

**SEMINOLE COUNTY, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
September 30, 2002

	<b>ENVIRONMENTAL SENSITIVE LANDS</b>	<b>COURTHOUSE</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>ASSETS</b>			
Equity in Pooled Cash	\$ 19,485,217	\$ 43,687,932	\$ 63,173,149
<b>Total Assets</b>	<u>\$ 19,485,217</u>	<u>\$ 43,687,932</u>	<u>\$ 63,173,149</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 185,731	\$ 589,771	\$ 775,502
Retainage Payable	28,841	-	28,841
Arbitrage Rebate Payable	275,000	-	275,000
<b>Total Liabilities</b>	<u>489,572</u>	<u>589,771</u>	<u>1,079,343</u>
<b>FUND BALANCES</b>			
Unreserved:			
Designated for Capital Projects	18,995,645	43,098,161	62,093,806
<b>Total Fund Balances</b>	<u>18,995,645</u>	<u>43,098,161</u>	<u>62,093,806</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 19,485,217</u>	<u>\$ 43,687,932</u>	<u>\$ 63,173,149</u>

**SEMINOLE COUNTY, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
For the Year Ended September 30, 2002

	<b>ENVIRONMENTAL SENSITIVE LANDS</b>	<b>COURTHOUSE</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>REVENUES</b>			
Investment Income	\$ 609,977	\$ 838,183	\$ 1,448,160
<b>Total Revenues</b>	<u>609,977</u>	<u>838,183</u>	<u>1,448,160</u>
<b>EXPENDITURES</b>			
Capital Outlay	4,673,553	4,410,890	9,084,443
<b>Total Expenditures</b>	<u>4,673,553</u>	<u>4,410,890</u>	<u>9,084,443</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(4,063,576)</u>	<u>(3,572,707)</u>	<u>(7,636,283)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	20,000	-	20,000
Transfers (Out)	(310,000)	-	(310,000)
Bond Proceeds	18,900,000	46,670,868	65,570,868
<b>Total Other Financing Sources and (Uses)</b>	<u>18,610,000</u>	<u>46,670,868</u>	<u>65,280,868</u>
<b>Net Change in Fund Balances</b>	14,546,424	43,098,161	57,644,585
<b>Fund Balances - Beginning</b>	<u>4,449,221</u>	<u>-</u>	<u>4,449,221</u>
<b>Fund Balances - Ending</b>	<u>\$ 18,995,645</u>	<u>\$ 43,098,161</u>	<u>\$ 62,093,806</u>

**SEMINOLE COUNTY, FLORIDA**  
**ENVIRONMENTAL LAND CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET VS ACTUAL**  
For the Year Ended September 30, 2002

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Investment Income	\$ -	\$ 609,977	\$ 609,977
<b>Total Revenues</b>	<u>-</u>	<u>609,977</u>	<u>609,977</u>
<b>EXPENDITURES</b>			
Capital Outlay	11,847,852	4,673,553	7,174,299
<b>Total Expenditures</b>	<u>11,847,852</u>	<u>4,673,553</u>	<u>7,174,299</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(11,847,852)</u>	<u>(4,063,576)</u>	<u>7,784,276</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	20,000	20,000	-
Transfers (Out)	(310,000)	(310,000)	-
Bond Proceeds	18,900,000	18,900,000	-
<b>Total Other Financing Sources and (Uses)</b>	<u>18,610,000</u>	<u>18,610,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	6,762,148	14,546,424	7,784,276
<b>Fund Balances - Beginning</b>	<u>4,449,221</u>	<u>4,449,221</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 11,211,369</u>	<u>\$ 18,995,645</u>	<u>\$ 7,784,276</u>

**SEMINOLE COUNTY, FLORIDA**  
**COURTHOUSE CAPITAL PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET VS ACTUAL**  
For the Year Ended September 30, 2002

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Investment Income	\$ 712,500	\$ 838,183	\$ 125,683
<b>Total Revenues</b>	<u>712,500</u>	<u>838,183</u>	<u>125,683</u>
<b>EXPENDITURES</b>			
Capital Outlay	47,680,000	4,410,890	43,269,110
<b>Total Expenditures</b>	<u>47,680,000</u>	<u>4,410,890</u>	<u>43,269,110</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(46,967,500)</u>	<u>(3,572,707)</u>	<u>43,394,793</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out	(1,182,500)	-	1,182,500
Bond Proceeds	48,150,000	46,670,868	(1,479,132)
<b>Total Other Financing Sources and (Uses)</b>	<u>46,967,500</u>	<u>46,670,868</u>	<u>(296,632)</u>
<b>Net Change in Fund Balances</b>	-	43,098,161	43,098,161
<b>Fund Balances - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ 43,098,161</u>	<u>\$ 43,098,161</u>