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Leon County, Florida
Combining Balance Sheet
General Fund
September 30, 2004

	Board of County Commissioners	Clerk of Circuit Court	Property Appraiser
Assets:			
Cash	\$ 318,187	\$ 2,252,849	\$ 55,373
Investments	21,727,036	26,404	336,304
Receivables			
Accounts	157,416	17,915	215
Intergovernmental	1,500,701	18,835	-
Due from other funds	2,912,910	4,241	-
Inventory	190,703	54,512	-
Other assets	5,243	285	-
Advances to other funds	20,000	-	-
Total Assets	<u>\$ 26,832,196</u>	<u>\$ 2,375,041</u>	<u>\$ 391,892</u>
Liabilities and fund balances:			
Liabilities:			
Accounts payable	\$ 1,049,606	\$ 232,120	\$ 124,077
Accrued liabilities	279,758	-	-
Intergovernmental payables	28,166	58,442	616
Due to other funds	5,561,526	2,043,447	267,199
Deposits	58,900	41,032	-
Total Liabilities	<u>6,977,956</u>	<u>2,375,041</u>	<u>391,892</u>
Fund Balances:			
Reserved for advances to other funds	20,000	-	-
Unreserved	19,834,240	-	-
Total fund balances	<u>19,854,240</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 26,832,196</u>	<u>\$ 2,375,041</u>	<u>\$ 391,892</u>

See Independent Auditors' Report

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total
\$ 33,658	\$ 94,308	\$ 373,784	\$ -	\$ 3,128,159
2,061,282	-	104,000	-	24,255,026
1,062	-	4,365	-	180,973
42,732	-	-	(3)	1,562,265
159,789	-	-	3	3,076,943
148,016	-	-	-	393,231
-	-	-	-	5,528
-	-	-	-	20,000
<u>\$ 2,446,539</u>	<u>\$ 94,308</u>	<u>\$ 482,149</u>	<u>\$ -</u>	<u>\$ 32,622,125</u>
\$ 1,019,513	\$ 74,107	\$ 3,819	\$ -	\$ 2,503,242
1,319,865	17,687	-	-	1,617,310
92,316	-	13,484	1,767	194,791
14,845	2,514	464,846	(1,767)	8,352,610
-	-	-	-	99,932
<u>2,446,539</u>	<u>94,308</u>	<u>482,149</u>	<u>-</u>	<u>12,767,885</u>
-	-	-	-	20,000
-	-	-	-	19,834,240
-	-	-	-	19,854,240
<u>\$ 2,446,539</u>	<u>\$ 94,308</u>	<u>\$ 482,149</u>	<u>\$ -</u>	<u>\$ 32,622,125</u>

Leon County, Florida

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
General Fund

Year Ended September 30, 2004

	Board of County Commissioners	Clerk of Circuit Court	Property Appraiser
Revenues:			
Taxes	\$ 37,463,788	\$ -	\$ -
Licenses and Permits	227,650	-	-
Intergovernmental	18,111,036	328,260	75,000
Charges for services	1,132,505	5,475,911	7,862
Interest	646,401	39,614	9,238
Miscellaneous	256,459	10,626	-
Total revenues	<u>57,837,839</u>	<u>5,854,411</u>	<u>92,100</u>
Expenditures:			
Current			
General government	13,433,952	3,576,769	3,342,598
Public safety	313,543	-	-
Physical environment	1,672,002	-	-
Economic environment	899,834	-	-
Human services	3,447,716	-	-
Culture and recreation	6,459,286	-	-
Judicial	1,124,011	4,066,813	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>27,350,344</u>	<u>7,643,582</u>	<u>3,342,598</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,487,495</u>	<u>(1,789,171)</u>	<u>(3,250,498)</u>
Other financing sources (uses):			
Operating transfers in	6,893,120	3,833,926	3,517,697
Operating transfers out	(36,399,510)	(2,044,755)	(267,199)
Total other financing sources (uses)	<u>(29,506,390)</u>	<u>1,789,171</u>	<u>3,250,498</u>
Net change in fund balance	981,105	-	-
Fund balances, October 1	18,873,135	-	-
Fund balances, September 30	<u>\$ 19,854,240</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ 37,463,788
-	-	-	-	227,650
-	-	-	-	18,514,296
1,065,613	71,943	5,707,218	(3,367,942)	10,093,110
-	-	5,505	-	700,758
48,525	-	-	-	315,610
1,114,138	71,943	5,712,723	(3,367,942)	67,315,212
2,035,688	1,908,633	5,208,400	-	29,506,040
43,762,602	-	-	(114,136)	43,962,009
-	-	-	-	1,672,002
-	-	-	-	899,834
-	-	-	-	3,447,716
-	-	-	-	6,459,286
-	-	-	-	5,190,824
-	-	36,848	-	36,848
-	-	2,629	-	2,629
45,798,290	1,908,633	5,247,877	(114,136)	91,177,188
(44,684,152)	(1,836,690)	464,846	(3,253,806)	(23,861,976)
44,688,781	1,875,573		(12,763,347)	48,045,750
(4,629)	(38,883)	(464,846)	16,017,153	(23,202,669)
44,684,152	1,836,690	(464,846)	3,253,806	24,843,081
-	-	-	-	981,105
-	-	-	-	18,873,135
\$ -	\$ -	\$ -	\$ -	\$ 19,854,240

Leon County, Florida
Combining Balance Sheet
Nonmajor Governmental Funds

September 30, 2004

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets:				
Cash	\$ 5,688,137	\$ 163,850	\$ 948,302	\$ 6,800,289
Investments	11,910,751	-	19,502,482	31,413,233
Receivables				
Accounts	1,098,121	113,474	96,437	1,308,032
Intergovernmental	3,970,415	-	168,712	4,139,127
Special assessments	2,516,138			2,516,138
Due from other funds	3,748,274	-	9,598,565	13,346,839
Inventory	6,827	-	-	6,827
Other assets	2,526	-	-	2,526
Total assets	<u>\$ 28,941,189</u>	<u>\$ 277,324</u>	<u>\$ 30,314,498</u>	<u>\$ 59,533,011</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,677,035	\$ 6,305	\$ 829,839	\$ 2,513,179
Accrued liabilities	398,837	-	-	398,837
Intergovernmental payables	299,470	-	-	299,470
Due to other funds	1,412,695	107,169	2,358,194	3,878,058
Deposits	108,005	-	60,000	168,005
Deferred revenues	5,567,000	-	-	5,567,000
Advances from other funds	-	-	2,861,138	2,861,138
Total Liabilities	<u>9,463,042</u>	<u>113,474</u>	<u>6,109,171</u>	<u>15,685,687</u>
Fund Balances:				
Reserved for encumbrances	-	-	1,162,757	1,162,757
Reserved for records modernization	1,295,847	-	-	1,295,847
Reserved for training	88,594	-	-	88,594
Reserved for special projects	147,369	-	-	147,369
Reserved for inmate expenditures	397,753			397,753
Unreserved, reported in:				
Special revenue funds	17,548,584	-	-	17,548,584
Debt service funds	-	163,850	-	163,850
Capital project funds	-	-	23,042,570	23,042,570
Total fund balances	<u>19,478,147</u>	<u>163,850</u>	<u>24,205,327</u>	<u>43,847,324</u>
Total liabilities and fund balances	<u>\$ 28,941,189</u>	<u>\$ 277,324</u>	<u>\$ 30,314,498</u>	<u>\$ 59,533,011</u>

