

Leon County, Florida



*Comprehensive
Annual Financial Report
September 30, 1999*

Leon County, Florida



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Annual Financial Report
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Prepared by the
Department of Finance

Leon County, Florida
Annual Financial Report

Year ended September 30, 1999

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For its Comprehensive Annual
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for the Fiscal Year Ended
September 30, 1998

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Cary Brueck
President

Jeffrey L. Esser
Executive Director

Leon County, Florida
Comprehensive Annual Financial Report
Year ended September 30, 1999

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INTRODUCTORY SECTION



Dave Lang

CLERK OF THE CIRCUIT AND COUNTY COURTS
LEON COUNTY ♦ TALLAHASSEE, FLORIDA

Home of Florida's Capital

ADMINISTRATION (850) 488-7534
POST OFFICE BOX 726
TALLAHASSEE, FLORIDA 32302

March 15, 2000

To the Honorable Board of
County Commissioners and to the
Citizens of Leon County
Tallahassee, Florida

I am very pleased to present to you and to the citizens of Leon County the Comprehensive Annual Financial Report (CAFR) of Leon County, Florida as of September 30, 1999. This CAFR covers the fiscal year October 1, 1998 through September 30, 1999. It was prepared by the Finance Department of my office. Responsibility for both the accuracy of the data presented, as well as the completeness and fairness of the presentation, including all disclosures, rests with the Clerk's Office. I believe that the information presented is materially accurate, that it has been presented in a manner designed to clearly set forth the financial position and results of operations of the County as measured by the financial activity of the various County funds, account groups and component unit, and that it includes all disclosures necessary to enable the reader to gain the maximum understanding of the financial affairs of the County.

Consideration has been given to the adequacy of internal accounting controls, both in the original development, as well as subsequent evaluations of, and modifications to the accounting system of the County. I believe the internal accounting controls of the County, as addressed in the accompanying letter of transmittal by Bill Bogan, my Finance Director, adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. This report has been prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (formerly the Municipal Finance Officers Association). The Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting (formerly Certificates of Conformance) to governments whose comprehensive annual financial reports are judged to conform substantially with high standards of public financial reporting, including generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and its predecessor, the National Council on Governmental Accounting. The Certificate of Achievement for Excellence in Financial Reporting Program requires the inclusion of all funds and account groups of the County.

The financial statements for the fiscal year ended September 30, 1999 include all of the Constitutional Officers, as well as those other operations for which the County is financially accountable, as defined in Statement Number 14 of the Governmental Accounting Standards Board "*The Financial Reporting Entity*". For the third consecutive year in our history, Leon County received the Certificate of Achievement for Excellence in Financial Reporting on our Comprehensive Annual Financial Report. It is my belief that this accompanying financial report for fiscal year 1998-99 also meets program standards, and it will be submitted to the Government Finance Officers Association for review.

In accordance with the guidelines referenced above, the accompanying report consists of the following three parts:

1. The **Introductory Section**, which includes a letter of transmittal from the Finance Director;
2. The **Financial Section**, which includes the financial statements, footnote disclosures, and supplementary information about the County, and the opinion of our independent auditors; and
3. The **Statistical Section**, which includes a number of tables of unaudited data depicting the financial history of the County for the past ten (10) years, along with information on overlapping governments, social, demographic, and other miscellaneous information.

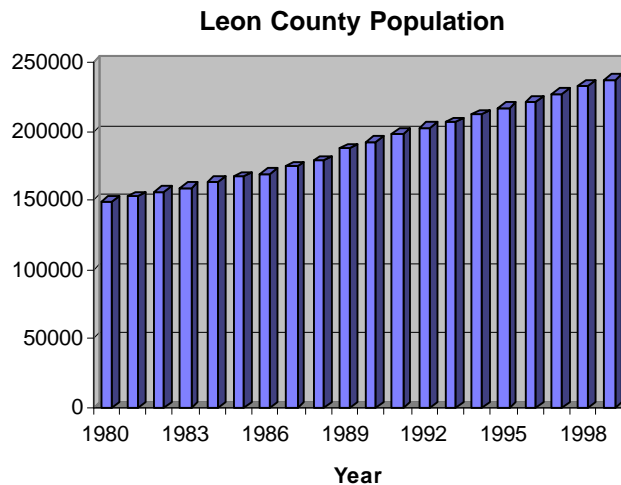
Florida law requires that an independent audit of the annual financial statements of Leon County be performed by a certified public accountant selected by the Board of County Commissioners. This requirement has been accomplished and, as noted above, the opinion of our auditors is included in the financial section of the report. Although the financial statements for the fiscal year ended September 30, 1999, confirm the continued sound financial standing of Leon County, there are, nevertheless, challenges both at present, as well as on the horizon, which will confront the elected officials, appointed management, and citizens of the County.

The major challenges facing the County included the identification of new revenue sources to adequately fund the lake restoration projects, future road needs and park and fire services. Joint communication issues between the City of Tallahassee Police Department and the Leon County Sheriff's Office also continue to be an issue. Finally, the level of the General Fund's fund balance is threatened to significantly decline due to pending litigation regarding electric franchise fees. Some solutions being considered to address these challenges include a voter referendum to extend the one-cent sales tax, the institution of a park services municipal services taxing unit (MSTU), and the institution of a fire services fee.

Since a number of challenges revolve around managing the growth of the County's population (but also include coping with the state initiatives imposed in an attempt to tackle growth related matters), the most obvious concern, which the County continues to face, is providing for the increasing service level and capital improvement demands.

Population data released by the University of Florida, Bureau of Economic and Business Research (BEBR) indicate an average annual rate of population growth for Leon County, for the nine (9) year period beginning in 1990 of 2.6%. This compares with an average statewide rate of population growth of approximately 1.9% for the same period. BEBR growth estimate of population for the next ten years indicate that Leon County will continue to exceed that of the state. Leon County's population growth is expected to be at a rate of 7.9% while the state is expected to be 6.2%. Should this steady rate of population growth continue, and there are certainly no indications to the contrary, the population of Leon County could potentially approach 270,000 over the next five years.

These historical and future population growth trends may be shown graphically as follows:



Leon County Average Annual Growth Rate from 1990 - 1999 = 2.6%

Statewide Average Annual Growth Rate from 1990 - 1999 = 1.9%

While the pressures associated with growth related issues are somewhat pervasive, one area is particularly noteworthy. Specifically, the demands placed upon the county for infrastructure improvements in the transportation, urban services and environmental areas (i.e. roads, parks and fire services, and lake restoration) versus the revenues available to pay for these improvements will have to be enhanced. The county has accumulated a sizable amount of transportation-related revenues; therefore, the near term financing of road-related capital improvements should not pose any significant difficulties. In fact, this revenue source has allowed the County to implement plans to advance fund state roads. The County has advanced over \$10.6 million in funding to the State of Florida Department of Transportation, for road improvements in Leon County and has committed to advance approximately \$5 million in additional funding during the next fiscal year.

The County will continue to closely monitor the relationship between the capital improvements needed to the transportation system, parks and fire services, and environmental preservation along with the resources available to pay for these improvements. Continued monitoring is necessary in order to ensure that the required improvements are provided in a timely, yet cost effective manner.

The preparation of this comprehensive annual financial report could not have been accomplished without the dedicated efforts of the entire staff of the Finance Department. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to the improved quality of the information being reported to the Board of County Commissioners, State and Federal Agencies, and the citizens of Leon County.

Respectfully submitted,

A handwritten signature in black ink that reads "Dave Lang". The signature is written in a cursive, flowing style.

Dave Lang
Clerk of the Circuit Court
Leon County, Florida



Dave Lang

CLERK OF THE CIRCUIT AND COUNTY COURTS
LEON COUNTY ♦ TALLAHASSEE, FLORIDA

Home of Florida's Capital

ADMINISTRATION (850) 488-7534
POST OFFICE BOX 726
TALLAHASSEE, FLORIDA 32302

March 15, 2000

To the Honorable Board of
County Commissioners and to the
Citizens of Leon County
Leon County, Florida

The Comprehensive Annual Financial Report of Leon County for the fiscal year ended September 30, 1999, is respectfully submitted. This report was prepared by the Finance Department of the Office of Clerk of the Circuit Court (as part of the Clerk's legally prescribed duties as the Chief Financial Officer of the County). I believe the financial and statistical information presented is accurate in all material respects, and is set forth in a manner designed to fairly present the financial position and results of operations of the County as measured by the financial activity of its various funds. The report contains all of the disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

Organization and Content

The purpose of this letter is to narratively point out the highlights of the County's financial operations for the fiscal year ended September 30, 1999. The Comprehensive Annual Financial Report contains three major sections; they are the Introductory, Financial, and Statistical Sections. The Introductory Section, which is unaudited, is designed to give the reader some basic background about the governmental unit as a whole. The Financial Section includes the independent auditors' report and is divided into the following subsections:

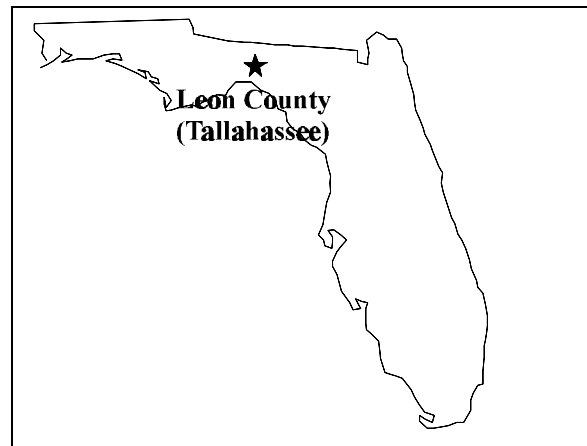
1. General Purpose Financial Statements by fund type, account group and component unit;
2. Notes to the Financial Statements;
3. Required Supplementary Information, and;
4. Combining, Individual Fund and Account Group Statements and Schedules.

The Statistical Section, which is unaudited, presents social, demographic, and economic data together with information concerning the financial trends and the fiscal capacity of Leon County, and is generally presented on a multi-year basis.

General Information on Leon County

Leon County was created by the Territorial Legislature on December 29, 1824, and was named for Juan Ponce de Leon, the Spanish explorer who gave Florida its name. It is located in the midst of seven hills within a 671 square mile area, which includes the State Capitol and the County Seat, Tallahassee. It should be noted that approximately one fourth of Leon County is occupied by the Apalachicola National Forest and 290,000 acres of commercial forest.

As shown on the map below, the City of Tallahassee and Leon County are located in the panhandle area of north Florida. The presence of two major universities, Florida State University (FSU) founded in 1857 and Florida Agricultural and Mechanical University (FAMU) founded in 1887, helps to shape the Leon County population as relatively young, well advanced and affluent.



The estimated July 1, 1999, population of 237,637, residents rank Leon County as the 18th largest of Florida's 67 counties.

The Leon County economy can be characterized as stable, but growing, with increasing elements of diversification. Historically, the major economic factor has been the state government. The County, however, serves as an educational center, with five institutions offering post-secondary educational programs and as the financial, trade and health center for a surrounding population of more than 396,100, persons in north Florida and 106,900 in south Georgia for a total of 504,000.

Government Structure

Leon County is a political subdivision of the State of Florida. As such, it is governed by, and derives its operating authority from, the constitution and laws of the State of Florida.

The County operates under a commission/administrator form of government, with a governing board consisting of seven county commissioners. The County is divided into five geographical districts, with five of the seven commissioners elected from one of each of these separate districts. Two commissioners are elected at large. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Board of County Commissioners exercises a varying degree of budgetary control, but not administrative control, over the activities of the constitutional officers. During fiscal year 1997-98, the Property Appraiser, Sheriff, and Supervisor of Elections each operated their respective offices as budget officers with funding provided by the Board in the form of operating subsidies. In return, each budget officer is responsible for the collection of revenues within their jurisdictional area, and for the subsequent remittance of such collections to the Board.

The Clerk of the Circuit Court and Tax Collector operates a portion of their office as a budget officer, with the remainder being operated as a fee officer. Fee officers are authorized to retain revenues generated within their offices for the purpose of defraying the costs of operation. The Clerk of the Circuit Court serves as Clerk to the Board of County Commissioners. The duties of the Clerk of the Circuit Court, as set forth in the Florida Constitution, include those of County auditor, accountant and custodian of County funds.

The Financial Reporting Entity and Its Services

This report contains all of the funds and account groups of Leon County, Florida, as well as component units which are required to be included pursuant to the provisions of Governmental Accounting Standards Board Statement Number 14. Statement 14 defines the Financial Reporting Entity as (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Primary government is defined as an entity which (a) has a separately elected governing body, (b) is legally separate, and (c) is fiscally independent of other state and local governments. Component units on the other hand, are defined as either (a) legally separate organizations for which the elected officials of the primary government are financially accountable, or (b) other organizations for which 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 or incomplete. The criteria used to determine whether an organization is financially accountable to the primary government include:

1. The primary government appoints a voting majority of the potential component unit's governing body; **and**
2. The primary government is able to impose its will on the potential component unit **or** there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Once a determination is made that an organization is a component unit of the primary government, a decision must be made relative to the presentation of that component unit in the financial statements of the primary government. If the component units, despite being legally separate from the primary government, are so intertwined with the primary government that they are, in substance, the same as the primary government, then they are reported as a part of the primary government. That is, the component unit's balances and transactions are reported in a manner similar to the balances and transactions of the primary government. This method of inclusion is known as blending. Component units, which do not meet the criteria for blending, are reported as discrete presentations in a separate column on the financial statements of the primary government.

Based on the application of the foregoing criteria, the primary government includes the Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Commission Governmental Leasing Corporation is included as a blended component unit of the County, and the Leon County Housing Finance Authority is included as a discretely presented component unit.

After a detailed review of the criteria set forth in Governmental Accounting Standards Board Statement Number 14 (*the Financial Reporting Entity*), the following Boards, authorities, agencies, and districts have been excluded from the financial reporting entity:

- Leon County School Board District
- Leon County Health Department
- Tallahassee Leon County Civic Center Authority
- Falls Chase Special Taxing District
- Northwest Florida Water Management District
- Leon County Educational Facilities Authority
- Frenchtown Neighborhood Improvement District
- Leon County Health Facilities Authority
- Leon County Research and Development Authority
- Ochlochnee Soil and Water Conservation District
- Tallahassee Downtown Improvement Authority
- Tallahassee Housing Authority

The County provides a full range of governmental services pursuant to state law and local ordinance, including public safety, transportation, physical environment, economic environment, human services, culture/recreation, and general government services.

Accounting System and Budgetary Control

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records used in preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. I believe that the County's internal accounting controls adequately safeguard assets, and provide reasonable assurance of proper recording of financial transactions.

Formal budgetary integration is used as a management control device during the year for all governmental funds of the County and the Housing Finance Authority. Budgetary control (i.e. the level at which expenditures cannot exceed the appropriated amount) is established at the fund level, pursuant to Section 129.07, Florida Statutes. Budgets for all governmental fund types are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The County's accounting system is organized and operated on a "fund" basis, which is the basic fiscal and accounting entity in governmental accounting. Each fund is classified by category and fund type. For descriptions of the County's fund types, account groups and a summary of significant accounting policies, see the notes to the financial statements. For a description of the individual funds, see the combining statements.

An abbreviated summary of the classes of funds is outlined below:

Governmental Funds

In Governmental Funds, measurement focus is based on a determination of the financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income determination. These funds are maintained on the modified accrual basis of accounting, where revenues and other financial resource increments (for example, bond proceeds) are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Basic financial statements necessary to fairly present financial position and operating results for these funds are the balance sheet and the statement of revenues, expenditures and changes in fund balance.

Proprietary Funds

The Proprietary Funds (the Enterprise Funds and the Internal Service Funds) are used to account for activities in a manner similar to that utilized in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Proprietary Funds are accounted for on the full accrual basis, where revenues are recognized when they are earned and expenses when they are incurred.

Fiduciary Funds

The measurement focus for the Fiduciary Funds (the Trust and Agency Funds) is dependent on the nature of the fund. The Expendable Trust Fund is accounted for in essentially the same manner as the Governmental Funds, while Agency Funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of the results of operations.

Account Groups

The General Fixed Assets and General Long-Term Debt Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The County's general fixed assets are not financial resources available for expenditure. The unmatured principal of the County's general long-term debt does not require the use of financial resources during the current accounting period. Accordingly, these are not accounted for in the governmental funds, but in self-balancing account groups.

General Governmental Functions

Revenues, as included in governmental and expendable trust fund types, totaled \$135,376,933 during fiscal year 1998-99 and increased by \$3,125,649 or 2.36% over the total revenues of \$132,251,284, reported in fiscal year 1997-98.

Pursuant to the uniform classification of accounts prescribed by the State Comptroller's office, governmental fund revenues are classified into one of the following six categories:

Taxes - Includes property (ad valorem) taxes, various gas taxes, other local taxes, and franchise fees.

Licenses and Permits - Includes occupational licenses, building, zoning, and utility permits, right-of-way permits, and other licenses and permits of a local nature.

Intergovernmental Revenues - Includes federal grants and contracts, state grants and contracts and revenue sharing, such as the County's share of state collected motor fuel taxes, sales taxes, pari-mutuel wagering taxes, and license fees.

Charges for Services - Includes assessments for street paving which benefit property in specific areas, as well as assessments collected by the Tax Collector on a per-parcel basis, transportation impact fees, 911 fees imposed and collected from local telephone exchange customers, fees for recording of documents, prisoner room and board, certification and copy of county documents and records, sale of official maps and publications, animal control fees, parks and campground user fees, and other user charges.

Fines and Forfeitures - Includes court fines and fees, as well as the proceeds from the sale of judicially confiscated property.

Miscellaneous Revenues - Includes interest on investments, rents, sales of surplus property, insurance proceeds from lost or destroyed property, refunds, contributions, reimbursements, and revenues not more properly recorded in other classifications.

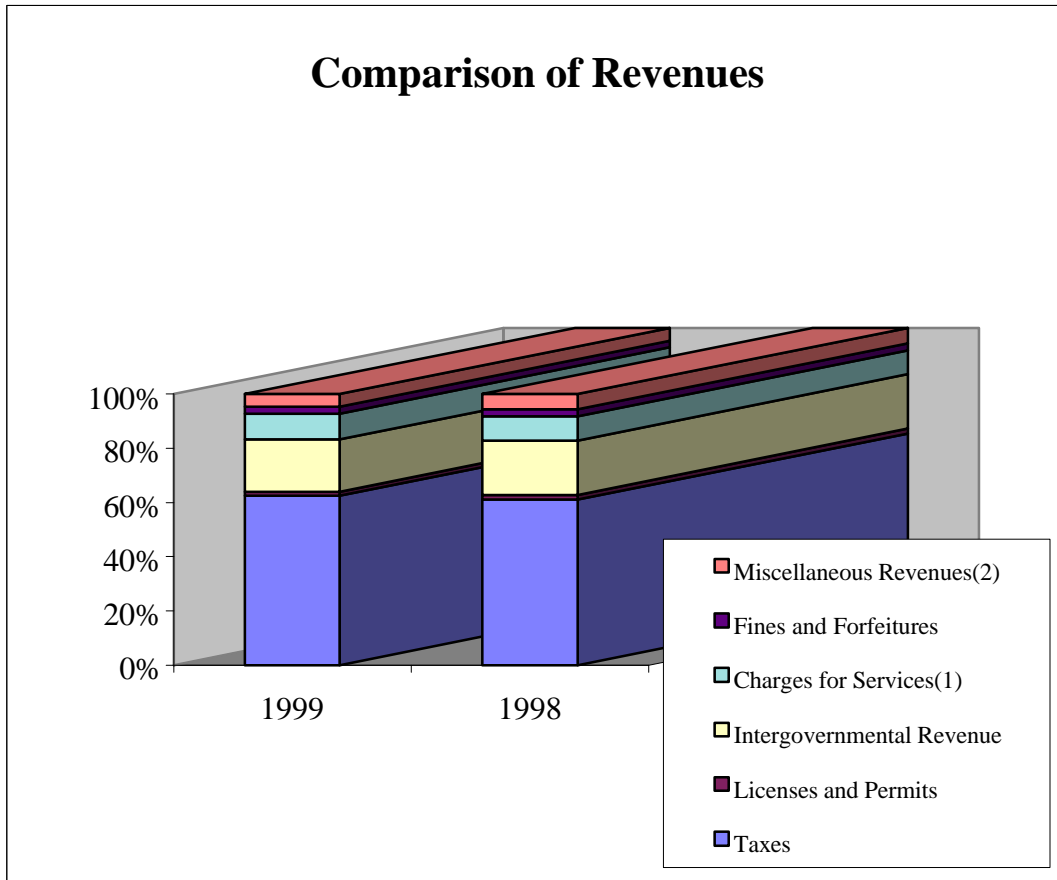
Based on the preceding classifications, the amount of general government revenues received during fiscal year 1998-99 as compared to fiscal year 1997-98 is included in the chart below:

Description	Fiscal Year 1998-99	Fiscal Year 1997-98	Increase (Decrease)	Percent Change
Taxes	\$ 84,536,788	\$ 80,777,322	\$ 3,759,466	4.65
Licenses and Permits	2,116,674	2,321,885	(205,211)	(8.84)
Intergovernmental Revenue	26,016,921	26,591,904	(574,983)	(2.16)
Charges for Services ⁽¹⁾	12,949,811	11,763,588	1,186,223	10.08
Fines and Forfeitures	3,322,766	3,281,358	41,408	1.26
Miscellaneous Revenues ⁽²⁾	6,433,973	7,515,227	(1,081,254)	(14.39)
Totals	\$ 135,376,933	\$ 132,251,284	\$ 3,125,649	2.36

⁽¹⁾Includes special assessments levied and collected.

⁽²⁾Includes interest income.

The relationships between the various sources of revenue received in fiscal year 1998-99, as compared to fiscal year 1997-98, may be shown graphically:



As in the previous year, virtually 100% of the increase in tax revenues can be attributed to increases in total ad valorem tax revenues. Ad valorem tax collections increased by \$3.666 million or 6.48% from \$56.597 million in fiscal year 1997-98 to \$60.264 million in fiscal year 1998-99. Since the average millage rate (amount of taxes per \$1,000 of assessed value) levied throughout the county remained constant at 8.60 mills in fiscal year 1998-99, this increase is entirely attributable to increases in the assessed value of taxable properties. Property value totaled \$6.82 billion in fiscal year 1997-98 and increased by \$420 million or 6.2% to \$7.24 billion in fiscal year 1998-99.

Of the three other major categories of tax revenues (i.e. franchise taxes, local option gas taxes, and the one cent voted gas tax) the local option gas tax and one cent voted gas tax experienced an increase in the amount received in fiscal year 1998-99 as compared to the amount received in fiscal year 1997-98. Combined these sources of revenue increased by a total of \$1,188,962 from \$18,559,897 in fiscal year 1997-98 to \$19,748,859 in fiscal year 1998-99. The notable change in this area involves the electric franchise fees. In the fourth quarter of fiscal year 1998-99, Talquin Electric Cooperative discontinued the remittance of electric franchise fees. Although the company continues to collect these fees, they have adopted the position that these fees are not constitutional and should be returned to the rate-payer. The County believes that these funds are due and legal. As a result, the county has initiated aggressive action to collect these funds. However, for fiscal year 1998-99, the county experienced a decrease in franchise fees from fiscal year 1997-98. The decrease amounted to \$1,110,000 or 22.07%.

Revenues received from the One-Cent Voted Gas Tax increased from \$14,145,487 during fiscal year 1997-98 to \$16,242,957 during fiscal year 1998-99. This tax, which was approved by the voters of Leon County in a referendum election held on November 4, 1989, provides for the levy of a one cent per gallon tax on every gallon of motor fuel and special fuel sold in the County and taxed pursuant to the provisions of Section 206, Florida Statutes. Utilization of the proceeds of this tax is limited to the costs of acquisition, construction, reconstruction, and maintenance of roads and streets; and the costs of establishing, operating, and maintaining a transportation system and related facilities.

It should be noted at this point, that through a cooperative agreement between the Board of County Commissioners and the City of Tallahassee, nearly 45% of the combined revenues collected from the one cent voted gas tax and the six cent local option gas tax, are shared with the City.

License and permit revenues experienced an overall decrease in the amount received in fiscal year 1998-99 as compared to fiscal year 1997-98. These revenues are generated primarily from two principal sources, namely professional and occupational licenses and building permits. Professional and occupational license fees are payable on or before October 1 of each year; therefore, the timing of when these items are paid could have an impact on the amount received from one year to the next. Revenues from professional licenses were virtually unchanged from the prior fiscal year.

Building permits, the other major source of license and permits revenues, is the primary reason for the decrease in this category. Since the actual permits issued in fiscal year 1998-99 (3084) was essentially the same as fiscal year 1997-98 (3075), the number of permits issued is not considered a factor in explaining the decrease. Although building permits fees increased 2.35% from the prior fiscal year, the 14.63% decrease in commercial permitting far outweighed this increase and is the primary factor that must be considered in explaining the overall decrease to license and permit revenues. Less environmental permits have been issued because of a building moratorium imposed in portions of the northeast area of the County. The County only collects permit fees for development occurring in the un-incorporated area of the County. Leon County received \$989,428 during fiscal year 1998-99 as compared to \$1,156,877 during fiscal year 1997-98 for environmental permits.

Intergovernmental revenues experienced a slight decrease from fiscal year 1997-98 to fiscal year 1998-99. It is not uncommon to experience a 2.2% change in revenues from one year to the next. Items effecting this number range from funds to help with low income housing to funds from various taxes.

Similar to the fashion in which revenues are classified into major categories, as required by the State Comptroller's office, governmental fund type expenditures must also be classified into one of the following nine functional categories:

General Government - Includes the costs of services provided by the legislative, judicial and administrative branches of government for the benefit of the public and the governmental body as a whole.

Public Safety - Includes expenditures related to the security of persons and property, such as sheriff's services, medical examiner's services, fire protection and fire rescue services.

Physical Environment - Includes the costs of services necessary for the attainment of a satisfactory living environment, such as pollution control, water management, and other activities relating to the environment.

Transportation - Includes those expenditures necessary to provide for the safe and efficient flow of vehicle and pedestrian traffic throughout the County, primarily through construction and maintenance of roads.

Economic Environment - Includes costs incurred for the development and improvement of economic conditions for the community and its citizens.

Human Services - Includes expenditures for the care, treatment, and control of human illness, injury, or handicap, and for the welfare of the community as a whole, such as payments to hospitals for the medical treatment of indigents.

Culture/Recreation - Includes the costs of providing and maintaining cultural and recreational facilities throughout the County for the benefit of all County citizens.

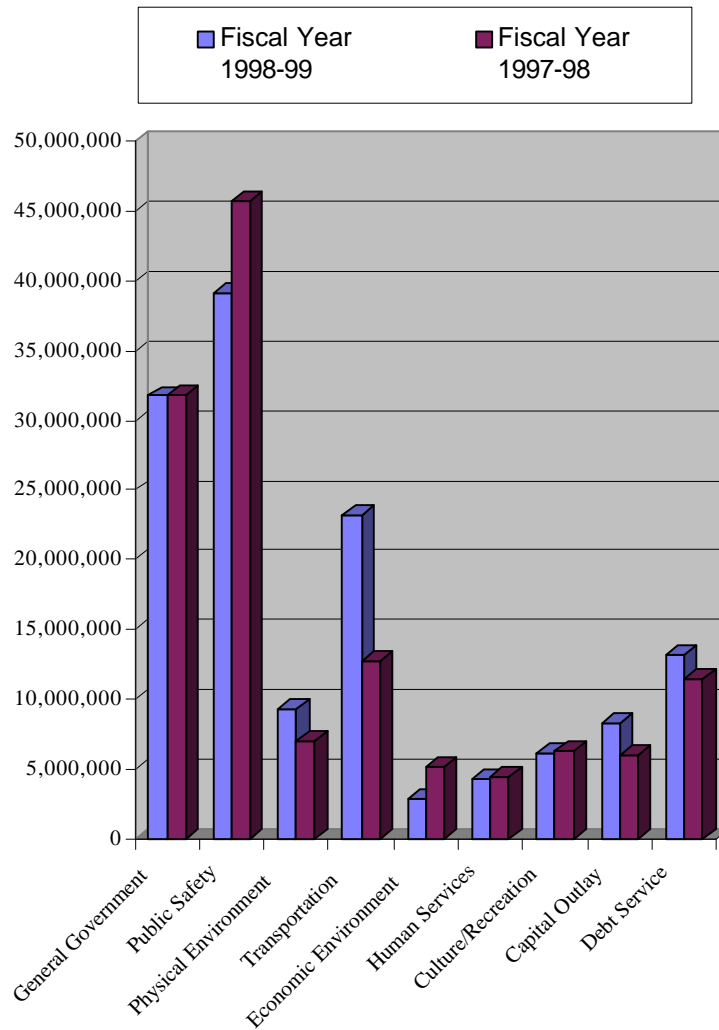
Capital Outlay - Includes expenditures for major construction projects, such as construction of the Tallahassee/Leon County Tourist Development Council building, construction of the new northeast fire station, the dredging of Lake Jackson and for various stormwater and lake protection projects

Debt Service - Includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues and notes and contracts payable and related expenditures.

Utilizing the functional categories listed above, the amount of expenditures incurred in the governmental and expendable trust funds during fiscal year 1998-99, as compared to fiscal year 1997-98, was as follows:

Description	Fiscal Year 1998-99	Fiscal Year 1997-98	Increase (Decrease)	Percent Change
General Government	\$ 31,771,319	\$ 31,721,836	\$ 49,483	(.16)
Public Safety	45,764,208	39,105,616	6,658,592	17.03
Physical Environment	7,040,241	9,261,186	(2,220,945)	(23.98)
Transportation	12,734,601	23,182,401	(10,447,800)	(45.07)
Economic Environment	5,125,514	2,901,936	2,223,578	76.63
Human Services	4,426,836	4,262,864	163,972	3.85
Culture/Recreation	6,114,994	6,322,246	(207,252)	(3.28)
Capital Outlay	8,327,758	5,999,860	2,327,898	38.80
Debt Service	13,125,570	11,458,065	1,667,505	14.55
Totals	\$ 134,431,041	\$ 134,216,010	\$ 215,031	.16

The following is a graphic representation of the changes in expenditures by category from fiscal year 1997-98 to fiscal year 1998-99:



Expenditures for **General Government** functions are widely dispersed among a number of departments/activities and constitutional officers, of which, there were no individually significant variations.

Public Safety expenditures increased by \$6,122,233 or 15.66%. The majority of the increase can be attributed to improvements of the Sheriff's communication system and normal increases in the Sheriff's operating costs. The cost of funding the Sheriff's office in the prior fiscal year was \$32,498,191, while the cost in fiscal year 1998-99 increased to \$38,978,231. This was an increase of \$6,480,040 or 19.94%. While the need to add sworn officers to the Sheriff's office continues to exist, \$4.4 million of the increase is attributable to an improvement in the communication system. The City of Tallahassee Police Department had radios that were on a different frequency from the Sheriff's office. This presented unnecessary risk to the officers when answering the same call.

The \$2,220,945 or 23.98% decrease in **Physical Environment** expenditures can be directly attributed to the County's activity with various lake restoration projects. In early 1997-98, the county issued debt to begin the task of cleaning up the lakes and to reimburse funds already expended on these projects. The funds for reimbursement were expended in fiscal year 1997-98 out of the physical environment category. The remaining funds along with the additional debt service issued in the last quarter of 1998-99 will be discussed in the Capital Outlay category.

The decrease in **Transportation** expenditures of \$10,447,800, or 45.07%, resulted primarily from the fact that funding was advanced to the State Department of Transportation in the amount of \$8,495,007, in the previous fiscal year. This funding was in accordance with new legislation, which allows local governments to pay for road improvements on state roads and to be reimbursed by the State at a later date. The State is slated to reimburse \$7,295,007 of these funds from future state appropriations.

Expenditures in **Economic Environment** rose by 76.63% or \$2,223,578. This increase was partly due to the continued efforts by the Tourist Development Council (TDC), which are to maximize the number, length of stay and economic impact of visitors to Leon County. TDC is the primary vehicle to bring the public and private sectors together in a mutually productive working relationship. The majority of this increase can be explained because the TDC was given a permanent home through the purchase of a \$1.5 million facility. Funding for the TDC is solely from a 3% local option tourist tax on transient lodging sales in Leon County. There was a modest increase in the other spending categories of each program within Economic Environment.

The expenditures in **Human Services** increased from \$4,262,864 in fiscal year 1997-98 to \$4,426,836 in fiscal year 1998-99 or 3.85%. The increase is attributable to a modest increase in spending throughout this category.

Expenditures for **Culture/Recreation** totaled \$6,114,994 in fiscal year 1998-99, which represents a decrease of \$207,252, or 3.28% under the \$6,322,246 reported in fiscal year 1997-98. This category will vary for the next few years as the County establishes its new branch library and park facilities.

Net **Capital Outlay** expenditures increased by \$2,327,898, or 38.80% from \$5,999,860, in fiscal year 1997-98 to \$8,327,758, in fiscal year 1998-99. This increase is attributed primarily to the county's efforts in the restoration of its' lakes. The nature and purpose of these expenditures were discussed in the Physical Environment category.

Although **Debt Service** expenditures vary depending on the amount of the periodic installments of principal and interest due on long-term obligations during a particular fiscal year, the County issued \$30 million in new debt and advanced refunded an additional \$28.3 million.

The General Fund closed the year with an unreserved fund balance of \$10,378,729. The unreserved fund balance represents the net uncommitted resources available for reappropriation to meet General Fund operational costs in subsequent fiscal years. The unreserved fund balance increased by \$2,372,833, from fiscal year 1997-98, due to the County's decision to work towards maximizing the fund balance in the General Fund.

The current projections of the unreserved fund balance for fiscal year 1999-00 is \$6.1 million. Although the County has made efforts to build the General Fund unreserved fund balance, the temporary loss of electric franchise fees required the Board to utilize \$4 million of these funds to continue the parks and recreation and fire services for residents in the unincorporated area of the County.

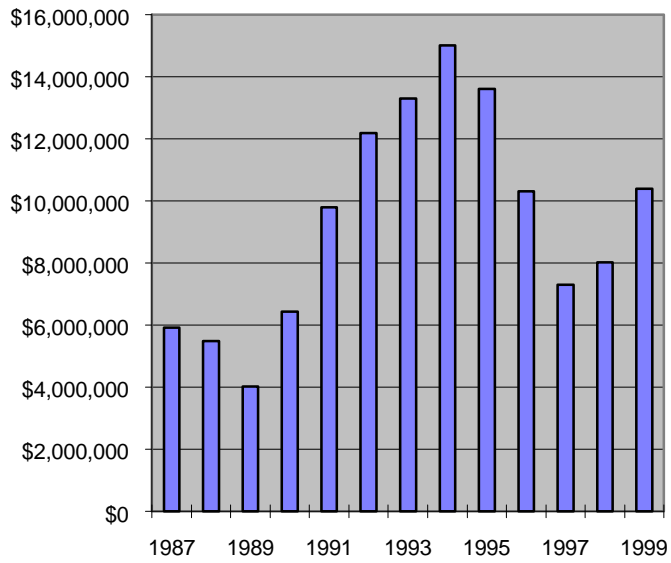
During the fiscal year 2000-01 budget preparation the County will be considering several funding alternatives for services that experienced an unexpected loss of funding in fiscal year 1999-00. The County will be considering such funding alternatives as fees for fire services, an increase in the storm water fee, and the institution of a municipal services taxing unit (MSTU) for park services.

