

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, 2000

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 28,472,576	\$ 27,392,545	\$ (1,080,031)	\$ 53,458,401	\$ 55,255,008	\$ 1,796,607
Licenses and permits	-	-	-	2,267,388	2,060,250	(207,138)
Intergovernmental	2,554,703	3,839,076	1,284,373	22,400,649	20,480,828	(1,919,821)
Charges for services	8,124,274	8,223,866	99,592	6,196,573	5,427,561	(769,012)
Fines and forfeitures	1,300	251	(1,049)	2,771,625	2,621,129	(150,496)
Interest	1,217,060	1,724,464	507,404	2,680,386	4,032,462	1,352,076
Miscellaneous	102,768	413,562	310,794	127,549	358,840	231,291
Total revenues	40,472,681	41,593,764	1,121,083	89,902,571	90,236,078	333,507
Expenditures:						
Current:						
General government	27,816,697	31,178,647	(3,361,950)	6,751,932	5,619,802	1,132,130
Public safety	36,401,561	35,977,953	423,608	9,474,002	8,724,804	749,198
Physical environment	1,053,396	982,041	71,355	10,919,980	8,161,063	2,758,917
Transportation	-	-	-	31,858,535	14,934,597	16,923,938
Economic environment	423,215	396,391	26,824	4,053,205	2,953,934	1,099,271
Human services	3,740,889	3,650,827	90,062	1,857,415	1,690,302	167,113
Culture and recreation	4,640,086	4,523,154	116,932	4,232,824	2,789,097	1,443,727
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	72,007	72,007	-	-	-	-
Interest and fiscal charges	2,143	2,143	-	-	-	-
Total expenditures	74,149,994	76,783,163	(2,633,169)	69,147,893	44,873,599	24,274,294
Excess of revenues over (under) expenditures	(33,677,313)	(35,189,399)	(1,512,086)	20,754,678	45,362,479	24,607,801
Other financing sources (uses):						
Operating transfers in	38,309,703	38,171,252	(138,451)	2,542,464	2,651,484	109,020
Capital lease	-	3,875,000	3,875,000	-	-	-
Operating transfers out	(5,343,826)	(5,968,404)	(624,578)	(39,795,524)	(39,555,047)	240,477
Proceeds from issuance of bonds	-	-	-	-	-	-
Total other financing sources (uses)	32,965,877	36,077,848	3,111,971	(37,253,060)	(36,903,563)	349,497
Excess of revenues over (under) expenditures and other financing sources (uses)	(711,436)	888,449	1,599,885	(16,498,382)	8,458,916	24,957,298
Fund balances, October 1, 1999	10,475,575	10,475,575	-	48,153,545	48,153,545	-
Fund balances, September 30, 2000	\$ 9,764,139	\$ 11,364,024	\$ 1,599,885	\$ 31,655,163	\$ 56,612,461	\$ 24,957,298

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, 2000

	Debt Service			Capital Projects		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 5,707,483	\$ 5,707,483	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,430,995	2,430,995	-	2,503,073	2,503,073	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	298,458	241,241	(57,217)
Interest	701,373	1,022,452	321,079	397,823	1,857,227	1,459,404
Miscellaneous	-	-	-	-	-	-
Total revenues	8,839,851	9,160,930	321,079	3,199,354	4,601,541	1,402,187
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	36,477,087	18,988,070	17,489,017
Debt service:						
Principal	7,280,000	7,280,000	-	-	-	-
Interest and fiscal charges	6,047,507	5,865,036	182,471	-	-	-
Total expenditures	13,327,507	13,145,036	182,471	36,477,087	18,988,070	17,489,017
Excess of revenues over (under) expenditures	(4,487,656)	(3,984,106)	503,550	(33,277,733)	(14,386,529)	18,891,204
Other financing sources (uses):						
Operating transfers in	4,574,778	4,574,778	-	3,306,871	3,063,262	(243,609)
Capital lease	-	-	-	-	-	-
Operating transfers out	(1,964,985)	(1,964,985)	-	(940,762)	(940,762)	-
Proceeds from issuance of bonds	-	-	-	750,000	-	(750,000)
Total other financing sources (uses)	2,609,793	2,609,793	-	3,116,109	2,122,500	(993,609)
Excess of revenues over (under) expenditures and other financing sources (uses)	(1,877,863)	(1,374,313)	503,550	(30,161,624)	(12,264,029)	17,897,595
Fund balances, October 1, 1999	12,143,293	12,143,293	-	44,384,130	44,384,130	-
Fund balances, September 30, 2000	\$ 10,265,430	\$ 10,768,980	\$ 503,550	\$ 14,222,506	\$ 32,120,101	\$ 17,897,595

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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, 2000