See Independent Auditors' Report

Leon County, Florida

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

Year Ended September 30, 2004

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 18,050,577	\$ 4,059,396	\$ -	\$ 22,109,973
Licenses and permits	2,681,633	-	-	2,681,633
Intergovernmental	10,184,596	-	5,110	10,189,706
Charges for services	9,499,501	-	537,252	10,036,753
Fines and forfeitures	419,647	-	410,722	830,369
Interest	443,733	16,783	153,890	614,406
Miscellaneous	3,845,739	223,742	366,591	4,436,072
Total revenues	<u>45,125,426</u>	<u>4,299,921</u>	<u>1,473,565</u>	<u>50,898,912</u>
Expenditures:				
Current				
General government	1,097,307	-	4,224,470	5,321,777
Public safety	19,454,527	-	-	19,454,527
Physical environment	6,861,821	-	4,911,468	11,773,289
Transportation	6,143,102	-	2,804,950	8,948,052
Economic environment	2,976,857	-	-	2,976,857
Human services	5,019,517	-	557,303	5,576,820
Culture and recreation	2,482,845	-	954,405	3,437,250
Judicial	1,664,645	-	-	1,664,645
Debt Service				
Principal retirement	-	9,145,000	-	9,145,000
Interest and fiscal charges	-	4,721,179	-	4,721,179
Other debt service costs	-	1,539	-	1,539
Total expenditures	<u>45,700,621</u>	<u>13,867,718</u>	<u>13,452,596</u>	<u>73,020,935</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(575,195)</u>	<u>(9,567,797)</u>	<u>(11,979,031)</u>	<u>(22,122,023)</u>
Other financing sources (uses):				
Operating transfers in	9,910,069	8,344,886	6,413,272	24,668,227
Operating transfers out	<u>(5,512,528)</u>	<u>-</u>	<u>-</u>	<u>(5,512,528)</u>
Total other financing sources (uses)	<u>4,397,541</u>	<u>8,344,886</u>	<u>6,413,272</u>	<u>19,155,699</u>
Net change in fund balance	3,822,346	(1,222,911)	(5,565,759)	(2,966,324)
Fund balances, October 1	<u>15,655,801</u>	<u>1,386,761</u>	<u>29,771,086</u>	<u>46,813,648</u>
Fund balances, September 30	<u>\$ 19,478,147</u>	<u>\$ 163,850</u>	<u>\$ 24,205,327</u>	<u>\$ 43,847,324</u>

See Independent Auditors' Report

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for particular purposes.

County Transportation Trust Fund

This fund is used to account for the County's proceeds of local and state gas taxes. Expenditures are restricted to the maintenance of roads and bridges.

Probation Fund

This fund is used to support the alternative community service work program, the pre-trial release program and other County probation programs and services. Revenue sources include fees related to pre-trial costs; other probation related services and transfers from the general fund.

Legal Aid Trust Fund

This fund is used to account for proceeds of court filing fees designated for incapacity and guardianship proceedings concerning indigent wards. These fees are used to provide legal aid, pay for court costs and the examining committee costs for indigent incapacitated persons.

Law Library Trust Fund

This fund is used to account for costs associated with the establishment and maintenance of a law library for use by the judiciary, members of the Florida Bar and the public. Revenues include charges and fees imposed for Court proceedings.

Family Law Legal Services Fund

This fund is used to account for the costs of services provided through the Leon County Family Mediation Program, Teen Court, Family Visitation and Family Law Assistance. This fund is supported by fees and charges imposed by Court Proceedings pursuant to F.S. Section 44.108.

Criminal Justice Trust Fund

This fund is established in accordance with Section 27.3455, Florida Statutes to account for the additional court costs levied on felony and misdemeanor cases. The Clerk of the Circuit Court collects these court costs. Expenditures are limited to reimbursement of specified expenditures of the public defender, state attorney, and medical examiner.

Special Revenue Funds

(continued)

Drug Abuse Trust Fund

This fund is used to account for court costs revenues from felony fines collected by the Clerk of Courts and used to support drug intervention programs.

Local Legal Programs

This fund is used to account for the proceeds of a \$65.00 criminal violation fines. The proceeds are used to supplement state funding for the implementation of a statewide court system, to fund legal aid programs, fund law library costs, and to fund juvenile programs.

Building Inspection

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

Growth Management

This fund is used to account for environmental permitting fees that are used to manage growth in accordance with the City of Tallahassee/Leon County Comprehensive Plan development regulations.

Mosquito Control

This fund is used to account for state grant revenues and county general funds used to support the administration and operations of the mosquito control program.

MSBU Stormwater Utility

This fund is used to account for the costs of stormwater control projects. Funding sources include budgeted transfers of general funds and transportation funds and a non ad-valorem assessment for stormwater utility 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 420.9072, Florida Statutes to provide funds to expand affordable housing. This fund is used to account for the local housing distribution monies received from the State of Florida. Expenditures are limited to the administration and implementation of the local housing assistance programs.

Special Revenue Funds

(continued)

Grants Fund

This fund is used to account for the revenues and expenses of federal, state and local grants awarded to the County. This fund includes the corresponding county matching funds for the various grants.

911 Emergency Communications

This fund is used to account for the 911 fees imposed and collected from local telephone exchange customers and wireless customers. Expenditures are restricted to the establishment and maintenance of 911 emergency services within Leon County.

Emergency Medical Services

This fund is used the account for the costs of providing emergency medical and transport services. The major revenue source is transport fees paid primarily by medical insurance and Medicare and the EMS Municipal Services Taxing Unit.

Municipal Service Fund

This fund is used in support of various municipal services provided in the unincorporated area of Leon County. These services include parks and recreation, animal control and fire protection. The major revenue source is a transfer of non-restricted general funds and the public services tax.

Fire MSTU Fund

This fund is used to account for an ad valorem tax levy established in FY00/01 as a method to fund fire protection services in the unincorporated area of Leon County. The funding is derived from a property tax levied on all property in the unincorporated area of the county. The County contracts with the City of Tallahassee for the provision of fire protection services and also provides support to Volunteer Fire Departments.

Tourist Development Trust Fund

This fund is used to account for a three-percent local option tourist development tax on transient lodging sales in Leon County. The Leon County Tourist Development Council administers the expenditures to promote a strong visitor industry in Leon County.

Special Assessments Fund

This fund accounts for the repayment of special assessments associated with the county's paving program. Repayments are collected as a non-ad valorem special assessment on the annual tax bill. These revenues are repaying the county for the costs to construct the paving projects.

Special Revenue Funds

(continued)

Primary Care MSTU Fund

This fund is used to account for an ad valorem tax levy of up to ½ mill created by County ordinance. The MSTU encompasses all of Leon County and provides funding for the delivery of primary health care programs, services and facilities to uninsured, low-income persons under the age of 65 living within the County.

BOA Building Operating Fund

This fund is used to account for the ongoing operations and maintenance of the Bank of America building which the county purchased on June 26, 2003. Revenues are generated by the remaining leases associated with the current tenants of the building.

Sheriff Special Grants Fund

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

Emergency Management 911 Fees

This fund is used to account for operations related to the 911 fees imposed and collected from local telephone exchange customers. Expenditures are restricted to the establishment and maintenance of an emergency telephone number “911” system.

