fees	20	-	-	-	-	-	-	-	-	-	20	0.03
343.300 Physical Environment - Water Utility	-	-	-	-	-	160,857	-	-	-	-	160,857	249.78
343.400 Physical Environment - Garbage / Solid Waste	-	-	-	-	-	82,986	-	-	-	-	82,986	128.66
347.200 Culture / Recreation - Parks and Recreation	500	-	-	-	-	-	-	-	-	-	500	0.78
347.500 Culture / Recreation - Special Recreation Facilities	2,300	-	-	-	-	-	-	-	-	-	2,300	3.57
Judgments, Fines, and Forfeits	\$ 11,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,087	\$ 17.22
351.100 Court-Ordered Judgments and Fines - As Decided by County Court Criminal	11,012	-	-	-	-	-	-	-	-	-	11,012	17.10
352.000 Fines - Library	75	-	-	-	-	-	-	-	-	-	75	0.12
Miscellaneous Revenues	\$ 2,301	\$ 3,462	\$ -	\$ -	\$ -	\$ (4,980)	\$ -	\$ -	\$ -	\$ 147	\$ 930	\$ 1.44
361.100 Interest and Other Earnings - Interest	1,935	14,679	-	-	-	-	-	-	-	147	16,761	28.03
361.300 Interest and Other Earnings - Net Increase (Decrease) in Fair Value of Investments	(1,970)	(14,356)	-	-	-	(5,155)	-	-	-	-	(21,491)	(33.37)
364.000 Disposition of Fixed Assets	-	3,149	-	-	-	-	-	-	-	-	3,149	4.89
366.000 Contributions and Donations from Private Sources	1,850	-	-	-	-	-	-	-	-	-	1,850	2.87
369.900 Other Miscellaneous Revenues - Other	466	-	-	-	-	175	-	-	-	-	661	1.03
Other Sources	\$ 17,014	\$ -	\$ -	\$ -	\$ -	\$ 3,496	\$ -	\$ -	\$ -	\$ -	\$ 20,510	\$ 31.85
381.000 Non-Operating - Inter-Fund Group Transfers In	17,014	-	-	-	-	-	-	-	-	-	17,014	26.42
389.100 Proprietary Non-Operating Sources - Interest	-	-	-	-	-	3,496	-	-	-	-	3,496	5.43
Total - All Account Codes	\$ 288,809	\$ 49,537	\$ -	\$ -	\$ -	\$ 242,359	\$ -	\$ -	\$ -	\$ 38,444	\$ 619,149	\$ 961.41

2009 Municipal Population: 644

Notes:

- 1) The definitions of fund types and revenue accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aadiri/locatgov/DocsManuals/2011UASManual/Municipalities122910.pdf
- 2) Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
 - A) The General Fund accounts for all financial resources not accounted for and reported in another fund.
 - B) Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.

Coleman Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
<small>6) Revenues "may be operationally defined in a governmental fund accounting context as all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating, and residual equity transfers or long-term debt issues." 7) Other Sources are defined as those "amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include intragovernmental transfers and reimbursements."</small>												
<small>Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government</small>												

Coleman Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
General Government Services (Not Court-Related)	\$ 158,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,890	\$ 246.72
511 Legislative	14,827	-	-	-	-	-	-	-	-	-	14,827	23.02
512 Executive	17,941	-	-	-	-	-	-	-	-	-	17,941	27.86
513 Financial and Administrative	69,172	-	-	-	-	-	-	-	-	-	69,172	107.41
514 Legal Counsel	14,404	-	-	-	-	-	-	-	-	-	14,404	22.37
515 Comprehensive Planning	9,750	-	-	-	-	-	-	-	-	-	9,750	15.14
519 Other General Government Services	32,798	-	-	-	-	-	-	-	-	-	32,798	50.93
Public Safety	\$ 117,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,360	\$ 182.24
521 Law Enforcement	117,084	-	-	-	-	-	-	-	-	-	117,084	181.81
522 Fire Control	276	-	-	-	-	-	-	-	-	-	276	0.43
Physical Environment	\$ -	\$ 1,445	\$ -	\$ -	\$ -	\$ 231,607	\$ -	\$ -	\$ -	\$ -	\$ 233,052	\$ 361.88
533 Water Utility Services	-	-	-	-	-	162,247	-	-	-	-	162,247	251.94
535 Sewer / Wastewater Services	-	-	-	-	-	69,360	-	-	-	-	69,360	107.70
539 Other Physical Environment	-	1,445	-	-	-	-	-	-	-	-	1,445	2.24
Transportation	\$ -	\$ 44,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,121	\$ 68.51
541 Road and Street Facilities	-	44,121	-	-	-	-	-	-	-	-	44,121	68.51
Culture / Recreation	\$ 56,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,507	\$ 87.74
571 Libraries	34,293	-	-	-	-	-	-	-	-	-	34,293	53.25
572 Parks and Recreation	16,441	-	-	-	-	-	-	-	-	-	16,441	25.53
574 Special Events	222	-	-	-	-	-	-	-	-	-	222	0.34
575 Special Recreation Facilities	5,551	-	-	-	-	-	-	-	-	-	5,551	8.62
Other Uses and Non-Operating	\$ -	\$ 3,127	\$ -	\$ -	\$ -	\$ 30,871	\$ -	\$ -	\$ -	\$ 13,887	\$ 47,885	\$ 74.36
581 Inter-Fund Group Transfers Out	-	3,127	-	-	-	-	-	-	-	13,887	17,014	26.42
591 Proprietary - Non-Operating Interest Expense	-	-	-	-	-	30,871	-	-	-	-	30,871	47.94
Total - All Account Codes	\$ 332,757	\$ 48,693	\$ -	\$ -	\$ -	\$ 262,478	\$ -	\$ -	\$ -	\$ 13,887	\$ 657,815	\$ 1,021.45

