

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual financial reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Leon County received this Certificate for the first time in the history of the county on the fiscal 1995-96 statements and has repeated every year since. It is my belief that our current report conforms to the Certificate of Achievement Program requirements. This report will also be submitted to the GFOA to determine its eligibility for a Certificate.

In addition, Leon County has received the GFOA's award for Distinguished Budget Presentation for its annual appropriated budget for fiscal year 1998-99. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning and organization.

Acknowledgments

A comprehensive annual financial report of this nature could not have been prepared without the efficient and dedicated service of all staff members involved. I would like to express my appreciation to the staff of the Finance Department for their efforts in producing this report, and to the accounting firms of Thomas Howell Ferguson P.A. and Law, Redd, Crona, & Munroe P.A. for their contributions to the design, preparation and publication of this document. Finally, my thanks for the interest and support of the Clerk of the Circuit Court and the Board of County Commissioners in planning and conducting the fiscal operations of Leon County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bill Bogan Jr.", with a stylized, cursive script.

Bill Bogan Jr., CPA, CGFO
Finance Director