Emergency Management Grants

This fund is used to account for grants received by the Leon County Sheriff’s Department used to support the County’s emergency management operations.

Sheriff Inmate Fund

This fund is used to account for proceeds held by the Leon County Sheriff’s Department for prisoners, which are expended for their personal needs.

Article V Court Operations Fund

This fund is used to account for revenues generated for the courts. Proceeds are to be used exclusively for all court expenditures except those mentioned in Chapter 29 of the Florida Statutes.

Special Revenue Funds

(continued)

Records Modernization

This fund is used 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 pursuant to the provisions of Section 28.24, Florida Statutes. These proceeds are 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.



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Leon County, Florida

Combining Balance Sheet
Nonmajor Special Revenue Funds

September 30, 2004

	County Transportation Trust Fund	Probation Fund	Legal Aid Trust Fund
Assets:			
Cash	\$ -	\$ 87,754	\$ 2,993
Investments	3,525,314	395,800	-
Receivables			
Accounts	-	240	-
Intergovernmental	772,071	-	-
Special assessments	-	-	-
Due from other funds	1,211,742	-	-
Inventory	-	-	-
Other assets	-	324	-
Total Assets	<u>\$ 5,509,127</u>	<u>\$ 484,118</u>	<u>\$ 2,993</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ 53,952	\$ 3,276	\$ 175
Accrued liabilities	86,337	23,506	-
Intergovernmental payables	-	-	-
Due to other funds	-	-	-
Deposits	10,000	-	-
Deferred revenues	-	-	-
Total Liabilities	<u>150,289</u>	<u>26,782</u>	<u>175</u>
Fund Balances:			
Reserved for records modernization	-	-	-
Reserved for law enforcement training	-	-	-
Reserved for special projects	-	-	-
Reserve for inmate expenditures	-	-	-
Unreserved	5,358,838	457,336	2,818
Total fund balances	<u>5,358,838</u>	<u>457,336</u>	<u>2,818</u>
Total liabilities and fund balances	<u>\$ 5,509,127</u>	<u>\$ 484,118</u>	<u>\$ 2,993</u>

See Independent Auditors' Report

Law Library Trust Fund	Family Law Legal Services Fund	Criminal Justice Trust Fund	Drug Abuse Trust Fund	Local Legal Programs
\$ 76,570	\$ 196,705	\$ 4,168	\$ 100,469	\$ 11,844
-	-	-	-	-
-	-	-	-	-
-	298	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 76,570</u>	<u>\$ 197,003</u>	<u>\$ 4,168</u>	<u>\$ 100,469</u>	<u>\$ 11,844</u>
\$ 106	\$ 3,497	\$ -	\$ -	\$ -
-	743	-	-	-
-	-	-	-	-
-	-	4,168	-	-
-	-	-	-	-
-	-	-	-	-
<u>106</u>	<u>4,240</u>	<u>4,168</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>76,464</u>	<u>192,763</u>	<u>-</u>	<u>100,469</u>	<u>11,844</u>
<u>76,464</u>	<u>192,763</u>	<u>-</u>	<u>100,469</u>	<u>11,844</u>
<u>\$ 76,570</u>	<u>\$ 197,003</u>	<u>\$ 4,168</u>	<u>\$ 100,469</u>	<u>\$ 11,844</u>

Leon County, Florida

Combining Balance Sheet
Nonmajor Special Revenue Funds
(continued)
September 30, 2004

	<u>Building Inspection</u>	<u>Growth Management</u>	<u>Mosquito Control</u>
Assets:			
Cash	\$ 78,723	\$ 669,287	\$ 124,362
Investments	777,800	500,800	-
Receivables			
Accounts	-	-	-
Intergovernmental	-	-	9,261
Special assessments	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Other assets	-	1,013	-
Total Assets	<u>\$ 856,523</u>	<u>\$ 1,171,100</u>	<u>\$ 133,623</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ 2,893	\$ 10,089	\$ 298
Accrued liabilities	19,421	47,669	7,605
Intergovernmental payables	44,673	-	-
Due to other funds	-	116	510
Deposits	-	-	-
Deferred revenues	-	-	-
Total Liabilities	<u>66,987</u>	<u>57,874</u>	<u>8,413</u>
Fund Balances:			
Reserved for records modernization	-	-	-
Reserved for law enforcement training	-	-	-
Reserved for special projects	-	-	-
Reserve for inmate expenditures	-	-	-
Unreserved	789,536	1,113,226	125,210
Total fund balances	<u>789,536</u>	<u>1,113,226</u>	<u>125,210</u>
Total liabilities and fund balances	<u>\$ 856,523</u>	<u>\$ 1,171,100</u>	<u>\$ 133,623</u>

See Independent Auditors' Report

MSBU Stormwater Utility	SHIP Trust Fund	Grants Fund	911 Emergency Communications	Emergency Medical Services
\$ 79,744	\$ -	\$ 341,092	\$ 86,555	\$ 240,231
2,000,600	1,000,000	-	-	-
-	-	460	66,713	698,297
-	-	2,791,156	33,026	-
-	1,314,472	-	37,199	-
-	-	-	-	-
-	438	-	-	184
<u>\$ 2,080,344</u>	<u>\$ 2,314,910</u>	<u>\$ 3,132,708</u>	<u>\$ 223,493</u>	<u>\$ 938,712</u>
\$ 108,994	\$ 44,060	\$ 961,131	\$ -	\$ 109,556
51,658	-	5,530	-	131,842
-	-	-	-	-
-	438	1,031,914	171,062	-
-	-	-	-	-
-	2,270,412	780,450	-	-
<u>160,652</u>	<u>2,314,910</u>	<u>2,779,025</u>	<u>171,062</u>	<u>241,398</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,919,692	-	353,683	52,431	697,314
<u>1,919,692</u>	<u>-</u>	<u>353,683</u>	<u>52,431</u>	<u>697,314</u>
<u>\$ 2,080,344</u>	<u>\$ 2,314,910</u>	<u>\$ 3,132,708</u>	<u>\$ 223,493</u>	<u>\$ 938,712</u>

Leon County, Florida

Combining Balance Sheet
Nonmajor Special Revenue Funds
(continued)
September 30, 2004

	Municipal Service Fund	Fire MSTU Fund	Tourist Development Trust Fund
Assets:			
Cash	\$ 622,091	\$ -	\$ 819,578
Investments	1,800,200	-	763,022
Receivables			
Accounts	242,375	-	7,200
Intergovernmental	188,984	-	-
Special assessments	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Other assets	-	-	129
Total Assets	<u>\$ 2,853,650</u>	<u>\$ -</u>	<u>\$ 1,589,929</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ 137,097	\$ -	\$ 70,386
Accrued liabilities	19,838	-	3,028
Intergovernmental payables	47	-	502
Due to other funds	370	-	-
Deposits	-	-	-
Deferred revenues	-	-	-
Total Liabilities	<u>157,352</u>	<u>-</u>	<u>73,916</u>
Fund Balances:			
Reserved for records modernization	-	-	-
Reserved for law enforcement training	-	-	-
Reserved for special projects	-	-	-
Reserve for inmate expenditures	-	-	-
Unreserved	2,696,298	-	1,516,013
Total fund balances	<u>2,696,298</u>	<u>-</u>	<u>1,516,013</u>
Total liabilities and fund balances	<u>\$ 2,853,650</u>	<u>\$ -</u>	<u>\$ 1,589,929</u>