2009 Municipal Population: 644

Notes:

- 1) The definitions of fund types and expenditure accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aad/r/localgov/DocsManuals/2011UASManual/Municipalities122910.pdf
- 2) Governmental Funds, which are defined below, are those funds through which most governmental functions are typically financed.
 - A) The General Fund accounts for all financial resources not accounted for and reported in another fund.
 - B) Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Expenditures denote "the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired."

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.

Webster Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
Taxes	\$ 244,392	\$ 69,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,486	\$ 399.85
311.000 Ad Valorem Taxes	72,804	36,255	-	-	-	-	-	-	-	-	109,059	139.11
312.100 Local Option Taxes	-	32,839	-	-	-	-	-	-	-	-	32,839	41.89
312.600 Discretionary Sales Surtaxes	69,211	-	-	-	-	-	-	-	-	-	69,211	88.28
314.100 Utility Service Tax - Electricity	35,528	-	-	-	-	-	-	-	-	-	35,528	45.32
314.600 Utility Service Tax - Propane	576	-	-	-	-	-	-	-	-	-	576	0.73
315.000 Communications Services Taxes	21,114	-	-	-	-	-	-	-	-	-	21,114	26.93
319.000 Other General Taxes	45,159	-	-	-	-	-	-	-	-	-	45,159	57.60
Permits, Fees, and Special Assessments	\$ 27,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,169	\$ 34.65
329.000 Other Permits, Fees, and Special Assessments	27,169	-	-	-	-	-	-	-	-	-	27,169	34.65
Intergovernmental Revenue	\$ 67,903	\$ 20,610	\$ -	\$ 172,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,832	\$ 332.69
334.350 State Grant - Physical Environment - Sewer / Wastewater	-	-	-	172,319	-	-	-	-	-	-	172,319	219.79
335.120 State Shared Revenues - General Gov't - Revenue Sharing Proceeds	28,242	-	-	-	-	-	-	-	-	-	28,242	36.02
335.140 State Shared Revenues - General Gov't - Mobile Home License Tax	2,350	-	-	-	-	-	-	-	-	-	2,350	3.00
335.150 State Shared Revenues - General Gov't - Alcoholic Beverage License Tax	296	-	-	-	-	-	-	-	-	-	296	0.38
335.180 State Shared Revenues - General Gov't - Local Gov't Half-Cent Sales Tax	37,015	-	-	-	-	-	-	-	-	-	37,015	47.21
335.900 State Shared Revenues - Other	-	20,610	-	-	-	-	-	-	-	-	20,610	26.29
Charges for Services	\$ 25,628	\$ -	\$ -	\$ -	\$ -	\$ 404,701	\$ -	\$ -	\$ -	\$ -	\$ 430,329	\$ 548.89
341.100 General Gov't (Not Court-Related) - Recording Fees	110	-	-	-	-	-	-	-	-	-	110	0.14
342.500 Public Safety - Protective Inspection Fees	15,138	-	-	-	-	-	-	-	-	-	15,138	19.31
343.300 Physical Environment - Water Utility	-	-	-	-	-	193,303	-	-	-	-	193,303	246.56
343.400 Physical Environment - Garbage / Solid Waste	6,900	-	-	-	-	160,713	-	-	-	-	167,613	213.79
343.500 Physical Environment - Sewer / Wastewater Utility	-	-	-	-	-	50,685	-	-	-	-	50,685	64.65
343.900 Physical Environment - Other Physical Environment Charges	3,400	-	-	-	-	-	-	-	-	-	3,400	4.34
346.400 Human Services - Animal Control and Shelter Fees	80	-	-	-	-	-	-	-	-	-	80	0.10
Judgments, Fines, and Forfeits	\$ 6,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,621	\$ 8.45
351.100 Court-Ordered Judgments and Fines - As Decided by County Court Criminal	5,825	-	-	-	-	-	-	-	-	-	5,825	7.43
359.000 Other Judgments, Fines, and Forfeits	796	-	-	-	-	-	-	-	-	-	796	1.02
Miscellaneous Revenues	\$ 12,168	\$ -	\$ -	\$ 11,189	\$ -	\$ 15,385	\$ -	\$ -	\$ -	\$ -	\$ 38,732	\$ 49.40
361.100 Interest and Other Earnings - Interest	4	-	-	-	-	15,385	-	-	-	-	15,389	19.63
369.900 Other Miscellaneous Revenues - Other	12,154	-	-	11,189	-	-	-	-	-	-	23,343	29.77
Other Sources	\$ 280,226	\$ -	\$ -	\$ 91,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,785	\$ 474.22
381.000 Non-Operating - Inter-Fund Group Transfers In	5,228	-	-	300	-	-	-	-	-	-	5,528	7.05
384.000 Proceeds - Debt Proceeds	274,998	-	-	91,259	-	-	-	-	-	-	366,257	467.16
Total - All Account Codes	\$ 664,097	\$ 89,704	\$ -	\$ 275,067	\$ -	\$ 420,086	\$ -	\$ -	\$ -	\$ -	\$ 1,448,954	\$ 1,848.16

