SECTION VI. **GENERAL INFORMATION**

A. Highlands County is a non-charter county established under the Constitution and laws of the State of Florida. The County was established on April 23, 1921 from a segment of Desoto County. Highlands County serves an area of 1,029 square miles and has a population of approximately 106,221. The Board of County Commissioners is the legislative body for the County and, as such, budgets and provides the funding used by the County departments and the separate constitutional officers with the exception of fees collected by the Tax Collector, Property Appraiser and Clerk of Courts. The County's fiscal year begins October 1st and ends on September 30th.

B. ~~The County's accounting system is fully automated, using SunGard Public Sector's PLUS software suite of financial applications (CommunityPLUS, FinancePLUS, and eGovPLUS Portal). Financial and payroll processing for the Board of County Commissioners and Clerk of Courts is currently performed on an HP 9000 UNIX/Informix Quad-RISC processor platform, but is scheduled for migration to a Windows/SQL environment in 2015. At the time of writing, financial and payroll processing for the Property Appraiser, Sheriff's Office, Supervisor of Elections, and Tax Collector have migrated to the aforementioned Windows/SQL environment.~~

C. Budgets, human resources, and purchasing functions are integrated within the financial records of the County.

D. The accounting records of the Board of County Commissioners are maintained by the Board and/or the Clerk of Court's Business Services Division, serving as Chief Financial Officer and auditor to the Board. The Board's records include the general fund, 56 special revenue funds, two (2) enterprise funds, three (3) internal service funds, two (2) capital project funds, and one (1) agency fund. Additionally, General Long Term Debt and General Fixed Assets Account Groups are maintained in the records for worksheet purposes.

   1. The accounting records of the Clerk of Court are maintained by the Clerk of Court's Business Services Division. The Clerk's records include a general fund, six (6) special revenue funds, one (1) internal service funds and two (2) agency funds.

   2. The accounting records of the Property Appraiser are maintained by the Property Appraiser's staff and/or the Clerk of Courts. The Property Appraiser's records include a general fund and one (1) internal service fund.

   3. The accounting records of the Sheriff are maintained by the Sheriff's staff. The Sheriff's records include a general fund, two (2) special revenue funds, one (1) internal service fund, and five (5) agency funds.

   4. The accounting records of the Tax Collector are maintained by the Tax Collector's staff. The Tax Collector's records include a general fund, one (1) internal service fund and three (3) agency funds. The Tax Collector's office uses a separate accounting system which is Egovernment Solutions, LLC.

   5. The accounting records of the Supervisor of Elections are maintained by the Supervisor's staff and/or the Clerk of Courts. The Supervisor's records include a general fund and one (1) internal service fund

   6. The number of funds may be increased or decreased depending upon the County's and each Constitutional Officer's requirements.

E. The County participates in the Florida Retirement System, a multiple employer cost sharing