See Independent Auditors' Report

Special Assessments	Primary Care MSTU	BOA Bldg Operating Fund	Sheriff Special Grants Fund	Emergency Management 911 Fees
\$ 436,423	\$ 113	\$ 188,243	\$ 225,166	\$ 26,349
-	-	900,000	-	-
-	-	-	7,125	-
-	-	-	52,704	-
2,516,138	-	-	-	-
-	750,487	-	-	63,221
-	-	-	-	-
-	-	-	-	-
<u>\$ 2,952,561</u>	<u>\$ 750,600</u>	<u>\$ 1,088,243</u>	<u>\$ 284,995</u>	<u>\$ 89,570</u>
\$ 31	\$ 80,313	\$ 1,806	\$ -	\$ 29,765
-	1,660	-	-	-
-	-	8,782	-	-
20	-	-	49,032	59,805
-	-	98,005	-	-
2,516,138	-	-	-	-
<u>2,516,189</u>	<u>81,973</u>	<u>108,593</u>	<u>49,032</u>	<u>89,570</u>
-	-	-	-	-
-	-	-	88,594	-
-	-	-	147,369	-
-	-	-	-	-
436,372	668,627	979,650	-	-
<u>436,372</u>	<u>668,627</u>	<u>979,650</u>	<u>235,963</u>	<u>-</u>
<u>\$ 2,952,561</u>	<u>\$ 750,600</u>	<u>\$ 1,088,243</u>	<u>\$ 284,995</u>	<u>\$ 89,570</u>

Leon County, Florida

Combining Balance Sheet
Nonmajor Special Revenue Funds
(continued)
September 30, 2004

	Emergency Management Grants	Sheriff Inmate Fund	Article V Court Operations
Assets:			
Cash	\$ -	\$ 327,898	\$ 112,794
Investments	-	-	3,765
Receivables			
Accounts	-	73,562	2,149
Intergovernmental	-	-	122,915
Special assessments	-	-	-
Due from other funds	99,939	43,385	1,829
Inventory	-	736	6,091
Other assets	-	-	438
Total Assets	<u>\$ 99,939</u>	<u>\$ 445,581</u>	<u>\$ 249,981</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ 14,141	\$ 39,675	\$ 3,206
Accrued liabilities	-	-	-
Intergovernmental payables	-	-	245,466
Due to other funds	85,798	8,153	1,309
Deposits	-	-	-
Deferred revenues	-	-	-
Total Liabilities	<u>99,939</u>	<u>47,828</u>	<u>249,981</u>
Fund Balances:			
Reserved for records modernization	-	-	-
Reserved for law enforcement training	-	-	-
Reserved for special projects	-	-	-
Reserve for inmate expenditures	-	397,753	-
Unreserved	-	-	-
Total fund balances	<u>-</u>	<u>397,753</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 99,939</u>	<u>\$ 445,581</u>	<u>\$ 249,981</u>

See Independent Auditors' Report

Records Modernization	Total Nonmajor Special Revenue Funds
\$ 828,985	\$ 5,688,137
243,450	11,910,751
-	1,098,121
-	3,970,415
-	2,516,138
226,000	3,748,274
-	6,827
-	2,526
<u>\$ 1,298,435</u>	<u>\$ 28,941,189</u>

\$ 2,588	\$ 1,677,035
-	398,837
-	299,470
-	1,412,695
-	108,005
-	5,567,000
<u>2,588</u>	<u>9,463,042</u>

1,295,847	1,295,847
-	88,594
-	147,369
-	397,753
-	17,548,584
<u>1,295,847</u>	<u>19,478,147</u>
<u>\$ 1,298,435</u>	<u>\$ 28,941,189</u>

Leon County, Florida

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds

Year Ended September 30, 2004

	County Transportation Trust Fund	Probation Fund	Legal Aid Trust Fund
Revenues:			
Taxes	\$ 4,623,709	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	4,065,660	-	-
Charges for services	147,055	852,438	24,136
Fines and forfeitures	-	-	-
Interest	66,359	8,407	(177)
Miscellaneous	1,109	-	-
Total revenues	<u>8,903,892</u>	<u>860,845</u>	<u>23,959</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	1,774,913	-
Physical environment	-	-	-
Transportation	5,784,973	-	-
Economic environment	-	-	-
Human services	-	-	44,101
Culture and recreation	-	-	-
Judicial	-	-	-
Total expenditures	<u>5,784,973</u>	<u>1,774,913</u>	<u>44,101</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,118,919</u>	<u>(914,068)</u>	<u>(20,142)</u>
Other financing sources (uses):			
Transfers in	76,495	951,376	22,201
Transfers out	(2,344,887)	-	-
Total other financing sources (uses)	<u>(2,268,392)</u>	<u>951,376</u>	<u>22,201</u>
Net change in fund balance	850,527	37,308	2,059
Fund balances, October 1	<u>4,508,311</u>	<u>420,028</u>	<u>759</u>
Fund balances, September 30	<u>\$ 5,358,838</u>	<u>\$ 457,336</u>	<u>\$ 2,818</u>

See Independent Auditors' Report

Law Library Trust Fund	Family Law Legal Services Fund	Criminal Justice Trust Fund	Drug Abuse Trust Fund	Local Legal Programs
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
46,152	99,921	-	36,168	11,837
-	111,213	276,536	-	-
892	2,913	2,489	1,280	7
-	19,985	-	-	-
<u>47,044</u>	<u>234,032</u>	<u>279,025</u>	<u>37,448</u>	<u>11,844</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	13,300	-
-	-	-	-	-
12,200	309,578	-	5,000	-
<u>12,200</u>	<u>309,578</u>	<u>-</u>	<u>18,300</u>	<u>-</u>
34,844	(75,546)	279,025	19,148	11,844
-	-	-	-	-
-	-	(279,025)	(5,000)	-
-	-	(279,025)	(5,000)	-
34,844	(75,546)	-	14,148	11,844
41,620	268,309	-	86,321	-
<u>\$ 76,464</u>	<u>\$ 192,763</u>	<u>\$ -</u>	<u>\$ 100,469</u>	<u>\$ 11,844</u>

Leon County, Florida

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds

(continued)

Year Ended September 30, 2004

	Building Inspection	Growth Management	Mosquito Control
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	1,139,457	1,542,176	-
Intergovernmental	-	-	56,385
Charges for services	18,722	216,762	-
Fines and forfeitures	-	31,786	-
Interest	12,155	16,898	391
Miscellaneous	115	3,692	21
Total revenues	<u>1,170,449</u>	<u>1,811,314</u>	<u>56,797</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	1,249,775	-	-
Physical environment	-	3,137,224	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	595,061
Culture and recreation	-	-	-
Judicial	-	-	-
Total expenditures	<u>1,249,775</u>	<u>3,137,224</u>	<u>595,061</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,326)</u>	<u>(1,325,910)</u>	<u>(538,264)</u>
Other financing sources (uses):			
Transfers in	-	1,693,550	574,473
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,693,550</u>	<u>574,473</u>
Net change in fund balance	(79,326)	367,640	36,209
Fund balances, October 1	<u>868,862</u>	<u>745,586</u>	<u>89,001</u>
Fund balances, September 30	<u>\$ 789,536</u>	<u>\$ 1,113,226</u>	<u>\$ 125,210</u>