	Totals (Memorandum Only) Primary Government			Component Unit - Housing Finance Authority of Leon County		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 87,638,460	\$ 88,355,036	\$ 716,576	\$ -	\$ -	\$ -
Licenses and permits	2,267,388	2,060,250	(207,138)	-	-	-
Intergovernmental	29,889,420	29,253,972	(635,448)	-	-	-
Charges for services	14,320,847	13,651,427	(669,420)	-	-	-
Fines and forfeitures	3,071,383	2,862,621	(208,762)	-	-	-
Interest	4,996,642	8,636,605	3,639,963	5,821	13,055	7,234
Miscellaneous	230,317	772,402	542,085	81,143	41,406	(39,737)
Total revenues	142,414,457	145,592,313	3,177,856	86,964	54,461	(32,503)
Expenditures:						
Current:						
General government	34,568,629	36,798,449	(2,229,820)	32,387	11,831	20,556
Public safety	45,875,563	44,702,757	1,172,806	-	-	-
Physical environment	11,973,376	9,143,104	2,830,272	-	-	-
Transportation	31,858,535	14,934,597	16,923,938	-	-	-
Economic environment	4,476,420	3,350,325	1,126,095	-	-	-
Human services	5,598,304	5,341,129	257,175	-	-	-
Culture and recreation	8,872,910	7,312,251	1,560,659	-	-	-
Capital outlay	36,477,087	18,988,070	17,489,017	-	-	-
Debt service:						
Principal	7,352,007	7,352,007	-	-	-	-
Interest and fiscal charges	6,049,650	5,867,179	182,471	-	-	-
Total expenditures	193,102,481	153,789,868	39,312,613	32,387	11,831	20,556
Excess of revenues over (under) expenditures	(50,688,024)	(8,197,555)	42,490,469	54,577	42,630	(11,947)
Other financing sources (uses):						
Operating transfers in	48,733,816	48,460,776	(273,040)	-	-	-
Proceeds from bonds	-	3,875,000	3,875,000	-	-	-
Operating transfers out	(48,045,097)	(48,429,198)	(384,101)	(63,155)	(31,578)	31,577
Payment to refunding escrow agent	750,000	-	(750,000)	-	-	-
Total other financing sources (uses)	1,438,719	3,906,578	2,467,859	(63,155)	(31,578)	31,577
Excess of revenues over (under) expenditures and other financing sources (uses)	(49,249,305)	(4,290,977)	44,958,328	(8,578)	11,052	19,630
Fund balances, October 1, 1999	115,156,543	115,156,543	-	215,219	215,219	-
Fund balances, September 30, 2000	\$ 65,907,238	\$ 110,865,566	\$ 44,958,328	\$ 206,641	\$ 226,271	\$ 19,630

See accompanying notes to financial statements.

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Changes in Fund Balances - Budget and Actual  
All Governmental Fund Types and Discretely Presented Component Unit  
Year Ended September 30, 2000

	<b>Totals (Memorandum Only)</b>		
	<b>Reporting Entity</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ 87,638,460	\$ 88,355,036	\$ 716,576
Licenses and permits	2,267,388	2,060,250	(207,138)
Intergovernmental	29,889,420	29,253,972	(635,448)
Charges for services	14,320,847	13,651,427	(669,420)
Fines and forfeitures	3,071,383	2,862,621	(208,762)
Interest	5,002,463	8,649,660	3,647,197
Miscellaneous	311,460	813,808	502,348
Total revenues	<u>142,501,421</u>	<u>145,646,774</u>	<u>3,145,353</u>
Expenditures:			
Current:			
General government	34,601,016	36,810,280	(2,209,264)
Public safety	45,875,563	44,702,757	1,172,806
Physical environment	11,973,376	9,143,104	2,830,272
Transportation	31,858,535	14,934,597	16,923,938
Economic environment	4,476,420	3,350,325	1,126,095
Human services	5,598,304	5,341,129	257,175
Culture and recreation	8,872,910	7,312,251	1,560,659
Capital outlay	36,477,087	18,988,070	17,489,017
Debt service:			
Principal	7,352,007	7,352,007	-
Interest and fiscal charges	6,049,650	5,867,179	182,471
Total expenditures	<u>193,134,868</u>	<u>153,801,699</u>	<u>39,333,169</u>
Excess of revenues over (under) expenditures	<u>(50,633,447)</u>	<u>(8,154,925)</u>	<u>42,478,522</u>
Other financing sources (uses):			
Operating transfers in	48,733,816	48,460,776	(273,040)
Proceeds from bonds	-	3,875,000	3,875,000
Operating transfers out	(48,108,252)	(48,460,776)	(352,524)
Payment to refunding escrow agent	750,000	-	(750,000)
Total other financing sources (uses)	<u>1,375,564</u>	<u>3,875,000</u>	<u>2,499,436</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(49,257,883)</u>	<u>(4,279,925)</u>	<u>44,977,958</u>
Fund balances, October 1, 1999	<u>115,371,762</u>	<u>115,371,762</u>	<u>-</u>
Fund balances, September 30, 2000	<u>\$ 66,113,879</u>	<u>\$ 111,091,837</u>	<u>\$ 44,977,958</u>

*See accompanying notes to financial statements.*