Historical trends of the County's unreserved fund balance for the past thirteen years is depicted below:

General Fund
Unreserved Fund Balance
For the Fiscal Year Ending September 30,

1987	\$ 5,911,958
1988	\$ 5,486,608
1989	\$ 4,024,978
1990	\$ 6,425,417
1991	\$ 9,784,391
1992	\$ 12,176,385
1993	\$ 13,297,913
1994	\$ 15,007,269
1995	\$ 13,600,532
1996	\$ 10,293,913
1997	\$ 7,303,200
1998	\$ 8,005,896
1999	\$ 10,378,729

**General Fund Unreserved Fund Balance
For the Fiscal Year Ending September 30,**



Debt Administration

The following is a summary of long-term debt activity for the fiscal year ended September 30, 1999:

Description	Balance October 1, 1998	Additions	Retirements	Balance September 30, 1999
Leon County Board of County Commissioners:				
Capital Improvement Revenue Bonds 1998A Series	\$ 9,710,000	\$ —	\$ —	\$ 9,710,000
Capital Improvement Revenue Bonds 1997 Series	6,825,000	—	230,000	6,595,000
Refunding Revenue Series 1993	10,320,000	—	1,070,000	9,250,000
Capital Improvement Refunding Revenue Bonds 1991 Series	28,125,000	—	28,125,000	—
Capital Improvement Revenue Bonds 1988 Series	1,605,000	—	—	1,605,000
Infrastructure Sales Surtax Revenue Bonds 1991 Series	28,315,000	—	4,065,000	[1] 24,250,000
Special Assessment Bonds Series 1989-A	24,038	—	24,038	—
Capital Improvement Refunding Revenue Bonds Series 1998B	—	28,395,000	395,000	28,000,000
Capital Improvement Revenue Bonds Series 1999	—	29,900,000	—	29,900,000
Total Long-Term Debt	\$ 84,924,038	\$ 58,295,000	\$ 33,909,038	\$ 109,310,000

[1] The bonded debt outstanding does not reflect a sinking fund amount of \$5,133,304. The net bonded debt outstanding is \$19,116,696 for September 30, 1999.

The \$9,710,000 Capital Improvement Revenue Bonds, Series 1998A are insured by AMBAC Indemnity Corporation and, therefore, carry AAA Fitch IBCA and Aaa Moody's Investors Service Bond Rating.

The \$6,825,000 Capital Improvement Revenue Bonds, Series 1997 are insured by AMBAC Indemnity Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$10,320,000 Refunding Revenue Bonds, Series 1993 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$28,125,000 Capital Improvement Refunding Revenue Bonds, Series 1991 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$1,605,000 Capital Improvement Revenue Bonds, Series 1988 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$28,315,000 Infrastructure Sales Surtax Revenue Bonds, Series 1991 are insured by the AMBAC Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$28,395,000 Refunding Revenue Bonds, Series 1998B are insured by the Ambac Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Fitch IBCA and Aaa Moody's Investors Service Bond Rating.

The \$29,900,000 Capital Improvement Revenue Bonds, Series 1999 are insured by the Ambac Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Fitch IBCA and Aaa Moody's Investors Service Bond Rating.

Capital Projects Funds

The county has spent a significant amount of funds from bond proceeds and various revenue sources to improve and implement capital projects over the past several years. As a result, the County experienced an increase in these expenditures during the 1998-99, fiscal year due to its continued growth. The County has increased the spending levels associated with lakes and roads and expects to expend the majority of its capital funds in this area over the next few years. Other capital improvement expenditures are reported within the appropriate governmental fund type.

Fiduciary Operations

A number of Trust and Agency funds have been established by the County to account for funds for which either the Board or one of the various constitutional officers serves as custodian. The total dollar value of transactions recorded in Trust and Agency funds during fiscal year 1998-99 exceeded \$577 million. The purposes for which these funds have been established vary greatly, and include such activities as property taxes collected by the Tax Collector but due to other governmental entities, child support payments collected by the Clerk of the Circuit Court, and prisoner's funds deposited with the Sheriff. Also, the Sheriff maintains a single expendable trust fund to account for the activities of the Inmate Canteen Fund, which allows prisoners to purchase items such as food and cigarettes.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude those fixed assets known collectively as infrastructure, i.e., roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets which are immovable and generally of value only to Leon County. Also excluded from general fixed assets are the fixed assets of enterprise and internal service funds, if any. As of September 30, 1999, the general fixed assets of the County amounted to \$171,431,895. This amount represents the historical cost of purchased assets or the estimated fair market value at the date of acquisition of assets acquired through donation or other means. During fiscal year 1996-97, the Board of County Commissioner's adopted a policy changing the value of fixed assets from \$200 to \$500. As a result the Board of County Commissioner's and Sheriff's fixed asset accounting policies, require fixed assets with a value in excess of \$500 to be recorded in the General Fixed Assets Account Group.

Proprietary Operations

The County created its first enterprise fund to account for the operations of the County's solid waste and hazardous waste disposal divisions, concurrent with a rate restructuring designed to provide the landfill with sufficient revenues to be self supporting. During fiscal year 1998-99, operating revenues totaled \$9,555,364. Operating and maintenance expenses totaled \$8,486,352, resulting in a total operating surplus of \$1,069,012. Adding net non-operating revenue of \$1,653,342, yields a net income for the fiduciary funds of \$2,722,354, and retained earnings at September 30, 1999 of \$17,812,714. Of the balance in retained earnings, \$10,383,859 is restricted for landfill rate stabilization and \$3,989,100 has been accumulated in the internal service fund to protect against unexpected catastrophic losses.

Risk Management

Risk management is the process of managing the County's activities in order to minimize the potential adverse effects of certain types of losses. The main elements of the Risk Management program are risk control (loss reduction) and risk financing (restoration of the economic damages of losses incurred). Pursuant to commission action, the Risk Management function was created to review and identify areas of risk, loss, and insurance coverage for each participant. This function is also charged with the establishment and implementation of a safety plan, which incorporates loss prevention and reduction standards. In addition, the function establishes standard insurance and indemnification provisions for contracts, leases, and other special use agreements entered into by the participating governments.

Presently, the County's risk management program calls for self-insuring many types of risk, subject to the following limitations:

Type of Risk	Amount of Risk Retained by County	Limit of Excess Insurance Coverage
Workers Compensation	\$400,000	Statutory
General Liability ⁽¹⁾	\$10,000	\$100/\$200,000
Automobile Liability	\$25,000	\$25,001-\$500,000
Property Actual Loss	\$5,000	Actual Loss

⁽¹⁾Does not include coverage obtained by the Leon County Sheriff.

The limits stated above are on a per occurrence basis. For a schedule of Insurance in Force as of September 30, 1999, please see the Statistical Section of this report.

Cash Management

Cash management is exercised independently by each constitutional officer. With respect to the Board of County Commissioners, the Clerk of the Circuit Court serves as custodian of county funds and disburses funds on their behalf as required by law, and applicable management directives. During fiscal year 1992-93, the Board of County Commissioners adopted the County's first comprehensive investment policy. Cash temporarily idle during the year was invested in time and demand deposits, and in the Local Government Surplus Funds Trust Fund administered by the State Board of Administration. During fiscal year 1996-97, the Board selected a new advisor, to replace Public Financial Management, Inc. The County contracts with an investment manager to assist the County with the investment of temporarily idle funds.

Interest rates and maturities (from the date of purchase) on securities purchased by the County during fiscal year 1998-99 were as follows:

Description	Days to Maturity		Interest Rate	
	Low	High	Low	High
Federal Agencies and Discount Notes	185	10,677	5.625	7.17
Federal Home Loan Mortgage Corporation Discount Notes	306	5567	5.50	6.375
United States Treasury Notes	46	973	5.125	6.50
Corporate Bonds	01	1,012	5.225	7.875

In as much as all Federal Agencies and Discount Notes purchased during the year were held in Leon County's name in a trust account established by the County's custodial bank, First Union National Bank of North Carolina, they are classified for the purpose of financial statement presentation in risk categories as defined by the Governmental Accounting Standards Board.

Funds deposited in local banks and savings and loan associations were secured by a pledge of approved collateral securities by the participating institutions with the State Treasurer's office. In addition, funds were invested in the Local Government Surplus Funds Trust Fund in order to take advantage of the higher yields and greater liquidity available therein.

Interest income in the Governmental Funds totaled \$5,575,836, during the year, which represents a decrease of \$414,941, or 6.92% under the \$5,990,777 recorded in fiscal year 1997-98. This decrease can be attributed primarily to the fact that the market yield rates were down from the previous year.

Major Initiatives

While the County had many accomplishments to report during fiscal year 1998-99, some of the more significant items include:

- Received the All American City award, Leon County has only one incorporated city.
- Continued development of a Park and Recreation program for residents in the unincorporated area of the county
- Continued funding of a program for lake restorations
- Continued initiatives to widen major roads to accommodate growth
- Refunded the 1991 Capital Improvement Revenue Bonds which will save the County \$1.2 million over a thirteen year period
- Issued \$29.9 million in debt to fund the clean up of the County's lakes, purchase a facility for the Tourist Development Council, and the purchase of a county court complex.

Also during fiscal year 1998-99, work continued on the development of a comprehensive Geographic Informational System. This project, which is being accomplished through a cooperative agreement between the County, City of Tallahassee, Leon County School Board and the Leon County Property Appraiser, will attempt to modernize all information gathered by geographic local governmental entities, as well as, certain private sector interests, such as utility or telecommunications, by constructing a uniform geographic data base.

Interest in the petition-paving program (two-thirds, two-thirds program) continued during fiscal year 1998-99. This program continues to provide a cost-effective mechanism for citizens wishing to have their neighborhood streets paved. A number of projects were either initiated, in progress and/or completed during the fiscal year, and it is anticipated that this program will continue to be successful in future years.

Prospects for the Future

Over the past several years, the County has become more reliant on taxes (which includes property or ad valorem taxes, local option gas taxes, other local taxes, and franchise fees) as a means of financing the operations of the County. Specifically, during fiscal year 1998-99, taxes accounted for 67.76% of total revenues. However, given the relatively onerous provisions of Florida's legislation, which essentially provides for exemptions in various circumstances of assessed value from property taxation, it has been estimated that in Leon County, as much as 60% of the parcels of property are exempt from property taxes in some manner. The major exemption in assessed value is attributable to federal, state and local governmental owned property.

In an effort to more equitably distribute the burden of paying for governmental services, effective October 1, 1991, the County implemented a system wherein, subject to certain criteria, each structure within the County is assessed a flat fee for storm water. This "fee" is incorporated on the property tax bill and distributed as part of the ad valorem tax bills in November of each year. Although there was a considerable amount of controversy surrounding the implementation of this charge, mainly from individuals who previously paid little or no property taxes, it is hoped that this vehicle will provide for a more equitable distribution of the costs of services provided for many years to come.

Economic Condition and Outlook

The unemployment rate for Leon County is low. It is important to the economy that interest rates remain low enough to maintain the sales volume of existing homes and encourage building investment. Excluding new revenue sources, any additional revenues to Leon County must come from property value assessments of new construction. Since inflationary pressures are subdued, retail sales are increasing in Leon County. Projections of population growth indicate growth in Leon County will occur at a slower rate in future fiscal years.

In 1992, the Economic Development Council (EDC) was formed to assist in the diversification of our employment base within the community. Funding is provided to the EDC from both public and private sources. The EDC focuses on Tallahassee's economic advantage and emphasizes the retention and expansion of existing businesses in addition to recruitment of new companies in financial services and business, education, technology, light manufacturing, distribution, and health care. The EDC has recently expanded its efforts to broaden this areas opportunities for business recruitment, by joining forces with six neighboring counties to form the Capital Region Economic Development Partnership. Both the EDC and the Regional Partnership have been successful in assisting existing businesses and in recruiting new businesses to the area.

Employment is expected to out-pace unemployment and income is expected to increase through 2000. However, by the year 2000, projections show a slowing of annual population growth to 1.6%. This projection is down from the 5.9% increase occurring from 1994 through 1997. The planning of a new development, Southwood Plantation could have a positive impact on the population growth in Leon County. Phase one of this project, (from 1999 through 2009) proposes 1,800 dwelling units. This represents housing for over 3,700 persons, with projected employment nearing 3,400 persons. The full development has plans for 4,770 dwelling units, housing almost 9,500, and providing permanent non-construction employment for almost 12,000. The development is planned for completion in the year 2019.

Independent Audit

Section 11.45, Florida Statutes, requires a financial audit of the annual financial statements of Leon County by an independent Certified Public Accountant selected by the Board of County Commissioners and paid from County funds. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act amendments of 1996 and the related U.S. Office of Management and Budget's Circular A-133. Generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports on compliance and on internal control over financial reporting can be found in the other reports section of this document and in a separately issued single audit report.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governmental agencies for its comprehensive annual financial report for their fiscal year. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

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.

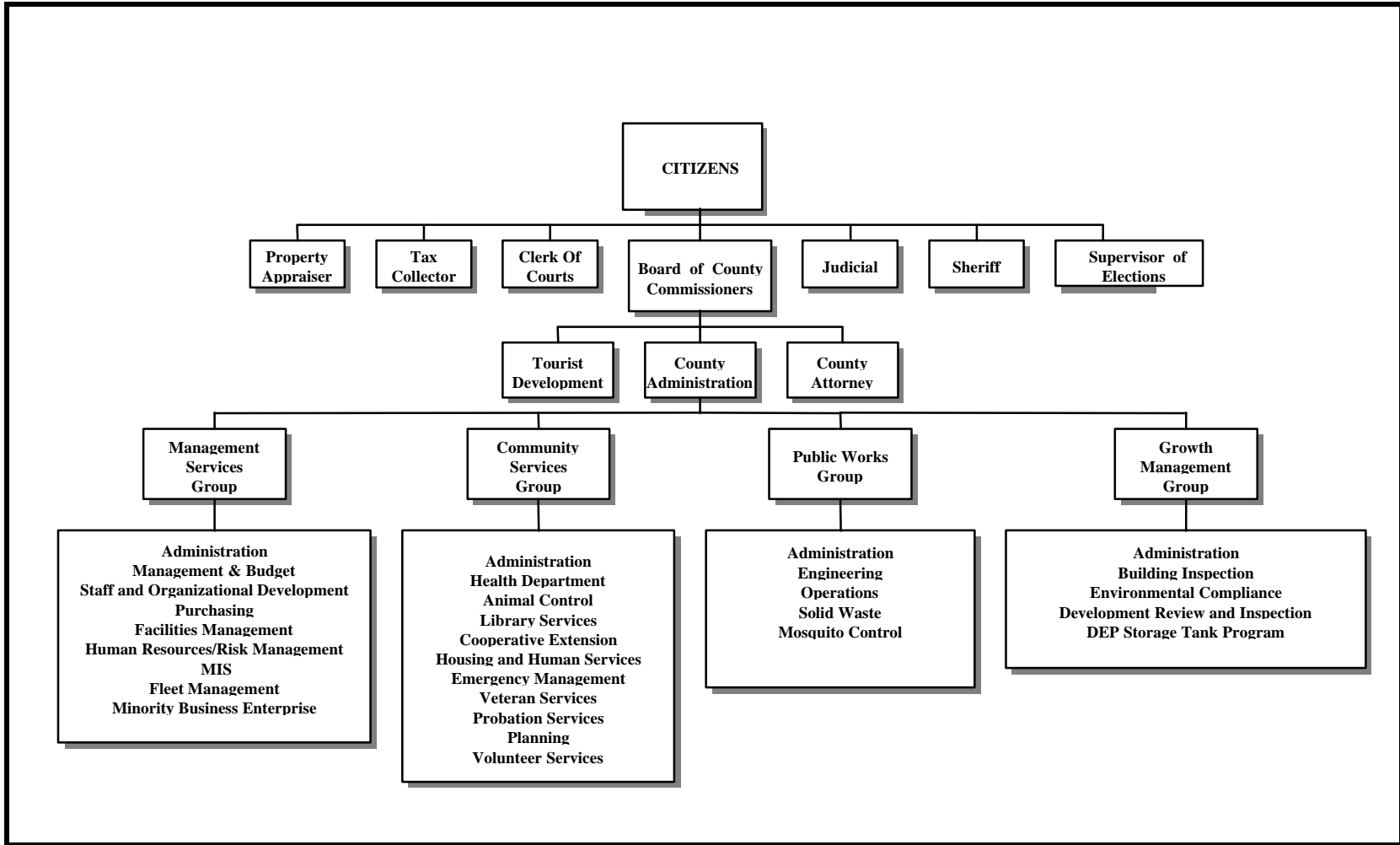
Acknowledgments

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 flourish at the end.

Bill Bogan Jr., CPA, CGFO
Finance Director



FINANCIAL SECTION

Report of Independent Auditors

Honorable Board of County Commissioners
Leon County, Florida

We have audited the accompanying general-purpose financial statements of Leon County, Florida as of September 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Leon County, Florida. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Leon County, Florida, as of September 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 23, 2000 on Leon County, Florida's compliance and on internal control over financial reporting based on an audit of basic financial statements.

Page Two

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Leon County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical section has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

February 23, 2000

Thomas Howell Ferguson P.C.
Law, Redd, Irena & Munroe, P.A.

GENERAL PURPOSE FINANCIAL STATEMENTS

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Leon County, Florida
Combined Balance Sheet - All Fund Types, Account Groups
And Discretely Presented Component Unit
September 30, 1999

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and other debits						
Assets:						
Cash (Note 3)	\$ 7,576,531	\$ 17,050,726	\$ 4,317,767	\$ 6,532,677	\$ 191,821	\$ 2,047,984
Cash with fiscal agent (Notes 3 and 8)	-	-	-	-	-	20,000
Investments (Note 3)	4,732,065	29,548,007	1,770,565	38,495,049	9,926,998	3,358,743
Receivables (net of allowances for uncollectibles):						
Accounts	158,803	189,063	-	445,101	609,042	11,826
Special assessments	-	961,251	76,485	-	-	-
Intergovernmental	934,460	3,653,883	-	-	-	10,832
Due from other funds (Note 10)	2,779,393	3,340,708	1,367,531	23,107	302	365,074
Inventories	402,001	-	-	-	-	22,518
Other assets	1,891	-	-	-	61,071	39,705
Advances to other funds (Note 10)	20,000	-	-	-	-	-
Restricted assets:						
Cash and investments (Note 3)	-	-	5,133,304	-	4,138,918	68,331
Mortgage notes receivable	-	-	-	-	-	-
Fixed assets (Note 4)	-	-	-	-	8,310,237	75,333
Other debits:						
Available for debt service	-	-	-	-	-	-
To be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets and other debits	\$ 16,605,144	\$ 54,743,638	\$ 12,665,652	\$ 45,495,934	\$ 23,238,389	\$ 6,020,346
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ 2,560,436	\$ 692,803	\$ 2,517	\$ 576,101	\$ 312,930	\$ 44,419
Accrued expenses	646,875	88,074	-	2,159	11,038	4,026
Intergovernmental payables	87,269	29,084	-	-	-	-
Due to other funds (Note 10)	2,750,789	2,827,611	443,358	533,544	96,353	80,470
Other current liabilities	38,799	4,198	-	-	-	1,480,232
Deposits	45,401	147,425	-	-	-	-
Deferred revenue	-	2,800,898	76,484	-	-	-
Advances from other funds (Note 10)	-	-	-	-	-	20,000
Revenue bonds payable (Note 5)	-	-	-	-	-	-
Capital leases payable (Note 6)	-	-	-	-	-	-
Liability for compensated absences (Note 5)	-	-	-	-	-	-
Arbitrage rebate liability (Note 5)	-	-	-	-	-	-
Estimated liability for closure costs and maintenance (Note 11)	-	-	-	-	7,644,529	-
Total liabilities	6,129,569	6,590,093	522,359	1,111,804	8,064,850	1,629,147
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,349,925	402,099
Retained earnings:						
Reserved for rate stabilization	-	-	-	-	10,383,859	-
Unreserved (Note 8)	-	-	-	-	3,439,755	3,989,100
Fund balances:						
Reserved for encumbrances	76,846	893,099	-	1,955,443	-	-
Reserved for advances to other funds	20,000	-	-	-	-	-
Reserved for debt service	-	-	5,788,035	-	-	-
Reserved for records modernization	-	583,579	-	-	-	-
Reserved for inmate expenditures	-	-	-	-	-	-
Unreserved, undesignated	10,378,729	46,676,867	6,355,258	42,428,687	-	-
Total equity and other credits	10,475,575	48,153,545	12,143,293	44,384,130	15,173,539	4,391,199
Total liabilities, equity and other credits	\$ 16,605,144	\$ 54,743,638	\$ 12,665,652	\$ 45,495,934	\$ 23,238,389	\$ 6,020,346

See accompanying notes to financial statements.

Leon County, Florida
Combined Balance Sheet - All Fund Types, Account Groups
And Discretely Presented Component Unit
September 30, 1999

	Fiduciary		General Long-Term Debt	Totals (Memorandum Only) Primary Government	Component Unit- Housing Finance Authority of Leon County	Totals (Memorandum Only) Reporting Entity
	Fund Types	Account Groups				
	Trust and Agency	General Fixed Assets				
Assets and other debits						
Assets:						
Cash (Note 3)	\$ 3,695,083	\$ -	\$ -	\$ 41,412,589	\$ 152,419	\$ 41,565,008
Cash with fiscal agent (Notes 3 and 8)	120,000	-	-	140,000	-	140,000
Investments (Note 3)	2,641,090	-	-	90,472,517	62,800	90,535,317
Receivables (net of allowances for uncollectibles):						
Accounts	646,230	-	-	2,060,065	-	2,060,065
Special assessments	-	-	-	1,037,736	-	1,037,736
Intergovernmental	371	-	-	4,599,546	-	4,599,546
Due from other funds (Note 10)	109,834	-	-	7,985,949	-	7,985,949
Inventories	6,899	-	-	431,418	-	431,418
Other assets	-	-	-	102,667	-	102,667
Advances to other funds (Note 10)	-	-	-	20,000	-	20,000
Restricted assets:						
Cash and investments (Note 3)	-	-	-	9,340,553	-	9,340,553
Mortgage notes receivable	-	-	-	-	-	-
Fixed assets (Note 4)	-	163,046,325	-	171,431,895	-	171,431,895
Other debits:						
Available for debt service	-	-	12,143,293	12,143,293	-	12,143,293
To be provided for retirement of general long-term debt	-	-	104,593,691	104,593,691	-	104,593,691
Total assets and other debits	<u>\$ 7,219,507</u>	<u>\$ 163,046,325</u>	<u>\$ 116,736,984</u>	<u>\$ 445,771,919</u>	<u>\$ 215,219</u>	<u>\$ 445,987,138</u>
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ 621,423	\$ -	\$ -	\$ 4,810,629	\$ -	\$ 4,810,629
Accrued expenses	458,479	-	-	1,210,651	-	1,210,651
Intergovernmental payables	1,203,123	-	-	1,319,476	-	1,319,476
Due to other funds (Note 10)	1,253,824	-	-	7,985,949	-	7,985,949
Other current liabilities	-	-	-	1,523,229	-	1,523,229
Deposits	3,347,016	-	-	3,539,842	-	3,539,842
Deferred revenue	-	-	-	2,877,382	-	2,877,382
Advances from other funds (Note 10)	-	-	-	20,000	-	20,000
Revenue bonds payable (Note 5)	-	-	109,310,000	109,310,000	-	109,310,000
Capital leases payable (Note 6)	-	-	72,007	72,007	-	72,007
Liability for compensated absences (Note 5)	-	-	7,329,977	7,329,977	-	7,329,977
Arbitrage rebate liability (Note 5)	-	-	25,000	25,000	-	25,000
Estimated liability for closure costs and maintenance (Note 11)	-	-	-	7,644,529	-	7,644,529
Total liabilities	<u>6,883,865</u>	<u>-</u>	<u>116,736,984</u>	<u>147,668,671</u>	<u>-</u>	<u>147,668,671</u>
Equity and other credits:						
Investment in general fixed assets	-	163,046,325	-	163,046,325	-	163,046,325
Contributed capital	-	-	-	1,752,024	-	1,752,024
Retained earnings:						
Reserved for rate stabilization	-	-	-	10,383,859	-	10,383,859
Unreserved (Note 8)	-	-	-	7,428,855	-	7,428,855
Fund balances:						
Reserved for encumbrances	-	-	-	2,925,388	-	2,925,388
Reserved for advances to other funds	-	-	-	20,000	-	20,000
Reserved for debt service	-	-	-	5,788,035	-	5,788,035
Reserved for records modernization	-	-	-	583,579	-	583,579
Reserved for inmate expenditures	335,642	-	-	335,642	-	335,642
Unreserved, undesignated	-	-	-	105,839,541	215,219	106,054,760
Total equity and other credits	<u>335,642</u>	<u>163,046,325</u>	<u>-</u>	<u>298,103,248</u>	<u>215,219</u>	<u>298,318,467</u>
Total liabilities, equity and other credits	<u>\$ 7,219,507</u>	<u>\$ 163,046,325</u>	<u>\$ 116,736,984</u>	<u>\$ 445,771,919</u>	<u>\$ 215,219</u>	<u>\$ 445,987,138</u>

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types,
Expendable Trust Fund and Discretely Presented Component Unit
Year ended September 30, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 26,707,310	\$ 52,359,358	\$ 5,470,120
Licenses and permits	-	2,116,674	-
Intergovernmental	4,183,492	15,469,750	2,518,743
Charges for services	8,458,401	3,975,122	-
Fines and forfeitures	1,359	3,032,560	-
Interest	925,304	2,615,957	895,450
Miscellaneous	415,635	426,981	11,538
Total revenues	<u>40,691,501</u>	<u>79,996,402</u>	<u>8,895,851</u>
Expenditures:			
Current:			
General government	26,078,439	5,692,880	-
Public safety	37,031,340	8,196,509	-
Physical environment	968,669	6,071,572	-
Transportation	-	12,734,601	-
Economic environment	358,664	4,766,850	-
Human services	3,049,027	1,377,809	-
Culture and recreation	4,201,725	1,913,269	-
Capital outlay	-	-	-
Debt service:			
Principal	81,471	-	5,784,036
Interest and fiscal charges	7,509	-	5,920,486
Advance Refunding Escrow	-	-	1,332,068
Total expenditures	<u>71,776,844</u>	<u>40,753,490</u>	<u>13,036,590</u>
Excess of revenues over (under) expenditures	<u>(31,085,343)</u>	<u>39,242,912</u>	<u>(4,140,739)</u>
Other financing sources (uses):			
Operating transfers in	41,817,874	7,891,192	4,654,193
Proceeds from issuance of bonds	-	1,575,000	29,964,024
Operating transfers out	(8,398,165)	(45,497,524)	(6,107)
Payment to refunding escrow agent	-	-	(28,736,089)
Total other financing sources (uses)	<u>33,419,709</u>	<u>(36,031,332)</u>	<u>5,876,021</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	2,334,366	3,211,580	1,735,282
Fund balances, October 1, 1998	<u>8,141,209</u>	<u>44,941,965</u>	<u>10,408,011</u>
Fund balances, September 30, 1999	<u>\$ 10,475,575</u>	<u>\$ 48,153,545</u>	<u>\$ 12,143,293</u>

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types,
Expendable Trust Fund and Discretely Presented Component Unit
Year ended September 30, 1999

	Capital Projects	Fiduciary Fund Types Expendable Trust
Revenues:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	3,844,936	-
Charges for services	-	516,288
Fines and forfeitures	288,847	-
Interest	1,139,125	12,032
Miscellaneous	(10,845)	2,796
Total revenues	<u>5,262,063</u>	<u>531,116</u>
Expenditures:		
Current:		
General government	-	-
Public safety	-	536,359
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Capital outlay	8,327,758	-
Debt service:		
Principal	-	-
Interest and fiscal charges	-	-
Advance Refunding Escrow	-	-
Total expenditures	<u>8,327,758</u>	<u>536,359</u>
Excess of revenues over (under) expenditures	<u>(3,065,695)</u>	<u>(5,243)</u>
Other financing sources (uses):		
Operating transfers in	1,144,810	-
Proceeds from issuance of bonds	27,518,729	-
Operating transfers out	(1,563,181)	-
Payment to refunding escrow agent	-	-
Total other financing sources (uses)	<u>27,100,358</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	24,034,663	(5,243)
Fund balances, October 1, 1998	<u>20,349,467</u>	<u>340,885</u>
Fund balances, September 30, 1999	<u>\$ 44,384,130</u>	<u>\$ 335,642</u>

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types,
Expendable Trust Fund and Discretely Presented Component Unit
Year ended September 30, 1999

	Component Unit—Housing Finance Authority of Leon County	Totals (Memorandum Only) Reporting Entity	Totals (Memorandum Only) Primary Government
Revenues:			
Taxes	\$ -	\$ 84,536,788	\$ 84,536,788
Licenses and permits	-	2,116,674	2,116,674
Intergovernmental	-	26,016,921	26,016,921
Charges for services	-	12,949,811	12,949,811
Fines and forfeitures	-	3,322,766	3,322,766
Interest	9,751	5,597,619	5,587,868
Miscellaneous	110,954	957,059	846,105
Total revenues	120,705	135,497,638	135,376,933
Expenditures:			
Current:			
General government	20,247	31,791,566	31,771,319
Public safety	-	45,764,208	45,764,208
Physical environment	-	7,040,241	7,040,241
Transportation	-	12,734,601	12,734,601
Economic environment	-	5,125,514	5,125,514
Human services	-	4,426,836	4,426,836
Culture and recreation	-	6,114,994	6,114,994
Capital outlay	-	8,327,758	8,327,758
Debt service:			
Principal	-	5,865,507	5,865,507
Interest and fiscal charges	-	5,927,995	5,927,995
Advance Refunding Escrow	-	1,332,068	1,332,068
Total expenditures	20,247	134,451,288	134,431,041
Excess of revenues over (under) expenditures	100,458	1,046,350	945,892
Other financing sources (uses):			
Operating transfers in	-	55,508,069	55,508,069
Proceeds from issuance of bonds	-	59,057,753	59,057,753
Operating transfers out	(41,568)	(55,506,545)	(55,464,977)
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)
Total other financing sources (uses)	(41,568)	30,323,188	30,364,756
Excess of revenues over (under) expenditures and other financing sources (uses)	58,890	31,369,538	31,310,648
Fund balances, October 1, 1998	156,329	84,337,866	84,181,537
Fund balances, September 30, 1999	\$ 215,219	\$ 115,707,404	\$ 115,492,185

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 27,878,864	\$ 26,707,310	\$ (1,171,554)	\$ 52,250,580	\$ 52,359,358	\$ 108,778
Licenses and permits	-	-	-	2,417,928	2,116,674	(301,254)
Intergovernmental	3,770,608	4,183,492	412,884	15,573,667	15,469,750	(103,917)
Charges for services	8,013,938	8,458,401	444,463	3,801,176	3,975,122	173,946
Fines and forfeitures	2,675	1,359	(1,316)	3,079,399	3,032,560	(46,839)
Interest	943,892	925,304	(18,588)	2,306,511	2,615,957	309,446
Miscellaneous	160,315	415,635	255,320	292,370	426,981	134,611
Total revenues	40,770,292	40,691,501	(78,791)	79,721,631	79,996,402	274,771
Expenditures:						
Current:						
General government	27,355,502	26,078,439	1,277,063	7,202,964	5,692,880	1,510,084
Public safety	39,072,988	37,031,340	2,041,648	8,967,401	8,196,509	770,892
Physical environment	998,744	968,669	30,075	7,878,125	6,071,572	1,806,553
Transportation	-	-	-	33,515,021	12,734,601	20,780,420
Economic environment	371,538	358,664	12,874	5,730,186	4,766,850	963,336
Human services	3,289,045	3,049,027	240,018	1,493,348	1,377,809	115,539
Culture and recreation	4,324,025	4,201,725	122,300	3,455,665	1,913,269	1,542,396
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	81,471	81,471	-	-	-	-
Interest and fiscal charges	7,509	7,509	-	-	-	-
Advance refunding to escrow agent	-	-	-	-	-	-
Total expenditures	75,500,822	71,776,844	3,723,978	68,242,710	40,753,490	27,489,220
Excess of revenues over (under) expenditures	(34,730,530)	(31,085,343)	3,645,187	11,478,921	39,242,912	27,763,991
Other financing sources (uses):						
Operating transfers in	41,990,274	41,817,874	(172,400)	7,510,651	7,891,192	380,541
Proceed from issuance of bonds	-	-	-	1,575,000	1,575,000	-
Operating transfers out	(5,711,849)	(8,398,165)	(2,686,316)	(45,562,180)	(45,497,524)	64,656
Payment to refunding escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	36,278,425	33,419,709	(2,858,716)	(36,476,529)	(36,031,332)	445,197
Excess of revenues over (under) expenditures and other financing sources (uses)	1,547,895	2,334,366	786,471	(24,997,608)	3,211,580	28,209,188
Fund balances, October 1, 1998	8,141,209	8,141,209	-	44,941,965	44,941,965	-
Fund balances, September 30, 1999	\$ 9,689,104	\$ 10,475,575	\$ 786,471	\$ 19,944,357	\$ 48,153,545	\$ 28,209,188

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	Debt Service			Capital Projects		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 5,470,120	\$ 5,470,120	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,518,743	2,518,743	-	3,844,936	3,844,936	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	293,182	288,847	(4,335)
Interest	684,367	895,450	211,083	1,384,367	1,139,125	(245,242)
Miscellaneous	26,011	11,538	(14,473)	96,584	(10,845)	(107,429)
Total revenues	<u>8,699,241</u>	<u>8,895,851</u>	<u>196,610</u>	<u>5,619,069</u>	<u>5,262,063</u>	<u>(357,006)</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	30,364,198	8,327,758	22,036,440
Debt service:						
Principal	5,749,999	5,784,036	(34,037)	-	-	-
Interest and fiscal charges	5,988,363	5,920,486	67,877	-	-	-
Advance refunding to escrow agent	1,332,068	1,332,068	-	-	-	-
Total expenditures	<u>13,070,430</u>	<u>13,036,590</u>	<u>33,840</u>	<u>30,364,198</u>	<u>8,327,758</u>	<u>22,036,440</u>
Excess of revenues over (under) expenditures	<u>(4,371,189)</u>	<u>(4,140,739)</u>	<u>230,450</u>	<u>(24,745,129)</u>	<u>(3,065,695)</u>	<u>21,679,434</u>
Other financing sources (uses):						
Operating transfers in	4,627,947	4,654,193	26,246	1,183,071	1,144,810	(38,261)
Proceed from issuance of bonds	-	29,964,024	29,964,024	17,192,300	27,518,729	10,326,429
Operating transfers out	(24,711)	(6,107)	18,604	(1,563,181)	(1,563,181)	-
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)	-	-	-
Total other financing sources (uses)	<u>4,603,236</u>	<u>5,876,021</u>	<u>1,272,785</u>	<u>16,812,190</u>	<u>27,100,358</u>	<u>10,288,168</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>232,047</u>	<u>1,735,282</u>	<u>1,503,235</u>	<u>(7,932,939)</u>	<u>24,034,663</u>	<u>31,967,602</u>
Fund balances, October 1, 1998	<u>10,408,011</u>	<u>10,408,011</u>	<u>-</u>	<u>20,349,467</u>	<u>20,349,467</u>	<u>-</u>
Fund balances, September 30, 1999	<u>\$ 10,640,058</u>	<u>\$ 12,143,293</u>	<u>\$ 1,503,235</u>	<u>\$ 12,416,528</u>	<u>\$ 44,384,130</u>	<u>\$ 31,967,602</u>

