

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) | <u>2,334,366</u> | <u>3,211,580</u> | <u>1,735,282</u> |
| 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> |

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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 | <u>120,705</u> | <u>135,497,638</u> | <u>135,376,933</u> |
| 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 | <u>20,247</u> | <u>134,451,288</u> | <u>134,431,041</u> |
| Excess of revenues over (under) expenditures | <u>100,458</u> | <u>1,046,350</u> | <u>945,892</u> |
| 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) | <u>(41,568)</u> | <u>30,323,188</u> | <u>30,364,756</u> |
| Excess of revenues over (under) expenditures and other financing sources (uses) | 58,890 | 31,369,538 | 31,310,648 |
| Fund balances, October 1, 1998 | <u>156,329</u> | <u>84,337,866</u> | <u>84,181,537</u> |
| Fund balances, September 30, 1999 | <u>\$ 215,219</u> | <u>\$ 115,707,404</u> | <u>\$ 115,492,185</u> |

See accompanying notes to financial statements.