

Leon County, Florida
Debt Service Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended September 30, 2000

| | 1991 LOS | | |
|--|---------------|---------------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ 5,707,483 | \$ 5,707,483 | \$ - |
| Intergovernmental | - | - | - |
| Interest | 936,016 | 386,811 | 549,205 |
| Miscellaneous | - | - | - |
| Total revenues | 6,643,499 | 6,094,294 | 549,205 |
| Expenditures: | | | |
| Principal | 4,300,000 | 4,300,000 | - |
| Interest and fiscal charges | 1,430,805 | 1,489,579 | 58,774 |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 5,730,805 | 5,789,579 | 58,774 |
| Excess of revenues over (under) expenditures | 912,694 | 304,715 | 607,979 |
| Other financing sources (uses) | | | |
| Operating transfers in | - | - | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Excess of revenues over (under) expenditures and other financing source | 912,694 | 304,715 | 607,979 |
| Fund Balances, October 1, 1999, as restated | 9,720,957 | 9,720,957 | - |
| Fund Balances, September 30, 2000 | \$ 10,633,651 | \$ 10,025,672 | \$ 607,979 |

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| | Series 1989 | | |
|--|-------------|-----------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Interest | 482 | - | 482 |
| Miscellaneous | - | - | - |
| Total revenues | 482 | - | 482 |
| Expenditures: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | - | - | - |
| Excess of revenues over (under) expenditures | 482 | - | 482 |
| Other financing sources (uses) | | | |
| Operating transfers in | - | - | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Excess of revenues over (under) expenditures and other financing source | 482 | - | 482 |
| Fund Balances, October 1, 1999, as restated | 17,650 | 17,650 | - |
| Fund Balances, September 30, 2000 | \$ 18,132 | \$ 17,650 | \$ 482 |

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| | Series 1988 | | |
|--|-------------|-----------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Interest | 34,616 | 4,308 | 30,308 |
| Miscellaneous | - | - | - |
| Total revenues | 34,616 | 4,308 | 30,308 |
| Expenditures: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | 176,322 | 176,322 | - |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 176,322 | 176,322 | - |
| Excess of revenues over (under) expenditures | (141,706) | (172,014) | 30,308 |
| Other financing sources (uses) | | | |
| Operating transfers in | 172,229 | 172,229 | - |
| Operating transfers out | (996,788) | (996,788) | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | (824,559) | (824,559) | - |
| Excess of revenues over (under) expenditures and other financing source | (966,265) | (996,573) | 30,308 |
| Fund Balances, October 1, 1999, as restated | 996,790 | 996,790 | - |
| Fund Balances, September 30, 2000 | \$ 30,525 | \$ 217 | \$ 30,308 |

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| | Series 1999 | | |
|--|-------------|-------------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 954,447 | 954,447 | - |
| Interest | 28,332 | - | 28,332 |
| Miscellaneous | - | - | - |
| Total revenues | 982,779 | 954,447 | 28,332 |
| Expenditures: | | | |
| Principal | 225,000 | 225,000 | - |
| Interest and fiscal changes | 1,499,763 | 1,499,763 | - |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 1,724,763 | 1,724,763 | - |
| Excess of revenues over (under) expenditures | (741,984) | (770,316) | 28,332 |
| Other financing sources (uses) | | | |
| Operating transfers in | 181,790 | 181,790 | - |
| Operating transfers out | (449,704) | (449,704) | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | (267,914) | (267,914) | (326,664) |
| Excess of revenues over (under) expenditures and other financing source | (1,009,898) | (1,038,230) | (298,332) |
| Fund Balances, October 1, 1999 | 1,086,112 | 1,086,112 | - |
| Fund Balances, September 30, 2000 | \$ 76,214 | \$ 47,882 | \$ (298,332) |