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	Totals (Memorandum Only)			Component Unit - Housing Finance		
	Primary Government			Authority of Leon County		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 85,599,564	\$ 84,536,788	\$ (1,062,776)	\$ -	\$ -	\$ -
Licenses and permits	2,417,928	2,116,674	(301,254)	-	-	-
Intergovernmental	25,707,954	26,016,921	308,967	-	-	-
Charges for services	11,815,114	12,433,523	618,409	-	-	-
Fines and forfeitures	3,375,256	3,322,766	(52,490)	-	-	-
Interest	5,319,137	5,575,836	256,699	883	9,751	8,868
Miscellaneous	575,280	843,309	268,029	97,942	110,954	13,012
Total revenues	134,810,233	134,845,817	35,584	98,825	120,705	21,880
Expenditures:						
Current:						
General government	34,558,466	31,771,319	2,787,147	57,257	20,247	37,010
Public safety	48,040,389	45,227,849	2,812,540	-	-	-
Physical environment	8,876,869	7,040,241	1,836,628	-	-	-
Transportation	33,515,021	12,734,601	20,780,420	-	-	-
Economic environment	6,101,724	5,125,514	976,210	-	-	-
Human services	4,782,393	4,426,836	355,557	-	-	-
Culture and recreation	7,779,690	6,114,994	1,664,696	-	-	-
Capital outlay	30,364,198	8,327,758	22,036,440	-	-	-
Debt service:						
Principal	5,831,470	5,865,507	(34,037)	-	-	-
Interest and fiscal charges	5,995,872	5,927,995	67,877	-	-	-
Advance refunding to escrow agent	1,332,068	1,332,068	-	-	-	-
Total expenditures	187,178,160	133,894,682	53,283,478	57,257	20,247	37,010
Excess of revenues over (under) expenditures	(52,367,927)	951,135	53,319,062	41,568	100,458	58,890
Other financing sources (uses):						
Operating transfers in	55,311,943	55,508,069	196,126	-	-	-
Proceeds from bonds	18,767,300	59,057,753	40,290,453	-	-	-
Operating transfers out	(52,861,921)	(55,464,977)	(2,603,056)	(41,568)	(41,568)	-
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)	-	-	-
Total other financing sources (uses)	21,217,322	30,364,756	9,147,434	(41,568)	(41,568)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(31,150,605)	31,315,891	62,466,496	-	58,890	58,890
Fund balances, October 1, 1998	83,840,652	83,840,652	-	156,329	156,329	-
Fund balances, September 30, 1999	\$ 52,690,047	\$ 115,156,543	\$ 62,466,496	\$ 156,329	\$ 215,219	\$ 58,890

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	Totals (Memorandum Only)		
	Reporting Entity		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 85,599,564	\$ 84,536,788	\$ (1,062,776)
Licenses and permits	2,417,928	2,116,674	(301,254)
Intergovernmental	25,707,954	26,016,921	308,967
Charges for services	11,815,114	12,433,523	618,409
Fines and forfeitures	3,375,256	3,322,766	(52,490)
Interest	5,320,020	5,585,587	265,567
Miscellaneous	673,222	954,263	281,041
Total revenues	<u>134,909,058</u>	<u>134,966,522</u>	<u>57,464</u>
Expenditures:			
Current:			
General government	34,615,723	31,791,566	2,824,157
Public safety	48,040,389	45,227,849	2,812,540
Physical environment	8,876,869	7,040,241	1,836,628
Transportation	33,515,021	12,734,601	20,780,420
Economic environment	6,101,724	5,125,514	976,210
Human services	4,782,393	4,426,836	355,557
Culture and recreation	7,779,690	6,114,994	1,664,696
Capital outlay	30,364,198	8,327,758	22,036,440
Debt service:			
Principal	5,831,470	5,865,507	(34,037)
Interest and fiscal charges	5,995,872	5,927,995	67,877
Advance refunding to escrow agent	1,332,068	1,332,068	-
Total expenditures	<u>187,235,417</u>	<u>133,914,929</u>	<u>53,320,488</u>
Excess of revenues over (under) expenditures	<u>(52,326,359)</u>	<u>1,051,593</u>	<u>53,377,952</u>
Other financing sources (uses):			
Operating transfers in	55,311,943	55,508,069	196,126
Proceeds from bonds	18,767,300	59,057,753	40,290,453
Operating transfers out	(52,903,489)	(55,506,545)	(2,603,056)
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)
Total other financing sources (uses)	<u>21,175,754</u>	<u>30,323,188</u>	<u>9,147,434</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(31,150,605)</u>	<u>31,374,781</u>	<u>62,525,386</u>
Fund balances, October 1, 1998	<u>83,996,981</u>	<u>83,996,981</u>	<u>-</u>
Fund balances, September 30, 1999	<u>\$ 52,846,376</u>	<u>\$ 115,371,762</u>	<u>\$ 62,525,386</u>

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings
All Proprietary Fund Types
Year ended September 30, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating revenues:			
Charges for services	\$ 6,047,726	\$ 3,301,405	\$ 9,349,131
Rental income	18,452	-	18,452
Miscellaneous	187,964	(183)	187,781
Total operating revenues	<u>6,254,142</u>	<u>3,301,222</u>	<u>9,555,364</u>
Operating expenses:			
Personal services	1,330,931	507,237	1,838,168
Contractual services	415,209	17,063	432,272
Supplies	139,803	396,722	536,525
Communication services	5,277	244,662	249,939
Insurance	4,512	1,329,659	1,334,171
Utility services	297,166	16,921	314,087
Depreciation	1,571,920	20,067	1,591,987
Other services and charges	1,826,254	362,949	2,189,203
Total operating expenses	<u>5,591,072</u>	<u>2,895,280</u>	<u>8,486,352</u>
Operating income	663,070	405,942	1,069,012
Nonoperating revenues and (expenses):			
Taxes	1,068,946	-	1,068,946
Interest revenue	442,746	143,174	585,920
Total nonoperating revenues	<u>1,511,692</u>	<u>143,174</u>	<u>1,654,866</u>
Income before operating transfers	2,174,762	549,116	2,723,878
Transfers (to) the general fund	-	(1,524)	(1,524)
Net income	<u>2,174,762</u>	<u>547,592</u>	<u>2,722,354</u>
Retained earnings, October 1, 1998	<u>11,648,852</u>	<u>3,441,508</u>	<u>15,090,360</u>
Retained earnings, September 30, 1999	<u>\$ 13,823,614</u>	<u>\$ 3,989,100</u>	<u>\$ 17,812,714</u>

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Cash Flows
All Proprietary Fund Types
Year ended September 30, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)
Cash flows from operating activities			
Operating income	\$ 663,070	\$ 405,942	\$ 1,069,012
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	1,571,920	20,067	1,591,987
Net (increase) decrease in:			
Receivables	688,017	(8,310)	679,707
Other assets	(61,070)	(21,085)	(82,155)
Increase (decrease) in:			
Accounts payable	(230,044)	4,523	(225,521)
Accrued liabilities	(27,670)	(7,649)	(35,319)
Estimated liability for closure	646,545	-	646,545
Deposits			
Other liabilities	-	256,145	256,145
Net cash provided by operating activities	<u>3,250,768</u>	<u>649,633</u>	<u>3,900,401</u>
Cash flows from noncapital financing activities			
Repayment of interfund loans	96,353	179,988	276,341
Loaned to other funds	(302)	-	(302)
Tax proceeds	1,068,946	-	1,068,946
Net cash provided by noncapital financing activities	<u>1,164,997</u>	<u>179,988</u>	<u>1,344,985</u>
Cash flows from capital and related financing activities			
Acquisition and/or construction of capital assets	(989,561)	(2,208)	(991,769)
Proceeds from disposal of assets	80,129	-	80,129
Transfers out	-	(1,524)	(1,524)
Net cash used in capital and related financing activities	<u>(909,432)</u>	<u>(3,732)</u>	<u>(913,164)</u>
Cash flows from investing activities			
Purchase of investments	(15,315,827)	-	(15,315,827)
Sale of investments	10,856,600	-	10,856,600
Interest received	508,018	154,802	662,820
Net cash (used in) provided by investing activities	<u>(3,951,209)</u>	<u>154,802</u>	<u>(3,796,407)</u>
Net increase (decrease) in cash and restricted cash	(444,876)	980,691	535,815
Cash at beginning of year	636,697	1,087,293	1,723,990
Cash at end of year	<u>\$ 191,821</u>	<u>\$ 2,067,984</u>	<u>\$ 2,259,805</u>
Noncash Investing, Capital and Financing Activities:			
Unrealized gain/(loss) on fair value of investments	<u>\$ (157,479)</u>	<u>\$ (11,292)</u>	<u>\$ (168,771)</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Leon County, Florida

Notes to Financial Statements

1. Summary of Significant Accounting Policies

Leon County, Florida (the “County”) is a political subdivision of the State of Florida and provides services to its residents in many areas, including Public Safety, Transportation, Recreation and Human Services. It is governed by an elected Board of County Commissioners (seven members) which is governed by state statutes and regulations. In addition to the members of the Board of County Commissioners, there are five elected Constitutional Officers: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers maintain separate accounting records and budgets.

The accompanying financial statements present the combined financial position and combined results of operations of the various fund types and account groups and the combined cash flows of the proprietary fund types for the funds controlled by the Board, the County’s Constitutional Officers and the County’s component units.

The Board funds a portion, or in some cases, all of the operating budgets of the County’s Constitutional Officers. The payments by the Board to fund the operating budgets of the Constitutional Officers are recorded as expenditures on the financial statements of the Board and as appropriations or charges for services on the financial statements of the Constitutional Officers. Accordingly, such amounts and the budget relating to those amounts have been eliminated in the accompanying combined financial statements.

The accounting policies of Leon County, Florida conform to generally accepted accounting principles as applicable to governments. The more significant accounting policies of Leon County, Florida are described below.

Reporting Entity

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity’s financial statements should allow users to distinguish between the primary government (the County) and its component units. However, some component units, due to their closeness of their relationship with the County, should be blended as though they were part of the County. Otherwise, most component units should be discretely presented or in some cases, not included.

To accomplish this goal, the County’s financial statements present the fund types and account groups of the County, including component units that have been blended, and provides an overview of the discretely presented component unit in a separate column.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Reporting Entity (continued)

As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the County), (2) organizations for which the County is financially accountable, and (3) other organizations of which the nature and significance of their relationship with the County is such, that if excluded, would cause the entity's financial statement to be misleading or incomplete. The County is financially accountable when it appoints a voting majority of the organizations voting body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which were legally separate in order to determine which organizations, if any, should be included in the County's financial statements. Management determined that the Housing Finance Authority of Leon County, and The Leon County Commission Governmental Leasing Corporation were the only organizations that should be included in the County's financial statements as component units.

Blended Component Unit

The Leon County Commission Governmental Leasing Corporation ("Leasing Corporation") was created as a Florida special purpose not-for-profit public corporation in accordance with Chapter 617, Florida Statutes, following the adoption of a resolution by the Board of County Commissioners, Leon County, Florida (the "Board"). The operations of the Leasing Corporation are reported within the Board's Internal Service Fund at September 30, 1999. The Corporation's Board of Directors consists of the seven member Leon County, Board of County Commissioners.

As of September 30, 1999, the purpose for which the Leasing Corporation was formed has been fulfilled and the lease with the Board has expired. The fund equity remaining at September 30, 1999, represents the original capital contribution by the Board's general fund. The contributed capital will be refunded upon Board approval to liquidate the Leasing Corporation. Separate financial information for the Leon County Commission Governmental Leasing Corporation is available at the County Courthouse, Monroe Street, Room 313, Tallahassee, Florida 32301.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Discretely Presented Component Unit

The Housing Finance Authority of Leon County (“Authority”) was created as a Florida public corporation in accordance with the Florida Housing Finance Authority Law, Part IV of Chapter 159, Florida Statutes (1979), following the adoption of an ordinance (#80-39) by the Board of County Commissioners of Leon County, Florida (“the Board”). The Authority is a Dependent Special District as defined in Chapter 89-169, Laws of Florida, whose governing body is appointed by the Board of County Commissioners.

The Authority’s governing board is appointed by the Board of County Commissioners; the budget is approved by the Board; all bonds issued and contracts entered into must be approved by the Board; the Board may, at its sole discretion, and at anytime, alter or change the structure, organization, programs or activities of the Authority, including the power to terminate the Authority; and the Board maintains the books and records of the Authority. In conformity with generally accepted accounting principles, the financial statements of the Authority have been included as a discretely presented component unit. As such, the component unit column in the combined financial statements presents the financial data of the Authority. All transfers out from the Authority are made to the County’s general fund. This unit is reported in a separate column to emphasize that it is legally separate from the Board. (See Note 12).

Because the component unit has been reported as if it is part of the County, there are limited instances where special note reference or separation will be required. If no separate note reference or categorization is made, the user should assume that information presented is equally applicable. The component unit’s presentation consists of the Authority’s general fund. Separate financial information for the Housing Finance Authority is available at the County Courthouse, Monroe Street, Room 313, Tallahassee, Florida 32301.

Basis of Presentation

The financial activities of the County are recorded in separate funds and account groups, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance - related legal and contractual provisions.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The various funds are grouped, in the financial statements in this report, into three broad fund categories, eight generic fund types and two account groups as follows:

Governmental Fund Types

General Fund — The General Fund is the general operating fund of the County. This fund is used to account for all financial transactions not required to be accounted for in another fund. All general operating revenues which are not restricted or designated by outside sources are recorded in the general fund.

Special Revenue Funds — These funds are used to account for special assessments and specific governmental revenue sources other than major capital projects that are restricted by law or administrative action to expenditures for specific purposes. The County has 24 special revenue funds.

Debt Service Funds — These funds are used to record the funding and payment of principal and interest on debt reported in the General Long-Term Debt Account Group. The County has 10 debt service funds.

Capital Projects Funds — These funds are used to account for the acquisition or construction of major capital facilities other than those financed by the Proprietary Funds. The County has 7 capital projects funds.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Proprietary Fund Types

Enterprise Fund — This fund is used to report operations that provide services which are financed primarily by user charges where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes. The enterprise funds consist of the Landfill Operating Fund, the Recycling Fund and the Amtrak Fund.

Internal Service Funds — These funds account for goods or services provided by various departments to other departments of the County on a cost-reimbursement basis. These funds consist of the Motor Pool Fund, the Communication Trust Fund, the Insurance Service Fund and the Leon County Commission Governmental Leasing Corporation (master lease) Fund.

Fiduciary Fund Types

Agency Funds — These funds account for assets held by the County as an agent for individuals, private organizations and/or other governmental units. These are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Expendable Trust Fund — This fund is used to account for the operations of the commissary operated for the benefit of County jail inmates whereby the County is under no obligation to maintain the trust principal.

Account Groups

General Fixed Assets Account Group — This account group accounts for all fixed assets of the County, except for the fixed assets of the Proprietary Funds. Public domain general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not capitalized.

General Long-Term Debt Account Group — This account group presents the balance of any general and special obligation bonds, capital lease obligations, the liability for compensated absences and the liability for arbitrage rebate expected to be financed from governmental funds. Proprietary fund debt is accounted for in the proprietary funds.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the general-purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Governmental Funds measurement focus is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources rather than upon net income determination). The accompanying general-purpose financial statements have been prepared using the modified accrual basis of accounting for all Governmental Funds. Accordingly, revenues are recognized when measurable and available.

In applying the “susceptible to accrual” concept to intergovernmental revenues (grants, entitlements and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be earned by the County; therefore, revenues are recognized when the expenditures are recorded. In the other, monies are essentially unrestricted as to purpose of expenditure and revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Licenses and permits, charges for services, fines and forfeitures and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes levied for the 1999 calendar year are not considered available at September 30, 1999, since a legally enforceable claim did not exist as of that date and those revenues are not collected in sufficient time thereafter to be used for fiscal 1999 expenditures.

Expenditures are generally recorded when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recorded when due.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

The financial statements of the Proprietary Funds reflect the flow of economic resources measurement focus and are prepared on the accrual basis of accounting. Their revenues are recognized when earned and their expenses are recognized at the time liabilities are incurred. Governmental Accounting Standard Board (“GASB”) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, offers the option of either following all Financial Accounting Standards Board (“FASB”) standards issued after November 30, 1989, unless the latter conflict with or contradict GASB pronouncements, or not following FASB standards issued after such date. The Proprietary Funds do not apply all FASB statements and interpretations issued after November 30, 1989.

Budgets and Budgetary Accounting

Florida Statutes, Chapter 129, Section 129.01 (2) (b), requires that “...the receipts division of the budget shall include ninety-five percent of all receipts reasonably expected to be anticipated from all sources, including taxes to be levied, and one hundred percent of the amount of the balances, both of cash and liquid securities, estimated to be brought forward at the beginning of the fiscal year.” The County has complied with the provisions of the above Florida Statutes.

Annual budgets for the governmental fund types and the Housing Finance Authority of Leon County are adopted on a basis consistent with generally accepted accounting principles. Budgets are not adopted for the proprietary or fiduciary funds. The legal level of budgetary control is at the fund level; however, budgets are monitored at varying levels of detail. All annual appropriations lapse at fiscal year end, although the County expects to honor purchase orders and contracts in process, subject to authority provided in the subsequent year’s budget.

The budget information, as amended, presented in the financial statements was prepared on the modified accrual basis of accounting. All Board authorized amendments to the applicable budget originally approved, have been incorporated into the data reflected in the financial statements. The Board made several supplemental budgetary appropriations throughout the year.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting (continued)

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. On or before May 1 of each year, the Clerk of Courts, Sheriff, and Supervisor of Elections submits to the Board a tentative budget for the ensuing fiscal year. The tentative budget includes proposed expenditures and funding sources.
2. Florida Statutes, Chapter 195.087, governs the preparation, adoption and administration of the annual budget of the Property Appraiser and Tax Collector. The proposed operating budget is presented to the Board of County Commissioners on or before June 1 of each year by the Property Appraiser and on or before August 1 of each year by the Tax Collector. Their budgets are simultaneously submitted to the State of Florida, Department of Revenue, from which the approval of the budget of the Property Appraiser and Tax Collector must emanate.
3. On or before July 15 of each year, or within 15 days after the receipt of certified taxable property values from the Property Appraiser, whichever occurs last, the Office of Management and Budget, presents to the Board a proposed budget for the fiscal year commencing the following October 1. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budget as submitted contains balanced statements of estimated revenues (including unexpended fund balances to be carried forward) and proposed appropriations for each fund required to be presented by law or by sound financial practices, including the General, Special Revenue, Debt Service, and Capital Projects funds.
4. The Board shall require such changes to be made as it shall deem necessary, provided the budget remains in balance and subject to the notice and hearing requirements of Section 200.065 of the Florida Statutes and the budget preparation and adoption procedures, as defined in Section 129.03 of the Florida Statutes.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting (continued)

5. Following the successful completion of the above referenced Public hearings, the Board advertises and subsequently conducts a second Public hearing to finally adopt a millage rate and budget for each the taxing entities under their jurisdiction. These Public hearings are ordinarily held prior to October 1, of each year. If, however for some reason the Board is unable to finally adopt a budget prior to October 1, state law permits the readoption by resolution of the budget of the preceding year as an interim measure. Although the state law requires two Public hearings the Board in its' effort to get as much citizen input as possible has a Public hearing prior to the adoption of a tentative millage.
6. Pursuant to the provisions of Section 129.07, Florida Statutes, the Board of County Commissioners is prohibited from expending or contracting for the expenditure of any amount in excess of the total amount budgeted in any fund. It is, however, legally permissible at the present time for the budgets of individual departments included within a particular fund to be overexpended in total without requiring mandatory action by either the Board of County Commissioners, the Clerk of the Circuit Court, as Clerk to the Board of County Commissioners (and finance officer), or the County Administrator (as budget officer). Transfers of appropriate amounts between funds require approval of the Board of County Commissioners.
7. Adoption and execution of the budgets of the Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are governed in accordance with applicable provisions of the Florida Statutes.
8. Formal budgetary integration at the object level is used as a management control device for all governmental funds of the County for which annual budgets are adopted, including the General, Special Revenue, Debt Service, and Capital Projects funds. Pro-forma project length budgets are provided to the Board for certain Capital Projects for informational purposes only. The level at which expenditures may not legally exceed appropriations is the fund level.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Encumbrances

Commitments related to unperformed contracts for goods and services are recorded as encumbrances. They do not constitute expenditures or liabilities. Encumbrances are recorded as reservations of fund balance for the subsequent year's appropriation. Encumbrances lapse at year-end and are reappropriated as part of the following year's budget.

Cash and Investments

Cash for all funds is pooled to facilitate cash management. Cash equivalents are considered to be short-term investments with original maturities of three months or less. Cash includes amounts in demand deposits. Investments consist of the following:

- 1) U.S. Government obligations and repurchase agreements (collateralized by government securities) which are stated fair value;
- 2) investments administered by the Florida State Board of Administration which are stated at amortized cost, which approximates value of the pool shares; and,
- 3) commercial paper of prime quality and bankers' acceptances, which were carried at fair value.

Short-Term Interfund Receivable/Payables

During the course of operations, numerous transactions occur between individual funds for services rendered or goods provided resulting in receivables and payables, which are classified as "due from other funds" or "due to other funds" on the balance sheet.

Advances to Other Funds

Noncurrent portions of long-term interfund receivables are reported as advances. The advances are offset equally by a reservation of fund balance or deferred debt service amount, which indicates that they are not available for appropriation because they do not constitute expendable available financial resources.

Inventories

Inventories in the General Fund, Internal Service Funds and Expendable Trust Fund consist of expendable supplies held for consumption. These items are considered expenditures/expenses when used. Inventories are stated at an average unit cost.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Restricted Assets

Certain investments are set aside in the Debt Service Fund for repayment of revenue bonds. These resources are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

The balance in the extraordinary loss fund risk pool held by the Florida Association of Counties Trust (FACT) is set aside in the Internal Service Fund to fund future general liability claims in the Trust.

Investments that are held in escrow in accordance with the Florida Administrative Code requirement for landfill closure and post-closure costs are shown as restricted in the Enterprise Fund.

Fixed Assets

Fixed assets purchased in the governmental fund types are recorded as expenditures at the time of purchase. Such assets are reported at cost in the General Fixed Assets Account Group. Donated assets are recorded at fair market value at the date of donation in the General Fixed Assets Account Group. Certain governmental improvements, including roads, bridges, curbs and gutters, and sidewalks are not recorded in the General Fixed Asset Account Group. Depreciation is not recorded in the General Fixed Assets Account Group.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Fixed Assets (continued)

Fixed assets acquired in the Proprietary Funds are capitalized at cost. Gifts or contributions are recorded at fair market value at the time received. Depreciation on property and equipment in the Proprietary Funds is computed using the straight-line method over the estimated useful lives.

The general fixed assets used in the operations of the Board of County Commissioners, Property Appraiser, Tax Collector, Clerk of the Circuit and County Courts and Supervisor of Elections and the real property used by the Sheriff are accounted for by the Board of County Commissioners as the Board holds legal title and is accountable for them under Florida law.

The Sheriff is accountable for and thus maintains general fixed asset records pertaining to equipment used in his operations. These assets have been combined with the Board's general fixed assets in the General Fixed Assets Account Group.

Liability for Compensated Absences

Employees of the County are granted annual leave in varying amounts based on length of service. Annual leave may not be accumulated over 240 hours. Upon termination of employment, the employee can receive a cash benefit, based upon the employee's current wage rate and the annual leave not taken.

Sick leave is accumulated at the rate of one day for each full calendar month of continuous employment. One quarter of the employee's accumulated sick leave is paid upon termination of employment.

Vested or accumulated annual leave and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated annual leave and sick leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Executive Service Plan

Executive service and senior management employees of the Board of County Commissioners are entitled to one month's severance pay if terminated within two years of employment. Severance pay is increased by one month's salary for each additional year of employment after the second year up to a maximum of six months' salary. Amounts of severance pay that are not expected to be liquidated with expendable available financial resources are reported in the General Long Term Debt Account Group.

Fund Equity

Contributed capital accounted for in the Proprietary Fund types represent contributions from other funds or governmental entities. The contributions are to establish such funds or to finance fixed asset additions, inventory acquisitions or other specific expenses. There were no changes to contributed capital during the fiscal year. Depreciation expense on the contributed fixed assets is reflected in the respective statements of revenues, expenses and changes in retained earnings.

Reserves represent either those portions of fund equity not available for appropriation of expenditure or those portions legally segregated for a specific future use. Designated fund balances represent tentative managerial plans or intent for future use of financial resources.

Common Expenses

Certain expenses which are common to the Board and all Constitutional Officers are reported as expenditures of the Board of County Commissioners and, therefore, are not budgeted by or allocated to the other Constitutional Officers. These are occupancy costs, property insurance, utilities (except telephone and jail utilities) and janitorial services.

Memorandum Only - Totals

Totals columns on the accompanying general purpose financial statements are captioned as Memorandum Only because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Leon County, Florida

Notes to Financial Statements (continued)

2. Property Taxes

Under Florida Law, the assessment of all properties and the collection of all county, municipal, special taxing districts and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide. State statutes permit counties to levy property taxes at a rate of up to 10 mills. The tax levy of Leon County is established by the Board prior to October 1 of each year. The millage rate collected by the County during the current fiscal year was 8.6 mills.

All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State statutes.

All taxes are due and payable on November 1 of each year, or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount. No accrual for the property tax levy becoming due in November 1998 is included in the accompanying general purpose financial statements, since such taxes are collected to finance expenditures of the subsequent period.

On or prior to June 1, following the tax year, certificates are sold for all delinquent taxes on real property in accordance with the laws of Florida. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years.

Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the seven-year statute of limitations. Since tax certificates were sold for substantially all current year delinquent property taxes, there were no material property taxes receivable at September 30, 1999.

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments

Cash

Cash deposits at September 30, 1999 consist of cash on hand and demand deposit accounts with banks designated by the State Treasurer as qualified public depositories. For the purpose of the statement of cash flows restricted cash and investments are excluded from cash balances at the beginning and end of the year since amounts are not available for use in current operations. Also for the purposes of the statement of cash flows, cash for the Internal Service Fund is comprised of cash and cash with fiscal agent totaling \$ 2,067,984.

At September 30, 1999, the carrying amount of the County's deposits was \$41,560,083 and the bank balances were \$46,710,484. Deposits whose values exceed the limits of Federal depository insurance are entirely insured or collateralized pursuant to Chapter 280 of the Florida Statutes, "Florida Security for Public Deposits Act." Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral pledging level. The pledging level may range from 50% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositories are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

The cash with fiscal agent reported in the trust and agency fund is for Board prepaid preferred health insurance premiums.

Investments

The County is authorized to invest in all State-approved investments which include:

1. Local Government Surplus Funds Trust Fund administered by the State Board of Administration;
2. Bonds, notes or other obligations of the United States or those guaranteed by the United States or for which the credit of the United States is pledged;
3. Bonds, notes or other obligations of the State of Florida or any municipality or political subdivision thereof;

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments (continued)

Investments (continued)

4. Interest-bearing time deposits or savings accounts in banks or savings and loan associations organized under the laws of the State of Florida or organized under the laws of the United States doing business and situated in this State;
5. Obligations of the Federal Farm Credit Banks; the Federal Home Loan Mortgage Corporation, including participation certificates; the Federal Home Loan Bank or its district banks; and obligations guaranteed by the Government National Mortgage Association;
6. Securities of, or other interests in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided the portfolio of such investment company or investment trust is limited to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations;
7. Commercial paper of prime quality; and
8. Bankers acceptances.

There were no violations of this policy during the fiscal year. During portions of the fiscal year ended September 30, 1999, the County carried all of the investment types described above except for securities of any open-end or closed-end management type investment company or investment trust.

The County has certain banking arrangements that provide for the daily cash balances to be invested in an overnight repurchase agreement. At September 30, 1999, the interest rate related to these arrangements was 5.99%.

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments (continued)

Investments (continued)

At September 30, 1999, the County's investments consisted of the following:

	Fair Value
Local Government Surplus Funds Trust Fund	\$ 41,695,860
Government Agencies	13,252,497
Repurchase Agreements (collateralized by government securities)	7,199,304
Corporate Notes	7,094,324
United States Treasury Notes	30,565,554
Florida Association of Counties Trust Fund	68,331
	\$ 99,875,870

Restricted cash and investments include \$5,133,304 of investments in the Debt Service Fund, \$4,138,918 of investments in the Enterprise Fund and \$68,331 of investments in the Internal Service Fund.

The County's investments at September 30, 1998 are categorized in the following table to give an indication of the level of risk assumed.

Type	Risk Category			Carrying Amount
	1	2	3	
Government Agencies	\$ 13,252,497	\$ —	\$ —	\$ 13,252,497
Corporate Bonds	7,094,324	—	—	7,094,324
Repurchase Agreements (collateralized by government securities)	—	—	7,199,304	7,199,304
United States Treasury Notes	30,565,554	—	—	30,565,554
	\$ 50,912,375	\$ —	\$ 7,199,304	
Local Government Surplus Trust Fund				41,695,860
Florida Association of Counties Trust Fund				68,331
				\$ 99,875,870

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments (continued)

Investments (continued)

Category 1 includes investments that are insured or registered or for which the County or its agent in the County's name holds the securities. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name.

The investments in the Local Government Surplus Funds Trust Fund (LGSF), administered by the State Board of Administration (SBA), and the Florida Association of Counties Trust Fund are not categorized above, as they are not evidenced by securities that exist in physical or book entry form. Investment income of the Local Government Surplus Trust Fund is allocated on a pro-rata basis using the weighted average investment balance per fund. The LGSF is an external investment pool that is not a registrant with the Securities and Exchange Commission (SEC); however, the SBA has adopted operating procedures consistent with the requirements for an SEC Rule 2a-7 fund. The LGSF is governed by Chapter 19-7 of the *Florida Administrative Code*, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of the LGSF. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the SBA. The County's fair value of its position in the pool approximates its value of the pool shares.

There were no losses during the period due to default by counter parties to investment transactions. Due to higher cash flows at certain times during the fiscal period, the County's carrying value of certain investments included in risk category 3 above was significantly higher than that at September 30, 1998.

Leon County, Florida

Notes to Financial Statements (continued)

4. Fixed Assets

A summary of changes in general fixed assets for the year ended September 30, 1999 follows:

	October 1, 1998	Additions	Reductions	September 30, 1999
Land	\$ 9,691,488	\$ —	\$ —	\$ 9,691,488
Buildings and improvements	115,218,865	5,002,689	—	120,221,554
Equipment:				
Sheriff	7,863,479	6,393,593	(651,030)	13,606,042
Board of County Commissioners	17,491,294	3,036,248	(3,754,468)	16,773,074
Construction-in-progress	1,895,778	1,692,762	(834,373)	2,754,167
Total	\$ 152,160,904	\$16,125,292	\$(5,239,871)	\$ 163,046,325

The amount and estimated useful lives of the major classifications of Proprietary Fund fixed assets at September 30, 1999 are summarized below:

	Enterprise	Internal Service	Lives In Years
Land	\$ 1,660,733	\$ —	—
Buildings and improvements	11,836,392	236,261	4.5 - 30
Equipment	3,088,452	7,229,667	5 - 20
Construction in Progress	113,468	—	—
	16,699,045	7,465,928	
Accumulated depreciation	(8,388,808)	(7,390,595)	
	\$ 8,310,237	\$ 75,333	

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt

A. A summary of changes in the long-term debt of the County follows:

	Balance October 1, 1998	Additions (Reductions)	Balance September 30, 1999
General Long-Term Debt Account Group			
Special revenue debt:			
Capital Improvement Revenue Bonds, Series 1998A	\$9,710,000	\$ —	\$ 9,710,000
Capital Improvement Revenue Bonds, Series 1997	6,825,000	(230,000)	6,595,000
Refunding Revenue Bonds, Series 1993	10,320,000	(1,070,000)	9,250,000
Capital Improvement Refunding Revenue Bonds, Series 1991	28,125,000	(28,125,000)	
Capital Improvement and Refunding Revenue Bonds, Series 1988	1,605,000	—	1,605,000
Infrastructure Sales Surtax Revenue Bonds, Series 1991	28,315,000	(4,065,000)	24,250,000
Special Improvement Lien Certificates, Series 1989 A	24,038	(24,038)	—
Capital Improvement Refunding Revenue Bonds, Series 1998B	—	28,000,000	28,000,000
Capital Improvement Refunding Revenue Bonds, Series 1999	—	29,900,000	29,900,000
Total special revenue debt	<u>84,924,038</u>	<u>24,385,962</u>	<u>109,310,000</u>
Capital lease obligations	153,478	(81,471)	72,007
Liability for compensated absences	6,715,130	614,847	7,329,977
Arbitrage rebate liability	25,000	—	25,000
	<u>\$ 91,817,646</u>	<u>\$ 24,919,338</u>	<u>\$ 116,736,984</u>

Total interest costs incurred for general long-term debt by the County for the year ended September 30, 1999 were \$5,869,223.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

B. A summary of each special revenue debt obligation outstanding at September 30, 1999 is as follows:

	Outstanding at September 30, 1999
<p>\$9,710,000, Capital Improvement Revenue Bonds, Series 1998A, to (i) fund a bond reserve, (ii) pay the bond issuance costs, and (iii) pay a portion of the cost of constructing certain capital improvements within the County, including improvement to parks and recreation, fleet management, public works and library facilities. The bonds dated May 1, 1998, are in denominations of \$5,000 each and bear interest of 5% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1998. The bond principal matures serially on October 1 of each year beginning October 1, 2014.</p>	\$ 9,710,000
<p>\$7,255,000, Revenue Bonds, Series 1997, to (i) pay a portion of the cost for restoration of certain lakes in Leon county, (ii) to fund bond reserves, and (iii) pay bond issuance cost. The bonds, dated June 1, 1997 are in denominations of \$5,000 each and bear interest from 4.25% to 5.25% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1997. The bond principal matures serially on October 1, of each year beginning October 1, 1997. There are also term bonds maturing in 2017.</p>	6,595,000
<p>\$12,680,000, Refunding Revenue Bonds, Series 1993, to (I) advance refund a portion of the County's outstanding Capital Improvement Refunding Revenue Bonds, Series 1988 and a portion of the County's outstanding Capital Improvement Revenue Bonds, Series 1989, (ii) fund the Reserve Account and (iii) pay a portion of the costs of issuance of the Series 1993 Bonds. The Bonds, Dated May 15, 1993, are in denominations of \$5,000 each and bear interest from 3.90% to 5.50% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 1993. The bond principal matures serially on October 1 of each year beginning October 1, 1996.</p>	9,250,000

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

	Outstanding at September 30, 1999
<p>\$28,395,000 Capital Improvement and Refunding Revenue Bonds, Series 1998B, to: (i) refund the Capital Improvement Anticipation Notes, Series 1991 and (ii) pay the bond issuance costs. The bonds, dated July 6, 1999, are in denominations of \$5,000 each and bear interest of 5.25% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 1999. The bond principal matures serially on October 1 of each year beginning October 1, 1999.</p>	28,000,000
<p>\$9,728,972, Capital Improvement and Refunding Revenue Bonds, Series 1988, to refund the Capital Improvement Refunding Revenue Bonds, Series 1985 A, fund a bond reserve, pay the bond issuance costs, and pay a portion of costs of the County's library facility and other County approved capital improvements. The bonds, dated October 1, 1988, are in denominations of \$5,000 each and bear interest from 6.5% to 7.35% per annum. The interest on these bonds is payable on April 1 and October 1, beginning April 1, 1989. The bond principal matures serially on October 1 of each year beginning October 1, 1994. However, the next principal payment is not due until October 1, 2001.</p>	1,605,000
<p>\$29,900,000, Capital Improvement Revenue Bonds, Series 1999, to (i) pay the costs of certain capital improvements in Leon County, (ii) to fund bond reserves, and (iii) pay bond issuance costs. The bonds, dated June 1, 1999 are in denominations of \$5,000 each and bear interest from 3.5% to 5.25% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1999. The bond principal matures serially on October 1, of each year beginning October 1, 1999. There are also term bonds maturing in 2017.</p>	29,900,000

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

**Outstanding at
September 30,
1999**

The Capital Improvement Revenue Bonds, Series 1998A, 1999 and 1997, Refunding Revenue Bonds, Series 1993, the Capital Improvement and Refunding Revenue Bonds, Series 1998B, the non-refunded Capital Improvement Revenue Bonds, Series 1989, and Capital Improvement Revenue Bonds, Series 1988 are parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Race Track Funds and other miscellaneous non-ad valorem revenue sources.