2009 Municipal Population: 784

Notes:

- 1) The definitions of fund types and revenue accounts, as summarized below, were obtained from the State of Florida's Uniform Accounting System Manual for Florida Municipalities (2011 Edition), which is available at www.myfloridacfo.com/aadir/localgov/DocsManuals/2011UASManualMunicipalities122910.pdf
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 - C) Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - D) Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
 - E) Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizens.
- 3) Proprietary Funds, which are defined below, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.
 - F) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the governing body's intent is that the costs of providing goods or services be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - G) Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- 4) Fiduciary Funds, which are defined below, are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, or other funds.
 - H) Pension Funds account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - I) Trust Funds account for other assets held by the government in a purely custodial capacity.
- 5) According to the Governmental Accounting Standards Board (GASB), a Component Unit is defined as "a legally separate organization for which the elected officials of the primary government are financially accountable or where the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." In other words, a component unit is a sub-organization of a government that carries out some function, many times the function is business-like, on behalf of the primary government, and that sub-organization is financially connected to the primary government.
- 6) Revenues "may be operationally defined in a governmental fund accounting context as all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating, and residual equity transfers or long-term debt issues."
- 7) Other Sources are defined as those "amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include intragovernmental transfers and reimbursements."

Webster Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government

Webster Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
General Government Services (Not Court-Related)	\$ 514,181	\$ -	\$ -	\$ -	\$ -	\$ 10,501	\$ -	\$ -	\$ -	\$ -	\$ 624,682	\$ 669.24
511 Legislative	11,634	-	-	-	-	-	-	-	-	-	11,634	14.84
517 Debt Service Payments	379,831	-	-	-	-	10,501	-	-	-	-	390,332	497.87
519 Other General Government Services	122,716	-	-	-	-	-	-	-	-	-	122,716	156.53
Public Safety	\$ 215,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,591	\$ 274.99
521 Law Enforcement	215,591	-	-	-	-	-	-	-	-	-	215,591	274.99
Physical Environment	\$ 2,787	\$ -	\$ -	\$ 265,364	\$ -	\$ 464,954	\$ -	\$ -	\$ -	\$ -	\$ 733,105	\$ 935.08
533 Water Utility Services	-	-	-	-	-	223,351	-	-	-	-	223,351	284.89
534 Garbage / Solid Waste Control Services	-	-	-	-	-	137,575	-	-	-	-	137,575	175.48
535 Sewer / Wastewater Services	-	-	-	265,364	-	104,028	-	-	-	-	369,392	471.16
539 Other Physical Environment	2,787	-	-	-	-	-	-	-	-	-	2,787	3.55
Transportation	\$ -	\$ 81,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,900	\$ 104.46
541 Road and Street Facilities	-	81,900	-	-	-	-	-	-	-	-	81,900	104.46
Culture / Recreation	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,200	\$ 16.84
572 Parks and Recreation	13,200	-	-	-	-	-	-	-	-	-	13,200	16.84
Other Uses and Non-Operating	\$ -	\$ 940	\$ -	\$ -	\$ -	\$ 4,588	\$ -	\$ -	\$ -	\$ -	\$ 5,528	\$ 7.05
581 Inter-Fund Group Transfers Out	-	940	-	-	-	4,588	-	-	-	-	5,528	7.05
Total - All Account Codes	\$ 745,759	\$ 82,840	\$ -	\$ 265,364	\$ -	\$ 480,043	\$ -	\$ -	\$ -	\$ -	\$ 1,574,006	\$ 2,007.66