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| | Stormwater | | |
|--|------------|------------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 595,603 | 595,603 | - |
| Interest | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | 595,603 | 595,603 | - |
| Expenditures: | | | |
| Principal | 240,000 | 240,000 | - |
| Interest and fiscal changes | 325,823 | 325,823 | - |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 565,823 | 565,823 | - |
| Excess of revenues over (under) expenditures | 29,780 | 29,780 | - |
| Other financing sources (uses) | | | |
| Operating transfers in | 518,493 | 518,493 | - |
| Operating transfers out | (518,493) | (518,493) | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Excess of revenues over (under) expenditures and other financing source | 29,780 | 29,780 | - |
| Fund Balances, October 1, 1999 | 161,170 | 161,170 | - |
| Fund Balances, September 30, 2000 | \$ 190,950 | \$ 190,950 | \$ - |

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| | Series 1998 | | |
|--|-------------|-----------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 394,124 | 394,124 | - |
| Interest | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | 394,124 | 394,124 | - |
| Expenditures: | | | |
| Principal | - | - | - |
| Interest and fiscal changes | 485,500 | 485,500 | - |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 485,500 | 485,500 | - |
| Excess of revenues over (under) expenditures | (91,376) | (91,376) | - |
| Other financing sources (uses) | | | |
| Operating transfers in | 111,082 | 111,082 | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 111,082 | 111,082 | - |
| Excess of revenues over (under) expenditures and other financing source | 19,706 | 19,706 | - |
| Fund Balances, October 1, 1999 | 34,927 | 34,927 | - |
| Fund Balances, September 30, 2000 | \$ 54,633 | \$ 54,633 | \$ - |

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| | Series 1998B Refunding | | |
|--|------------------------|-------------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 486,821 | 486,821 | - |
| Interest | 11,654 | 300,000 | (288,346) |
| Miscellaneous | - | - | - |
| Total revenues | 498,475 | 786,821 | (288,346) |
| Expenditures: | | | |
| Principal | 1,405,000 | 1,405,000 | - |
| Interest and fiscal changes | 1,470,000 | 1,470,001 | 1 |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 2,875,000 | 2,875,001 | 1 |
| Excess of revenues over (under) expenditures | (2,376,525) | (2,088,180) | (288,345) |
| Other financing sources (uses) | | | |
| Operating transfers in | 1,890,406 | 1,890,406 | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 1,890,406 | 1,890,406 | 326,664 |
| Excess of revenues over (under) expenditures and other financing source | (486,119) | (197,774) | 38,319 |
| Fund Balances, October 1, 1999 | 563,780 | 563,780 | - |
| Fund Balances, September 30, 2000 | \$ 77,661 | \$ 366,006 | \$ 38,319 |

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| | Series 1991 Refunding | | |
|--|-----------------------|--------------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Interest | (1,742) | - | (1,742) |
| Miscellaneous | - | - | - |
| Total revenues | (1,742) | - | (1,742) |
| Expenditures: | | | |
| Principal | - | - | - |
| Interest and fiscal changes | - | 74,579 | 74,579 |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | - | 74,579 | 74,579 |
| Excess of revenues over (under) expenditures | (1,742) | (74,579) | 72,837 |
| Other financing sources (uses) | | | |
| Operating transfers in | 74,579 | 74,579 | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 74,579 | 74,579 | - |
| Excess of revenues over (under) expenditures and other financing source | 72,837 | - | 72,837 |
| Fund Balances, October 1, 1999 | (401,402) | (401,402) | - |
| Fund Balances, September 30, 2000 | \$ (328,565) | \$ (401,402) | \$ 72,837 |