\$51,485,000, Infrastructure Sales Surtax Revenue Bonds, Series 1991, to (i) finance the cost of acquisition, construction, purchase and equipping of a criminal detention complex and related facilities; (ii) fund a deposit to the proceeds Subaccount in the Debt Service Reserve account to equal the Debt Services Reserve Requirement under the Resolution; and (iii) pay the costs of issuance related to the Series 1991 Bonds. The bonds, dated October 1, 1991, are in denominations of \$5,000 each and bear interest from 4.5% to 6.3% per annum. The interest on the bonds is payable on April 1 and October 1, beginning April 1, 1992. The bond principal matures serially on October 1 of each year beginning October 1, 1992. The bond debt service is payable from and secured by a first lien upon and pledge of the County's portion of the Local Government Infrastructure Surtax.

24,250,000

Total Special Revenue Debt

\$ 109,310,000

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

On July 6, 1999, the County issued \$28.4 million in Capital Improvement Revenue Refunding Bonds Series 1998B with an average interest rate of 5.25 percent to advance refund \$28.1 million of outstanding Capital Improvement Refunding Revenue Bonds, Series 1991 with an average interest rate of 6.5 percent. The net proceeds of \$28.2 million (after payment of \$.5 million in underwriting fees, insurance, and other issuance costs) plus an additional \$1.3 million of 1991 Series sinking fund monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1991 Series bonds. As a result, the 1991 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's general long-term debt account group.

The County advance refunded the 1991 Series bonds to reduce its total debt service payments over the next 15 years by almost \$2.1 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1.5 million.

C. Special Revenue Debt Bond Covenants:

Capital Improvement Revenue Bonds, Series 1998A and Series 1997; Refunding Revenue Bonds, Series 1993; Capital Improvement and Refunding Bonds, Series 1991 and Series 1988; Capital Improvement Revenue Bonds, Series 1989

These parity Bonds' Resolutions provide for:

1. Establishment and maintenance of various funds —
 - a. A Revenue Fund to record the receipt of revenues pledged for debt service;
 - b. A Debt Service Fund to record all debt service requirements of the issue which includes principal, interest and reserve requirements;

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

2. Restrictions on the use of cash from operation in order of priority —

a. Deposits are made to the Revenue Fund to meet current operations:

b. Deposits to the Debt Service Fund are required to be made monthly, equal to one-sixth (1/6) of the interest becoming due on the next semi-annual interest payment date and one-twelfth (1/12) of the principal becoming due to the next principal maturity date.

3. Early redemption —

The bonds are subject to early redemption at call rates varying from 100% to 102% of their face value.

4. Investment restrictions and reserve accounts —

Refunding Revenue Bonds, Series 1993

Monies on deposit in the Revenue Fund and Debt Service Fund may be invested in Permitted Investments which shall mature or which shall be subject to redemption not later than the date when the monies on deposit will be required for the purpose intended. Monies in the Reserve Account may be invested in Permitted Investments maturing no later than five years from the date of the investment.

The County has covenanted to maintain on deposit a reserve requirement in an amount equal to the maximum amount required to be deposited without regard to investment earnings during any Bond Year, plus the amount required to pay all fees due and payable during such Bond Year to the Registrar and Paying Agent.

Capital Improvement and Refunding Revenue Bonds, Series 1991 and Series 1988; Capital Improvement Revenue Bonds, Series 1989; Capital Improvement Revenue Bonds, Series 1997 and Series 1998A:

Monies on deposit in the Revenue Fund and Debt Service Fund may be invested in securities which mature or which shall be subject to redemption not later than the dates on which the monies on deposit will be needed for their specified purpose. Monies in the Reserve Account may be invested in securities which mature not later than the date of the last maturity of any of the outstanding bonds.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

4. Investment restrictions and reserve accounts — (continued)

Refunding Revenue Bonds, Series 1993 (continued)

The County has covenanted to maintain on deposit a reserve requirement which is equal to the lesser of the maximum bond service requirement or 125% of the average bond service requirement becoming due in any bond year.

Infrastructure Sales Surtax Revenue Bonds, Series 1991

The Bond Resolution provides for:

1. Establishment and maintenance of various funds —
 - a. A Revenue Fund to record the receipt of revenues pledged for debt service;
 - b. A Debt Service Fund to record all debt service requirements of the issue which includes principal, interest and reserve requirements;
2. Restrictions on the use of cash from operations in order of priority —
 - a. Deposits are made to the Revenue Fund to meet current operations;
 - b. Deposits to the Debt Service Fund are required to be made monthly, equal to one-sixth (1/6) of the interest becoming due on the next semi-annual interest payment date and one-twelfth (1/12) of the principal becoming due on the next principal maturity date.
3. Early redemption —

The bonds are subject to early redemption at call rates varying from 100% to 102% of their face value.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

Infrastructure Sales Surtax Revenue Bonds, Series 1991 (continued)

4. Investment restrictions —

Monies on deposit in the Revenue Fund and Debt Service Fund may be invested in Permitted Investments which shall mature or which shall be subject to redemption not later than the date when the monies on deposit will be required for the purpose intended. Monies in the Reserve Account may be invested in Permitted Investments maturing no later than five years from the date of the investment.

5. Reserve Account —

The County has covenanted to maintain on deposit a reserve requirement in an amount equal to the maximum amount required to be deposited without regard to investment earnings during any Bond Year, plus the amount required to pay all fees due and payable during such Bond Year to the Registrar and Paying Agent.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

D. A Schedule of Debt Service Requirements, including principal and interest, is as follows:

	Year ending September 30				
	2000	2001	2002	2003	2004
Capital Improvement Revenue Bonds, Series 1998 A	\$ 485,500	\$ 485,500	\$ 485,500	\$ 485,500	\$ 485,500
Capital Improvement Revenue Bonds, Series 1997	565,823	565,622	564,873	563,432	566,283
Refunding Revenue Bonds, Series 1993	1,586,823	1,169,097	437,592	1,705,093	1,712,443
Capital Improvement Refunding Bonds, Series 1998B	2,875,000	2,871,238	2,873,800	2,872,162	2,871,325
Capital Improvement and Refunding Revenue Bonds, Series 1988	117,548	537,548	1,272,096	—	—
Infrastructure Sales Surtax Revenue Bonds, Series 1991	5,784,665	5,785,965	5,787,665	5,783,035	5,788,035
Capital Improvement Revenue Bonds, Series 1999	1,724,763	1,726,887	1,717,958	1,728,557	1,718,103
Total Debt Service Requirements	\$ 13,140,122	\$ 13,141,857	\$ 13,139,484	\$ 13,137,779	\$ 13,141,689

	Thereafter	Total Payments	Less: Interest	Principal
Capital Improvement Revenue Bonds, Series 1998 A	\$ 15,323,250	\$ 17,750,750	\$ 8,040,750	\$ 9,710,000
Capital Improvement Revenue Bonds, Series 1997	7,397,542	10,223,575	3,628,575	6,595,000
Refunding Revenue Bonds, Series 1993	5,133,733	11,744,781	2,494,781	9,250,000
Capital Improvement Refunding Bonds, Series 1998B	25,874,750	40,238,275	12,238,275	28,000,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	—	1,927,192	322,192	1,605,000
Infrastructure Sales Surtax Revenue Bonds, Series 1991	—	28,929,365	4,679,365	24,250,000
Capital Improvement Revenue Bonds, Series 1999	41,868,835	50,485,103	20,585,103	29,900,000
Total Debt Service Requirements	<u>\$ 95,598,110</u>	<u>\$ 161,299,041</u>	<u>\$ 51,989,041</u>	<u>\$109,310,000</u>

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

E. Refunded Obligations

The County has refunded certain obligations by placing amounts into an escrow account which will be invested so that the accumulated investment and interest earnings will be sufficient to pay the remaining principal and interest on the refunded obligations as they become due. The refunded obligations are not shown as liabilities of the County; however, the escrow agreement states that in the unlikely event that the accumulated funds in the escrow accounts are insufficient to meet the required debt service payments, the County would be required to fund any deficiency. At September 30, 1999, \$68,922,738 of outstanding general long-term debt special revenue bonds is considered defeased as follows:

Capital Improvement Revenue Refunding Bonds, Series 1991	\$ 28,125,000
Capital Improvement Revenue Bonds, Series 1989	4,035,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	
Current interest bonds	2,675,000
Capital appreciation bonds	4,062,738
Capital Improvement and Refunding Revenue Bonds, Series 1986	25,610,000
Capital Improvement Bonds, Series 1977	795,000
Capital Improvement Bonds, Series 1976	3,620,000
	<u>\$ 68,922,738</u>

Leon County, Florida

Notes to Financial Statements (continued)

6. Capital Lease Obligations

The County is committed to various capital leases relating to equipment. Capital leases are generally defined as leases that transfer benefits and risks of ownership to the lessee. This leased property is capitalized and included in the General Fixed Asset Account Group at September 30, 1999.

At September 30, 1999, aggregate future minimum payments under capital leases with remaining terms equal to or exceeding one year are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Capital Leases</u>
2000	74,150
Total future minimum lease payments	<u>74,150</u>
Less amount representing interest	<u>2,143</u>
Present value of minimum lease payments	<u><u>\$ 72,007</u></u>

7. Employees' Retirement Plan

All full-time employees of the Board are eligible to participate in the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) administered by the State of Florida Department of Management Services, Division of Retirement.

The 1997 Legislature passed legislation that established a new benefit program for all eligible FRS members effective July 1, 1998. The Deferred Retirement Option Program (DROP) will allow members to have their retirement benefits deposited monthly into their DROP account, earning interest, while simultaneously continuing to work (but not earning additional credit for retirement). The maximum DROP period is sixty months. At the end of the DROP period, the DROP account is distributed to the member; however, the member must terminate employment or lose their DROP benefit.

Leon County, Florida

Notes to Financial Statements (continued)

7. Employees' Retirement Plan (continued)

Benefits are determined by category and length of service as follows:

Membership Category	Benefit	Vesting	Employer Contribution Rate	
			July 1, 1998	July 1, 1999
Regular Class	Normal retirement at age 62 or at least 30 years of service: 1.60% times average compensation (five highest years) times years of creditable service.	After ten years creditable service.	16.45%	10.15%
Senior Management Class	Normal retirement at seven years and age 62: 2.00% times average compensation (five highest years) times years of creditable service.	After seven years creditable service.	24.04%	12.13%
Special Risk (sworn employees)	Normal retirement at age 55, or 25 years of special risk service: 2% to 3% times average compensation (five highest years) times years of creditable service.	After ten years of creditable service.	25.32%	21.16%
Elected County Officers' Class (ESCOC) - Non-judicial	Normal retirement at eight years ESCOC service and age 62: 3.00% times average compensation (five highest years) times years of creditable service.	After eight years creditable service.	27.93%	17.99%
Deferred Retirement Option Program (DROP)	Retirement benefit paid to DROP where it earns 6.5% interest, tax deferred, for up to five years while the member continues to work.	Available to vested members at normal retirement age or date.	12.50%	12.50%

The retirement contribution rate includes an assessment of .94% effective July 1, 1998, which is used to finance the post retirement health insurance supplement. The System also provides disability and survivors benefits. Benefits are established by State statute.

Leon County, Florida

Notes to Financial Statements (continued)

7. Employees' Retirement Plan (continued)

Participating employer contributions are based upon actuarially determined state-wide rates established by the State of Florida, that expressed as percentages of annual covered payroll are adequate to accumulate sufficient assets to pay benefits when due.

The contributions required for the years ended September 30, 1999, 1998 and 1997 were \$7,549,076, \$8,874,009, and \$8,816,492, respectively, which is equal to the required contribution for each year.

The Florida Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Division of Retirement, 2639-C North Monroe Street, Tallahassee, Florida 32399-1560, or by calling 850-488-5541.

8. Risk Management

General Liability

The Board is currently a member of the Florida Association of Counties Trust (FACT), a local government liability risk pool. FACT administers insurance activities related to general liability, and absorbs losses up to a specified annual amount.

At September 30, 1999, the Board maintained a balance in an Extraordinary Loss Fund held by FACT in the amount of \$68,331, which is included in the current year financial statements as restricted assets.

In addition, the County has recorded an estimated liability of \$54,781 in the Insurance Service Fund (an internal service fund) for future general liability claims.

Leon County, Florida

Notes to Financial Statements (continued)

8. Risk Management (continued)

Workers' Compensation

The Board maintains a self-insurance Internal Service Fund to account for insurance activities relating to workers' compensation that is administered by a third-party administrator. Under this program, the Board absorbs losses up to a maximum of \$400,000 for each claim. At September 30, 1999, the Board had \$20,000 deposits with the third-party administrator for use against future claims. The Board purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims have not exceeded this commercial coverage in the current year or any of the past three years.

All funds of the Board participate in this program and make payments to the Insurance Service Fund based upon payroll exposure in the amounts needed to pay prior and current year claims. Excess payments are recorded as a designation of retained earnings for catastrophic losses.

The claims liability for workers' compensation of \$1,404,834, which includes an actuarial evaluation for incurred but not reported claims of \$462,479 reported in the Fund at September 30, 1999. Liability is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability amount in fiscal 1998/99 were:

Year	Beginning of Fiscal-Year	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
1998	\$ 897,736	\$ 727,048	\$ 438,380	\$ 1,186,404
1999	\$ 1,186,404	\$ 608,874	\$ 390,444	\$ 1,404,834

Leon County, Florida

Notes to Financial Statements (continued)

8. Risk Management (continued)

Automobile Liability

The Board self-insures for automobile liability, which is accounted for in the Self-Insurance Internal Service Fund. Under this program, the Board absorbs losses up to a maximum of \$25,000 for each claim. The Board purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims did not exceed retention level for this commercial coverage in the current year or any of the past three years.

All funds of the Board participate in this program and make payments to the Insurance Service Fund. Premiums are paid by the departments based on the vehicles used by their personnel. The premiums are intended to pay current year claims. Excess premiums are recorded as a designation of retained earnings for catastrophic losses.

Current year claims expense was \$6,394 which includes changes in estimates on outstanding claims payments of \$2,270 and an actuarial evaluation for incurred but not reported claims of \$4,124 for the year ended September 30, 1999. At September 30, 1999 the Board recorded a total liability of \$20,617.

Leon County, Florida

Notes to Financial Statements (continued)

9. Segment Information — Enterprise Funds

The Board maintains three enterprise funds. The Landfill Fund accounts for revenues and expenditures related to the operation of the Leon County Landfill. The Recycling Fund accounts for the collection of revenues related to the sale of processed recyclables and related costs to support the program. The Amtrak fund accounts for revenues associated with leased office space at the railroad station and related maintenance costs.

Selected segment information for the fiscal year ended September 30, 1999, is as follows:

	<u>Landfill</u>	<u>Recycling</u>	<u>Amtrak</u>	<u>Total</u>
Operating revenues	6,235,690	-	18,452	6,254,142
Operating expenses	5,561,434	16,508	13,130	5,591,072
Operating income (loss)	674,256	(16,508)	5,322	663,070
Depreciation	1,571,920	-	-	1,571,920
Non-operating revenues	1,511,692	-	-	1,511,692
Fixed asset additions	989,561	-	-	989,561
Net working capital	10,183,054	135,758	50,101	10,368,913
Total assets	21,701,243	140,759	1,396,387	23,238,389
Total Contributed Capital	-	-	1,349,925	1,349,925
Total equity	13,641,394	135,758	1,396,387	15,173,539

10. Other Required Individual Fund Disclosures

- A. The Sheriff does not formally budget for County Court fees and related law enforcement training expenditures in the special revenue fund.
- B. Deficit fund balances in individual funds, which are expected to be liquidated from subsequent years appropriations, are as follows:

	<u>Deficit Balance</u>
Series 1991 Refunding, Debt Service	\$ 401,402
Country Oak, Debt Service	43,153

The deficit retained earnings in the motor pool fund of \$297,721 is partially offset by contributed capital to that fund of \$288,191 resulting in a net deficit of \$9,530.

Leon County, Florida

Notes to Financial Statements (continued)

10. Other Required Individual Fund Disclosures (continued)

C. Individual fund inter-fund receivable and payable balances — Such balances at September 30, 1999, were:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$2,779,393	\$ 2,750,789
Special Revenue Funds:		
MSBU Stormwater Utility	254,292	
Transportation		1,367,674
Fine & forfeiture	2,584,969	197,308
Probation	56,596	
Legal aid trust	10,025	
Law library	4,587	
Family mediation	5,161	
Criminal justice trust	24,325	24,325
Drug abuse trust	2,679	
Ship trust		75
911 emergency communications	106,829	
Grants	14,879	367,115
Growth Management		171,357
Special assessment	70,987	—
Tourist development	165,681	—
Sheriff special revenue	39,698	184,161
Drill academy	—	250,279
Sheriff emergency management	—	265,317
	3,340,708	2,827,611
Debt Service Funds:		
1991 LOS	1,367,531	
Series 1991 Refunding		400,205
Country Oak		43,153
	1,367,531	443,358
Capital Projects Funds:		
Capital Improvement Fund		60,031
Library & parks	—	109
Emergency Communications	23,107	473,404
	23,107	533,544

Leon County, Florida

Notes to Financial Statements (continued)

10. Other Required Individual Fund Disclosures (continued)

C. Individual fund inter-fund receivable and payable balances (continued)

Enterprise Funds:		
Landfill Fund	302	96,353
	302	96,353
Internal Service Funds:		
Communications	(586)	—
Insurance Service Fund	364,278	
Motor Pool Fund	1,382	80,470
	365,074	80,470
Trust & Agency Funds:		
Employee Benefits Fund	14,621	267,998
Clerk suspense	—	16,610
Child support	3,790	9,888
Condemnation	—	32,553
County court registry	76,648	1,000
Jury & witness	—	2,256
County court trust	—	288,399
Sheriff suspense	—	53,549
Sheriff inmate	—	167,045
Sheriff IDA	14,775	62,456
Tax Collector	—	352,070
	109,834	1,253,824
	\$ 7,985,949	\$ 7,985,949

	Advances	
	To	From
General Fund	\$ 20,000	\$ —
Communications Trust Fund	—	20,000
	\$ 20,000	\$ 20,000

Leon County, Florida

Notes to Financial Statements (continued)

11. Closure and Postclosure Care Cost

State and federal laws and regulations require the Board to place a final cover on each of its landfill cells when it stops accepting waste and to perform certain maintenance and monitoring functions on each cell for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Board reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$7,644,529 reported as landfill closure and post-closure care liability at September 30, 1999, represents the cumulative amount reported to date based on the use of 85.15% of the estimated capacity of the landfill cells placed in use. The Board will recognize the remaining estimated cost of closure and post-closure care of \$2,178,990 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform closure and post-closure care in 1999 on those cells placed in use. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The Board is required by state and federal laws to make annual contributions to an escrow account to finance closure and post-closure care. The Board is in compliance with these requirements, and at September 30, 1999, held investments with a fair value of \$4,138,918 for these purposes that are reported as restricted assets on the balance sheet. The Board expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined, these costs may need to be covered by charges to future landfill users or from future tax revenue.

12. Component Unit – Housing Finance Authority of Leon County

The Housing Finance Authority of Leon County (“Authority”) was created as a Florida public corporation in accordance with the Florida Housing Finance Authority Law, Part IV of Chapter 159, Florida Statutes (1979), following the adoption of an approving ordinance by the Board of County Commissioners of Leon County, Florida. The Authority is a Dependent Special District as defined in Chapter 89-169, Laws of Florida, whose governing body is appointed by the Board of County Commissioners.

Leon County, Florida

Notes to Financial Statements (continued)

12. Component Unit – Housing Finance Authority of Leon County (continued)

The Authority had the following bonds outstanding at September 30, 1999, pursuant to its authorization:

	<i>Unaudited Amount Outstanding</i>
Single Family Mortgage Revenue and Refunding Bonds:	
Series 1984 A	\$ 1,391,684
Series 1991 A	4,770,000
Series 1995 A	7,140,000
Series 1995 B	8,200,000
	<u>\$ 21,501,684</u>

The principal and interest thereon is payable solely from revenues and other amounts derived from the mortgage loans purchased with bond proceeds and certain reserve funds, all of which are administered by trustees. The Authority is not directly or indirectly liable for the collection of the mortgage loans. The principal and interest on the bonds do not constitute an indebtedness, liability, general obligation or pledge of the faith or credit of the Authority, Leon County, the State of Florida or any municipality or political subdivision thereof.

13. Commitments and Contingencies

A. Operating leases:

The County is committed to various operating leases for computer equipment and certain real property. Operating leases are generally defined as leases which do not transfer benefits and risks of ownership to the lessee. Certain of these leases allow for up to five consecutive one-year renewal terms, as well as contain provisions for future adjustments to the minimum lease payment based upon changes in the Consumer Price Index.

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

A. Operating leases (continued)

The following schedule shows the future minimum payments of noncancelable operating leases and software license and maintenance agreements with terms in excess of one year as of September 30, 1999:

<u>Fiscal Year</u>	<u>Amount</u>
1999-2000	\$ 654,523
2000-2001	380,730
2001-2002	275,770
2002-2003	117,118
2003-2004	12,552
Thereafter	—
Total future minimum payments	<u>\$ 1,440,693</u>

Rental expense incurred under operating leases was approximately \$800,081 for the year ended September 30, 1999.

B. Contract Commitments:

800 MHz Trunked Simulcast Radio (TSR) System

During October 1998, the Sheriff entered into an agreement with Motorola, Inc. to provide radio equipment and system integration services for use with the TSR System operated by the City. Under terms of the agreement, \$450,486 (25% of the original contract price) was due at the time of execution of the agreement with the City (July 23, 1999), with the remainder due upon services rendered and equipment acceptance. The balance remaining on the contract as of September 30, 1999 is \$1,412,062.

Data Equipment

During August 1999, the Sheriff entered into agreements with Cerulean Technology, Inc. and Williams Communications, Inc. to provide mobile data equipment and equipment installation services, respectively. The agreements provide for installment payments due upon execution of agreements, equipment delivery, and acceptance of equipment and services. For the year ended September 30, 1999, expenses under these agreements totaled \$424,233. The balance remaining on the agreements as of September 30, 1999 is \$166,715.

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

B. Contract Commitments (continued):

Grants

The County is currently receiving, and has received in the past, grants which are subject to special compliance audits by the grantor agency and may result in disallowed expense amounts, which could constitute a contingent liability of the County. Accordingly, such liabilities are not reflected within the financial statements.

Long-Term Construction Projects

The County is committed to various long-term construction projects at September 30, 1999. These commitments have been included in the 1999-00 fiscal year budget and certain amounts have been reserved in the capital projects fund.

Advance Funding for Road Improvements

The State of Florida has enacted legislation to allow for local governments to advance funds to the Florida Department of Transportation for road improvements on state roads within their jurisdiction. The State of Florida reimburses the local governments in future years, as funding becomes available. The County has entered into such agreements with the State of Florida Department of Transportation to advance fund the following improvements:

Fiscal Year	Road	Amount
1996-1997	Mahan Drive	\$ 3,360,000
1997-1998	Thomasville Road	7,295,007
1999-2000	Mahan Drive	5,750,000
		<u>\$ 16,405,007</u>

These funds are reimbursable by the Florida Department of Transportation, contingent upon the State appropriating the funds in future years.

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

C. Potential liabilities resulting from litigation:

The Bradfordville Study Area

The County is involved in several litigation matters involving the Bradfordville Study Area and the County's related comprehensive plan. According to a court order dated December 15, 1998, the County was found to have failed to yet comply with certain sections of its comprehensive plan. As a result, the County was enjoined from issuing any future building permits or other development permits authorizing construction in the Bradfordville Study Area until such time as the County comes into compliance with those sections. The court order was later modified as a result of an interim settlement agreement dated January 12, 1999. The modified court order allowed permits to be issued for certain single family dwellings and other specifically mentioned projects, but continued to require finalization and implementation of the Bradfordville Stormwater Study (the "Study"). Until such time as the study is completed, the outcome and potential liability of the litigation surrounding this issue, and related property owner claims, cannot be reasonably determined. However, an unfavorable outcome against the County could have a material effect on the financial statements taken as a whole.

Solid Waste Transfer Station

The County is currently defending a complaint in which the defendant is seeking declaratory and injunctive relief to prevent the location of the County's planned solid waste transfer station in the Gum Road area. As of September 30, 1999, it is uncertain what effect an unfavorable outcome would have on the County's landfill fund. However, it is possible that the future operating results of the County landfill fund could be materially effected.

Utilities Franchise Fees

The County is involved in litigation with a local utility company in which the Utility Company contends that the County does not have the authority to collect franchise fees for the use of its right-of-ways. Should an unfavorable outcome be decided against the County, several million dollars in recurring revenue would be lost. Depending upon the outcome of this litigation the County will consider the implementation of alternative revenue sources such as an assessment for fire services and the creation of an MSTU to fund the operations of County parks.

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

C. Potential liabilities resulting from litigation (continued):

Inverse Condemnation

The County is currently involved in litigation in which the plaintiffs are claiming damages for inverse condemnation, regulatory taking and Section 1983 claims with respect to property owned by the plaintiffs on Lake Jackson in Leon County. The outcome of this litigation cannot be reasonably determined as of September 30, 1999. However, an unfavorable outcome with respect to these claims could result in liability to the County ranging from several hundred thousand to several million dollars.

The County is a defendant in various other lawsuits arising from the normal course of operations. The outcome of these lawsuits is not presently determinable.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Transportation Fund

Used to account for the County's proceeds of the 80% and 20% portion of the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida. Expenditures from these funds are limited to the construction and maintenance of roads and bridges.

Fine and Forfeiture

Established pursuant to the provisions of Section 142.01, Florida Statutes, to account for expenditures related to the costs of criminal prosecutions and for the proceeds of certain court fines and costs as well as account for ad valorem tax revenues collected and used to support the Sheriff's Department.

Probation Fund

To account for revenues received from offenders sentenced to pay a fine, perform community service, or participate in the County's Work Program in lieu of Probation.

Legal Aid Trust Fund

To account for fees collected from cases filed in Probate Court to be expended by the Public Guardian on indigent guardianship cases.

Law Library Trust Fund

The fund is supported by filing fees collected by the Clerk of the Court in civil suits. The purpose of the fund is to purchase legal publications relating to issues of disputes in the courts for use by the Judiciary, members of the Florida Bar and the public.

Family Mediation Trust Fund

The fund is supported by fees collected by the Clerk of the Court in civil suits. Mediation is required in all contested matters of Family Law prior to being heard by a judge as well as Small Claims issues up to \$15,000.

Special Revenue Funds

(continued)

Criminal Justice Trust Fund

Established in accordance with Section 27.3455, Florida Statutes to account for the additional court costs which are levied on Felony and Misdemeanor cases. These court costs are collected by the Clerk of the Circuit Court and subsequently remitted to the Board. Authorized uses of the funds so received include payment of certain specified expenditures of the Office of the Public Defender, State Attorney, and Medical Examiner.

Drug Abuse Trust Fund

To account for revenues received from the Clerk of Courts fine collection system.

Building Inspection

Used to account for fees collected on building permits issued within the unincorporated area of Leon County. The fees are used to subsidize the operation of the Building Inspection Department.

Growth Management

Used to account for environmental permitting fees which are used to manage growth in accordance with development regulations.

Mosquito Control

To account for revenues received to support the mosquito control program.

MSBU Stormwater Utility

Used to account for the costs of stormwater control projects. The primary source of funding is a non-ad valorem tax collected by the Tax Collector and remitted to the Board of County Commissioners.

SHIP Trust Fund

The State Housing Initiatives Partnership (SHIP) Program was created pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida. Authorized expenditures are limited to the administration and implementation of the local housing assistance program.

Special Revenue Funds

(continued)

Grants Fund

Used to account for the proceeds of certain grant awards for which the Board acts as a conduit subgrantee for the provision of goods and services by agencies not otherwise eligible to receive these types of funding assistance.

911 Emergency Communications

Created in accordance with the provisions of the Florida Emergency Telephone Act (Section 365.171, Florida Statutes) to account for the 911 fees imposed and collected from local telephone exchange customers and expenditures are restricted to the establishment and maintenance of an emergency telephone number “911” system.

Municipal Service Fund

Used to account for the 7% utility franchise fee collected from county utility users. Revenue in this fund is expended for parks and recreational facilities operations and maintenance.

Countywide Road District Fund

Established to account for the amount of transportation impact fees levied by the Board of County Commissioners and expended for road maintenance. The Leon County Commission repealed this impact fee in 1996.

Urban Collector Fund

Road impact fees collected in this fund are credited to the geographic quadrant from which collected and may be used within the quadrant from which collected for the purpose of road improvements. The Leon County Commission repealed this impact fee in 1996.

JTPA Administration Fund

To account for revenue received from the State of Florida in support of various programs related to the Job Training Partnership Act.

Tourist Development Trust Fund

The fund accounts for a three-percent local option tourist development tax on transient lodging sales in Leon County. The expenditures support the Leon County Tourist Development Council which promotes the benefits of a strong visitor industry in Leon County.

Special Revenue Funds

(continued)

Special Assessment Fund

The proceeds of special assessments levied by the Board of County Commissioners upon various properties in each subdivision on a per parcel basis are collected by this fund. These funds are expended for road and drainage improvements.

Sheriff Special Revenue

This fund accounts for various law enforcement grants and the expenditures are limited to those allowable by the specific grant.

Boot Camp

Used to account for funding received from the State of Florida and expended on operation of the Sheriff's Boot Camp.

Records Modernization

Created pursuant to the provisions of Section 28.24(15), Florida Statutes, to account for the revenues generated from the additional service charge paid to the Clerk of the Circuit Court for each instrument recorded in the official records. Proceeds from this revenue source are to be used exclusively for equipment, personnel training and technical assistance in modernizing the official records system and to pay for equipment and start-up costs necessitated by a statewide recording system.

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
Assets				
Cash	\$ 10,236,450	\$ 1,022,879	\$ 225,351	\$ 71,039
Investments	19,375,677	8	195,800	-
Receivables, net:				
Accounts receivable	110,014	-	-	-
Special assessments	-	-	-	-
Intergovernmental	1,724,222	57,949	-	-
Due from other funds	-	-	-	-
Due from other county units	-	2,584,969	56,596	10,025
Other assets	-	-	-	-
Total assets	\$ 31,446,363	\$ 3,665,805	\$ 477,747	\$ 81,064
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 87,429	\$ 34,305	\$ 387	\$ 27,376
Accrued expenses	31,189	472	8,315	-
Intergovernmental payables	-	-	-	-
Due to other funds	1,367,531	-	-	-
Due to other county units	143	197,308	-	-
Other current liabilities	-	-	-	-
Deposits	10,000	116,725	-	-
Deferred revenue	-	-	-	-
Total liabilities	1,496,292	348,810	8,702	27,376
Fund balances:				
Reserved for encumbrances	321,499	60,828	2,911	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	29,628,572	3,256,167	466,134	53,688
Total fund balance	29,950,071	3,316,995	469,045	53,688
Total liabilities and fund balances	\$ 31,446,363	\$ 3,665,805	\$ 477,747	\$ 81,064

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Law Library Trust Fund	Family Mediation Trust Fund	Criminal Justice Trust Fund
Assets			
Cash	\$ 45,777	\$ 39,157	\$ -
Investments	-	-	-
Receivables, net:			
Accounts receivable	-	-	-
Special assessments	-	-	-
Intergovernmental	-	-	-
Due from other funds	-	-	-
Due from other county units	4,587	5,161	24,325
Other assets	-	-	-
Total assets	\$ 50,364	\$ 44,318	\$ 24,325
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 1,560	\$ 141	\$ -
Accrued expenses	-	-	-
Intergovernmental payables	-	-	-
Due to other funds	-	-	24,325
Due to other county units	-	-	-
Other current liabilities	-	-	-
Deposits	-	-	-
Deferred revenue	-	-	-
Total liabilities	1,560	141	24,325
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for records modernization	-	-	-
Unreserved , undesignated	48,804	44,177	-
Total fund balance	48,804	44,177	-
Total liabilities and fund balances	\$ 50,364	\$ 44,318	\$ 24,325

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Drug Abuse Trust Fund	Building Inspection	Growth Management	Mosquito Control
Assets				
Cash	\$ 5,202	\$ 479,927	\$ -	\$ 90,545
Investments	11,000	677,800	1,000,800	-
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Due from other county units	2,679	-	-	-
Other assets	-	-	-	-
Total assets	\$ 18,881	\$ 1,157,727	\$ 1,000,800	\$ 90,545
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ 6,746	\$ 16,025	\$ 771
Accrued expenses	-	6,164	14,869	1,632
Intergovernmental payables	-	20,047	-	-
Due to other funds	-	-	171,272	-
Due to other county units	-	-	85	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	1,000	9,189
Total liabilities	-	32,957	203,251	11,592
Fund balances:				
Reserved for encumbrances	-	-	8,740	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	18,881	1,124,770	788,809	78,953
Total fund balance	18,881	1,124,770	797,549	78,953
Total liabilities and fund balances	\$ 18,881	\$ 1,157,727	\$ 1,000,800	\$ 90,545

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	MSBU Stormwater Utility	SHIP Trust Fund	Grants Fund	911 Emergency Communications
Assets				
Cash	\$ 729,890	\$ 904,821	\$ 448,027	\$ 4,407
Investments	2,000,600	-	-	-
Receivables, net:				
Accounts receivable	-	-	-	74,049
Special assessments	-	-	516	-
Intergovernmental	-	-	1,332,646	-
Due from other funds	238,797	-	-	-
Due from other county units	15,495	-	14,879	106,829
Other assets	-	-	-	-
Total assets	<u>\$ 2,984,782</u>	<u>\$ 904,821</u>	<u>\$ 1,796,068</u>	<u>\$ 185,285</u>
 Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 26,359	\$ 9,845	\$ 147,378	\$ -
Accrued expenses	16,901	541	1,935	-
Intergovernmental payables	-	-	2,010	-
Due to other funds	-	-	334,744	-
Due to other county units	-	75	32,371	-
Other current liabilities	-	-	4,198	-
Deposits	-	-	20,700	-
Deferred revenue	-	849,360	923,062	-
Total liabilities	<u>43,260</u>	<u>859,821</u>	<u>1,466,398</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances	194,178	-	-	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	2,747,344	45,000	329,670	185,285
Total fund balance	<u>2,941,522</u>	<u>45,000</u>	<u>329,670</u>	<u>185,285</u>
Total liabilities and fund balances	<u>\$ 2,984,782</u>	<u>\$ 904,821</u>	<u>\$ 1,796,068</u>	<u>\$ 185,285</u>

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Municipal Service Fund	Countywide Road District Fund	Urban Collector Fund	JTPA Administration Fund
Assets				
Cash	\$ 263,862	\$ 245,820	\$ 95,254	\$ 4,751
Investments	800,200	4,049,300	1,177,100	-
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	351,695	-	-	-
Due from other funds	-	-	-	-
Due from other county units	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 1,415,757</u>	<u>\$ 4,295,120</u>	<u>\$ 1,272,354</u>	<u>\$ 4,751</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 117,213	\$ -	\$ 71,101	\$ -
Accrued expenses	4,764	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	-	-
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	4,751
Total liabilities	<u>121,977</u>	<u>-</u>	<u>71,101</u>	<u>4,751</u>
Fund balances:				
Reserved for encumbrances	29,202	-	272,896	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	1,264,578	4,295,120	928,357	-
Total fund balance	<u>1,293,780</u>	<u>4,295,120</u>	<u>1,201,253</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,415,757</u>	<u>\$ 4,295,120</u>	<u>\$ 1,272,354</u>	<u>\$ 4,751</u>