See Independent Auditors' Report

MSBU Stormwater Utility	SHIP Trust Fund	Grants Fund	911 Emergency Communications	Emergency Medical Service
\$ 737,090	\$ -	\$ -	\$ -	\$ 4,793,130
-	-	-	-	-
-	-	4,547,328	-	-
-	727,204	167,032	1,219,920	3,086,454
-	-	-	-	-
36,894	22,107	280	936	10,906
14	-	104,576	-	-
<u>773,998</u>	<u>749,311</u>	<u>4,819,216</u>	<u>1,220,856</u>	<u>7,890,490</u>
-	-	68,268	-	-
-	-	2,252,027	-	7,046,658
2,823,295	-	901,302	-	-
346,438	-	11,691	-	-
-	676,178	386,055	-	-
1,007,673	-	428,170	-	-
-	-	559,716	-	-
-	-	240,195	-	-
<u>4,177,406</u>	<u>676,178</u>	<u>4,847,424</u>	<u>-</u>	<u>7,046,658</u>
<u>(3,403,408)</u>	<u>73,133</u>	<u>(28,208)</u>	<u>1,220,856</u>	<u>843,832</u>
3,662,608	-	234,881	37,199	-
(134,831)	(73,132)	(175,224)	(1,258,054)	(146,518)
<u>3,527,777</u>	<u>(73,132)</u>	<u>59,657</u>	<u>(1,220,855)</u>	<u>(146,518)</u>
124,369	1	31,449	1	697,314
<u>1,795,323</u>	<u>(1)</u>	<u>322,234</u>	<u>52,430</u>	<u>-</u>
<u>\$ 1,919,692</u>	<u>\$ -</u>	<u>\$ 353,683</u>	<u>\$ 52,431</u>	<u>\$ 697,314</u>

Leon County, Florida

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds

(continued)

Year Ended September 30, 2004

	Municipal Service Fund	Fire MSTU Fund	Tourist Development Trust Fund
Revenues:			
Taxes	\$ 4,612,214	\$ -	\$ 2,133,394
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	26,671	-	-
Fines and forfeitures	112	-	-
Interest	33,041	-	18,570
Miscellaneous	2,828	-	40,187
Total revenues	<u>4,674,866</u>	<u>-</u>	<u>2,192,151</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	3,596,646	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	1,914,624
Human services	812,083	-	-
Culture and recreation	1,923,129	-	-
Judicial	-	-	-
Total expenditures	<u>6,331,858</u>	<u>-</u>	<u>1,914,624</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,656,992)</u>	<u>-</u>	<u>277,527</u>
Other financing sources (uses):			
Transfers in	3,696,749	-	-
Transfers out	(197,570)	(1,142,108)	(163,451)
Total other financing sources (uses)	<u>3,499,179</u>	<u>(1,142,108)</u>	<u>(163,451)</u>
Net change in fund balance	1,842,187	(1,142,108)	114,076
Fund balances, October 1	<u>854,111</u>	<u>1,142,108</u>	<u>1,401,937</u>
Fund balances, September 30	<u>\$ 2,696,298</u>	<u>\$ -</u>	<u>\$ 1,516,013</u>

See Independent Auditors' Report

Special Assessments	Primary Care MSTU	BOA Bldg Operating Fund	Sheriff Special Grants Fund	Emergency Management 911 Fees
\$ -	\$ 1,151,040	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	1,012,894	-
-	-	161,084	219,331	-
-	-	-	-	-
175,189	11,689	13,072	-	-
285,907	1,175,000	2,031,320	179,512	-
<u>461,096</u>	<u>2,337,729</u>	<u>2,205,476</u>	<u>1,411,737</u>	<u>-</u>
-	-	786,578	-	-
-	-	-	1,333,967	1,049,789
-	-	-	-	-
-	-	-	-	-
-	2,119,129	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>2,119,129</u>	<u>786,578</u>	<u>1,333,967</u>	<u>1,049,789</u>
<u>461,096</u>	<u>218,600</u>	<u>1,418,898</u>	<u>77,770</u>	<u>(1,049,789)</u>
-	-	-	-	1,086,992
(534,336)	-	(963,680)	-	(37,203)
<u>(534,336)</u>	<u>-</u>	<u>(963,680)</u>	<u>-</u>	<u>1,049,789</u>
(73,240)	218,600	455,218	77,770	-
<u>509,612</u>	<u>450,027</u>	<u>524,432</u>	<u>158,193</u>	<u>-</u>
<u>\$ 436,372</u>	<u>\$ 668,627</u>	<u>\$ 979,650</u>	<u>\$ 235,963</u>	<u>\$ -</u>

Leon County, Florida

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds

(continued)

Year Ended September 30, 2004

	Emergency Management Grants	Sheriff Inmate Fund	Article V Court Operations
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	217,195	-	319,269
Charges for services	-	803,364	1,215,537
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	748	725
Total revenues	<u>217,195</u>	<u>804,112</u>	<u>1,535,531</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	217,195	933,557	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Judicial	-	-	1,535,531
Total expenditures	<u>217,195</u>	<u>933,557</u>	<u>1,535,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(129,445)</u>	<u>-</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(129,445)	-
Fund balances, October 1	<u>-</u>	<u>527,198</u>	<u>-</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ 397,753</u>	<u>\$ -</u>

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Records Modernization	Eliminations	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 18,050,577
-	-	2,681,633
-	(34,135)	10,184,596
419,713	-	9,499,501
-	-	419,647
3,195	6,240	443,733
-	-	3,845,739
<u>422,908</u>	<u>(27,895)</u>	<u>45,125,426</u>
242,461	-	1,097,307
-	-	19,454,527
-	-	6,861,821
-	-	6,143,102
-	-	2,976,857
-	-	5,019,517
-	-	2,482,845
-	(437,859)	1,664,645
<u>242,461</u>	<u>(437,859)</u>	<u>45,700,621</u>
<u>180,447</u>	<u>409,964</u>	<u>(575,195)</u>
226,000	(2,352,455)	9,910,069
-	1,942,491	(5,512,528)
<u>226,000</u>	<u>(409,964)</u>	<u>4,397,541</u>
406,447	-	3,822,346
<u>889,400</u>	<u>-</u>	<u>15,655,801</u>
<u>\$ 1,295,847</u>	<u>\$ -</u>	<u>\$ 19,478,147</u>

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
County Transportation Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 3,130,805	\$ 3,130,805	\$ 4,623,709	\$ 1,492,904
Intergovernmental	5,131,604	5,064,704	4,065,660	(999,044)
Charges for services	81,499	81,499	147,055	65,556
Interest	16,625	16,625	66,359	49,734
Miscellaneous	-	-	1,109	1,109
Total revenues	8,360,533	8,293,633	8,903,892	610,259
Expenditures:				
Transportation	6,341,147	6,426,608	5,784,973	641,635
Total expenditures	6,341,147	6,426,608	5,784,973	641,635
Excess (deficiency) of revenues over (under) expenditures	2,019,386	1,867,025	3,118,919	1,251,894
Other financing sources (uses):				
Transfers in	-	76,495	76,495	-
Transfers out	(2,338,051)	(2,345,921)	(2,344,887)	1,034
Total other financing sources (uses)	(2,338,051)	(2,269,426)	(2,268,392)	1,034
Net change in fund balance	(318,665)	(402,401)	850,527	1,252,928
Fund balances, October 1	4,508,311	4,508,311	4,508,311	-
Fund balances, September 30	\$ 4,189,646	\$ 4,105,910	\$ 5,358,838	\$ 1,252,928