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| | Series 1993 Refunding | | |
|--|------------------------------|---------------|---|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Interest | 14,346 | 10,254 | 4,092 |
| Miscellaneous | - | - | - |
| Total revenues | 14,346 | 10,254 | 4,092 |
| Expenditures: | | | |
| Principal | 1,110,000 | 1,110,000 | - |
| Interest and fiscal changes | 476,823 | 476,823 | - |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 1,586,823 | 1,586,823 | - |
| Excess of revenues over (under) expenditures | (1,572,477) | (1,576,569) | 4,092 |
| Other financing sources (uses) | | | |
| Operating transfers in | 1,577,082 | 1,577,082 | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 1,577,082 | 1,577,082 | - |
| Excess of revenues over (under) expenditures and other financing source | 4,605 | 513 | 4,092 |
| Fund Balances, October 1, 1999 | 5,396 | 5,396 | - |
| Fund Balances, September 30, 2000 | \$ 10,001 | \$ 5,909 | \$ 4,092 |

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| | IDA Road | | |
|--|----------|----------|--|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Interest | 29 | - | 29 |
| Miscellaneous | - | - | - |
| Total revenues | 29 | - | 29 |
| Expenditures: | | | |
| Principal | - | - | - |
| Interest and fiscal changes | - | 4,324 | 4,324 |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | - | 4,324 | 4,324 |
| Excess of revenues over (under) expenditures | 29 | (4,324) | 4,353 |
| Other financing sources (uses) | | | |
| Operating transfers in | 4,324 | 4,324 | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 4,324 | 4,324 | - |
| Excess of revenues over (under) expenditures and other financing source | 4,353 | - | 4,353 |
| Fund Balances, October 1, 1999 | 1,065 | 1,065 | - |
| Fund Balances, September 30, 2000 | \$ 5,418 | \$ 1,065 | \$ 4,353 |

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| | Country Oak | | |
|--|--------------------|---------------|---|
| | Actual | Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Interest | (1,281) | - | (1,281) |
| Miscellaneous | - | - | - |
| Total revenues | (1,281) | - | (1,281) |
| Expenditures: | | | |
| Principal | - | - | - |
| Interest and fiscal changes | - | 44,793 | 44,793 |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | - | 44,793 | 44,793 |
| Excess of revenues over (under) expenditures | (1,281) | (44,793) | 43,512 |
| Other financing sources (uses) | | | |
| Operating transfers in | 44,793 | 44,793 | - |
| Operating transfers out | - | - | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 44,793 | 44,793 | - |
| Excess of revenues over (under) expenditures and other financing source | 43,512 | - | 43,512 |
| Fund Balances, October 1, 1999 | (43,152) | (43,152) | - |
| Fund Balances, September 30, 2000 | \$ 360 | \$ (43,152) | \$ 43,512 |

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| | Total Debt Service Funds | | |
|--|---------------------------------|-------------------------|---|
| | Total Actual | Total Budget | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$ 5,707,483 | \$ 5,707,483 | \$ - |
| Intergovernmental | 2,430,995 | 2,430,995 | - |
| Interest | 1,022,452 | 701,373 | 321,079 |
| Miscellaneous | - | - | - |
| Total revenues | 9,160,930 | 8,839,851 | 321,079 |
| Expenditures: | | | |
| Principal | 7,280,000 | 7,280,000 | - |
| Interest and fiscal changes | 5,865,036 | 6,047,507 | 182,471 |
| Advance refunding to escrow agent | - | - | - |
| Total expenditures | 13,145,036 | 13,327,507 | 182,471 |
| Excess of revenues over (under) expenditures | (3,984,106) | (4,487,656) | 503,550 |
| Other financing sources (uses) | | | |
| Operating transfers in | 4,574,778 | 4,574,778 | - |
| Operating transfers out | (1,964,985) | (1,964,985) | - |
| Payment to refunding escrow agent | - | - | - |
| Total other financing sources (uses) | 2,609,793 | 2,609,793 | - |
| Excess of revenues over (under) expenditures and other financing source | (1,374,313) | (1,877,863) | 503,550 |
| Fund Balances, October 1, 1999 | 12,143,293 | 12,143,293 | - |
| Fund Balances, September 30, 2000 | \$ 10,768,980 | \$ 10,265,430 | \$ 503,550 |