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Tourist Development Trust Fund	Special Assessment Fund	Sheriff Special Revenue	Boot Camp
Assets				
Cash	\$ 527,797	\$ 360,185	\$ 204,489	\$ 405,186
Investments	13,022	6,700	-	-
Receivables, net:				
Accounts receivable	5,000	-	-	-
Special assessments	-	960,735	-	-
Intergovernmental	-	-	47,532	139,839
Due from other funds	-	60,000	1,100	-
Due from other county units	165,681	10,987	38,598	-
Other assets	-	-	-	-
Total assets	\$ 711,500	\$ 1,398,607	\$ 291,719	\$ 545,025
 Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 91,547	\$ -	\$ 23,606	\$ -
Accrued expenses	1,292	-	-	-
Intergovernmental payables	-	-	7,027	-
Due to other funds	-	-	184,161	250,279
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	1,013,536	-	-
Total liabilities	92,839	1,013,536	214,794	250,279
 Fund balances:				
Reserved for encumbrances	2,845	-	-	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	615,816	385,071	76,925	294,746
Total fund balance	618,661	385,071	76,925	294,746
 Total liabilities and fund balances	 \$ 711,500	 \$ 1,398,607	 \$ 291,719	 \$ 545,025

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Emergency Management	Records Modernization	Total Special Revenue Funds
Assets			
Cash	\$ 282,971	\$ 356,939	\$ 17,050,726
Investments	-	240,000	29,548,007
Receivables, net:			
Accounts receivable	-	-	189,063
Special assessments	-	-	961,251
Intergovernmental	-	-	3,653,883
Due from other funds	-	-	299,897
Due from other county units	-	-	3,040,811
Other assets	-	-	-
Total assets	\$ 282,971	\$ 596,939	\$ 54,743,638

Liabilities and fund balances

Liabilities:			
Accounts payable	\$ 17,654	\$ 13,360	\$ 692,803
Accrued expenses	-	-	88,074
Intergovernmental payables	-	-	29,084
Due to other funds	158,488	-	2,490,800
Due to other county units	106,829	-	336,811
Other current liabilities	-	-	4,198
Deposits	-	-	147,425
Deferred revenue	-	-	2,800,898
Total liabilities	282,971	13,360	6,590,093

Fund balances:			
Reserved for encumbrances	-	-	893,099
Reserved for records modernization	-	583,579	583,579
Unreserved , undesignated	-	-	46,676,867
Total fund balance	-	583,579	48,153,545

Total liabilities and fund balances	\$ 282,971	\$ 596,939	\$ 54,743,638
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Combining Entries		Total Combined Special Revenue Funds
	Debit	Credit	
Assets			
Cash	\$ -	\$ -	\$ 17,050,726
Investments	-	-	29,548,007
Receivables, net:			
Accounts receivable	-	-	189,063
Special assessments	-	-	961,251
Intergovernmental	-	-	3,653,883
Due from other funds	3,040,811	-	3,340,708
Due from other county units	-	3,040,811	-
Other assets	-	-	-
Total assets	<u>\$ 3,040,811</u>	<u>\$ 3,040,811</u>	<u>\$ 54,743,638</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 692,803
Accrued expenses	-	-	88,074
Intergovernmental payables	-	-	29,084
Due to other funds	-	336,811	2,827,611
Due to other county units	336,811	-	-
Other current liabilities	-	-	4,198
Deposits	-	-	147,425
Deferred revenue	-	-	2,800,898
Total liabilities	<u>336,811</u>	<u>336,811</u>	<u>6,590,093</u>
Fund balances:			
Reserved for encumbrances	-	-	893,099
Reserved for records modernization	-	-	583,579
Unreserved , undesignated	-	-	46,676,867
Total fund balance	<u>-</u>	<u>-</u>	<u>48,153,545</u>
Total liabilities and fund balances	<u>\$ 336,811</u>	<u>\$ 336,811</u>	<u>\$ 54,743,638</u>

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	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
Revenues:				
Taxes	\$ 12,510,962	\$ 33,707,696	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,829,596	23,775	-	-
Charges for services	82,659	758,758	811,258	59,576
Fines and forfeitures	-	2,611,809	-	58,100
Interest	1,412,464	515,902	39,836	-
Miscellaneous	(132,013)	43,712	-	-
Total revenues	18,703,668	37,661,652	851,094	117,676
Expenditures:				
General government	-	3,744,978	-	-
Public safety	-	-	1,366,991	-
Physical environment	(103,886)	-	-	-
Transportation	11,684,443	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	135,166
Culture and recreation	-	-	-	-
Total expenditures	11,580,557	3,744,978	1,366,991	135,166
Excess of revenues over (under) expenditures	7,123,111	33,916,674	(515,897)	(17,490)
Other financing sources (uses)				
Operating transfers in	602,646	6,136,998	637,105	-
Proceeds from issuance of bonds	-	-	-	-
Operating transfers out	(4,042,220)	(41,342,532)	-	-
Total other financing sources (uses)	(3,439,574)	(35,205,534)	637,105	-
Excess of revenues over (under) expenditures and other financing sources (uses)	3,683,537	(1,288,860)	121,208	(17,490)
Fund balances, October 1, 1998	26,266,534	4,605,855	347,837	71,178
Fund balances, October 1, 1999	\$ 29,950,071	\$ 3,316,995	\$ 469,045	\$ 53,688

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	Law Library Trust Fund	Family Mediation Trust Fund	Criminal Justice Trust Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	47,961	64,905	-
Fines and forfeitures	-	-	346,925
Interest	-	-	11,120
Miscellaneous	-	-	-
Total revenues	<u>47,961</u>	<u>64,905</u>	<u>358,045</u>
Expenditures:			
General government	46,995	73,600	358,045
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>46,995</u>	<u>73,600</u>	<u>358,045</u>
Excess of revenues over (under) expenditures	<u>966</u>	<u>(8,695)</u>	<u>-</u>
Other financing sources (uses)			
Operating transfers in	-	14,000	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>14,000</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>966</u>	<u>5,305</u>	<u>-</u>
Fund balances, October 1, 1998	47,838	38,872	-
Fund balances, October 1, 1999	<u>\$ 48,804</u>	<u>\$ 44,177</u>	<u>\$ -</u>

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	Drug Abuse Trust Fund	Building Inspection	Growth Management	Mosquito Control
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	1,106,276	822,231	-
Intergovernmental	-	-	1,297,530	37,520
Charges for services	16,014	21,106	161,484	-
Fines and forfeitures	-	-	4,690	-
Interest	-	66,259	53,968	-
Miscellaneous	-	-	2,095	550
Total revenues	16,014	1,193,641	2,341,998	38,070
Expenditures:				
General government	-	-	-	-
Public safety	-	1,103,876	-	-
Physical environment	-	(50)	2,431,068	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	500	-	-	413,294
Culture and recreation	-	-	-	-
Total expenditures	500	1,103,826	2,431,068	413,294
Excess of revenues over (under) expenditures	15,514	89,815	(89,070)	(375,224)
Other financing sources (uses)				
Operating transfers in	-	-	22,420	418,655
Proceeds from issuance of bonds	-	-	-	-
Operating transfers out	-	-	(135,345)	-
Total other financing sources (uses)	-	-	(112,925)	418,655
Excess of revenues over (under) expenditures and other financing sources (uses)	15,514	89,815	(201,995)	43,431
Fund balances, October 1, 1998	3,367	1,034,955	999,544	35,522
Fund balances, October 1, 1999	\$ 18,881	\$ 1,124,770	\$ 797,549	\$ 78,953

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	MSBU Stormwater Utility	SHIP Trust Fund	Grants Fund
Revenues:			
Taxes	\$ 602,424	\$ -	\$ -
Licenses and permits	188,167	-	-
Intergovernmental	3,673,444	88,385	3,527,982
Charges for services	-	751,819	87
Fines and forfeitures	-	-	11,036
Interest	122,643	39,392	4,319
Miscellaneous	256,612	-	2,947
Total revenues	<u>4,843,290</u>	<u>879,596</u>	<u>3,546,371</u>
Expenditures:			
General government	-	-	873,592
Public safety	-	-	741,144
Physical environment	3,227,061	-	517,103
Transportation	268,273	-	149,500
Economic environment	-	921,164	554,961
Human services	716,261	-	112,572
Culture and recreation	93	-	507,499
Total expenditures	<u>4,211,688</u>	<u>921,164</u>	<u>3,456,371</u>
Excess of revenues over (under) expenditures	<u>631,602</u>	<u>(41,568)</u>	<u>90,000</u>
Other financing sources (uses)			
Operating transfers in	-	41,568	17,800
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>41,568</u>	<u>17,800</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	631,602	-	107,800
Fund balances, October 1, 1998	2,309,920	45,000	221,870
Fund balances, October 1, 1999	<u>\$ 2,941,522</u>	<u>\$ 45,000</u>	<u>\$ 329,670</u>

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	911 Emergency Communications	Municipal Service Fund	Countywide Road District Fund
Revenues:			
Taxes	\$ -	\$ 3,788,539	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	175,700	-
Charges for services	865,327	25,989	-
Fines and forfeitures	-	-	-
Interest	10,259	61,807	167,565
Miscellaneous	-	15,020	7,392
Total revenues	<u>875,586</u>	<u>4,067,055</u>	<u>174,957</u>
Expenditures:			
General government	549,971	-	-
Public safety	-	2,516,322	-
Physical environment	-	281	-
Transportation	-	744	247,218
Economic environment	-	-	-
Human services	-	16	-
Culture and recreation	-	1,405,677	-
Total expenditures	<u>549,971</u>	<u>3,923,040</u>	<u>247,218</u>
Excess of revenues over (under) expenditures	<u>325,615</u>	<u>144,015</u>	<u>(72,261)</u>
Other financing sources (uses)			
Operating transfers in	106,829	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(409,977)	-	-
Total other financing sources (uses)	<u>(303,148)</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	22,467	144,015	(72,261)
Fund balances, October 1, 1998	162,818	1,149,765	4,367,381
Fund balances, October 1, 1999	<u>\$ 185,285</u>	<u>\$ 1,293,780</u>	<u>\$ 4,295,120</u>

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	Urban Collector Fund	JTPA Administration Fund	Tourist Development Trust Fund	Special Assessment Fund
Revenues:				
Taxes	\$ -	\$ -	\$ 1,749,737	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	19,884	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	29,243	-	27,534	53,646
Miscellaneous	-	-	12,700	208,289
Total revenues	<u>29,243</u>	<u>19,884</u>	<u>1,789,971</u>	<u>261,935</u>
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	384,423	-	-	-
Economic environment	-	19,884	3,270,834	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>384,423</u>	<u>19,884</u>	<u>3,270,834</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(355,180)</u>	<u>-</u>	<u>(1,480,863)</u>	<u>261,935</u>
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Proceeds from issuance of bonds	-	-	1,575,000	-
Operating transfers out	-	-	(26,246)	(151,181)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,548,754</u>	<u>(151,181)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(355,180)</u>	<u>-</u>	<u>67,891</u>	<u>110,754</u>
Fund balances, October 1, 1998	1,556,433	-	550,770	274,317
Fund balances, October 1, 1999	<u>\$ 1,201,253</u>	<u>\$ -</u>	<u>\$ 618,661</u>	<u>\$ 385,071</u>

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	Sheriff Special Revenue	Boot Camp	Emergency Management	Records Modernization
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	245,711	1,701,337	-	-
Charges for services	102,405	-	101	205,673
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	9,677	-	-	-
Total revenues	357,793	1,701,337	101	205,673
Expenditures:				
General government	-	-	-	45,699
Public safety	315,946	2,000,097	303,249	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	315,946	2,000,097	303,249	45,699
Excess of revenues over (under) expenditures	41,847	(298,760)	(303,148)	159,974
Other financing sources (uses)				
Operating transfers in	-	200,000	409,977	-
Proceeds from issuance of bonds	-	-	-	-
Operating transfers out	-	-	(106,829)	-
Total other financing sources (uses)	-	200,000	303,148	-
Excess of revenues over (under) expenditures and other financing sources (uses)	41,847	(98,760)	-	159,974
Fund balances, October 1, 1998	35,078	393,506	-	423,605
Fund balances, October 1, 1999	\$ 76,925	\$ 294,746	\$ -	\$ 583,579

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	Total Special Revenue Funds	Combining Entries		Total Combined Special Revenue Funds
		Debit	Credit	
Revenues:				
Taxes	\$ 52,359,358	\$ -	\$ -	\$ 52,359,358
Licenses and permits	2,116,674	-	-	2,116,674
Intergovernmental	15,620,864	151,114	-	15,469,750
Charges for services	3,975,122	-	-	3,975,122
Fines and forfeitures	3,032,560	-	-	3,032,560
Interest	2,615,957	-	-	2,615,957
Miscellaneous	426,981	-	-	426,981
Total revenues	80,147,516	151,114	-	79,996,402
Expenditures:				
General government	5,692,880	-	-	5,692,880
Public safety	8,347,625	-	151,114	8,196,511
Physical environment	6,071,577	-	-	6,071,577
Transportation	12,734,601	-	-	12,734,601
Economic environment	4,766,843	-	-	4,766,843
Human services	1,377,809	-	-	1,377,809
Culture and recreation	1,913,269	-	-	1,913,269
Total expenditures	40,904,604	-	151,114	40,753,490
Excess of revenues over (under) expenditures	39,242,912	151,114	151,114	39,242,912
Other financing sources (uses)				
Operating transfers in	8,607,998	716,806	-	7,891,192
Proceeds from issuance of bonds	1,575,000	-	-	1,575,000
Operating transfers out	(46,214,330)	-	716,806	(45,497,524)
Total other financing sources (uses)	(36,031,332)	716,806	716,806	(36,031,332)
Excess of revenues over (under) expenditures and other financing sources (uses)	3,211,580	867,920	867,920	3,211,580
Fund balances, October 1, 1998	44,941,965	-	-	44,941,965
Fund balances, October 1, 1999	\$ 48,153,545	\$ 867,920	\$ 867,920	\$ 48,153,545

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	Transportation Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 12,510,962	\$ 10,257,303	\$ 2,253,659
Licenses and permits	-	-	-
Intergovernmental	4,829,596	4,626,377	203,219
Charges for services	82,659	52,799	29,860
Fines and forfeitures	-	-	-
Interest	1,412,464	1,785,473	(373,009)
Miscellaneous	(132,013)	15,260	(147,273)
Total revenues	<u>18,703,668</u>	<u>16,737,212</u>	<u>1,966,456</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	(103,886)	(32,882)	71,004
Transportation	11,684,443	30,750,107	19,065,664
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>11,580,557</u>	<u>30,717,225</u>	<u>19,136,668</u>
Excess of revenues over (under) expenditures	<u>7,123,111</u>	<u>(13,980,013)</u>	<u>21,103,124</u>
Other financing sources (uses)			
Operating transfers in	602,646	602,646	-
Proceeds from issuance of bonds			
Operating transfers out	(4,042,220)	(4,042,220)	-
Total other financing sources (uses)	<u>(3,439,574)</u>	<u>(3,439,574)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	3,683,537	(17,419,587)	21,103,124
Fund balances at October 1, 1998	26,266,534	26,266,534	-
Fund balances at September 30, 1999	<u>\$ 29,950,071</u>	<u>\$ 8,846,947</u>	<u>\$ 21,103,124</u>

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	Fine and Forfeiture		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 33,707,696	\$ 35,282,423	\$ (1,574,727)
Licenses and permits	-	-	-
Intergovernmental	23,775	8,926	14,849
Charges for services	758,758	606,007	152,751
Fines and forfeitures	2,611,809	2,719,003	(107,194)
Interest	515,902	194,564	321,338
Miscellaneous	43,712	67,745	(24,033)
Total revenues	<u>37,661,652</u>	<u>38,878,668</u>	<u>(1,217,016)</u>
Expenditures:			
General government	3,744,978	4,441,679	696,701
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>3,744,978</u>	<u>4,441,679</u>	<u>696,701</u>
Excess of revenues over (under) expenditures	<u>33,916,674</u>	<u>34,436,989</u>	<u>(520,315)</u>
Other financing sources (uses)			
Operating transfers in	6,136,998	4,436,967	1,700,031
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(41,342,532)	(41,342,532)	-
Total other financing sources (uses)	<u>(35,205,534)</u>	<u>(36,905,565)</u>	<u>1,700,031</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(1,288,860)</u>	<u>(2,468,576)</u>	<u>1,179,716</u>
Fund balances at October 1, 1998	4,605,855	4,605,855	-
Fund balances at September 30, 1999	<u>\$ 3,316,995</u>	<u>\$ 2,137,279</u>	<u>\$ 1,179,716</u>

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	Probation Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	811,258	789,940	21,318
Fines and forfeitures	-	-	-
Interest	39,836	11,298	28,538
Miscellaneous	-	-	-
Total revenues	<u>851,094</u>	<u>801,238</u>	<u>49,856</u>
Expenditures:			
General government	-	-	-
Public safety	1,366,991	1,418,069	51,078
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>1,366,991</u>	<u>1,418,069</u>	<u>51,078</u>
Excess of revenues over (under) expenditures	<u>(515,897)</u>	<u>(616,831)</u>	<u>100,934</u>
Other financing sources (uses)			
Operating transfers in	637,105	637,105	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>637,105</u>	<u>637,105</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>121,208</u>	<u>20,274</u>	<u>100,934</u>
Fund balances at October 1, 1998	347,837	347,837	-
Fund balances at September 30, 1999	<u>\$ 469,045</u>	<u>\$ 368,111</u>	<u>\$ 100,934</u>

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	Legal Aid Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	59,576	115,487	(55,911)
Fines and forfeitures	58,100	9,023	49,077
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>117,676</u>	<u>124,510</u>	<u>(6,834)</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	135,166	135,166	-
Culture and recreation	-	-	-
Total expenditures	<u>135,166</u>	<u>135,166</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(17,490)</u>	<u>(10,656)</u>	<u>(6,834)</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(17,490)</u>	<u>(10,656)</u>	<u>(6,834)</u>
Fund balances at October 1, 1998	71,178	71,178	-
Fund balances at September 30, 1999	<u>\$ 53,688</u>	<u>\$ 60,522</u>	<u>\$ (6,834)</u>

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	Law Library Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	47,961	47,774	187
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>47,961</u>	<u>47,774</u>	<u>187</u>
Expenditures:			
General government	46,995	50,596	3,601
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>46,995</u>	<u>50,596</u>	<u>3,601</u>
Excess of revenues over (under) expenditures	<u>966</u>	<u>(2,822)</u>	<u>3,788</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>966</u>	<u>(2,822)</u>	<u>3,788</u>
Fund balances at October 1, 1998	47,838	47,838	-
Fund balances at September 30, 1999	<u>\$ 48,804</u>	<u>\$ 45,016</u>	<u>\$ 3,788</u>

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and Changes in Fund Balances - Budget and Actual
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	Family Mediation Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	64,905	66,653	(1,748)
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>64,905</u>	<u>66,653</u>	<u>(1,748)</u>
Expenditures:			
General government	73,600	91,485	17,885
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>73,600</u>	<u>91,485</u>	<u>17,885</u>
Excess of revenues over (under) expenditures	<u>(8,695)</u>	<u>(24,832)</u>	<u>16,137</u>
Other financing sources (uses)			
Operating transfers in	14,000	14,000	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	5,305	(10,832)	16,137
Fund balances at October 1, 1998	38,872	38,872	-
Fund balances at September 30, 1999	<u>\$ 44,177</u>	<u>\$ 28,040</u>	<u>\$ 16,137</u>

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	Criminal Justice Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	346,925	330,585	16,340
Interest	11,120	540	10,580
Miscellaneous	-	-	-
Total revenues	<u>358,045</u>	<u>331,125</u>	<u>26,920</u>
Expenditures:			
General government	358,045	358,045	-
Public safety	-	1,025	1,025
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>358,045</u>	<u>359,070</u>	<u>1,025</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(27,945)</u>	<u>27,945</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>-</u>	<u>(27,945)</u>	<u>27,945</u>
Fund balances at October 1, 1998	-	-	-
Fund balances at September 30, 1999	<u>\$ -</u>	<u>\$ (27,945)</u>	<u>\$ 27,945</u>

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	Drug Abuse Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	16,014	12,000	4,014
Fines and forfeitures	-	2,663	(2,663)
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>16,014</u>	<u>14,663</u>	<u>1,351</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	500	2,530	2,030
Culture and recreation	-	-	-
Total expenditures	<u>500</u>	<u>2,530</u>	<u>2,030</u>
Excess of revenues over (under) expenditures	<u>15,514</u>	<u>12,133</u>	<u>3,381</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	(12,000)	12,000
Total other financing sources (uses)	<u>-</u>	<u>(12,000)</u>	<u>12,000</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>15,514</u>	<u>133</u>	<u>15,381</u>
Fund balances at October 1, 1998	3,367	3,367	-
Fund balances at September 30, 1999	<u>\$ 18,881</u>	<u>\$ 3,500</u>	<u>\$ 15,381</u>

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	Building Inspection		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	1,106,276	1,205,263	(98,987)
Intergovernmental	-	-	-
Charges for services	21,106	22,904	(1,798)
Fines and forfeitures	-	-	-
Interest	66,259	55,696	10,563
Miscellaneous	-	503	(503)
Total revenues	<u>1,193,641</u>	<u>1,284,366</u>	<u>(90,725)</u>
Expenditures:			
General government	-	-	-
Public safety	1,103,876	1,331,724	227,848
Physical environment	(50)	-	50
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>1,103,826</u>	<u>1,331,724</u>	<u>227,898</u>
Excess of revenues over (under) expenditures	<u>89,815</u>	<u>(47,358)</u>	<u>137,173</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>89,815</u>	<u>(47,358)</u>	<u>137,173</u>
Fund balances at October 1, 1998	1,034,955	1,034,955	-
Fund balances at September 30, 1999	<u>\$ 1,124,770</u>	<u>\$ 987,597</u>	<u>\$ 137,173</u>

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	Growth Management		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	822,231	1,094,043	(271,812)
Intergovernmental	1,297,530	1,297,530	-
Charges for services	161,484	108,971	52,513
Fines and forfeitures	4,690	18,125	(13,435)
Interest	53,968	51,803	2,165
Miscellaneous	2,095	2,167	(72)
Total revenues	<u>2,341,998</u>	<u>2,572,639</u>	<u>(230,641)</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	2,431,068	2,663,514	232,446
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>2,431,068</u>	<u>2,663,514</u>	<u>232,446</u>
Excess of revenues over (under) expenditures	<u>(89,070)</u>	<u>(90,875)</u>	<u>1,805</u>
Other financing sources (uses)			
Operating transfers in	22,420	22,420	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(135,345)	(135,345)	-
Total other financing sources (uses)	<u>(112,925)</u>	<u>(112,925)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(201,995)</u>	<u>(203,800)</u>	<u>1,805</u>
Fund balances at October 1, 1998	999,544	999,544	-
Fund balances at September 30, 1999	<u>\$ 797,549</u>	<u>\$ 795,744</u>	<u>\$ 1,805</u>

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	Mosquito Control		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	37,520	42,935	(5,415)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	550	550	-
Total revenues	<u>38,070</u>	<u>43,485</u>	<u>(5,415)</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	413,294	460,306	47,012
Culture and recreation	-	-	-
Total expenditures	<u>413,294</u>	<u>460,306</u>	<u>47,012</u>
Excess of revenues over (under) expenditures	<u>(375,224)</u>	<u>(416,821)</u>	<u>41,597</u>
Other financing sources (uses)			
Operating transfers in	418,655	418,655	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>418,655</u>	<u>418,655</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>43,431</u>	<u>1,834</u>	<u>41,597</u>
Fund balances at October 1, 1998	35,522	35,522	-
Fund balances at September 30, 1999	<u>\$ 78,953</u>	<u>\$ 37,356</u>	<u>\$ 41,597</u>

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	MSBU Stormwater Utility		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 602,424	\$ 736,320	\$ (133,896)
Licenses and permits	188,167	118,622	69,545
Intergovernmental	3,673,444	2,639,512	1,033,932
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	122,643	88,332	34,311
Miscellaneous	256,612	-	256,612
Total revenues	<u>4,843,290</u>	<u>3,582,786</u>	<u>1,260,504</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	3,227,061	4,315,006	1,087,945
Transportation	268,273	279,770	11,497
Economic environment	-	-	-
Human services	716,261	749,471	33,210
Culture and recreation	93	-	(93)
Total expenditures	<u>4,211,688</u>	<u>5,344,247</u>	<u>1,132,559</u>
Excess of revenues over (under) expenditures	<u>631,602</u>	<u>(1,761,461)</u>	<u>2,393,063</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>631,602</u>	<u>(1,761,461)</u>	<u>2,393,063</u>
Fund balances at October 1, 1998	2,309,920	2,309,920	-
Fund balances at September 30, 1999	<u>\$ 2,941,522</u>	<u>\$ 548,459</u>	<u>\$ 2,393,063</u>

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	SHIP Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	88,385	88,385	-
Charges for services	751,819	681,429	70,390
Fines and forfeitures	-	-	-
Interest	39,392	-	39,392
Miscellaneous	-	-	-
Total revenues	879,596	769,814	109,782
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	921,164	1,131,496	210,332
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	921,164	1,131,496	210,332
Excess of revenues over (under) expenditures	(41,568)	(361,682)	320,114
Other financing sources (uses)			
Operating transfers in	41,568	41,568	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	41,568	41,568	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	(320,114)	320,114
Fund balances at October 1, 1998	45,000	45,000	-
Fund balances at September 30, 1999	\$ 45,000	\$ (275,114)	\$ 320,114

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	Grants Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	3,527,982	5,072,277	(1,544,295)
Charges for services	87	-	87
Fines and forfeitures	11,036	-	11,036
Interest	4,319	273	4,046
Miscellaneous	2,947	45,414	(42,467)
Total revenues	<u>3,546,371</u>	<u>5,117,964</u>	<u>(1,571,593)</u>
Expenditures:			
General government	873,592	1,277,975	404,383
Public safety	741,144	785,153	44,009
Physical environment	517,103	932,487	415,384
Transportation	149,500	249,175	99,675
Economic environment	554,961	1,237,244	682,283
Human services	112,572	145,875	33,303
Culture and recreation	507,499	1,748,231	1,240,732
Total expenditures	<u>3,456,371</u>	<u>6,376,140</u>	<u>2,919,769</u>
Excess of revenues over (under) expenditures	<u>90,000</u>	<u>(1,258,176)</u>	<u>1,348,176</u>
Other financing sources (uses)			
Operating transfers in	17,800	1,312,655	(1,294,855)
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	(33,000)	33,000
Total other financing sources (uses)	<u>17,800</u>	<u>1,279,655</u>	<u>(1,261,855)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	107,800	21,479	86,321
Fund balances at October 1, 1998	221,870	221,870	-
Fund balances at September 30, 1999	<u>\$ 329,670</u>	<u>\$ 243,349</u>	<u>\$ 86,321</u>

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	911 Emergency Communications		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	865,327	864,000	1,327
Fines and forfeitures	-	-	-
Interest	10,259	19,108	(8,849)
Miscellaneous	-	-	-
Total revenues	<u>875,586</u>	<u>883,108</u>	<u>(7,522)</u>
Expenditures:			
General government	549,971	549,971	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>549,971</u>	<u>549,971</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>325,615</u>	<u>333,137</u>	<u>(7,522)</u>
Other financing sources (uses)			
Operating transfers in	106,829	-	106,829
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(409,977)	(409,977)	-
Total other financing sources (uses)	<u>(303,148)</u>	<u>(409,977)</u>	<u>106,829</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	22,467	(76,840)	99,307
Fund balances at October 1, 1998	162,818	162,818	-
Fund balances at September 30, 1999	<u>\$ 185,285</u>	<u>\$ 85,978</u>	<u>\$ 99,307</u>

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	Municipal Service Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 3,788,539	\$ 4,360,334	\$ (571,795)
Licenses and permits	-	-	-
Intergovernmental	175,700	175,700	-
Charges for services	25,989	-	25,989
Fines and forfeitures	-	-	-
Interest	61,807	20,578	41,229
Miscellaneous	15,020	40,750	(25,730)
Total revenues	<u>4,067,055</u>	<u>4,597,362</u>	<u>(530,307)</u>
Expenditures:			
General government	-	-	-
Public safety	2,516,322	2,970,721	454,399
Physical environment	281	-	(281)
Transportation	744	-	(744)
Economic environment	-	-	-
Human services	16	-	(16)
Culture and recreation	1,405,677	1,707,434	301,757
Total expenditures	<u>3,923,040</u>	<u>4,678,155</u>	<u>755,115</u>
Excess of revenues over (under) expenditures	<u>144,015</u>	<u>(80,793)</u>	<u>224,808</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>144,015</u>	<u>(80,793)</u>	<u>224,808</u>
Fund balances at October 1, 1998	1,149,765	1,149,765	-
Fund balances at September 30, 1999	<u>\$ 1,293,780</u>	<u>\$ 1,068,972</u>	<u>\$ 224,808</u>

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	Countywide Road District Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	167,565	-	167,565
Miscellaneous	7,392	-	7,392
Total revenues	<u>174,957</u>	<u>-</u>	<u>174,957</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	247,218	963,678	716,460
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>247,218</u>	<u>963,678</u>	<u>716,460</u>
Excess of revenues over (under) expenditures	<u>(72,261)</u>	<u>(963,678)</u>	<u>891,417</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(72,261)</u>	<u>(963,678)</u>	<u>891,417</u>
Fund balances at October 1, 1998	4,367,381	4,367,381	-
Fund balances at September 30, 1999	<u>\$ 4,295,120</u>	<u>\$ 3,403,703</u>	<u>\$ 891,417</u>

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	Urban Collector Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	29,243	-	29,243
Miscellaneous	-	-	-
Total revenues	<u>29,243</u>	<u>-</u>	<u>29,243</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	384,423	1,272,291	887,868
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>384,423</u>	<u>1,272,291</u>	<u>887,868</u>
Excess of revenues over (under) expenditures	<u>(355,180)</u>	<u>(1,272,291)</u>	<u>917,111</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(355,180)</u>	<u>(1,272,291)</u>	<u>917,111</u>
Fund balances at October 1, 1998	1,556,433	1,556,433	-
Fund balances at September 30, 1999	<u>\$ 1,201,253</u>	<u>\$ 284,142</u>	<u>\$ 917,111</u>

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	JTPA Administration Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	19,884	-	19,884
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	19,884	-	19,884
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	19,884	24,635	4,751
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	19,884	24,635	4,751
Excess of revenues over (under) expenditures	-	(24,635)	24,635
Other financing sources (uses)			
Operating transfers in	-	24,635	(24,635)
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	24,635	(24,635)
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	-
Fund balances at October 1, 1998	-	-	-
Fund balances at September 30, 1999	\$ -	\$ -	\$ -

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	Tourist Development Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 1,749,737	\$ 1,614,200	\$ 135,537
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	27,534	18,500	9,034
Miscellaneous	12,700	500	12,200
Total revenues	1,789,971	1,633,200	156,771
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	3,270,834	3,336,811	65,977
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	3,270,834	3,336,811	65,977
Excess of revenues over (under) expenditures	(1,480,863)	(1,703,611)	222,748
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	1,575,000	1,575,000	-
Operating transfers out	(26,246)	(26,246)	-
Total other financing sources (uses)	1,548,754	1,548,754	-
Excess of revenues over (under) expenditures and other financing sources (uses)	67,891	(154,857)	222,748
Fund balances at October 1, 1998	550,770	550,770	-
Fund balances at September 30, 1999	\$ 618,661	\$ 395,913	\$ 222,748

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Special Assessment Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	53,646	60,346	(6,700)
Miscellaneous	208,289	119,482	88,807
Total revenues	<u>261,935</u>	<u>179,828</u>	<u>82,107</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>261,935</u>	<u>179,828</u>	<u>82,107</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(151,181)	(170,837)	19,656
Total other financing sources (uses)	<u>(151,181)</u>	<u>(170,837)</u>	<u>19,656</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	110,754	8,991	101,763
Fund balances at October 1, 1998	274,317	274,317	-
Fund balances at September 30, 1999	<u>\$ 385,071</u>	<u>\$ 283,308</u>	<u>\$ 101,763</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Sheriff Special Revenue		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	245,711	-	245,711
Charges for services	102,405	-	102,405
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	9,677	-	9,677
Total revenues	<u>357,793</u>	<u>-</u>	<u>357,793</u>
Expenditures:			
General government	-	-	-
Public safety	315,946	-	(315,946)
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>315,946</u>	<u>-</u>	<u>(315,946)</u>
Excess of revenues over (under) expenditures	<u>41,847</u>	<u>-</u>	<u>41,847</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>41,847</u>	<u>-</u>	<u>41,847</u>
Fund balances at October 1, 1998	35,078	35,078	-
Fund balances at September 30, 1999	<u>\$ 76,925</u>	<u>\$ 35,078</u>	<u>\$ 41,847</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Boot Camp		Variance Favorable (Unfavorable)
	Actual	Budget	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	1,701,337	1,622,025	79,312
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>1,701,337</u>	<u>1,622,025</u>	<u>79,312</u>
Expenditures:			
General government	-	-	-
Public safety	2,000,097	2,050,732	50,635
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>2,000,097</u>	<u>2,050,732</u>	<u>50,635</u>
Excess of revenues over (under) expenditures	<u>(298,760)</u>	<u>(428,707)</u>	<u>129,947</u>
Other financing sources (uses)			
Operating transfers in	200,000	200,000	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(98,760)</u>	<u>(228,707)</u>	<u>129,947</u>
Fund balances at October 1, 1998	393,506	393,506	-
Fund balances at September 30, 1999	<u>\$ 294,746</u>	<u>\$ 164,799</u>	<u>\$ 129,947</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Emergency Management		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	101	-	101
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>101</u>	<u>-</u>	<u>101</u>
Expenditures:			
General government	-	-	-
Public safety	303,249	409,977	106,728
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>303,249</u>	<u>409,977</u>	<u>106,728</u>
Excess of revenues over (under) expenditures	<u>(303,148)</u>	<u>(409,977)</u>	<u>106,829</u>
Other financing sources (uses)			
Operating transfers in	409,977	409,977	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(106,829)	-	(106,829)
Total other financing sources (uses)	<u>303,148</u>	<u>409,977</u>	<u>(106,829)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	-
Fund balances at October 1, 1998	-	-	-
Fund balances at September 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Records Modernization		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	205,673	433,212	(227,539)
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>205,673</u>	<u>433,212</u>	<u>(227,539)</u>
Expenditures:			
General government	45,699	433,212	387,513
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>45,699</u>	<u>433,212</u>	<u>387,513</u>
Excess of revenues over (under) expenditures	<u>159,974</u>	<u>-</u>	<u>159,974</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>159,974</u>	<u>-</u>	<u>159,974</u>
Fund balances at October 1, 1998	423,605	423,605	-
Fund balances at September 30, 1999	<u>\$ 583,579</u>	<u>\$ 423,605</u>	<u>\$ 159,974</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Total Special Revenue Funds		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 52,359,358	\$ 52,250,580	\$ 108,778
Licenses and permits	2,116,674	2,417,928	(301,254)
Intergovernmental	15,620,864	15,573,667	47,197
Charges for services	3,975,122	3,801,176	173,946
Fines and forfeitures	3,032,560	3,079,399	(46,839)
Interest	2,615,957	2,306,511	309,446
Miscellaneous	426,981	292,371	134,610
Total revenues	<u>80,147,516</u>	<u>79,721,632</u>	<u>425,884</u>
Expenditures:			
General government	5,692,880	7,202,963	1,510,083
Public safety	8,347,625	8,967,401	619,776
Physical environment	6,071,577	7,878,125	1,806,548
Transportation	12,734,601	33,515,021	20,780,420
Economic environment	4,766,843	5,730,186	963,343
Human services	1,377,809	1,493,348	115,539
Culture and recreation	1,913,269	3,455,665	1,542,396
Total expenditures	<u>40,904,604</u>	<u>68,242,709</u>	<u>27,338,105</u>
Excess of revenues over (under) expenditures	<u>39,242,912</u>	<u>11,478,923</u>	<u>27,763,989</u>
Other financing sources (uses)			
Operating transfers in	8,607,998	8,120,628	487,370
Proceeds from issuance of bonds	1,575,000	1,575,000	-
Operating transfers out	(46,214,330)	(46,172,157)	(42,173)
Total other financing sources (uses)	<u>(36,031,332)</u>	<u>(36,476,529)</u>	<u>445,197</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>3,211,580</u>	<u>(24,997,606)</u>	<u>28,209,186</u>
Fund balances at October 1, 1998	44,941,965	44,941,965	-
Fund balances at September 30, 1999	<u>\$ 48,153,545</u>	<u>\$ 19,944,359</u>	<u>\$ 28,209,186</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Combining Entries	
	Actual	Budget
Revenues		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	(151,114)	-
Charges for services	-	-
Fines and forfeitures	-	-
Interest	-	-
Miscellaneous	-	-
Total revenues	(151,114)	-
Expenditures:		
General government	-	-
Public safety	(151,114)	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Total expenditures	(151,114)	-
Excess of revenues over (under) expenditures	-	-
Other financing sources (uses)		
Operating transfers in	(716,806)	(609,977)
Proceeds from issuance of bonds	-	-
Operating transfers out	716,806	609,977
Total other financing sources (uses)	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-
Fund balances at October 1, 1998	-	-
Fund balances at September 30, 1999	\$ -	\$ -

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Year Ended September 30, 1999

	Total Combined Special Revenue Funds		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 52,359,358	\$ 52,250,580	\$ 108,778
Licenses and permits	2,116,674	2,417,928	(301,254)
Intergovernmental	15,469,750	15,573,667	(103,917)
Charges for services	3,975,122	3,801,176	173,946
Fines and forfeitures	3,032,560	3,079,399	(46,839)
Interest	2,615,957	2,306,511	309,446
Miscellaneous	426,981	292,371	134,610
Total revenues	<u>79,996,402</u>	<u>79,721,632</u>	<u>274,770</u>
Expenditures:			
General government	5,692,880	7,202,963	1,510,083
Public safety	8,196,511	8,967,401	770,890
Physical environment	6,071,577	7,878,125	1,806,548
Transportation	12,734,601	33,515,021	20,780,420
Economic environment	4,766,843	5,730,186	963,343
Human services	1,377,809	1,493,348	115,539
Culture and recreation	1,913,269	3,455,665	1,542,396
Total expenditures	<u>40,753,490</u>	<u>68,242,709</u>	<u>27,489,219</u>
Excess of revenues over (under) expenditures	<u>39,242,912</u>	<u>11,478,923</u>	<u>27,763,989</u>
Other financing sources (uses)			
Operating transfers in	7,891,192	7,510,651	380,541
Proceeds from issuance of bonds	1,575,000	1,575,000	-
Operating transfers out	(45,497,524)	(45,562,180)	64,656
Total other financing sources (uses)	<u>(36,031,332)</u>	<u>(36,476,529)</u>	<u>445,197</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	3,211,580	(24,997,606)	28,209,186
Fund balances at October 1, 1998	44,941,965	44,941,965	-
Fund balances at September 30, 1999	<u>\$ 48,153,545</u>	<u>\$ 19,944,359</u>	<u>\$ 28,209,186</u>

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and payment of bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

1991 LOS

To account for payments of the 1991 bonds. Funding is from Local Option Sales Tax revenue.