2009 Municipal Population: 784

Notes:

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- 6) Expenditures denote "the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired."

Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.

Wildwood Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
Taxes	\$ 2,954,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,954,705	\$ 612.37
311.000 Ad Valorem Taxes	1,097,301	-	-	-	-	-	-	-	-	-	1,097,301	227.42
312.300 County Ninth-Cent Voted Fuel Tax	39,032	-	-	-	-	-	-	-	-	-	39,032	8.09
312.410 First Local Option Fuel Tax (1 to 6 Cents)	216,130	-	-	-	-	-	-	-	-	-	216,130	44.79
312.600 Discretionary Sales Surtaxes	436,498	-	-	-	-	-	-	-	-	-	436,498	90.47
314.100 Utility Service Tax - Electricity	195,069	-	-	-	-	-	-	-	-	-	195,069	40.43
314.300 Utility Service Tax - Water	156,645	-	-	-	-	-	-	-	-	-	156,645	32.47
314.400 Utility Service Tax - Gas	19,533	-	-	-	-	-	-	-	-	-	19,533	4.05
315.000 Communications Services Taxes	198,252	-	-	-	-	-	-	-	-	-	198,252	41.09
319.000 Other General Taxes	596,245	-	-	-	-	-	-	-	-	-	596,245	123.57
Permits, Fees, and Special Assessments	\$ 9,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,327	\$ 1.93
322.000 Building Permits	9,327	-	-	-	-	-	-	-	-	-	9,327	1.93
Intergovernmental Revenue	\$ 578,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,282	\$ 119.85
334.200 State Grant - Public Safety	27,196	-	-	-	-	-	-	-	-	-	27,196	5.64
334.700 State Grant - Culture / Recreation	100,752	-	-	-	-	-	-	-	-	-	100,752	20.88
334.900 State Grant - Other	3,720	-	-	-	-	-	-	-	-	-	3,720	0.77
335.120 State Shared Revenues - General Gov't - Revenue Sharing Proceeds	152,218	-	-	-	-	-	-	-	-	-	152,218	31.55
335.140 State Shared Revenues - General Gov't - Mobile Home License Tax	16,620	-	-	-	-	-	-	-	-	-	16,620	3.44
335.150 State Shared Revenues - General Gov't - Alcoholic Beverage License Tax	1,494	-	-	-	-	-	-	-	-	-	1,494	0.31
335.180 State Shared Revenues - General Gov't - Local Gov't Half-Cent Sales Tax	233,417	-	-	-	-	-	-	-	-	-	233,417	48.38
337.900 Grants from Other Local Units - Other	42,865	-	-	-	-	-	-	-	-	-	42,865	8.88
Charges for Services	\$ 992,175	\$ -	\$ -	\$ -	\$ -	\$ 6,177,100	\$ -	\$ -	\$ -	\$ -	\$ 6,169,276	\$ 1,278.61
341.900 General Gov't (Not Court-Related) - Other General Gov't Charges and Fees	812,943	-	-	-	-	-	-	-	-	-	812,943	168.49
343.300 Physical Environment - Water Utility	-	-	-	-	-	1,462,150	-	-	-	-	1,462,150	303.04
343.400 Physical Environment - Garbage / Solid Waste	-	-	-	-	-	800,483	-	-	-	-	800,483	165.90
343.500 Physical Environment - Sewer / Wastewater Utility	-	-	-	-	-	2,914,467	-	-	-	-	2,914,467	604.03
347.500 Culture / Recreation - Special Recreation Facilities	24,012	-	-	-	-	-	-	-	-	-	24,012	4.98
349.000 Other Charges for Services	155,220	-	-	-	-	-	-	-	-	-	155,220	32.17
Judgments, Fines, and Forfeits	\$ 35,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,934	\$ 7.45
359.000 Other Judgments, Fines, and Forfeits	35,934	-	-	-	-	-	-	-	-	-	35,934	7.45
Miscellaneous Revenues	\$ 445,232	\$ 6,702	\$ -	\$ -	\$ -	\$ 694,171	\$ -	\$ -	\$ -	\$ -	\$ 1,046,105	\$ 216.81
361.100 Interest and Other Earnings - Interest	11,747	79	-	-	-	24,215	-	-	-	-	36,041	7.47
364.000 Disposition of Fixed Assets	31,033	-	-	-	-	569,956	-	-	-	-	600,989	124.66
366.000 Contributions and Donations from Private Sources	197,555	-	-	-	-	-	-	-	-	-	197,555	40.94
369.900 Other Miscellaneous Revenues - Other	204,897	6,623	-	-	-	-	-	-	-	-	211,520	43.84
Other Sources	\$ 700,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,450	\$ 145.17
381.000 Non-Operating - Inter-Fund Group Transfers In	700,450	-	-	-	-	-	-	-	-	-	700,450	145.17
Total - All Account Codes	\$ 5,716,105	\$ 6,702	\$ -	\$ -	\$ -	\$ 6,771,271	\$ -	\$ -	\$ -	\$ -	\$ 11,494,078	\$ 2,382.19