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Probation Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 893,704	\$ 893,704	\$ 852,438	\$ (41,266)
Interest	9,500	9,500	8,407	(1,093)
Total revenues	903,204	903,204	860,845	(42,359)
Expenditures:				
Public safety	1,788,243	1,829,580	1,774,913	54,667
Total expenditures	1,788,243	1,829,580	1,774,913	54,667
Excess (deficiency) of revenues over (under) expenditures	(885,039)	(926,376)	(914,068)	12,308
Other financing sources(uses):				
Transfers in	951,376	951,376	951,376	-
Total other financing sources (uses)	951,376	951,376	951,376	-
Net change in fund balance	66,337	25,000	37,308	12,308
Fund balances, October 1	420,028	420,028	420,028	-
Fund balances, September 30	\$ 486,365	\$ 445,028	\$ 457,336	\$ 12,308

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Legal Aid Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 21,693	\$ 25,492	\$ 24,136	\$ (1,356)
Interest	478	478	(177)	(655)
Total revenues	22,171	25,970	23,959	(2,011)
Expenditures:				
Human services	22,171	48,171	44,101	4,070
Total expenditures	22,171	48,171	44,101	4,070
Excess (deficiency) of revenues over (under) expenditures	-	(22,201)	(20,142)	2,059
Other financing sources(uses):				
Transfers in	-	22,201	22,201	-
Total other financing sources (uses)	-	22,201	22,201	-
Net change in fund balance	-	-	2,059	2,059
Fund balances, October 1	759	759	759	-
Fund balances, September 30	\$ 759	\$ 759	\$ 2,818	\$ 2,059

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Law Library Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 36,252	\$ 36,252	\$ 46,152	\$ 9,900
Interest	-	-	892	892
Total revenues	<u>36,252</u>	<u>36,252</u>	<u>47,044</u>	<u>10,792</u>
Expenditures:				
Judicial	<u>36,252</u>	<u>36,252</u>	<u>12,200</u>	<u>24,052</u>
Total expenditures	<u>36,252</u>	<u>36,252</u>	<u>12,200</u>	<u>24,052</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	34,844	34,844
Fund balances, October 1	<u>41,620</u>	<u>41,620</u>	<u>41,620</u>	<u>-</u>
Fund balances, September 30	<u><u>\$ 41,620</u></u>	<u><u>\$ 41,620</u></u>	<u><u>\$ 76,464</u></u>	<u><u>\$ 34,844</u></u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Family Law Legal Services Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 92,304	\$ 100,153	\$ 99,921	\$ (232)
Fines and forfeitures	86,021	98,387	111,213	12,826
Interest	26,897	26,897	2,913	(23,984)
Miscellaneous	-	19,985	19,985	-
Total revenues	<u>205,222</u>	<u>245,422</u>	<u>234,032</u>	<u>(11,390)</u>
Expenditures:				
Judicial	<u>332,855</u>	<u>529,468</u>	<u>309,578</u>	<u>219,890</u>
Total expenditures	<u>332,855</u>	<u>529,468</u>	<u>309,578</u>	<u>219,890</u>
Excess (deficiency) of revenues over (under) expenditures	(127,633)	(284,046)	(75,546)	208,500
Fund balances, October 1	<u>268,309</u>	<u>268,309</u>	<u>268,309</u>	<u>-</u>
Fund balances, September 30	<u>\$ 140,676</u>	<u>\$ (15,737)</u>	<u>\$ 192,763</u>	<u>\$ 208,500</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Criminal Justice Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 225,000	\$ 225,000	\$ 276,536	\$ 51,536
Interest	-	-	2,489	2,489
Total revenues	225,000	225,000	279,025	54,025
Other financing sources (uses):				
Operating transfers out	(225,000)	(225,000)	(279,025)	(54,025)
Total other financing sources (uses)	(225,000)	(225,000)	(279,025)	(54,025)
Net change in fund balance	-	-	-	-
Fund balances, October 1	-	-	-	-
Fund balances, September 30	\$ -	\$ -	\$ -	\$ -

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Drug Abuse Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 13,300	\$ 15,800	\$ 36,168	\$ 20,368
Interest	-	-	1,280	1,280
Total revenues	13,300	15,800	37,448	21,648
Expenditures:				
Human services	13,300	13,300	13,300	-
Judicial	-	5,000	5,000	-
Total expenditures	13,300	18,300	18,300	-
Excess (deficiency) of revenues over (under) expenditures	-	(2,500)	19,148	21,648
Other financing sources (uses):				
Operating transfers out	-	(5,000)	(5,000)	-
Total other financing sources (uses)	-	(5,000)	(5,000)	-
Net change in fund balance	-	(7,500)	14,148	21,648
Fund balances, October 1	86,321	86,321	86,321	-
Fund balances, September 30	\$ 86,321	\$ 78,821	\$ 100,469	\$ 21,648

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Legal Programs

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 11,837	\$ 11,837
Interest	-	-	7	7
Total revenues	-	-	11,844	11,844
Excess (deficiency) of revenues over (under) expenditures	-	-	11,844	11,844
Fund balances, October 1	-	-	-	-
Fund balances, September 30	\$ -	\$ -	\$ 11,844	\$ 11,844

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Building Inspection Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 984,137	\$ 984,137	\$ 1,139,457	\$ 155,320
Charges for services	12,597	12,597	18,722	6,125
Interest	7,600	7,600	12,155	4,555
Miscellaneous	-	-	115	115
Total revenues	<u>1,004,334</u>	<u>1,004,334</u>	<u>1,170,449</u>	<u>166,115</u>
Expenditures:				
Public safety	<u>1,222,240</u>	<u>1,342,323</u>	<u>1,249,775</u>	<u>92,548</u>
Total expenditures	<u>1,222,240</u>	<u>1,342,323</u>	<u>1,249,775</u>	<u>92,548</u>
Excess (deficiency) of revenues over (under) expenditures	(217,906)	(337,989)	(79,326)	258,663
Fund balances, October 1	<u>868,862</u>	<u>868,862</u>	<u>868,862</u>	<u>-</u>
Fund balances, September 30	<u>\$ 650,956</u>	<u>\$ 530,873</u>	<u>\$ 789,536</u>	<u>\$ 258,663</u>

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Growth Management Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 1,623,966	\$ 1,623,966	\$ 1,542,176	\$ (81,790)
Charges for services	-	-	216,762	216,762
Fines and forfeitures	2,850	2,850	31,786	28,936
Interest	11,047	11,047	16,898	5,851
Miscellaneous	1,705	1,705	3,692	1,987
Total revenues	<u>1,639,568</u>	<u>1,639,568</u>	<u>1,811,314</u>	<u>171,746</u>
Expenditures:				
Physical environment	<u>3,227,952</u>	<u>3,294,452</u>	<u>3,137,224</u>	<u>157,228</u>
Total expenditures	<u>3,227,952</u>	<u>3,294,452</u>	<u>3,137,224</u>	<u>157,228</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,588,384)</u>	<u>(1,654,884)</u>	<u>(1,325,910)</u>	<u>328,974</u>
Other financing sources (uses):				
Operating transfers in	<u>1,693,550</u>	<u>1,693,550</u>	<u>1,693,550</u>	<u>-</u>
Total other financing sources (uses)	<u>1,693,550</u>	<u>1,693,550</u>	<u>1,693,550</u>	<u>-</u>
Net change in fund balance	105,166	38,666	367,640	328,974
Fund balances, October 1	<u>745,586</u>	<u>745,586</u>	<u>745,586</u>	<u>-</u>
Fund balances, September 30	<u>\$ 850,752</u>	<u>\$ 784,252</u>	<u>\$ 1,113,226</u>	<u>\$ 328,974</u>