Parks and Recreation

To account for debt payments on the parks and recreation portion of the 1998A Bond Issue.

Library

To account for debt payments on the library construction portion of the 1998A Bond Issue.

Series 1989

To account for payments of the 1989 bonds. Funding is from non-ad valorem revenues.

Series 1988

To account for payments of the 1988 bonds. Funding is from non-ad valorem revenues.

Stormwater

Used to account for debt payments on the Series 1997 Capital Improvement Revenue Bonds.

Series 1991 Refunding

To account for payments of the 1991 bonds. Funding is from non-ad valorem revenues.

Series 1993 Refunding

To account for payments of the 1993 bonds. Funding is from non-ad valorem revenues.

Debt Service Funds

(continued)

IDA Road

To account for payments of the Ida Road indebtedness. Funding is from collections of the Ida Road special assessments.

Country Oak

To account for payments of the Country Oaks indebtedness. Funding is from collections of the Country Oaks special assessments.

Leon County, Florida
Debt Service Funds
Combining Balance Sheet
September 30, 1999

	1991 LOS	Series 1989	Series 1988	Series 1999
Assets:				
Cash	\$ 1,849,557	\$ 17,650	\$ 596,790	\$ 1,414,096
Investments	1,370,565	-	400,000	-
Special assessments	-	-	-	-
Due from other funds	1,367,531	-	-	-
Restricted cash and investments	5,133,304	-	-	-
Total assets	\$ 9,720,957	\$ 17,650	\$ 996,790	\$ 1,414,096
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,320
Deferred revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	1,320
Fund balances:				
Reserved for debt service	5,788,035	-	-	-
Unreserved, undesignated	3,932,922	17,650	996,790	1,412,776
Total fund balances	9,720,957	17,650	996,790	1,412,776
Total liabilities and fund balances	\$ 9,720,957	\$ 17,650	\$ 996,790	\$ 1,414,096

Leon County, Florida
Debt Service Funds
Combining Balance Sheet
September 30, 1999

	Stormwater	Parks & Recreation	Library	Series 1991 Refunding
Assets:				
Cash	\$ 161,170	\$ 34,927	\$ 237,116	\$ -
Investments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Total assets	\$ 161,170	\$ 34,927	\$ 237,116	\$ -
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,197
Deferred revenue	-	-	-	-
Due to other funds	-	-	-	400,205
Total liabilities	-	-	-	401,402
Fund balances:				
Reserved for debt service	-	-	-	-
Unreserved, undesignated	161,170	34,927	237,116	(401,402)
Total fund balances	161,170	34,927	237,116	(401,402)
Total liabilities and fund balances	\$ 161,170	\$ 34,927	\$ 237,116	\$ -

Leon County, Florida
Debt Service Funds
Combining Balance Sheet
September 30, 1999

	Series 1993			Total
	Refunding	IDA Road	Country Oak	Debt Service
				Funds
Assets:				
Cash	\$ 5,396	\$ 1,065	\$ -	\$ 4,317,767
Investments	-	-	-	1,770,565
Special assessments	-	2,503	73,982	76,485
Due from other funds	-	-	-	1,367,531
Restricted cash and investments	-	-	-	5,133,304
Total assets	\$ 5,396	\$ 3,568	\$ 73,982	\$ 12,665,652
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,517
Deferred revenue	-	2,503	73,981	76,484
Due to other funds	-	-	43,153	443,358
Total liabilities	-	2,503	117,134	522,359
Fund balances:				
Reserved for debt service	-	-	-	5,788,035
Unreserved, undesignated	5,396	1,065	(43,152)	6,355,258
Total fund balances	5,396	1,065	(43,152)	12,143,293
Total liabilities and fund balances	\$ 5,396	\$ 3,568	\$ 73,982	\$ 12,665,652

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Year Ended September 30, 1999

	1991 LOS	Series 1989	Series 1988	Series 1999	Stormwater
Revenues:					
Taxes	\$ 5,470,120	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,412,138	596,078
Interest	602,244	941	49,098	145,810	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>6,072,364</u>	<u>941</u>	<u>49,098</u>	<u>1,557,948</u>	<u>596,078</u>
Expenditures:					
Debt service - principal	4,065,000	-	-	-	230,000
Debt service - interest and fiscal charges	1,807,023	-	58,773	1,399,353	335,597
Advance refunding to escrow agent	-	-	-	-	-
Total expenditures	<u>5,872,023</u>	<u>-</u>	<u>58,773</u>	<u>1,399,353</u>	<u>565,597</u>
Excess of revenues over (under) expenditures	200,341	941	(9,675)	158,595	30,481
Other financing sources (uses)					
Operating transfers in	-	-	113,455	26,246	-
Proceeds from debt	-	-	-	1,227,935	-
Operating transfers out	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>113,455</u>	<u>1,254,181</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	200,341	941	103,780	1,412,776	30,481
Fund balances, October 1, 1998	<u>9,520,616</u>	<u>16,709</u>	<u>893,010</u>	<u>-</u>	<u>130,689</u>
Fund balances, September 30, 1999	<u>\$ 9,720,957</u>	<u>\$ 17,650</u>	<u>\$ 996,790</u>	<u>\$ 1,412,776</u>	<u>\$ 161,170</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Year Ended September 30, 1999

	Parks & Recreation	Library	Series 1991 Refunding	Series 1993 Refunding
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	510,527	-	-	-
Interest	-	-	50,597	43,717
Miscellaneous	-	-	-	-
Total revenues	<u>510,527</u>	<u>-</u>	<u>50,597</u>	<u>43,717</u>
Expenditures:				
Debt service - principal	-	-	394,999	1,070,000
Debt service - interest and fiscal charges	485,500	-	1,308,194	524,972
Advance refunding to escrow agent	-	-	1,332,068	-
Total expenditures	<u>485,500</u>	<u>-</u>	<u>3,035,261</u>	<u>1,594,972</u>
Excess of revenues over (under) expenditures	25,027	-	(2,984,664)	(1,551,255)
Other financing sources (uses)				
Operating transfers in	-	-	2,957,330	1,557,162
Proceeds from debt	-	-	28,736,089	-
Operating transfers out	-	-	-	-
Payment to refunding escrow agent	-	-	(28,736,089)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,957,330</u>	<u>1,557,162</u>
Excess of revenues over (under) expenditures and other financing source	25,027	-	(27,334)	5,907
Fund balances, October 1, 1998	<u>9,900</u>	<u>237,116</u>	<u>(374,068)</u>	<u>(511)</u>
Fund balances, September 30, 1999	<u>\$ 34,927</u>	<u>\$ 237,116</u>	<u>\$ (401,402)</u>	<u>\$ 5,396</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Year Ended September 30, 1999

	IDA Road	Country Oak	Total Debt Service Funds
Revenues:			
Taxes	\$ -	\$ -	\$ 5,470,120
Intergovernmental	-	-	2,518,743
Interest	4,730	(1,687)	895,450
Miscellaneous	5,389	6,149	11,538
Total revenues	<u>10,119</u>	<u>4,462</u>	<u>8,895,851</u>
Expenditures:			
Debt service - principal	-	24,037	5,784,036
Debt service - interest and fiscal charges	(933)	2,007	5,920,486
Advance refunding to escrow agent	-	-	1,332,068
Total expenditures	<u>(933)</u>	<u>26,044</u>	<u>13,036,590</u>
Excess of revenues over (under) expenditures	11,052	(21,582)	(4,140,739)
Other financing sources (uses)			
Operating transfers in	-	-	4,654,193
Proceeds from debt	-	-	29,964,024
Operating transfers out	(6,107)	-	(6,107)
Payment to refunding escrow agent	-	-	(28,736,089)
Total other financing sources (uses)	<u>(6,107)</u>	<u>-</u>	<u>5,876,021</u>
Excess of revenues over (under) expenditures and other financing source	4,945	(21,582)	1,735,282
Fund balances, October 1, 1998	<u>(3,880)</u>	<u>(21,570)</u>	<u>10,408,011</u>
Fund balances, September 30, 1999	<u>\$ 1,065</u>	<u>\$ (43,152)</u>	<u>\$ 12,143,293</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	1991 LOS		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 5,470,120	\$ 5,470,120	\$ -
Intergovernmental	-	-	-
Interest	602,244	533,315	68,929
Miscellaneous	-	-	-
Total revenues	<u>6,072,364</u>	<u>6,003,435</u>	<u>68,929</u>
Expenditures:			
Principal	4,065,000	4,065,000	-
Interest and fiscal charges	1,807,023	1,807,023	-
Advance refunding to escrow agent	-	-	-
Total expenditures	<u>5,872,023</u>	<u>5,872,023</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>200,341</u>	<u>131,412</u>	<u>68,929</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from debt	-	-	-
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	<u>200,341</u>	<u>131,412</u>	<u>68,929</u>
Fund Balances, October 1, 1998	9,520,616	9,520,616	-
Fund Balances, September 30, 1999	<u>\$ 9,720,957</u>	<u>\$ 9,652,028</u>	<u>\$ 68,929</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Series 1989		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	941	-	941
Miscellaneous	-	-	-
Total revenues	941	-	941
Expenditures:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Advance refunding to escrow agent	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	941	-	941
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from debt	-	-	-
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing source	941	-	941
Fund Balances, October 1, 1998	16,709	16,709	-
Fund Balances, September 30, 1999	\$ 17,650	\$ 16,709	\$ 941

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Series 1988		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	49,098	4,308	44,790
Miscellaneous	-	-	-
Total revenues	<u>49,098</u>	<u>4,308</u>	<u>44,790</u>
Expenditures:			
Principal	-	-	-
Interest and fiscal charges	58,773	117,548	58,775
Advance refunding to escrow agent	-	-	-
Total expenditures	<u>58,773</u>	<u>117,548</u>	<u>58,775</u>
Excess of revenues over (under) expenditures	<u>(9,675)</u>	<u>(113,240)</u>	<u>103,565</u>
Other financing sources (uses)			
Operating transfers in	113,455	113,455	-
Proceeds from debt	-	-	-
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	<u>113,455</u>	<u>113,455</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	103,780	215	103,565
Fund Balances, October 1, 1998	893,010	893,010	-
Fund Balances, September 30, 1999	<u>\$ 996,790</u>	<u>\$ 893,225</u>	<u>\$ 103,565</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Series 1999		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	1,412,138	1,412,138	-
Interest	145,810	57,823	87,987
Miscellaneous	-	-	-
Total revenues	<u>1,557,948</u>	<u>1,469,961</u>	<u>87,987</u>
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	1,399,353	1,399,353	-
Advance refunding to escrow agent	-	-	-
Total expenditures	<u>1,399,353</u>	<u>1,399,353</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>158,595</u>	<u>70,608</u>	<u>87,987</u>
Other financing sources (uses)			
Operating transfers in	26,246	-	26,246
Proceeds from debt	1,227,935	-	1,227,935
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	<u>1,254,181</u>	<u>-</u>	<u>1,254,181</u>
Excess of revenues over (under) expenditures and other financing source	1,412,776	70,608	1,342,168
Fund Balances, October 1, 1998	-	-	-
Fund Balances, September 30, 1999	<u>\$ 1,412,776</u>	<u>\$ 70,608</u>	<u>\$ 1,342,168</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Stormwater		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	596,078	596,078	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>596,078</u>	<u>596,078</u>	<u>-</u>
Expenditures:			
Principal	230,000	220,000	(10,000)
Interest and fiscal changes	335,597	346,273	10,676
Advance refunding to escrow agent	-	-	-
Total expenditures	<u>565,597</u>	<u>566,273</u>	<u>676</u>
Excess of revenues over (under) expenditures	<u>30,481</u>	<u>29,805</u>	<u>676</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from debt	-	-	-
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	<u>30,481</u>	<u>29,805</u>	<u>676</u>
Fund Balances, October 1, 1998	130,689	130,689	-
Fund Balances, September 30, 1999	<u>\$ 161,170</u>	<u>\$ 160,494</u>	<u>\$ 676</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Parks and Recreation		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	510,527	510,527	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	510,527	510,527	-
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	485,500	485,000	(500)
Advance refunding to escrow agent	-	-	-
Total expenditures	485,500	485,000	(500)
Excess of revenues over (under) expenditures	25,027	25,527	500
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from debt	-	-	-
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing source	25,027	25,527	500
Fund Balances, October 1, 1998	9,900	9,900	-
Fund Balances, September 30, 1999	\$ 34,927	\$ 35,427	\$ 500

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Series 1991 Refunding		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	50,597	50,597	-
Miscellaneous	-	-	-
Total revenues	<u>50,597</u>	<u>50,597</u>	<u>-</u>
Expenditures:			
Principal	394,999	394,999	-
Interest and fiscal changes	1,308,194	1,308,194	-
Advance refunding to escrow agent	1,332,068	1,332,068	-
Total expenditures	<u>3,035,261</u>	<u>3,035,261</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(2,984,664)</u>	<u>(2,984,664)</u>	<u>-</u>
Other financing sources (uses)			
Operating transfers in	2,957,330	2,957,330	-
Proceeds from debt	28,736,089	-	28,736,089
Operating transfers out	-	-	-
Payment to refunding escrow agent	(28,736,089)	-	(28,736,089)
Total other financing sources (uses)	<u>2,957,330</u>	<u>2,957,330</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	<u>(27,334)</u>	<u>(27,334)</u>	<u>-</u>
Fund Balances, October 1, 1998	(374,068)	(374,068)	-
Fund Balances, September 30, 1999	<u>\$ (401,402)</u>	<u>\$ (401,402)</u>	<u>\$ -</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Series 1993 Refunding		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	43,717	38,324	5,393
Miscellaneous	-	-	-
Total revenues	<u>43,717</u>	<u>38,324</u>	<u>5,393</u>
Expenditures:			
Principal	1,070,000	1,070,000	-
Interest and fiscal changes	524,972	524,972	-
Advance refunding to escrow agent	-	-	-
Total expenditures	<u>1,594,972</u>	<u>1,594,972</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(1,551,255)</u>	<u>(1,556,648)</u>	<u>5,393</u>
Other financing sources (uses)			
Operating transfers in	1,557,162	1,557,162	-
Proceeds from debt	-	-	-
Operating transfers out	-	-	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	<u>1,557,162</u>	<u>1,557,162</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	5,907	514	5,393
Fund Balances, October 1, 1998	(511)	(511)	-
Fund Balances, September 30, 1999	<u>\$ 5,396</u>	<u>\$ 3</u>	<u>\$ 5,393</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	IDA Road		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	4,730	-	4,730
Miscellaneous	5,389	6,428	(1,039)
Total revenues	<u>10,119</u>	<u>6,428</u>	<u>3,691</u>
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	(933)	-	933
Advance refunding to escrow agent	-	-	-
Total expenditures	<u>(933)</u>	<u>-</u>	<u>933</u>
Excess of revenues over (under) expenditures	<u>11,052</u>	<u>6,428</u>	<u>4,624</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from debt	-	-	-
Operating transfers out	(6,107)	(6,107)	-
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	<u>(6,107)</u>	<u>(6,107)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing source	4,945	321	4,624
Fund Balances, October 1, 1998	(3,880)	(3,880)	-
Fund Balances, September 30, 1999	<u>\$ 1,065</u>	<u>\$ (3,559)</u>	<u>\$ 4,624</u>

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Country Oak		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	(1,687)	-	(1,687)
Miscellaneous	6,149	19,583	(13,434)
Total revenues	4,462	19,583	(15,121)
Expenditures:			
Principal	24,037	-	(24,037)
Interest and fiscal changes	2,007	-	(2,007)
Advance refunding to escrow agent	-	-	-
Total expenditures	26,044	-	(26,044)
Excess of revenues over (under) expenditures	(21,582)	19,583	(41,165)
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from debt	-	-	-
Operating transfers out	-	(18,604)	18,604
Payment to refunding escrow agent	-	-	-
Total other financing sources (uses)	-	(18,604)	18,604
Excess of revenues over (under) expenditures and other financing source	(21,582)	979	(22,561)
Fund Balances, October 1, 1998	(21,570)	(21,570)	-
Fund Balances, September 30, 1999	\$ (43,152)	\$ (20,591)	\$ (22,561)

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Total Debt Service Funds		
	Total Actual	Total Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 5,470,120	\$ 5,470,120	\$ -
Intergovernmental	2,518,743	2,518,743	-
Interest	895,450	684,367	211,083
Miscellaneous	11,538	26,011	(14,473)
Total revenues	<u>8,895,851</u>	<u>8,699,241</u>	<u>196,610</u>
Expenditures:			
Principal	5,784,036	5,749,999	(34,037)
Interest and fiscal changes	5,920,486	5,988,363	67,877
Advance refunding to escrow agent	1,332,068	1,332,068	-
Total expenditures	<u>13,036,590</u>	<u>13,070,430</u>	<u>33,840</u>
Excess of revenues over (under) expenditures	<u>(4,140,739)</u>	<u>(4,371,189)</u>	<u>230,450</u>
Other financing sources (uses)			
Operating transfers in	4,654,193	4,627,947	26,246
Proceeds from debt	29,964,024	-	29,964,024
Operating transfers out	(6,107)	(24,711)	18,604
Payment to refunding escrow agent	(28,736,089)	-	(28,736,089)
Total other financing sources (uses)	<u>5,876,021</u>	<u>4,603,236</u>	<u>1,272,785</u>
Excess of revenues over (under) expenditures and other financing source	1,735,282	232,047	1,503,235
Fund Balances, October 1, 1998	10,408,011	10,408,011	-
Fund Balances, September 30, 1999	<u>\$ 12,143,293</u>	<u>\$ 10,640,058</u>	<u>\$ 1,503,235</u>

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Improvements

To account for financial resources to be used for the acquisition or construction of major non-transportation related capital facilities.

Library Construction Fund

To account for financial resources to be used for Library Construction.

Lake Restoration

Used to account for expenditures made from the Series 1997 Bond issue for construction of stormwater conveyance improvements, design and land acquisition for the benefit of Lake Jackson, Lake Munson, Lake Lafayette, Lake Iamonia and other flood control basins.

Jail Construction Fund

To account for Local Option Sales Tax Revenue dedicated to jail construction.

Jail Construction Fund II

To account for Bond proceeds used for jail construction.

Library and Parks Construction Fund

To account for expenditures from the Series 1998A Bond issue for construction of branch libraries and parks in various sections of Leon County.

Emergency Communications

To account for funding received from the Clerk of Courts fine distribution system to be used to purchase communication equipment.

Leon County, Florida
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1999

	Capital Improvements	Library Construction Fund	Lake Restoration
Assets:			
Cash	\$ 2,977,866	\$ 80,217	\$ 1,320,908
Investments	1,777,650	-	2,877,801
Accounts receivable	-	-	9,427
Special assessments	-	-	-
Intergovernmental receivables	-	-	-
Due from other funds	-	-	-
Total assets	\$ 4,755,516	\$ 80,217	\$ 4,208,136
 Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 341,757	\$ -	\$ 45,775
Accrued expenses	2,159	-	-
Due to other funds	60,031	-	-
Total liabilities	403,947	-	45,775
 Fund balances:			
Reserved for encumbrances	434,757	-	150,781
Unreserved	3,916,812	80,217	4,011,580
Total fund balances	4,351,569	80,217	4,162,361
Total liabilities and fund balances	\$ 4,755,516	\$ 80,217	\$ 4,208,136

Leon County, Florida
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1999

	Jail Construction Fund II	1999 Bond Construction Fund	Library and Parks
Assets:			
Cash	\$ 9,840	\$ 1,721,138	\$ 422,708
Investments	-	25,050,718	7,517,080
Accounts receivable	-	368,235	67,439
Special assessments	-	-	-
Intergovernmental receivables	-	-	-
Due from other funds	-	-	-
Total assets	\$ 9,840	\$ 27,140,091	\$ 8,007,227

Liabilities and fund balances

Liabilities:			
Accounts payable	\$ -	\$ -	\$ 188,569
Accrued expenses	-	-	-
Due to other funds	-	-	109
Total liabilities	-	-	188,678
Fund balances:			
Reserved for encumbrances	-	-	1,369,905
Unreserved	9,840	27,140,091	6,448,644
Total fund balances	9,840	27,140,091	7,818,549
Total liabilities and fund balances	\$ 9,840	\$ 27,140,091	\$ 8,007,227

Leon County, Florida
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1999

	Emergency Communications	Total Capital Projects Funds
Assets:		
Cash	\$ -	\$ 6,532,677
Investments	1,271,800	38,495,049
Accounts receivable	-	445,101
Special assessments	-	-
Intergovernmental receivables	-	-
Due from other funds	23,107	23,107
Total assets	\$ 1,294,907	\$ 45,495,934

Liabilities and fund balances

Liabilities:		
Accounts payable	\$ -	\$ 576,101
Accrued expenses	-	2,159
Due to other funds	473,404	533,544
Total liabilities	473,404	1,111,804

Fund balances:		
Reserved for encumbrances	-	1,955,443
Unreserved	821,503	42,428,687
Total fund balances	821,503	44,384,130

Total liabilities and fund balances	\$ 1,294,907	\$ 45,495,934
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Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Year Ended September 30, 1999

	Capital Improvements	Library Construction Fund	Lake Restoration
Revenues:			
Intergovernmental	\$ 3,844,936	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	198,730	4,276	106,253
Miscellaneous	-	-	(17,679)
Total revenues	<u>4,043,666</u>	<u>4,276</u>	<u>88,574</u>
Expenditures:			
Capital projects	4,838,203	-	1,328,425
Total expenditures	<u>4,838,203</u>	<u>-</u>	<u>1,328,425</u>
Excess of revenues over (under) expenditures	<u>(794,537)</u>	<u>4,276</u>	<u>(1,239,851)</u>
Other financing sources (uses):			
Operating transfers in	1,144,810	-	-
Proceeds from bonds	-	-	-
Operating transfers out	(787,818)	-	-
Total other financing sources (uses)	<u>356,992</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(437,545)</u>	<u>4,276</u>	<u>(1,239,851)</u>
Fund balances, October 1, 1998	4,789,114	75,941	5,402,212
Fund balances, September 30, 1999	<u>\$ 4,351,569</u>	<u>\$ 80,217</u>	<u>\$ 4,162,361</u>

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Year Ended September 30, 1999

	Jail Construction Fund II	1999 Bond Construction Fund
Revenues:		
Intergovernmental	\$ -	\$ -
Fines and forfeitures	-	-
Interest	447	445,077
Miscellaneous	-	-
Total revenues	447	445,077
Expenditures:		
Capital projects	-	823,715
Total expenditures	-	823,715
Excess of revenues over (under) expenditures	447	(378,638)
Other financing sources (uses):		
Operating transfers in	-	-
Proceeds from bonds	-	27,518,729
Operating transfers out	-	-
Total other financing sources (uses)	-	27,518,729
Excess of revenues over (under) expenditures and other financing sources (uses)	447	27,140,091
Fund balances, October 1, 1998	9,393	-
Fund balances, September 30, 1999	\$ 9,840	\$ 27,140,091

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Year Ended September 30, 1999

	Library and Parks	Emergency Communications	Total Capital Projects Funds
Revenues:			
Intergovernmental	\$ -	\$ -	\$ 3,844,936
Fines and forfeitures	-	288,847	288,847
Interest	325,618	58,724	1,139,125
Miscellaneous	6,834	-	(10,845)
Total revenues	<u>332,452</u>	<u>347,571</u>	<u>5,262,063</u>
Expenditures:			
Capital projects	1,336,444	971	8,327,758
Total expenditures	<u>1,336,444</u>	<u>971</u>	<u>8,327,758</u>
Excess of revenues over (under) expenditures	<u>(1,003,992)</u>	<u>346,600</u>	<u>(3,065,695)</u>
Other financing sources (uses):			
Operating transfers in	-	-	1,144,810
Proceeds from bonds	-	-	27,518,729
Operating transfers out	-	(775,363)	(1,563,181)
Total other financing sources (uses)	<u>-</u>	<u>(775,363)</u>	<u>27,100,358</u>
Excess of revenues over (under) expenditures and other financing source	<u>(1,003,992)</u>	<u>(428,763)</u>	<u>24,034,663</u>
Fund balances, October 1, 1998	8,822,541	1,250,266	20,349,467
Fund balances, September 30, 1999	<u>\$ 7,818,549</u>	<u>\$ 821,503</u>	<u>\$ 44,384,130</u>

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	Capital Improvements		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 3,844,936	\$ 3,844,936	\$ -
Fines and forfeitures	-		-
Interest	198,730	-	198,730
Miscellaneous	-	96,584	(96,584)
Total revenues	<u>4,043,666</u>	<u>3,941,520</u>	<u>102,146</u>
Expenditures:			
Capital projects	4,838,203	8,255,943	3,417,740
Total expenditures	<u>4,838,203</u>	<u>8,255,943</u>	<u>3,417,740</u>
Excess of revenues over (under) expenditures	<u>(794,537)</u>	<u>(4,314,423)</u>	<u>3,519,886</u>
Other financing sources (uses)			
Operating transfers in	1,144,810	1,183,071	(38,261)
Proceeds from bonds	-	-	-
Operating transfers out	(787,818)	(787,818)	-
Total other financing sources (uses)	<u>356,992</u>	<u>395,253</u>	<u>(38,261)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(437,545)</u>	<u>(3,919,170)</u>	<u>3,481,625</u>
Fund balances, October 1, 1998	4,789,114	4,789,114	-
Fund balances, September 30, 1999	<u>\$ 4,351,569</u>	<u>\$ 869,944</u>	<u>\$ 3,481,625</u>

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	Library Construction Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	4,276	-	4,276
Miscellaneous	-	-	-
Total revenues	4,276	-	4,276
Expenditures:			
Capital projects	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	4,276	-	4,276
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	4,276	-	4,276
Fund balances, October 1, 1998	75,941	75,941	-
Fund balances, September 30, 1999	\$ 80,217	\$ 75,941	\$ 4,276

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	Lake Restoration Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	106,253	-	106,253
Miscellaneous	(17,679)	-	(17,679)
Total revenues	88,574	-	88,574
Expenditures:			
Capital projects	1,328,425	4,915,151	3,586,726
Total expenditures	1,328,425	4,915,151	3,586,726
Excess of revenues over (under) expenditures	(1,239,851)	(4,915,151)	3,675,300
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(1,239,851)	(4,915,151)	3,675,300
Fund balances, October 1, 1998	5,402,212	5,402,212	-
Fund balances, September 30, 1999	4,162,361	\$ 487,061	\$ 3,675,300

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	Jail Construction Fund II			
	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Interest	-	447	-	447
Miscellaneous	-	-	-	-
Total revenues	-	447	-	447
Expenditures:				
Capital projects	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	447	-	447
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Proceeds from bonds	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	447	-	447
Fund balances, October 1, 1998	-	9,393	9,393	-
Fund balances, September 30, 1999	\$ -	\$ 9,840	\$ 9,393	\$ 447

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	1999 Bond Construction Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	445,077	780,000	(334,923)
Miscellaneous	-	-	-
Total revenues	445,077	780,000	(334,923)
Expenditures:			
Capital projects	823,715	9,313,736	8,490,021
Total expenditures	823,715	9,313,736	8,490,021
Excess of revenues over (under) expenditures	(378,638)	(8,533,736)	8,155,098
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	27,518,729	17,192,300	10,326,429
Operating transfers out	-	-	-
Total other financing sources (uses)	27,518,729	17,192,300	10,326,429
Excess of revenues over (under) expenditures and other financing sources (uses)	27,140,091	8,658,564	18,481,527
Fund balances, October 1, 1998	-	-	-
Fund balances, September 30, 1999	\$ 27,140,091	\$ 8,658,564	\$ 18,481,527

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	Library and Parks		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	-	\$ -	-
Fines and forfeitures	-	-	-
Interest	325,618	586,600	(260,982)
Miscellaneous	6,834	-	6,834
Total revenues	<u>332,452</u>	<u>586,600</u>	<u>(254,148)</u>
Expenditures:			
Capital projects	1,336,444	7,119,952	5,783,508
Total expenditures	<u>1,336,444</u>	<u>7,119,952</u>	<u>5,783,508</u>
Excess of revenues over (under) expenditures	<u>(1,003,992)</u>	<u>(6,533,352)</u>	<u>(6,037,656)</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(1,003,992)</u>	<u>(6,533,352)</u>	<u>5,529,360</u>
Fund balances, October 1, 1998	8,822,541	8,822,541	-
Fund balances, September 30, 1999	<u>\$ 7,818,549</u>	<u>\$ 2,289,189</u>	<u>\$ 5,529,360</u>

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances -
 Budget and Actual
 Year Ended September 30, 1999

	Emergency Communications		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -		\$ -
Fines and forfeitures	288,847	293,182	(4,335)
Interest	58,724	17,767	40,957
Miscellaneous	-	-	-
Total revenues	<u>347,571</u>	<u>310,949</u>	<u>36,622</u>
Expenditures:			
Capital projects	971	759,416	758,445
Total expenditures	<u>971</u>	<u>759,416</u>	<u>758,445</u>
Excess of revenues over (under) expenditures	<u>346,600</u>	<u>(448,467)</u>	<u>795,067</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	(775,363)	(775,363)	-
Total other financing sources (uses)	<u>(775,363)</u>	<u>(775,363)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(428,763)</u>	<u>(1,223,830)</u>	<u>795,067</u>
Fund balances, October 1, 1998	1,250,266	1,250,266	-
Fund balances, September 30, 1999	<u>\$ 821,503</u>	<u>\$ 26,436</u>	<u>\$ 795,067</u>

Leon County, Florida
Capital Projects Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 1999

	Total Capital Projects		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 3,844,936	\$ 3,844,936	\$ -
Fines and forfeitures	288,847	293,182	(4,335)
Interest	1,139,125	1,384,367	(245,242)
Miscellaneous	(10,845)	96,584	(107,429)
Total revenues	<u>5,262,063</u>	<u>5,619,069</u>	<u>(357,006)</u>
Expenditures:			
Capital projects	8,327,758	30,364,198	22,036,440
Total expenditures	<u>8,327,758</u>	<u>30,364,198</u>	<u>22,036,440</u>
Excess of revenues over (under) expenditures	<u>(3,065,695)</u>	<u>(24,745,129)</u>	<u>21,679,434</u>
Other financing sources (uses)			
Operating transfers in	1,144,810	1,183,071	(38,261)
Proceeds from bonds	27,518,729	17,192,300	10,326,429
Operating transfers out	(1,563,181)	(1,563,181)	-
Total other financing sources (uses)	<u>27,100,358</u>	<u>16,812,190</u>	<u>10,288,168</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	24,034,663	(7,932,939)	31,967,602
Fund balances, October 1, 1998	20,349,467	20,349,467	-
Fund balances, September 30, 1999	<u>\$ 44,384,130</u>	<u>\$ 12,416,528</u>	<u>\$ 31,967,602</u>

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the County’s Commission is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County’s Commission has decided that periodic determination of net income is appropriate for accountability purposes.

Landfill Fund

To account for revenue and expenditures related to the operation of the Leon County Landfill.

Recycling Fund

To account for the collection of revenues related to the sale of processed recyclables and the related costs to support the program.

Amtrak Depot

To account for the income and expenditures related to the operation of the Amtrak Depot.

