

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	6,072,364	6,003,435	68,929
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	5,872,023	5,872,023	-
Excess of revenues over (under) expenditures	200,341	131,412	68,929
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	200,341	131,412	68,929
Fund Balances, October 1, 1998	9,520,616	9,520,616	-
Fund Balances, September 30, 1999	\$ 9,720,957	\$ 9,652,028	\$ 68,929



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	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



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	Series 1988		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	49,098	4,308	44,790
Miscellaneous	-	-	-
Total revenues	49,098	4,308	44,790
Expenditures:			
Principal	-	-	-
Interest and fiscal charges	58,773	117,548	58,775
Advance refunding to escrow agent	-	-	-
Total expenditures	58,773	117,548	58,775
Excess of revenues over (under) expenditures	(9,675)	(113,240)	103,565
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)	113,455	113,455	-
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	\$ 996,790	\$ 893,225	\$ 103,565



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	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	1,557,948	1,469,961	87,987
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	1,399,353	1,399,353	-
Advance refunding to escrow agent	-	-	-
Total expenditures	1,399,353	1,399,353	-
Excess of revenues over (under) expenditures	158,595	70,608	87,987
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)	1,254,181	-	1,254,181
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	\$ 1,412,776	\$ 70,608	\$ 1,342,168



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	<b>Stormwater</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	596,078	596,078	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	596,078	596,078	-
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	565,597	566,273	676
Excess of revenues over (under) expenditures	30,481	29,805	676
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	30,481	29,805	676
Fund Balances, October 1, 1998	130,689	130,689	-
Fund Balances, September 30, 1999	\$ 161,170	\$ 160,494	\$ 676



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	<b>Parks and Recreation</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
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



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	Series 1991 Refunding		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	50,597	50,597	-
Miscellaneous	-	-	-
Total revenues	50,597	50,597	-
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	3,035,261	3,035,261	-
Excess of revenues over (under) expenditures	(2,984,664)	(2,984,664)	-
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)	2,957,330	2,957,330	-
Excess of revenues over (under) expenditures and other financing source	(27,334)	(27,334)	-
Fund Balances, October 1, 1998	(374,068)	(374,068)	-
Fund Balances, September 30, 1999	\$ (401,402)	\$ (401,402)	\$ -



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	Series 1993 Refunding		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	43,717	38,324	5,393
Miscellaneous	-	-	-
Total revenues	43,717	38,324	5,393
Expenditures:			
Principal	1,070,000	1,070,000	-
Interest and fiscal changes	524,972	524,972	-
Advance refunding to escrow agent	-	-	-
Total expenditures	1,594,972	1,594,972	-
Excess of revenues over (under) expenditures	(1,551,255)	(1,556,648)	5,393
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)	1,557,162	1,557,162	-
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	\$ 5,396	\$ 3	\$ 5,393



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	IDA Road		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	4,730	-	4,730
Miscellaneous	5,389	6,428	(1,039)
Total revenues	10,119	6,428	3,691
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	(933)	-	933
Advance refunding to escrow agent	-	-	-
Total expenditures	(933)	-	933
Excess of revenues over (under) expenditures	11,052	6,428	4,624
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)	(6,107)	(6,107)	-
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	\$ 1,065	\$ (3,559)	\$ 4,624



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	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)



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	<b>Total Debt Service Funds</b>		
	<b>Total Actual</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>
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	8,895,851	8,699,241	196,610
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	13,036,590	13,070,430	33,840
Excess of revenues over (under) expenditures	(4,140,739)	(4,371,189)	230,450
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)	5,876,021	4,603,236	1,272,785
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	\$ 12,143,293	\$ 10,640,058	\$ 1,503,235