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Mosquito Control Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 46,989	\$ 58,420	\$ 56,385	\$ (2,035)
Interest	-	-	391	391
Miscellaneous	-	-	21	21
Total revenues	46,989	58,420	56,797	(1,623)
Expenditures:				
Human services	606,713	618,660	595,061	23,599
Total expenditures	606,713	618,660	595,061	23,599
Excess (deficiency) of revenues over (under) expenditures	(559,724)	(560,240)	(538,264)	21,976
Other financing sources (uses):				
Transfers in	574,473	574,473	574,473	-
Total other financing sources (uses)	574,473	574,473	574,473	-
Net change in fund balance	14,749	14,233	36,209	21,976
Fund balances, October 1	89,001	89,001	89,001	-
Fund balances, September 30	\$ 103,750	\$ 103,234	\$ 125,210	\$ 21,976

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
MSBU Stormwater Utility Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 672,473	\$ 672,473	\$ 737,090	\$ 64,617
Interest	42,750	42,750	36,894	(5,856)
Miscellaneous	-	-	14	14
Total revenues	<u>715,223</u>	<u>715,223</u>	<u>773,998</u>	<u>58,775</u>
Expenditures:				
Physical environment	2,820,687	2,877,558	2,823,295	54,263
Transportation	445,670	479,969	346,438	133,531
Human services	961,499	1,043,499	1,007,673	35,826
Total expenditures	<u>4,227,856</u>	<u>4,401,026</u>	<u>4,177,406</u>	<u>223,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,512,633)</u>	<u>(3,685,803)</u>	<u>(3,403,408)</u>	<u>282,395</u>
Other financing sources (uses):				
Transfers in	4,658,889	3,763,889	3,662,608	(101,281)
Transfers out	(13,957)	(134,829)	(134,831)	(2)
Total other financing sources (uses)	<u>4,644,932</u>	<u>3,629,060</u>	<u>3,527,777</u>	<u>(101,283)</u>
Net change in fund balance	1,132,299	(56,743)	124,369	181,112
Fund balances, October 1	<u>1,795,323</u>	<u>1,795,323</u>	<u>1,795,323</u>	<u>-</u>
Fund balances, September 30	<u>\$ 2,927,622</u>	<u>\$ 1,738,580</u>	<u>\$ 1,919,692</u>	<u>\$ 181,112</u>

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SHIP Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 636,479	\$ 2,094,049	\$ 727,204	\$ (1,366,845)
Interest	28,500	28,500	22,107	(6,393)
Total revenues	664,979	2,122,549	749,311	(1,373,238)
Expenditures:				
Economic environment	599,909	2,049,417	676,178	1,373,239
Total expenditures	599,909	2,049,417	676,178	1,373,239
Excess (deficiency) of revenues over (under) expenditures	65,070	73,132	73,133	1
Other financing sources (uses):				
Transfers out	(65,070)	(73,132)	(73,132)	-
Total other financing sources (uses)	(65,070)	(73,132)	(73,132)	-
Net change in fund balance	-	-	1	1
Fund balances, October 1	(1)	(1)	(1)	-
Fund balances, September 30	\$ (1)	\$ (1)	\$ -	\$ 1

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Grants Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 245,844	\$ 9,220,531	\$ 4,547,328	\$ (4,673,203)
Charges for services	79,800	231,598	167,032	(64,566)
Interest	-	2,269	280	(1,989)
Miscellaneous	-	149,892	104,576	(45,316)
Total revenues	325,644	9,604,290	4,819,216	(4,785,074)
Expenditures:				
General government	-	140,000	68,268	71,732
Public safety	330,356	5,001,999	2,252,027	2,749,972
Physical environment	-	1,522,896	901,302	621,594
Transportation	-	90,020	11,691	78,329
Economic environment	-	664,720	386,055	278,665
Human services	79,800	496,326	428,170	68,156
Culture and recreation	-	1,175,129	559,716	615,413
Judicial	-	340,631	240,195	100,436
Total expenditures	410,156	9,431,721	4,847,424	4,584,297
Excess (deficiency) of revenues over (under) expenditures	(84,512)	172,569	(28,208)	(200,777)
Other financing sources (uses):				
Transfers in	200,000	251,794	234,881	(16,913)
Transfers out	-	(474,814)	(175,224)	299,590
Total other financing sources (uses)	200,000	(223,020)	59,657	282,677
Net change in fund balance	115,488	(50,451)	31,449	81,900
Fund balances, October 1	322,234	322,234	322,234	-
Fund balances, September 30	\$ 437,722	\$ 271,783	\$ 353,683	\$ 81,900

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
911 Emergency Communications Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,098,742	\$ 1,098,742	\$ 1,219,920	\$ 121,178
Interest	3,325	3,325	936	(2,389)
Total revenues	<u>1,102,067</u>	<u>1,102,067</u>	<u>1,220,856</u>	<u>118,789</u>
Other financing sources (uses):				
Transfers in	-	-	37,199	37,199
Transfers out	(1,102,067)	(1,102,067)	(1,258,054)	(155,987)
Total other financing sources (uses)	<u>(1,102,067)</u>	<u>(1,102,067)</u>	<u>(1,220,855)</u>	<u>(118,788)</u>
Net change in fund balance	-	-	1	1
Fund balances, October 1	<u>52,430</u>	<u>52,430</u>	<u>52,430</u>	<u>-</u>
Fund balances, September 30	<u><u>\$ 52,430</u></u>	<u><u>\$ 52,430</u></u>	<u><u>\$ 52,431</u></u>	<u><u>\$ 1</u></u>

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Medical Service

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,701,294	\$ 4,701,294	\$ 4,793,130	\$ 91,836
Charges for services	4,377,270	4,377,270	3,086,454	(1,290,816)
Interest	-	-	10,906	10,906
Total revenues	9,078,564	9,078,564	7,890,490	(1,188,074)
Expenditures:				
Public safety	9,078,564	9,058,564	7,046,658	2,011,906
Total expenditures	9,078,564	9,058,564	7,046,658	2,011,906
Excess (deficiency) of revenues over (under) expenditures	-	20,000	843,832	823,832
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(20,000)	(146,518)	(126,518)
Total other financing sources (uses)	-	(20,000)	(146,518)	(126,518)
Net change in fund balance	-	-	697,314	697,314
Fund balances, October 1	-	-	-	-
Fund balances, September 30	\$ -	\$ -	\$ 697,314	\$ 697,314