Leon County, Florida
Enterprise Funds
Combining Balance Sheet
September 30, 1999

	Landfill Fund	Recycling Fund
Assets:		
Cash	\$ 961	\$ 140,759
Investments	9,926,998	-
Accounts receivable	609,042	-
Due from other funds	302	-
Other assets	61,071	-
Restricted cash and investments	4,138,918	-
Fixed assets	6,963,951	-
Total assets	\$ 21,701,243	\$ 140,759
 Liabilities and equity		
Liabilities:		
Accounts payable	307,929	5,001
Accrued expenses	11,038	-
Due to other funds	96,353	-
Advances from other funds	-	-
Capital leases payable	-	-
Liability for closure costs/maintenance	7,644,529	-
Total liabilities	8,059,849	5,001
Equity:		
Contributed capital	-	-
Retained earnings:		
Reserved for rate stabilization	10,360,980	22,879
Unreserved	3,280,414	112,879
Total equity	13,641,394	135,758
Total liabilities and equity	\$ 21,701,243	\$ 140,759

Leon County, Florida
Enterprise Funds
Combining Balance Sheet
September 30, 1999

	Amtrak Depot	Credit	Total Enterprise Funds
Assets:			
Cash	\$ 50,101	\$ -	\$ 191,821
Investments	-	-	9,926,998
Accounts receivable	-	-	609,042
Due from other funds	-	-	302
Other assets	-	-	61,071
Restricted cash and investments	-	-	4,138,918
Fixed assets	1,346,286	-	8,310,237
Total assets	\$ 1,396,387	\$ 302	\$ 23,238,389
 Liabilities and equity			
Liabilities:			
Accounts payable	-	-	312,930
Accrued expenses	-	-	11,038
Due to other funds	-	-	96,353
Advances from other funds	-	-	-
Capital leases payable	-	-	-
Liability for closure costs/maintenance	-	-	7,644,529
Total liabilities	-	-	8,064,850
 Equity:			
Contributed capital	1,349,925	-	1,349,925
Retained earnings:			
Reserved for rate stabilization	-	-	10,383,859
Unreserved	46,462	-	3,439,755
Total equity	1,396,387	-	15,173,539
Total liabilities and equity	\$ 1,396,387	\$ -	\$ 23,238,389

Leon County, Florida
Enterprise Funds
Combining Balance Sheet
September 30, 1999

	Landfill Fund	Recycling Fund
Assets:		
Cash	\$ 961	\$ 140,759
Investments	9,926,998	-
Accounts receivable	609,042	-
Due from other funds	302	-
Other assets	61,071	-
Restricted cash and investments	4,138,918	-
Fixed assets	6,963,951	-
Total assets	\$ 21,701,243	\$ 140,759
 Liabilities and equity		
Liabilities:		
Accounts payable	307,929	5,001
Accrued expenses	11,038	-
Due to other funds	96,353	-
Advances from other funds	-	-
Capital leases payable	-	-
Liability for closure costs/maintenance	7,644,529	-
Total liabilities	8,059,849	5,001
 Equity:		
Contributed capital	-	-
Retained earnings:		
Reserved for rate stabilization	10,360,980	22,879
Unreserved	3,280,414	112,879
Total equity	13,641,394	135,758
Total liabilities and equity	\$ 21,701,243	\$ 140,759

Leon County, Florida
Enterprise Funds
Combining Balance Sheet
September 30, 1999

	Amtrak Depot	Credit	Total Enterprise Funds
Assets:			
Cash	\$ 50,101	\$ -	\$ 191,821
Investments	-	-	9,926,998
Accounts receivable	-	-	609,042
Due from other funds	-	-	302
Other assets	-	-	61,071
Restricted cash and investments	-	-	4,138,918
Fixed assets	1,346,286	-	8,310,237
Total assets	\$ 1,396,387	\$ 302	\$ 23,238,389
 Liabilities and equity			
Liabilities:			
Accounts payable	-	-	312,930
Accrued expenses	-	-	11,038
Due to other funds	-	-	96,353
Advances from other funds	-	-	-
Capital leases payable	-	-	-
Liability for closure costs/maintenance	-	-	7,644,529
Total liabilities	-	-	8,064,850
 Equity:			
Contributed capital	1,349,925	-	1,349,925
Retained earnings:			
Reserved for rate stabilization	-	-	10,383,859
Unreserved	46,462	-	3,439,755
Total equity	1,396,387	-	15,173,539
Total liabilities and equity	\$ 1,396,387	\$ -	\$ 23,238,389

Leon County, Florida
Enterprise Funds
Combining Statement of Cash Flows
Year ended September 30, 1999

	Landfill Fund	Recycling Fund	Amtrak Depot
Operating Activities			
Operating income (loss)	\$ 674,256	\$ (16,508)	\$ 5,322
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	1,571,920	-	-
Unrealized gains	-	-	-
Net (increase) decrease in:			
Receivables	688,017	-	-
Other assets	(61,070)	-	-
Increase (decrease) in:			
Accounts payable	(232,934)	2,890	-
Accrued liabilities	(27,670)	-	-
Estimated liability for closure	646,545	-	-
Net cash provided by (used in) operating activities	<u>3,259,064</u>	<u>(13,618)</u>	<u>5,322</u>
Noncapital financing activities			
Repayments on interfund loans	96,353	-	-
Repayments (borrowings) - other county units	(302)	-	-
Tax proceeds	1,068,946	-	-
Net cash provided by noncapital financing activities	<u>1,164,997</u>	<u>-</u>	<u>-</u>
Capital and related financing activities			
Acquisition and/or construction of capital assets	(989,561)	-	-
Proceeds from disposal of assets	80,129	-	-
Net cash used in capital and related financing activities	<u>(909,432)</u>	<u>-</u>	<u>-</u>
Investing activities			
Purchase of investments	(15,315,827)	-	-
Proceeds from the sale of investments	10,856,600	-	-
Interest received	508,018	-	-
Net cash used in investing activities	<u>(3,951,209)</u>	<u>-</u>	<u>-</u>
Net decrease (increase) in cash	(436,580)	(13,618)	5,322
Cash at beginning of year	437,541	154,377	44,779
Cash at end of year	<u>\$ 961</u>	<u>\$ 140,759</u>	<u>\$ 50,101</u>
Noncash Investing, Capital and Financing Activities:			
Unrealized gain/(loss) on fair value of investments	<u>\$ (157,479)</u>	<u>\$ -</u>	<u>\$ -</u>

Leon County, Florida
Enterprise Funds
Combining Statement of Cash Flows
Year ended September 30, 1999

	Total Enterprise Funds
Operating Activities	
Operating income (loss)	
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	\$ 663,070
Depreciation and amortization	
Unrealized gains	1,571,920
Net (increase) decrease in:	-
Receivables	
Other assets	688,017
Increase (decrease) in:	(61,070)
Accounts payable	
Accrued liabilities	(230,044)
Estimated liability for closure	(27,670)
Net cash provided by (used in) operating activities	646,545
	3,250,768
Noncapital financing activities	
Repayments on interfund loans	
Repayments (borrowings) - other county units	96,353
Tax proceeds	(302)
Interest paid on advances	1,068,946
	1,164,997
Capital and related financing activities	
Acquisition and/or construction of capital assets	
Contributed capital	(989,561)
Net cash used in capital and related financing activities	80,129
	(909,432)
Investing activities	
Purchase of investments	
Proceeds from the sale of investments	(15,315,827)
Interest received	10,856,600
Net cash used in investing activities	508,018
	(3,951,209)
Net decrease (increase) in cash	
Cash at beginning of year	(444,876)
	636,697
Cash at end of year	\$ 191,821
Noncash Investing, Capital and Financing Activities:	
Unrealized gain/(loss) on fair value of investments	\$ (157,479)

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Insurance Service Fund

To account for the assessed premiums, claims and administration of the County's risk management department related to auto liability, workers' compensation, and property liability.

Communication Trust Fund

To account for the costs of operating the county telephone system which are billed to county departments on a monthly basis.

Motor Pool Fund

To account for the costs of operation, repair and maintenance of county owned vehicles.

Master Lease

To account for the costs of computer equipment which is leased to County departments.

Leon County, Florida
Internal Service Funds
Combining Balance Sheet
September 30, 1999

	Insurance Service Fund	Communication Trust Fund	Motor Pool Fund	Master Lease
Assets				
Cash	\$ 1,934,076	\$ -	\$ -	\$ 113,908
Cash with fiscal agent	20,000	-	-	-
Investments	3,358,743	-	-	-
Accounts receivable	11,546	-	280	-
Intergovernmental receivables	-	-	10,832	-
Due from other funds	364,278	-	-	-
Due from other county units	-	(586)	1,382	-
Inventories	-	-	22,518	-
Other assets	-	39,705	-	-
Restricted cash and investments	68,331	-	-	-
Fixed assets	657	-	74,676	-
Total assets	\$ 5,757,631	\$ 39,119	\$ 109,688	\$ 113,908
Liabilities and equity				
Liabilities:				
Accounts payable	\$ -	\$ 9,004	\$ 35,415	\$ -
Accrued expenses	693	-	3,333	-
Due to other funds	-	-	80,470	-
Due to other county units	-	-	-	-
Other current liabilities	1,480,232	-	-	-
Advances from other funds	-	20,000	-	-
Total liabilities	1,480,925	29,004	119,218	-
Equity:				
Contributed capital	-	-	288,191	113,908
Retained earnings:				
Unreserved	4,276,706	10,115	(297,721)	-
Total equity	4,276,706	10,115	(9,530)	113,908
Total liabilities and equity	\$ 5,757,631	\$ 39,119	\$ 109,688	\$ 113,908

Leon County, Florida
Internal Service Funds
Combining Balance Sheet
September 30, 1999

	Total Internal Service Funds	Combining Entries		Total Internal Service Funds
		Debit	Credit	
Assets				
Cash	\$ 2,047,984	\$ -	\$ -	\$ 2,047,984
Cash with fiscal agent	20,000	-	-	20,000
Investments	3,358,743	-	-	3,358,743
Accounts receivable	11,826	-	-	11,826
Intergovernmental receivables	10,832	-	-	10,832
Due from other funds	364,278	796	-	365,074
Due from other county units	796	-	796	-
Inventories	22,518	-	-	22,518
Other assets	39,705	-	-	39,705
Restricted cash and investments	68,331	-	-	68,331
Fixed assets	75,333	-	-	75,333
Total assets	<u>\$ 6,020,346</u>	<u>\$ 796</u>	<u>\$ 796</u>	<u>\$ 6,020,346</u>
Liabilities and equity				
Liabilities:				
Accounts payable	\$ 44,419	\$ -	\$ -	\$ 44,419
Accrued expenses	4,026	-	-	4,026
Due to other funds	80,470	-	-	80,470
Due to other county units	-	-	-	-
Other current liabilities	1,480,232	-	-	1,480,232
Advances from other funds	20,000	-	-	20,000
Total liabilities	<u>1,629,147</u>	<u>-</u>	<u>-</u>	<u>1,629,147</u>
Equity:				
Contributed capital	402,099	-	-	402,099
Retained earnings:				
Unreserved	3,989,100	-	-	3,989,100
Total equity	<u>4,391,199</u>	<u>-</u>	<u>-</u>	<u>4,391,199</u>
Total liabilities and equity	<u>\$ 6,020,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,020,346</u>

Leon County, Florida
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
Year Ended September 30, 1999

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Operating revenues:				
Charges for services	\$ 1,877,384	\$ 240,782	\$ 1,183,239	\$ 3,301,405
Rental income	-	-	-	-
Miscellaneous	-	-	(183)	(183)
Total Revenues/Credits	<u>1,877,384</u>	<u>240,782</u>	<u>1,183,056</u>	<u>3,301,222</u>
Operating expenses:				
Personal services	85,914	-	421,323	507,237
Contractual services	7,105	-	9,958	17,063
Supplies	3,948	-	392,774	396,722
Communication services	1,050	240,830	2,782	244,662
Insurance	1,327,683	-	1,976	1,329,659
Utility services	-	-	16,921	16,921
Depreciation and amortization	414	-	19,653	20,067
Other services and charges	17,603	-	345,346	362,949
Total expenses	<u>1,443,717</u>	<u>240,830</u>	<u>1,210,733</u>	<u>2,895,280</u>
Operating income (loss)	<u>433,667</u>	<u>(48)</u>	<u>(27,677)</u>	<u>405,942</u>
Nonoperating revenues (expenses)				
Interest revenue	143,174	-	-	143,174
Interest expense	-	-	-	-
Transfers out	(1,524)	-	-	(1,524)
Total nonoperating revenues (expenses)	<u>141,650</u>	<u>-</u>	<u>-</u>	<u>141,650</u>
Net income (loss)	575,317	(48)	(27,677)	547,592
Retained earnings, October 1, 1998	<u>3,701,389</u>	<u>10,163</u>	<u>(270,044)</u>	<u>3,441,508</u>
Retained earnings, September 30, 1999	<u>\$ 4,276,706</u>	<u>\$ 10,115</u>	<u>\$ (297,721)</u>	<u>\$ 3,989,100</u>

Leon County, Florida
Internal Service Funds
Combining Statement of Cash Flows
Year ended September 30, 1999

	Insurance Service Fund	Communication Trust Fund	Motor Pool Fund	Master Lease	Total Internal Service Funds
Operating Activities					
Operating income (loss)	\$ 433,667	\$ (48)	\$ (27,677)	\$ -	\$ 405,942
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	414	-	19,653	-	20,067
Unrealized gains	-	-	-	-	-
Net (increase) decrease in:					
Receivables	-	-	(8,310)	-	(8,310)
Inventories	-	-	-	-	-
Other assets	-	(21,085)	-	-	(21,085)
Increase (decrease) in:					
Accounts payable	(16,351)	9,004	11,870	-	4,523
Accrued liabilities	(1,494)	-	(6,155)	-	(7,649)
Other liabilities	256,145	-	-	-	256,145
Net cash provided by (used in) operating activities	672,381	(12,129)	(10,619)	-	649,633
Noncapital financing activities					
Repayments on interfund loans	83,696	3,860	12,827	79,605	179,988
Net cash provided by noncapital financing activities	83,696	3,860	12,827	79,605	179,988
Capital and related financing activities					
Acquisition and/or construction of capital assets	-	-	(2,208)	-	(2,208)
Transfers out	(1,524)	-	-	-	(1,524)
Net cash used in capital and related financing activities	(1,524)	-	(2,208)	-	(3,732)
Investing activities					
Purchase of investments	-	-	-	-	-
Sale of investments	-	-	-	-	-
Interest received	154,802	-	-	-	154,802
Net cash provided by investing activities	154,802	-	-	-	154,802
Net increase (decrease) in cash	909,355	(8,269)	-	79,605	980,691
Cash at beginning of year	1,044,721	8,269	-	34,303	1,087,293
Cash at end of year	\$ 1,954,076	\$ -	\$ -	\$ 113,908	\$ 2,067,984
Noncash Investing, Capital and Financing Activities:					
Unrealized gain/(loss) on fair value of investments	\$ (11,292)	\$ -	\$ -	\$ -	\$ (11,292)

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Employee Benefits Fund

To account for the receipt and disbursement of amounts withheld from employees' wages such as payroll taxes and health insurance which are remitted to other agencies or governments.

Taxes and Licenses Fund

To account for payments received for taxes and licenses which are remitted to other funds and governments.

Child Support Fund

To account for child support payments received and held by the Clerk of Courts in a fiduciary capacity and remitted to a court designated individual.

County Court Registry Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Clerk Suspense Fund

To account for assets held in a fiduciary capacity such as intangible tax and documentary stamp receipts which are remitted to the State of Florida.

Tax Deed Redemption Fund

To account for fees and other monies received from sale of tax deeds as well as account for the associated costs involved.

Juror and Witness Trust Fund

To account for payments received from the State of Florida and remitted to jurors and witnesses.

County Court Trust Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Trust and Agency Funds

(continued)

Restitution Trust Fund

To account for monies received in court ordered restitution and the disbursement to the court ordered recipient.

Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from governmental agencies for condemnation of property while awaiting final judgment in Circuit Court. The resources are then disbursed in accordance with court ordered judgment.

Non-Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from sources other than governmental agencies requiring monies to be posted for civil actions in the circuit court. The monies are expended in accordance with court order.

Bail Bond Trust Fund

To account for monies received and held by the Clerk of Courts in a fiduciary capacity received from the Sheriff's Department on misdemeanor and felony cases.

Flower and Gift

To account for employee contributions which are to be expended for a designated purpose.

IDA

To account for warrant fees, prisoner housing and work release fees which are remitted to other agencies.

Sheriff Suspense

To account for monies such as restitution, forfeitures, and miscellaneous revenue which are remitted to a third party.

Sheriff Inmate Expendable Trust

To account for the assets held by the Sheriff for prisoners which is expended on their personal effects.

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 1999

	Employee Benefits Agency Fund	Taxes and Licenses Agency Fund	Child Support Agency Fund	County Court Registry Agency Fund
Assets				
Cash	\$ 38	\$ 460,003	\$ 22,583	\$ 17,517
Cash with fiscal agent	120,000	-	-	-
Investments	-	1,602,728	-	26,450
Accounts receivable	591,818	28,092	26,167	-
Intergovernmental receivables	-	-	-	-
Due from other funds	14,621	-	3,790	76,648
Inventories	-	-	-	-
Total assets	\$ 726,477	\$ 2,090,823	\$ 52,540	\$ 120,615
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ 120,384	\$ 41,422	\$ 200
Accrued expenses	458,479	-	-	-
Intergovernmental payables	-	767,658	1,230	-
Due to other funds	267,998	352,070	9,888	1,000
Deposits	-	850,711	-	119,415
Total liabilities	726,477	2,090,823	52,540	120,615
Fund balances:				
Reserved for inmate expenditures	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 726,477	\$ 2,090,823	\$ 52,540	\$ 120,615

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 1999

	Clerk Suspense Agency Fund	Tax Deed Redemption Agency Fund	Juror and Witness Trust Agency Fund	County Court Trust Agency Fund
Assets				
Cash	\$ 239,171	\$ 94,397	\$ 7,436	\$ 723,685
Cash with fiscal agent	-	-	-	-
Investments	94,200	14,475	-	417,425
Accounts receivable	-	46	-	-
Intergovernmental receivables	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Total assets	\$ 333,371	\$ 108,918	\$ 7,436	\$ 1,141,110
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 35,779	\$ 108,918	\$ -	\$ 20,870
Accrued expenses	-	-	-	-
Intergovernmental payables	206,809	-	5,180	222,246
Due to other funds	16,610	-	2,256	288,399
Deposits	74,173	-	-	609,595
Total liabilities	333,371	108,918	7,436	1,141,110
Fund balances:				
Reserved for inmate expenditures	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 333,371	\$ 108,918	\$ 7,436	\$ 1,141,110

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 1999

	Restitution Trust Agency Fund	Condemnation Agency Fund	Non- Condemnation Agency Fund	Bail Bond Trust Agency Fund
Assets				
Cash	\$ 26,645	\$ 271,256	\$ 908,316	\$ 264,081
Cash with fiscal agent	-	-	-	-
Investments	-	485,812	-	-
Accounts receivable	107	-	-	-
Intergovernmental receivables	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Total assets	<u>\$ 26,752</u>	<u>\$ 757,068</u>	<u>\$ 908,316</u>	<u>\$ 264,081</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 26,752	\$ 139,550	\$ 100,238	\$ 11,450
Accrued expenses	-	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	32,553	-	-
Deposits	-	584,965	808,078	252,631
Total liabilities	<u>26,752</u>	<u>757,068</u>	<u>908,316</u>	<u>264,081</u>
Fund balances:				
Reserved for inmate expenditures	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 26,752</u>	<u>\$ 757,068</u>	<u>\$ 908,316</u>	<u>\$ 264,081</u>

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 1999

	Flower and Gift Agency Fund	IDA Agency Fund	Sheriff Suspense Agency Fund	Inmate Expendable Trust Fund	Total Trust and Agency Funds
Assets					
Cash	\$ 779	\$ 57,436	\$ 76,857	\$ 524,883	\$ 3,695,083
Cash with fiscal agent	-	-	-	-	120,000
Investments	-	-	-	-	2,641,090
Accounts receivable	-	-	-	-	646,230
Intergovernmental receivables	-	-	371	-	371
Due from other funds	-	14,775	-	-	109,834
Inventories	-	-	-	6,899	6,899
Total assets	\$ 779	\$ 72,211	\$ 77,228	\$ 531,782	\$ 7,219,507
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ 53	\$ -	\$ 15,807	\$ 621,423
Accrued expenses	-	-	-	-	458,479
Intergovernmental payables	-	-	-	-	1,203,123
Due to other funds	-	62,456	53,549	167,045	1,253,824
Deposits	779	9,702	23,679	13,288	3,347,016
Total liabilities	779	72,211	77,228	196,140	6,883,865
Fund balances:					
Reserved for inmate expenditures	-	-	-	335,642	335,642
Total fund balances	-	-	-	335,642	335,642
Total liabilities and fund balances	\$ 779	\$ 72,211	\$ 77,228	\$ 531,782	\$ 7,219,507

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 1999

	Balance October 1, 1998	Additions	Deletions	Balance September 30, 1999
Board of County Commissioners:				
Employee Benefits Fund:				
Assets				
Cash	\$ 570,552	\$ 139,080,575	\$ 139,651,089	\$ 38
Cash with fiscal agent	120,000	-	-	120,000
Accounts receivable	145	594,310	2,637	591,818
Due from other funds	-	123,693,955	123,679,334	14,621
Other assets	-	-	-	-
Total assets	<u>\$ 690,697</u>	<u>\$ 263,368,840</u>	<u>\$ 263,333,060</u>	<u>\$ 726,477</u>
Liabilities				
Accounts payable	\$ 133,937	\$ 17,240,191	\$ 17,374,128	\$ -
Accrued expenses	540,519	7,930,125	8,012,165	458,479
Due to other funds	16,241	783,032	531,275	267,998
Intergovernmental payables	-	-	-	-
Deferred compensation payable	-	-	-	-
Total liabilities	<u>\$ 690,697</u>	<u>\$ 25,953,348</u>	<u>\$ 25,917,568</u>	<u>\$ 726,477</u>
Tax Collector:				
Taxes and Licenses Fund:				
Assets				
Cash	\$ 595,759	\$ 180,366,724	\$ 180,502,480	\$ 460,003
Cash with fiscal agent	-	-	-	-
Investments	1,146,996	73,931,268	73,475,536	1,602,728
Accounts receivable	25,463	386,769	384,140	28,092
Intergovernmental receivables	-	-	-	-
Total assets	<u>\$ 1,768,218</u>	<u>\$ 254,684,761</u>	<u>\$ 254,362,156</u>	<u>\$ 2,090,823</u>
Liabilities				
Accounts payable	\$ 119,024	\$ 7,239,985	\$ 7,238,625	\$ 120,384
Due to other funds	225,072	65,950,698	65,823,700	352,070
Intergovernmental payables	589,486	106,739,217	106,561,045	767,658
Deposits	834,636	1,873,946	1,857,871	850,711
Deferred compensation payable	-	-	-	-
Total liabilities	<u>\$ 1,768,218</u>	<u>\$ 181,803,846</u>	<u>\$ 181,481,241</u>	<u>\$ 2,090,823</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 1999

	Balance October 1, 1998	Additions	Deletions	Balance September 30, 1999
Clerk of the Circuit Court:				
Child Support Fund:				
Assets				
Cash	\$ 37,614	\$ 16,173,300	\$ 16,188,331	\$ 22,583
Accounts receivable	16,188	68,312	58,333	26,167
Due from other funds	2,538	6,377	5,125	3,790
Total assets	<u>\$ 56,900</u>	<u>\$ 16,247,989</u>	<u>\$ 16,251,789</u>	<u>\$ 52,540</u>
Liabilities				
Accounts payable	\$ 42,241	\$ 15,956,240	\$ 15,957,059	\$ 41,422
Intergovernmental payables	816	16,660	16,246	1,230
Due to other funds	13,283	305,664	309,059	9,888
Total liabilities	<u>\$ 56,900</u>	<u>\$ 16,278,564</u>	<u>\$ 16,282,364</u>	<u>\$ 52,540</u>
County Court Registry Fund:				
Assets				
Cash	\$ 74,718	\$ 135,409	\$ 192,610	\$ 17,517
Investments	26,450	-	-	26,450
Accounts receivable	100	-	100	-
Due from other funds	110	76,648	110	76,648
Total assets	<u>\$ 101,378</u>	<u>\$ 212,057</u>	<u>\$ 192,820</u>	<u>\$ 120,615</u>
Liabilities				
Accounts payable	\$ 1,033	\$ 116,872	\$ 117,705	\$ 200
Due to other funds	-	1,000	-	1,000
Deposits	100,345	137,172	118,102	119,415
Total liabilities	<u>\$ 101,378</u>	<u>\$ 255,044</u>	<u>\$ 235,807</u>	<u>\$ 120,615</u>
Suspense Fund:				
Assets				
Cash	\$ 111,613	\$ 18,469,830	\$ 18,342,272	\$ 239,171
Investments	94,200	-	-	94,200
Accounts receivable	-	-	-	-
Intergovernmental receivables	2,375	-	2,375	-
Due from other funds	7,162	-	7,162	-
Total assets	<u>\$ 215,350</u>	<u>\$ 18,469,830</u>	<u>\$ 18,351,809</u>	<u>\$ 333,371</u>
Liabilities				
Accounts payable	\$ 21,424	\$ 420,623	\$ 406,268	\$ 35,779
Intergovernmental payables	79,281	17,042,585	16,915,057	206,809
Due to other funds	43,427	1,513,193	1,540,010	16,610
Deposits	71,218	4,568	1,613	74,173
Total liabilities	<u>\$ 215,350</u>	<u>\$ 18,980,969</u>	<u>\$ 18,862,948</u>	<u>\$ 333,371</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 1999

	Balance October 1, 1998	Additions	Deletions	Balance September 30, 1999
Clerk of the Circuit Court (continued):				
Tax Deed Redemption Fund:				
Assets				
Cash	\$ 79,640	\$ 292,360	\$ 277,603	\$ 94,397
Investments	14,475			14,475
Accounts receivable	-	46	-	46
Due from other funds	-			-
Total assets	<u>\$ 94,115</u>	<u>\$ 292,406</u>	<u>\$ 277,603</u>	<u>\$ 108,918</u>
Liabilities				
Accounts payable	\$ 94,115	\$ 398,587	\$ 383,784	\$ 108,918
Due to other funds	-	-	-	-
Total liabilities	<u>\$ 94,115</u>	<u>\$ 398,587</u>	<u>\$ 383,784</u>	<u>\$ 108,918</u>
Juror and Witness Trust Fund:				
Assets				
Cash	\$ -	\$ 89,932	\$ 82,496	\$ 7,436
Accounts receivable	-	-	-	-
Intergovernmental receivables	-	-	-	-
Due from other funds	600		600	-
Total assets	<u>\$ 600</u>	<u>\$ 89,932</u>	<u>\$ 83,096</u>	<u>\$ 7,436</u>
Liabilities				
Accounts payable	\$ -	\$ 8,024	\$ 8,024	\$ -
Intergovernmental payables	532	79,599	74,951	5,180
Due to other funds	68	8,912	6,724	2,256
Total liabilities	<u>\$ 600</u>	<u>\$ 96,535</u>	<u>\$ 89,699</u>	<u>\$ 7,436</u>
County Court Trust Fund:				
Assets				
Cash	\$ 961,140	\$ 10,582,402	\$ 10,819,857	\$ 723,685
Investments	617,425		200,000	417,425
Accounts receivable	14,965	41,516	56,481	-
Intergovernmental receivables	-			-
Due from other funds	54,747	720,807	775,554	-
Total assets	<u>\$ 1,648,277</u>	<u>\$ 11,344,725</u>	<u>\$ 11,851,892</u>	<u>\$ 1,141,110</u>
Liabilities				
Accounts payable	\$ 24,779	\$ 7,615,396	\$ 7,619,305	\$ 20,870
Intergovernmental payables	235,488	7,546,926	7,560,168	222,246
Due to other funds	284,644	2,061,682	2,057,927	288,399
Deposits	1,103,366	62,330	556,101	609,595
Total liabilities	<u>\$ 1,648,277</u>	<u>\$ 17,286,334</u>	<u>\$ 17,793,501</u>	<u>\$ 1,141,110</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 1999

	Balance October 1, 1998	Additions	Deletions	Balance September 30, 1999
Clerk of the Circuit Court (continued):				
Restitution Trust Fund:				
Assets				
Cash	\$ 21,500	\$ 67,354	\$ 62,209	\$ 26,645
Accounts receivable	632	1,286	1,811	107
Total assets	<u>\$ 22,132</u>	<u>\$ 68,640</u>	<u>\$ 64,020</u>	<u>\$ 26,752</u>
Liabilities				
Accounts payable	\$ 22,132	\$ 72,849	\$ 68,229	\$ 26,752
Due to other funds	-	27,178	27,178	-
Total liabilities	<u>\$ 22,132</u>	<u>\$ 100,027</u>	<u>\$ 95,407</u>	<u>\$ 26,752</u>
Condemnation Fund:				
Assets				
Cash	\$ 1,008,803	\$ 8,584,085	\$ 9,321,632	\$ 271,256
Investments	484,421	32,617	31,226	485,812
Due from other funds	710	-	710	-
Total assets	<u>\$ 1,493,934</u>	<u>\$ 8,616,702</u>	<u>\$ 9,353,568</u>	<u>\$ 757,068</u>
Liabilities				
Accounts payable	\$ -	\$ 9,587,074	\$ 9,447,524	\$ 139,550
Intergovernmental payables	-	-	-	-
Due to other funds	26,867	32,617	26,931	32,553
Deposits	1,467,067	8,569,204	9,451,306	584,965
Total liabilities	<u>\$ 1,493,934</u>	<u>\$ 18,188,895</u>	<u>\$ 18,925,761</u>	<u>\$ 757,068</u>
Total liabilities	<u>\$ 1,493,934</u>	<u>\$ 18,188,895</u>	<u>\$ 18,925,761</u>	<u>\$ 757,068</u>
Non-Condemnation Fund:				
Assets				
Cash	\$ 1,004,030	\$ 1,421,328	\$ 1,517,042	\$ 908,316
Due from other funds	-	2,267	2,267	-
Total assets	<u>\$ 1,004,030</u>	<u>\$ 1,423,595</u>	<u>\$ 1,519,309</u>	<u>\$ 908,316</u>
Liabilities				
Accounts payable	\$ -	\$ 1,463,370	\$ 1,363,132	\$ 100,238
Intergovernmental payables	-	-	-	-
Due to other funds	-	250,018	250,018	-
Deposits	1,004,030	1,170,476	1,366,428	808,078
Total liabilities	<u>\$ 1,004,030</u>	<u>\$ 2,883,864</u>	<u>\$ 2,979,578</u>	<u>\$ 908,316</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 1999

	Balance October 1, 1998	Additions	Deletions	Balance September 30, 1999
Clerk of the Circuit Court (continued):				
Bail Bond Trust Fund:				
Assets				
Cash	\$ 246,837	\$ 484,035	\$ 466,791	\$ 264,081
Due from other funds	-	920	920	-
Total assets	<u>\$ 246,837</u>	<u>\$ 484,955</u>	<u>\$ 467,711</u>	<u>\$ 264,081</u>
Liabilities				
Accounts payable	\$ 500	\$ 489,653	\$ 478,703	\$ 11,450
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	-	-
Deposits	246,337	493,996	487,702	252,631
Total liabilities	<u>\$ 246,837</u>	<u>\$ 983,649</u>	<u>\$ 966,405</u>	<u>\$ 264,081</u>
Assets				
Cash with fiscal agent			\$	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities				
Deferred compensation payable			\$	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff				
Flower and Gift:				
Assets				
Cash	\$ 1,509	\$ 11,752	\$ 12,482	\$ 779
Total assets	<u>\$ 1,509</u>	<u>\$ 11,752</u>	<u>\$ 12,482</u>	<u>\$ 779</u>
Liabilities				
Deposits	\$ 1,509	\$ 11,752	\$ 12,482	\$ 779
Total liabilities	<u>\$ 1,509</u>	<u>\$ 11,752</u>	<u>\$ 12,482</u>	<u>\$ 779</u>
IDA:				
Assets				
Cash	\$ 59,174	\$ 689,751	\$ 691,489	\$ 57,436
Due from other funds	16,877	14,775	16,877	14,775
Intergovernmental receivables	6,885	6,480	13,365	-
Total assets	<u>\$ 82,936</u>	<u>\$ 711,006</u>	<u>\$ 721,731</u>	<u>\$ 72,211</u>
Liabilities				
Accounts payable	\$ 5	\$ 53	\$ 5	\$ 53
Due to other funds	71,479	744,687	753,710	62,456
Deposits	11,452	20,609	22,359	9,702
Total liabilities	<u>\$ 82,936</u>	<u>\$ 765,349</u>	<u>\$ 776,074</u>	<u>\$ 72,211</u>

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 1999

	Balance October 1, 1998	Additions	Deletions	Balance September 30, 1999
Sheriff (continued):				
Suspense:				
Assets				
Cash	\$ 17,708	\$ 237,421	\$ 178,272	\$ 76,857
Accounts receivable	1,358	-	1,358	-
Intergovernmental receivables	914	1,075	1,618	371
Total assets	\$ 19,980	\$ 238,496	\$ 181,248	\$ 77,228
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	\$ 19,980	\$ 288,150	\$ 254,581	\$ 53,549
Deposits	-	23,679	-	23,679
Total liabilities	\$ 19,980	\$ 311,829	\$ 254,581	\$ 77,228
 Total All Agency Funds				
Assets				
Cash	\$ 4,790,597	\$ 376,686,258	\$ 378,306,655	\$ 3,170,200
Cash with fiscal agent	120,000	-	-	120,000
Investments	2,383,967	73,963,885	73,706,762	2,641,090
Accounts receivable	58,851	1,092,239	504,860	646,230
Intergovernmental receivables	10,174	7,555	17,358	371
Due from other funds	82,744	124,515,749	124,488,659	109,834
h	-	-	-	-
Total assets	\$ 7,446,333	\$ 576,265,686	\$ 577,024,294	\$ 6,687,725
Liabilities:				
Accounts payable	\$ 459,190	\$ 60,608,917	\$ 60,462,491	\$ 605,616
Accrued expenses	540,519	7,930,125	8,012,165	458,479
Intergovernmental payables	905,603	131,424,987	131,127,467	1,203,123
Due to other funds	701,061	71,966,831	71,581,113	1,086,779
Deposits	4,839,960	12,367,732	13,873,964	3,333,728
Deferred compensation payable	-	-	-	-
Total liabilities	\$ 7,446,333	\$ 284,298,592	\$ 285,057,200	\$ 6,687,725