2009 Municipal Population: 4,825

Notes:

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Wildwood Revenues Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
6) Revenues "may be operationally defined in a governmental fund accounting context as all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating, and residual equity transfers or long-term debt issues." 7) Other Sources are defined as those "amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include intragovernmental transfers and reimbursements." Data Source: Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.												

Wildwood Expenditures Reported by Account Code and Fund Type
Local Fiscal Year Ended September 30, 2009

Account Code and Name	Governmental Funds					Proprietary Funds		Fiduciary Funds		Component Units	Account Total	Per Capita Account Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust			
General Government Services (Not Court-Related)	\$ 2,387,094	\$ -	\$ -	\$ -	\$ -	\$ 246,925	\$ -	\$ -	\$ -	\$ -	\$ 2,634,019	\$ 545.91
511 Legislative	150,793	-	-	-	-	-	-	-	-	-	150,793	31.25
512 Executive	337,132	-	-	-	-	-	-	-	-	-	337,132	69.87
513 Financial and Administrative	590,648	-	-	-	-	-	-	-	-	-	590,648	122.41
515 Comprehensive Planning	1,001,935	-	-	-	-	-	-	-	-	-	1,001,935	207.65
517 Debt Service Payments	306,586	-	-	-	-	246,925	-	-	-	-	553,511	114.72
Public Safety	\$ 1,732,532	\$ 5,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,738,405	\$ 360.29
521 Law Enforcement	1,732,532	5,873	-	-	-	-	-	-	-	-	1,738,405	360.29
Physical Environment	\$ -	\$ 605	\$ -	\$ -	\$ -	\$ 4,759,921	\$ -	\$ -	\$ -	\$ -	\$ 4,760,526	\$ 986.64
533 Water Utility Services	-	-	-	-	-	2,139,467	-	-	-	-	2,139,467	443.41
534 Garbage / Solid Waste Control Services	-	-	-	-	-	656,044	-	-	-	-	656,044	135.97
535 Sewer / Wastewater Services	-	-	-	-	-	1,622,588	-	-	-	-	1,622,588	336.29
539 Other Physical Environment	-	605	-	-	-	341,822	-	-	-	-	342,427	70.97
Transportation	\$ 802,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 802,683	\$ 166.36
541 Road and Street Facilities	802,683	-	-	-	-	-	-	-	-	-	802,683	166.36
Economic Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,092	\$ -	\$ -	\$ -	\$ -	\$ 42,092	\$ 8.72
552 Industry Development	-	-	-	-	-	42,092	-	-	-	-	42,092	8.72
Culture / Recreation	\$ 684,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684,719	\$ 141.91
571 Libraries	237,063	-	-	-	-	-	-	-	-	-	237,063	49.13
572 Parks and Recreation	407,896	-	-	-	-	-	-	-	-	-	407,896	84.54
575 Special Recreation Facilities	39,760	-	-	-	-	-	-	-	-	-	39,760	8.24
Other Uses and Non-Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,450	\$ -	\$ -	\$ -	\$ -	\$ 700,450	\$ 145.17
581 Inter-Fund Group Transfers Out	-	-	-	-	-	700,450	-	-	-	-	700,450	145.17
Total - All Account Codes	\$ 5,607,028	\$ 6,478	\$ -	\$ -	\$ -	\$ 5,749,388	\$ -	\$ -	\$ -	\$ -	\$ 11,362,894	\$ 2,355.00

2009 Municipal Population: 4,825

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