STATISTICAL SECTION

Leon County, Florida

General Governmental Expenditures By Function⁽¹⁾

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Physical Environment	Transportation	Economic Environment	Human Services	Culture/ Recreation	Capital Projects	Debt Service	Total
1990	\$16,622,904	\$ 17,863,379	\$ 4,428,972	\$ 6,497,869	\$ 2,107,170	\$ 2,418,611	\$ 2,877,917	\$16,145,145	\$ 5,378,496	\$ 74,340,463
Percent of Total	22.37%	24.03%	5.96%	8.74%	2.83%	3.25%	3.87%	21.72%	7.23%	100.00%
1991	\$20,966,270	\$ 19,446,499	\$ 5,177,073	\$ 6,205,282	\$ 2,301,634	\$ 2,797,553	\$ 3,979,309	\$ 9,401,330	\$ 5,502,481	\$ 75,777,431
Percent of Total	27.67%	25.66%	6.83%	8.19%	3.04%	3.69%	5.25%	12.41%	7.26%	100.00%
1992	\$22,415,477	\$ 22,160,850	\$ 4,079,094	\$ 7,164,926	\$ 2,406,069	\$ 3,023,449	\$ 4,174,169	\$30,066,195	\$11,622,393	\$107,112,622
Percent of Total	20.92%	20.69%	3.81%	6.69%	2.25%	2.82%	3.90%	28.07%	10.85%	100.00%
1993	\$23,556,176	\$ 25,807,049	\$ 3,636,646	\$ 9,260,206	\$ 3,723,903	\$ 2,730,711	\$ 4,754,873	\$12,700,885	\$11,094,060	\$ 97,264,509
Percent of Total	24.21%	26.53%	3.74%	9.52%	3.83%	2.81%	4.89%	13.06%	11.41%	100.00%
1994	\$25,116,135	\$ 29,318,368	\$ 3,862,821	\$ 9,325,634	\$ 3,516,448	\$ 3,326,394	\$ 5,552,394	\$ 3,099,418	\$10,830,802	\$ 93,948,414
Percent of Total	26.73%	31.21%	4.11%	9.93%	3.74%	3.54%	5.91%	3.30%	11.53%	100.00%
1995	\$24,953,890	\$ 32,295,949	\$ 5,032,633	\$17,153,724	\$ 3,520,081	\$ 3,959,017	\$ 5,546,018	\$ 3,236,274	\$10,761,696	\$106,459,282
Percent of Total	23.43%	30.34%	4.73%	16.11%	3.31%	3.72%	5.21%	3.04%	10.11%	100.00%
1996	\$28,228,647	\$ 36,834,775	\$ 6,075,451	\$ 9,558,155	\$ 3,505,467	\$ 3,770,052	\$ 5,733,427	\$ 7,574,441	\$10,608,843	\$111,889,258
Percent of Total	25.24%	32.92%	5.43%	8.54%	3.13%	3.37%	5.12%	6.77%	9.48%	100.00%
1997	\$32,012,177	\$ 37,855,378	\$ 7,865,130	\$14,760,789	\$ 2,562,656	\$ 4,071,132	\$ 6,438,148	\$ 4,581,670	\$10,994,339	\$121,141,419
Percent of Total	26.43%	31.25%	6.49%	12.18%	2.12%	3.36%	5.31%	3.78%	9.08%	100.00%
1998	\$31,721,836	\$ 39,105,616	\$ 9,261,186	\$23,182,401	\$ 2,901,936	\$ 4,262,864	\$ 6,322,246	\$ 5,999,860	\$11,458,065	\$134,216,009
Percent of Total	23.63%	29.14%	6.90%	17.27%	2.16%	3.18%	4.71%	4.47%	8.54%	100.00%
1999	#####	\$45,764,208	\$7,040,241	#####	\$5,125,514	\$4,426,836	\$6,114,994	\$8,327,758	#####	\$134,431,041
Percent of Total	23.63%	34.04%	5.24%	9.47%	3.81%	3.29%	4.55%	6.19%	9.76%	100.00%

Notes: (1) Includes General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds

Leon County, Florida
General Governmental Revenues By Source⁽¹⁾
Last Ten Fiscal Years

Fiscal Year	Taxes⁽²⁾	Licenses and Permits	Inter-governmental	Charges for Services⁽³⁾	Fines and Forfeitures	Miscellaneous Revenues⁽⁴⁾	Total
1990	\$ 41,150,878	\$ 1,051,234	\$ 14,863,926	\$ 7,563,158	\$ 1,682,580	\$ 5,716,693	\$ 72,028,469
Percent of Total	57.12%	1.46%	20.64%	10.50%	2.34%	7.94%	100.00%
1991	\$ 48,038,197	\$ 680,092	\$ 14,686,382	\$ 8,225,833	\$ 1,635,576	\$ 6,226,635	\$ 79,492,715
Percent of Total	60.42%	0.86%	18.48%	10.35%	2.06%	7.83%	100.00%
1992	\$ 53,610,476	\$ 904,032	\$ 15,193,033	\$ 7,585,503	\$ 1,612,418	\$ 7,379,573	\$ 86,285,035
Percent of Total	62.13%	1.05%	17.61%	8.79%	1.87%	8.55%	100.00%
1993	\$ 59,247,441	\$ 989,882	\$ 17,786,077	\$ 8,378,976	\$ 1,332,167	\$ 6,072,540	\$ 93,807,083
Percent of Total	63.16%	1.06%	18.96%	8.93%	1.42%	6.47%	100.00%
1994	\$ 63,152,609	\$ 1,291,826	\$ 19,757,081	\$ 9,768,835	\$ 1,182,292	\$ 5,219,661	\$ 100,372,304
Percent of Total	62.92%	1.29%	19.68%	9.73%	1.18%	5.20%	100.00%
1995	\$ 67,309,237	\$ 1,415,166	\$ 22,450,155	\$ 8,801,023	\$ 1,139,016	\$ 6,467,747	\$ 107,582,344
Percent of Total	62.56%	1.32%	20.87%	8.18%	1.06%	6.01%	100.00%
1996	\$ 72,568,395	\$ 1,723,087	\$ 18,763,185	\$ 13,508,157	\$ 1,479,205	\$ 5,327,129	\$ 113,369,158
Percent of Total	64.01%	1.52%	16.55%	11.92%	1.30%	4.70%	100.00%
1997	\$ 76,224,312	\$ 1,652,890	\$ 23,609,357	\$ 11,310,385	\$ 1,385,120	\$ 6,599,634	\$ 120,781,698
Percent of Total	63.11%	1.37%	19.55%	9.36%	1.15%	5.46%	100.00%
1998	\$ 80,777,322	\$ 2,321,885	\$ 26,591,904	\$ 11,763,588	\$ 3,281,358	\$ 7,515,227	\$ 132,251,284
Percent of Total	61.08%	1.76%	20.11%	8.89%	2.48%	5.68%	100.00%
1999	\$84,536,788	\$2,116,674	\$26,016,921	\$12,949,811	\$3,322,766	\$6,433,973	\$135,376,933
Percent of Total	62.45%	1.56%	19.22%	9.57%	2.45%	4.75%	100.00%

Notes: (1) Includes General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds

(2) Includes ad valorem, franchise, and local option gas taxes

(3) Includes impact fees and special assessments levied and collected

(4) Includes interest income

Leon County, Florida
General Governmental Tax Revenues By Source
Last Ten Fiscal Years

Fiscal Year	Property Taxes		Non Ad Valorem Assessment		Cable	Solid Waste	Waste Disposal ⁽¹⁾	Water & Sewer ⁽¹⁾	Local Option Resort Taxes	Local Option Gas Taxes	County One-Cent Voted Sales Tax ⁽²⁾	Total	
	Current	Delinquent	Current	Delinquent	Television						Electricity		Tax ⁽²⁾
1990	\$29,419,881	\$ 316,167	-	-	\$ 90,132	\$2,270,088	\$ 99,351	-	-	\$ 728,850	\$ 2,675,172	\$ 5,551,237	\$41,150,878
1991	\$33,038,254	\$ 191,639	-	-	\$ 120,187	\$2,387,917	\$ 108,903	-	-	\$ 724,535	\$ 2,764,240	\$ 8,702,522	\$48,038,197
1992	\$36,664,419	\$ 359,906	\$ 523,000	\$ 1,854	\$ 137,301	\$2,722,754	\$ 124,157	-	-	\$ 757,650	\$ 3,175,450	\$ 9,143,985	\$53,610,476
1993	\$40,657,395	\$ 233,653	\$ 552,001	\$ 3,307	\$ 266,470	\$2,766,391	\$ 136,033	-	-	\$ 825,886	\$ 2,994,755	\$10,811,550	\$59,247,441
1994	\$43,797,319	\$ 255,488	\$ 543,245	\$ 20,323	\$ 282,905	\$2,829,392	\$ 152,138	-	-	\$ 1,071,794	\$ 2,905,088	\$11,294,917	\$63,152,609
1995	\$45,973,658	\$ 482,014	\$ 575,701	\$ 2,261	\$ 250,779	\$3,085,958	\$ 168,875	-	-	\$ 1,313,096	\$ 3,168,025	\$12,288,870	\$67,309,237
1996	\$47,604,760	\$1,945,370	\$ 540,572	\$ 27,428	\$ 349,862	\$3,604,332	\$ 154,016	\$ 390,650	#####	\$ 1,371,892	\$ 3,135,767	\$13,308,482	\$72,568,395
1997	\$52,323,235	\$ 945,578	\$ 574,261	\$ 5,309	\$ 384,047	\$3,599,556	\$ 123,308	\$ 414,383	\$ 52,449	\$ 1,442,135	\$ 3,181,921	\$13,178,130	\$76,224,312
1998	\$56,387,300	\$ 210,127	\$ 583,727	\$ 4,709	\$ 498,075	\$4,112,328	\$ 202,305	-	#####	\$ 1,542,180	\$ 2,872,230	\$14,145,487	\$80,777,322
1999	\$60,066,091	\$197,440	\$572,398	\$30,025	\$431,222	\$3,188,511	\$133,437	-	\$168,805	\$400,244	\$3,105,658	\$16,242,957	\$84,536,789

Notes: (1) There were no County Water and Sewer Franchise Fees or Waste Disposal Franchise Fees collected during the fiscal years 1989 through 1995. Waste disposal fees for fiscal year 1998 are reported as part of the enterprise funds revenues.

(2) There were no County One-Cent Voted Gas Taxes levied or collected during the fiscal year 1989.

Leon County, Florida
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy⁽¹⁾	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy
1990	31,841,432	29,419,881	92.40	316,167	29,736,048	93.39
1991	34,495,250	33,038,254	95.78	191,639	33,229,893	96.33
1992	38,233,438	36,664,419	95.90	359,906	37,024,325	96.84
1993	42,312,575	40,657,395	96.09	233,653	40,891,048	96.64
1994	45,618,291	43,797,319	96.01	255,488	44,052,807	96.57
1995	47,920,504	45,973,658	95.94	482,014	46,455,672	96.94
1996	51,397,512	47,604,760	92.62	1,945,370	49,550,130	96.41
1997	58,663,393	52,323,235	89.19	945,578	53,268,813	90.80
1998	62,465,082	56,387,300	90.27	210,127	56,597,427	90.61
1999	62,465,082	60,066,091	96.16	197,440	60,263,531	96.48

Notes: (1) Source: Leon County Property Appraiser

Leon County, Florida
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Centrally Assessed Property ⁽²⁾		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value ⁽¹⁾	Estimated Actual Value	Assessed Value ⁽¹⁾	Estimated Actual Value	Assessed Value ⁽¹⁾	Estimated Actual Value	Assessed Value ⁽¹⁾	Estimated Actual Value	
1990	7,093,389,345	8,345,163,935	1,120,272,724	1,317,967,911	5,905,455	6,947,594	8,219,567,524	9,670,079,440	85.00%
1991	7,474,447,960	8,793,468,188	1,159,967,728	1,364,667,915	6,137,998	7,221,174	8,640,553,686	10,165,357,277	85.00%
1992	7,792,018,641	9,167,080,754	1,203,223,360	1,415,556,894	5,894,213	6,934,368	9,001,136,214	10,589,572,016	85.00%
1993	8,022,413,541	9,438,133,578	1,219,514,110	1,434,722,482	5,714,573	6,723,027	9,247,642,224	10,879,579,087	85.00%
1994	8,512,189,098	10,014,340,115	1,248,196,578	1,468,466,562	5,972,917	7,026,961	9,766,358,593	11,489,833,638	85.00%
1995	9,741,542,073	11,460,637,733	1,520,773,779	1,789,145,622	6,252,264	7,355,605	11,268,568,116	13,257,138,960	85.00%
1996	10,250,111,134	12,058,954,275	1,546,622,343	1,819,555,698	6,096,670	7,172,553	11,802,830,147	13,885,682,526	85.00%
1997	#####	12,600,439,429	1,592,742,366	1,873,814,548	6,396,715	7,525,547	12,309,512,596	14,481,779,524	85.00%
1998	11,391,904,713	13,402,240,839	1,631,483,462	1,919,392,308	10,555,033	12,417,686	13,033,943,208	15,334,050,833	85.00%
1999	11,829,614,688	13,917,193,751	1,735,614,116	2,041,898,960	8,929,705	10,505,535	13,574,158,509	15,969,598,246	85.00%

Notes: (1) Source: Leon County Property Appraiser
(2) Centrally assessed property consists of railroad and telegraph systems which are assessed by the State of Florida.

Leon County, Florida
Property Tax Rates
Direct and Overlapping Governments⁽¹⁾⁽²⁾
Last Ten Fiscal Years

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<u>Board of County Commissioners:</u>										
General Fund	8.0900	8.2900	8.8600	8.7600	8.6600	8.6400	8.6200	8.6200	8.6000	8.6000
Fine and Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Total General County	<u>8.0900</u>	<u>8.2900</u>	<u>8.8600</u>	<u>8.7600</u>	<u>8.6600</u>	<u>8.6400</u>	<u>8.6200</u>	<u>8.6200</u>	<u>8.6000</u>	<u>8.6000</u>
<u>District School System:</u>										
District School Operating Fund	8.8560	8.8750	9.0040	8.9440	9.0280	9.4640	9.2370	9.2370	9.3640	9.2900
District School Debt Service	1.9670	1.8960	1.7860	1.5400	1.4700	1.3970	1.2660	1.2660	1.2260	1.0990
Total School System	<u>10.8230</u>	<u>10.7710</u>	<u>10.7900</u>	<u>10.4840</u>	<u>10.4980</u>	<u>10.8610</u>	<u>10.5030</u>	<u>10.5030</u>	<u>10.5900</u>	<u>10.3890</u>
Total County-Wide	<u>18.9130</u>	<u>19.0610</u>	<u>19.6500</u>	<u>19.2440</u>	<u>19.1580</u>	<u>19.5010</u>	<u>19.1230</u>	<u>19.1230</u>	<u>19.1900</u>	<u>18.9890</u>
<u>Special Districts:</u>										
Falls Chase Special Taxing District	224.8330	52.7950	52.2900	145.3588	44.6726	2.8240	2.7820	2.7820	-	-
Falls Chase Debt				52.9290						
<u>Independent Special Service District</u>										
NW Florida Water Management District	.0488	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Downtown Improvement Authority	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<u>Municipalities:</u>										
Tallahassee	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000

Notes: (1) Source: Leon County Property Appraiser
(2) Rates are stated as an amount per \$1,000 of assessed value.

Leon County, Florida
Assessed Property Values
Leon County and Municipalities Therein⁽¹⁾
Last Ten Fiscal Years

<u>Assessed Value as of January 1,</u>	<u>Tallahassee</u>	<u>Unincorporated Areas</u>	<u>Leon County (Total)</u>
1990	\$ 6,119,540,996	\$ 2,100,026,528	\$ 8,219,567,524
Percent of Total	74.45%	25.55%	100.00%
1991	\$ 6,361,162,105	\$ 2,279,391,581	\$ 8,640,553,686
Percent of Total	74.45%	25.55%	100.00%
1992	\$ 6,584,152,222	\$ 2,416,983,992	\$ 9,001,136,214
Percent of Total	74.45%	25.55%	100.00%
1993	\$ 6,720,821,225	\$ 2,526,820,999	\$ 9,247,642,224
Percent of Total	74.45%	25.55%	100.00%
1994	\$ 7,052,837,231	\$ 2,713,521,362	\$ 9,766,358,593
Percent of Total	74.45%	25.55%	100.00%
1995	\$ 8,389,729,947	\$ 2,878,838,169	\$11,268,568,116
Percent of Total	74.45%	25.55%	100.00%
1996	\$ 8,749,065,709	\$ 3,053,764,438	\$11,802,830,147
Percent of Total	74.45%	25.55%	100.00%
1997	\$9,043,725,180	\$3,265,787,416	\$12,309,512,596
Percent of Total	73.47%	25.55%	99.02%
1998	\$ 9,537,873,007	\$ 3,496,070,201	\$13,033,943,208
Percent of Total	73.18%	26.82%	100.00%
1999	\$ 9,900,598,317	\$ 3,673,560,192	\$13,574,158,509
Percent of Total	72.94%	27.06%	100.00%

Notes: (1) Source: Leon County Property Appraiser

Leon County, Florida
Principal Taxpayers⁽¹⁾
September 30, 1998

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1998 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Sprint - Florida, Inc.	Telecommunications	\$ 162,116,062	1.19%
Talquin Electric Coop, Inc.	Utility company	71,692,274	0.53
Koger Equity, Inc.	Developer	52,586,195	0.39
Smith Interest General Partnership (Governor's Square Mall)	Retail mall complex	52,368,115	0.39
J A Stiles III, Etal, Trust (Tallahassee Mall)	Retail mall complex	32,107,924	0.24
Elman Tallahassee Properties, Inc.	Commercial rental	26,237,064	0.19
Comcast Cablevision	Utility	27,094,908	0.20
Wal-Mart Stores, Inc.	Retail	24,714,722	0.18
SOFI-IV	Commercial rental	22,514,438	0.17
Capital City Bank	Bank	22,487,139	0.17
Subtotal		\$ 493,918,841	3.64%
All Others		<u>13,080,239,668</u>	<u>96.36</u>
Total		<u><u>\$ 13,574,158,509</u></u>	<u><u>100.00%</u></u>

Notes: (1) Source: Leon County Property Appraiser

Leon County, Florida
Special Assessment Billing and Collections
Last Ten Fiscal Years⁽¹⁾

Fiscal Year	Assessments Outstanding Beginning of Year	Assessments Added During the Year	Total Assessments Outstanding During the Year	Less: Assessments Collected			Assessments Outstanding at End of Year
				Prior to Commencement of Interest	Financed Assessments Collected ⁽²⁾	Total Assessments Collected ⁽³⁾	
1990	444,424	351,542	795,966	13,777	159,841	173,618	622,348
1991	622,348	-	622,348	-	145,276	145,276	477,072
1992	477,072	-	477,072	301	122,822	123,123	353,948
1993	353,948	365,940	719,888	167,001	65,771	232,772	487,116
1994	487,116	-	487,116	205	97,290	97,495	389,621
1995	389,621	-	389,621	70	92,542	92,612	297,009
1996	297,009	1,280,008	1,577,017	140	56,781	56,921	1,520,096
1997	1,520,096	-	1,520,096	450	206,944	207,394	1,312,702
1998	1,312,702	161,842	1,474,544	49,000	160,522	209,522	1,265,022
1999	1,265,022	-	1,265,022	-	227,286	227,286	1,037,736

- Notes:** (1) Includes Special Assessments levied and collected within the General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds.
(2) Includes payments received in advance of due date
(3) Excludes interest and penalties collected which are included in special assessment revenues reported in the financial statements.

Leon County, Florida
Computation of Legal Debt Margin
September 30, 1999

Neither Leon County Board of County Commissioners nor the Florida Statutes provide for a limit on the amounts of ad valorem taxes Leon County may levy for voted bonds.

Note: Leon County has no general obligation bonds.

Leon County, Florida
Capital Improvement Revenue Bonds
Series 1998A, 1997, 1993 (Refunding), 1991 (Refunding), 1989, and 1988 (Refunding)
Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Pledged Revenues	Debt Service Requirements							
		1999	1998A	1998B	1997	1993	1991	1989	1988
1990	10,316,066	-	-	-	-	-	-	1,467,758	554,360
1991	11,849,367	-	-	-	-	-	-	1,342,148	554,360
1992	13,047,227	-	-	-	-	-	2,538,737	1,345,468	554,360
1993	14,622,413	-	-	-	-	235,282	3,002,978	1,027,065	190,443
1994	14,892,076	-	-	-	-	622,805	2,999,460	666,600	555,443
1995	17,366,353	-	-	-	-	622,805	3,002,113	306,700	911,718
1996	18,254,000	-	-	-	-	1,277,805	3,000,220	314,200	117,548
1997	18,588,652	-	-	-	327,958	1,282,260	3,004,075	304,950	117,548
1998	21,145,416	-	-	-	564,948	1,588,832	3,003,465	-	117,548
1999	20,676,307	499,921	485,500	746,980	565,597	1,594,973	2,248,702	-	117,548

<u>Total</u>	<u>Debt Coverage</u>
2,022,118	5.10
1,896,508	6.25
4,438,565	2.94
4,455,768	3.28
4,844,308	3.07
4,843,336	3.59
4,709,773	3.88
5,036,790	3.69
5,274,792	4.01
6,259,220	3.30

Leon County, Florida
Infrastructure Sales Surtax Revenue Bonds
Series 1991
Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Pledged Revenues	Debt Service Requirements			Coverage
		Principal	Interest	Total	
1992	\$ 8,695,496	\$ 2,850,000	\$ 2,934,544	\$ 5,784,544	1.50
1993	9,706,599	2,980,000	2,806,293	5,786,293	1.68
1994	10,844,917	3,120,000	2,663,253	5,783,253	1.88
1995	12,288,870	3,280,000	2,504,133	5,784,133	2.12
1996	13,308,482	3,455,000	2,331,933	5,786,933	2.30
1997	13,178,130	3,640,000	2,145,363	5,785,363	2.28
1998	14,145,487	3,845,000	1,941,522	5,786,522	2.44
1999	14,875,426	4,065,000	1,720,435	5,785,435	2.57

Leon County, Florida

**Special Assessment Bond, Series 1988A
Revenue Bond Coverage**

Last Ten Fiscal Years

Fiscal Year	Special Assessment Revenues			Debt Service Requirements			Debt Coverage
	Principal	Interest	Total	Principal	Interest	Total	
1990	12,226	4,623	\$ 16,849	6,102	5,354	11,456	1.47
1991	8,456	3,454	\$ 11,910	12,327	4,563	16,890	0.71
1992	12,029	4,351	\$ 16,380	6,355	4,018	10,373	1.58
1993	5,762	1,458	\$ 7,220	12,903	3,410	16,313	0.44
1994	10,645	1,584	\$ 12,229	8,529	3,498	12,027	1.02
1995	5,039	462	\$ 5,501	5,775	3,094	8,868	0.62
1996	3,140	59	\$ 3,199	6,193	2,380	8,573	0.37
1997	3,155	1,020	\$ 4,175	6,642	998	7,640	0.55
1998	343	758	\$ 1,101	9,023	654	9,677	0.11
1999	5,389	4,402	\$ 9,791	-	-	-	-

Leon County, Florida

**Special Assessment Bond, Series 1989A
Revenue Bond Coverage**

Last Ten Fiscal Years

Fiscal Year	Special Assessment Revenues			Debt Service Requirements			Debt Coverage
	Principal	Interest	Total	Principal	Interest	Total	
1990	\$ 27,766	\$ 10,448	\$ 38,214	\$ 31,952	\$ 24,053	\$ 56,005	0.68
1991	74,267	18,522	\$ 92,789	65,911	20,669	86,580	1.07
1992	28,371	11,515	\$ 39,886	30,988	15,299	46,287	0.86
1993	12,587	2,747	\$ 15,334	26,898	12,654	39,552	0.39
1994	14,280	673	\$ 14,953	25,832	16,140	41,972	0.36
1995	18,515	7,966	\$ 26,481	18,285	13,530	31,815	0.83
1996	17,130	5,212	\$ 22,342	19,812	11,240	31,051	0.72
1997	23,624	11,965	\$ 35,589	21,466	5,839	27,305	1.30
1998	339	34	\$ 373	23,348	3,957	27,305	0.01
1999	1,639	-	\$ 1,639	24,037	2,007	26,044	0.06

Leon County, Florida
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population⁽¹⁾	Per Capita Income⁽²⁾	School Enrollment⁽³⁾	Unemployment Rate⁽²⁾		
				Leon County	Florida	United States
1990	192,493	16,979	26,361	3.8	5.9	5.4
1991	193,674	17,510	27,139	3.9	7.3	6.6
1992	199,728	18,167	27,620	4.3	8.2	7.4
1993	201,136	19,122	28,143	3.9	7.0	6.8
1994	205,814	19,891	28,669	4.0	6.6	6.1
1995	217,533	21,206	29,461	2.8	5.5	5.6
1996	221,621	22,300	29,543	2.8	5.1	5.4
1997	227,714	N/A ⁽⁴⁾	29,399	2.9	4.8	4.9
1998	233,232	N/A ⁽⁴⁾	29,728	3.0	4.5	4.5
1999	237,637	N/A ⁽⁴⁾	N/A ⁽⁴⁾	N/A ⁽⁴⁾	N/A ⁽⁴⁾	N/A ⁽⁴⁾

Notes: (1) Source: U.S. Bureau of the Census, Population Distribution and Population Estimates Branch
(2) Source: University of Florida, Bureau of Economic and Business Research, College of Business Administration
(3) Source: Leon County Public School Board
(4) Information is not available

Leon County, Florida
Property Value, Construction, and Bank Deposits
Last Ten Fiscal Years (in 000's)

Fiscal Year	Real Property Value	Commercial Construction ⁽¹⁾		Residential Construction ⁽¹⁾		Bank Deposits ⁽²⁾	Savings and Loan Deposits ⁽²⁾	Total Deposits
		Number of Permits	Value of Permits	Number of Permits	Value of Permits			
1990	7,093,389	113	55,833	3,417	155,974	1,362,504	459,151	1,821,655
1991	7,474,448	39	17,663	2,145	123,037	1,388,263	446,745	1,835,008
1992	7,792,019	40	29,995	2,564	160,355	1,661,528	284,368	1,945,896
1993	8,022,414	53	19,829	2,553	171,252	1,690,986	180,831	1,871,817
1994	8,512,189	81	38,265	2,657	194,756	1,857,394	40,864	1,898,258
1995	9,741,542	101	35,918	3,625	223,131	1,980,459	65,544	2,046,003
1996	10,250,111	107	60,719	2,538	196,053	1,915,508	65,544	1,981,052
1997	10710374	115	70,242	2,854	192,015	2,035,667	62,584	2,098,251
1998	11,391,905	145	71,125	2,318	175,336	1,944,118	152,215	2,096,333
1999	11,829,615	140 ⁽²⁾	82,769 ⁽²⁾	2,581 ⁽²⁾	209,364 ⁽²⁾	N/A ⁽³⁾	N/A ⁽³⁾	N/A ⁽³⁾

(1) Source: Tallahassee-Leon County Planning Department. Figures include private new construction only.

(2) Annualized projections based on activity for the first ten months of the year

Information is not available

Leon County, Florida
Schedule of Insurance In Force⁽¹⁾⁽²⁾
September 30, 1998

Type of Coverage	Policy Number	Policy Expiration	Details of Coverage	Deductible	Limits	Estimated Annual Premium
Liability:						
Self-Insurance:						
General Liability/FL Assoc of Counties	FAC 2119	9/30/00	General Liability/Claims Handling	\$ 10,000	\$ 100,000/ \$200,000	\$234,955
Primary Automobile/FL League of Cities	FMIT 675	9/30/00	Excess Liability/Claims Handling	25,000	25,001 - 500,000	36,678
Workers' Compensation/Commercial Risk Mgmt	N/A	9/30/00	Workers' Compensation/Claims Handling	-	400,000	111,543
Other-Insured/Agency:						
Aviation Ins/Continental Aviation	NAC 2751273	9/30/00	Aviation Liability/Physical Damage	10,000	1,000,000	\$42,000
Volunteer Fire/FVIS of Florida	1003809-0/000	9/30/00	PIP/UM/Physical Damage	250	300,000	18,000
Underground Storage Tank/Zurich	7910443-02	3/24/01	Petroleum Liability & Restoration	5,000 / 300,000	1,000,000	5,134
Excess Premium/Employer's Reinsurance	9046	9/30/00	Specific Excess on Workers' Compensation	-	400,000	43,000
Gap Insurance (Sheriff)	FSSIF-1	9/30/00	General Liabilities against activities of the jail	-	100,000/300,000	25,000
Commercial Property:						
Commercial Property/The Hartford	13UPQF0113	9/30/00	Commercial Property	5,000	Actual Loss	130,000
Public Official Bonds:						
Fidelity & Deposit/Fidelity & Deposit of Maryland	01PEBLV1454	2/16/99	Public Employee Dishonesty/Forgery/Theft	5,000/ 1,000	10,000 / 15,000/ 15,000	685
Statutory Benefits for elected Officials	LP8020312	1/1/01	Commissioner coverage	-	2,000/100,000	3,500
Accidental Death:						
Sheriff's Office/Community Service AD&D/AIG	SGR 0008048114	12/1/00	Accidental Death & Dismemberment	-	125,000	\$7,600
Sheriff's Office/Statutory Death/AIG Insurance	SGRG0008048113	9/30/00	Statutory Death Benefits	-	25,000/75,000	9,000
Auxiliary Reserves/Statutory Death/AIG Insurance	SRG0008045988	9/30/00	Statutory Death Benefits	-	25,000/75,000	1,533

Notes: (1) Source: Risk Management Department
(2) Coverages do not include those obtained by individual constitutional officers.

Leon County, Florida
Population - Leon County and Municipalities Therein⁽¹⁾
Last Ten Fiscal Years

<u>Population as of April 1,</u>	<u>Tallahassee</u>	<u>Unin- corporated Areas</u>	<u>Leon County (Total)</u>
1990	124,773	67,720	192,493
Percent of Total	64.82%	35.18%	100.00%
1991	127,100	66,574	193,674
Percent of Total	65.63%	34.37%	100.00%
1992	129,258	70,470	199,728
Percent of Total	64.72%	35.28%	100.00%
1993	132,036	69,100	201,136
Percent of Total	65.65%	34.35%	100.00%
1994	133,731	72,083	205,814
Percent of Total	64.98%	35.02%	100.00%
1995	137,057	80,476	217,533
Percent of Total	63.01%	36.99%	100.00%
1996	138,863	82,758	221,621
Percent of Total	62.66%	37.34%	100.00%
1997	140,643	87,071	227,714
Percent of Total	61.76%	38.24%	100.00%
1998	143,237	89,995	233,232
Percent of Total	61.41%	38.59%	100.00%
1999	145,610	92,027	237,637
Percent of Total	61.27%	38.73%	100.00%
2000 (projected)⁽²⁾	148,400	94,900	243,300
Percent of Total	60.99%	39.01%	100.00%
2010 (projected)⁽²⁾	170,900	117,300	288,200
Percent of Total	59.30%	40.70%	100.00%
2020 (projected)⁽²⁾	191,500	138,000	329,500
Percent of Total	58.12%	41.88%	100.00%

Notes: (1) Source: U. S. Bureau of the Census, Population Estimates and Population Distribution Branches

(2) Tallahassee-Leon County Planning Department projections

Leon County, Florida
Principal Employers⁽¹⁾
September 30, 1999

<u>Name of Employer</u>	<u>Number of Employees</u>	<u>Type of Business</u>
State of Florida	28,616	State governmental services
Florida State University	10,202	State university
Leon County Schools	4,786	County school system
City of Tallahassee	3,933	City governmental services
Florida A&M University	3,336	State university
Tallahassee Memorial Regional Medical Center	3,172	Hospital
Publix Super Markets	1,500	Retail grocery stores
McKenzie Tank Lines	853	Transportation/Truck/Taxi
Tallahassee/Leon County Civic Center	800	Entertainment/meeting complex
Sprint	700	Telecommunications
Tallahassee Community College	700	Two year state community college
Leon County	678	County governmental services
U.S. Postal Service	640	Postal Service
Leon County Sheriff's Department	630	Law enforcement
McDonald's Restaurants	620	Fast food restaurants
Tallahassee Community Hospital	615	Hospital
Wal-Mart Stores	600	Retail department stores
Dillard's Department Stores	570	Retail department stores
Capital City Bank	481	Commercial bank
The Printing House, LTD	430	Printers/Publishers
Capital Health Plan	300	Health maintenance organization
Taco Bell	275	Fast food restaurants
Watkins Engineers and Constructors	350	Engineers
DISC Village, Inc.	345	Drug treatment center
Tallahassee Democrat	360	Newspaper
Y.M.C.A.	316	Association

Notes: (1) Source: Tallahassee Area Chamber of Commerce

Leon County, Florida

Miscellaneous Statistical Data

September 30, 1999

Education

Public Schools	
Number of Elementary Schools	23
Number of Secondary Schools	15
Number of Public School Instructors	1,485
Number of Public School Students (PK-12)	31,123
Colleges/Universities	
Florida State University	
Florida Agricultural & Mechanical University	
Junior/Community Colleges	
Tallahassee Community College	
Keiser College	
Vocational/Technical Schools	
Lively Vo-Tech	

Transportation

Airports	
Nearest Commercial Airport	Tallahassee Regional Airport
Average number of daily flights	130
Airlines serving Airport	5
Length of longest runway (in feet)	8,000
Number of passengers	929,538
Highways:	
Federal Interstates	I-10
Federal Highways	US 90, US 27, US 319
State Highways	SR-20, 61, 63, 263, 363, 366, 369, 371
Railroad Services	
	Amtrak. CSX Transportation
Bus Service	
Local	TALTRAN
Inter-city	Greyhound

Income per capita

1994	
Leon County	\$19,891
Florida	\$21,979
1995	
Leon County	\$21,206
Florida	\$23,139
1996	
Leon County	\$22,300
Florida	\$24,198

Labor Force (1998)

Labor Force	125,716
Labor force % of County Population	53.9
Number in county Unemployed	3,553
Unemployment Rate	2.8

Leon County, Florida

Miscellaneous Statistical Data (continued)

September 30, 1999

State and Local Taxation

County

Ad Valorem Millage Rates

Government 8.6000

Special 0.0500

Schools 10.3890

Total 19.0390

Ad Valorem Tax Exemption Available Yes

Retail Sales Tax (Local Option) 1.0%

Utility Service Tax 2.5%

Federal Enterprise Zone No

State Enterprise Zone No

State

Corporate Income Tax 5.5%

Personal Income Tax 0.0%

Retail Sales Tax 6.0%

Intangible Tax (per \$1,000) 1-1.5%

Price of Living

Price Level Index

Florida State Average = 100

Total 97.50

Food 100.00

Housing 93.02

Apparel 104.91

Transportation 98.28

Health/Recreational & Personal Services 97.50

Financial Institutions

Number of Banks/Branches 20

Number of Savings and Loans 27

Number of Credit Unions 6

Nearest Hospitals

Tallahassee Community Hospital

Tallahassee Memorial Hospital

Recreational Opportunities

Lake Talquin

Lake Bradford

Seminole Reservation

St. Marks State Historical Railroad Trail

Cultural Events/Festival

McClay Gardens

Black Archives Research Center & Museum

Springtime Tallahassee

Southern Shakespeare Festival

Leon County, Florida

Miscellaneous Statistical Data (continued)

September 30, 1999

Historical Poits of Interest

Lake Jackson Mounds
Natural Bride Battlefield
Ponce de Leon Springs
Old Capital Museum
de Soto State Archaeological Site

Travel Distance from Tallahassee to selected cities

Panama City, Florida	97
Gainesville, Florida	144
Jacksonville, Florida	163
Macon, Georgia	191
Pensacola, Florida	191
Montgomery, Alabama	209
Tampa, Florida	239
Orlando, Florida	242
Savannah, Georgia	242
Atlanta, Georgia	259
Birmingham, Alabama	304
Melbourne, Florida	307
New Orleans, Louisiana	407
Jackson, Mississippi	457
Miami, Florida	463
Memphis, Tennessee	546
Key West, Florida	606
Louisville, Kentucky	690
Houston, Texas	772
Washington, D.C.	826

Climate

Tallahassee has the mild, moist climate characteristic of the Gulf States, and experiences a tropical summer similar to the rest of Florida. In contrast to the Florida peninsula, however, the panhandle, of which Leon County is part, experiences four seasons.

Prevailing winds average 6.5 miles per hour and are from a southerly direction in the spring and summer, then shift toward a more northerly direction late in the year.

Independent Auditors' Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Basic Financial Statements
Performed in Accordance with *Government Auditing Standards*

September 30, 1999

**Independent Auditors' Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Basic Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable Board of County Commissioners
Leon County, Florida

We have audited the general purpose financial statements of Leon County, Florida as of and for the year ended September 30, 1999, and have issued our report thereon dated February 23, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Leon County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Leon County, Florida's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Leon County, Florida in separate letters dated February 23, 2000, February 11, 2000, December 15, 1999, December 3, 1999, November 8, 1999, and November 12, 1999.

This report is intended solely for the information and use of the Board of County Commissioners of Leon County, Florida, the Auditor General, State of Florida, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

February 23, 2000

Thomas Howell Ferguson P.A.
Law, Redd, Gona & Munroe, P.A.