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Municipal Service Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,002,260	\$ 4,002,260	\$ 4,612,214	\$ 609,954
Charges for services	23,146	23,146	26,671	3,525
Fines and forfeitures	-	-	112	112
Interest	5,748	5,748	33,041	27,293
Miscellaneous	-	-	2,828	2,828
Total revenues	4,031,154	4,031,154	4,674,866	643,712
Expenditures:				
Public safety	3,702,367	3,825,212	3,596,646	228,566
Human services	824,104	832,104	812,083	20,021
Culture and recreation	1,863,542	1,929,292	1,923,129	6,163
Total expenditures	6,390,013	6,586,608	6,331,858	254,750
Excess (deficiency) of revenues over (under) expenditures	(2,358,859)	(2,555,454)	(1,656,992)	898,462
Other financing sources (uses):				
Transfers in	2,538,869	3,680,978	3,696,749	15,771
Transfers out	(197,570)	(197,570)	(197,570)	-
Total other financing sources (uses)	2,341,299	3,483,408	3,499,179	15,771
Net change in fund balance	(17,560)	927,954	1,842,187	914,233
Fund balances, October 1	854,111	854,111	854,111	-
Fund balances, September 30	\$ 836,551	\$ 1,782,065	\$ 2,696,298	\$ 914,233

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Fire MSTU Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(1,142,109)	(1,142,108)	1
Total other financing sources (uses)	-	(1,142,109)	(1,142,108)	1
Net change in fund balance	-	(1,142,109)	(1,142,108)	1
Fund balances, October 1	1,142,108	1,142,108	1,142,108	-
Fund balances, September 30	\$ 1,142,108	\$ (1)	\$ -	\$ 1

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Tourist Development Trust Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,871,597	\$ 1,871,597	\$ 2,133,394	\$ 261,797
Interest	14,250	14,250	18,570	4,320
Miscellaneous	40,850	40,850	40,187	(663)
Total revenues	1,926,697	1,926,697	2,192,151	265,454
Expenditures:				
Economic environment	1,830,474	1,997,340	1,914,624	82,716
Total expenditures	1,830,474	1,997,340	1,914,624	82,716
Excess (deficiency) of revenues over (under) expenditures	96,223	(70,643)	277,527	348,170
Other financing sources (uses):				
Transfers out	(163,451)	(163,451)	(163,451)	-
Total other financing sources (uses)	(163,451)	(163,451)	(163,451)	-
Net change in fund balance	(67,228)	(234,094)	114,076	348,170
Fund balances, October 1	1,401,937	1,401,937	1,401,937	-
Fund balances, September 30	\$ 1,334,709	\$ 1,167,843	\$ 1,516,013	\$ 348,170

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Assessment

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 175,189	\$ 175,189
Miscellaneous	216,573	216,573	285,907	69,334
Total revenues	216,573	216,573	461,096	244,523
Other financing sources (uses):				
Transfers out	(521,336)	(534,336)	(534,336)	-
Total other financing sources (uses)	(521,336)	(534,336)	(534,336)	-
Net change in fund balance	(304,763)	(317,763)	(73,240)	244,523
Fund balances, October 1	509,612	509,612	509,612	-
Fund balances, September 30	\$ 204,849	\$ 191,849	\$ 436,372	\$ 244,523

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Primary Care MSTU

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,128,593	\$ 1,128,593	\$ 1,151,040	\$ 22,447
Interest	-	-	11,689	11,689
Miscellaneous	1,175,000	1,175,000	1,175,000	-
Total revenues	2,303,593	2,303,593	2,337,729	34,136
Expenditures:				
Human services	2,199,829	2,228,829	2,119,129	109,700
Total expenditures	2,199,829	2,228,829	2,119,129	109,700
Net change in fund balance	103,764	74,764	218,600	143,836
Fund balances, October 1	450,027	450,027	450,027	-
Fund balances, September 30	\$ 553,791	\$ 524,791	\$ 668,627	\$ 143,836

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
BOA Building Operating Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 161,084	\$ 161,084
Interest			13,072	13,072
Miscellaneous	1,805,149	1,805,149	2,031,320	226,171
Total revenues	1,805,149	1,805,149	2,205,476	400,327
Expenditures:				
General government	846,360	946,360	786,578	159,782
Total expenditures	846,360	946,360	786,578	159,782
Excess (deficiency) of revenues over (under) expenditures	958,789	858,789	1,418,898	560,109
Other financing sources (uses):				
Transfers out	(963,680)	(963,680)	(963,680)	-
Total other financing sources (uses)	(963,680)	(963,680)	(963,680)	-
Net change in fund balance	(4,891)	(104,891)	455,218	560,109
Fund balances, October 1	524,432	524,432	524,432	-
Fund balances, September 30	\$ 519,541	\$ 419,541	\$ 979,650	\$ 560,109

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sheriff's Special Grants Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,012,894	\$ 1,012,894
Charges for services	-	-	219,331	219,331
Miscellaneous	-	-	179,512	179,512
Total revenues	-	-	1,411,737	1,411,737
Expenditures:				
Public safety	-	-	1,333,967	(1,333,967)
Total expenditures	-	-	1,333,967	(1,333,967)
Excess (deficiency) of revenues over (under) expenditures	-	-	77,770	77,770
Fund balances, October 1	158,193	158,193	158,193	-
Fund balances, September 30	\$ 158,193	\$ 158,193	\$ 235,963	\$ 77,770

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Management 911 Fees

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public safety	\$ 1,086,992	\$ 1,086,992	\$ 1,049,789	37,203
Total expenditures	1,086,992	1,086,992	1,049,789	37,203
Other financing sources (uses):				
Transfers in	1,086,992	1,086,992	1,086,992	-
Transfers out	-	-	(37,203)	(37,203)
Total other financing sources (uses)	1,086,992	1,086,992	1,049,789	(37,203)
Net change in fund balance	-	-	-	-
Fund balances, October 1	-	-	-	-
Fund balances, September 30	\$ -	\$ -	\$ -	\$ -

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sheriff Emergency Management Grants

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 217,195	\$ 217,195	\$ 217,195	\$ -
Total revenues	217,195	217,195	217,195	-
Expenditures:				
Public safety	217,195	217,195	217,195	-
Total expenditures	217,195	217,195	217,195	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances, October 1	-	-	-	-
Fund balances, September 30	\$ -	\$ -	\$ -	\$ -

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sheriff Inmate Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 803,364	\$ 803,364
Miscellaneous	-	-	748	748
Total revenues	-	-	804,112	804,112
Expenditures:				
Public safety			933,557	(933,557)
Total expenditures	-	-	933,557	(933,557)
Excess (deficiency) of revenues over (under) expenditures	-	-	(129,445)	(129,445)
Fund balances, October 1	527,198	527,198	527,198	-
Fund balances, September 30	<u>\$ 527,198</u>	<u>\$ 527,198</u>	<u>\$ 397,753</u>	<u>\$ (129,445)</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Article V Court Operations Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 322,324	\$ 322,324	\$ 319,269	\$ (3,055)
Charges for services	1,445,737	1,445,737	1,215,537	(230,200)
Interest	-	-	-	-
Miscellaneous	9,364	9,364	725	(8,639)
Total revenues	<u>1,777,425</u>	<u>1,777,425</u>	<u>1,535,531</u>	<u>(241,894)</u>
Expenditures:				
General government	355,478	355,478	-	355,478
Judicial	1,421,947	1,421,947	1,535,531	(113,584)
Total expenditures	<u>1,777,425</u>	<u>1,777,425</u>	<u>1,535,531</u>	<u>241,894</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balances, October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Records Modernization Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 443,295	\$ 443,295	\$ 419,713	\$ (23,582)
Interest	-	-	3,195	3,195
Miscellaneous	74,512	74,512	-	(74,512)
Total revenues	517,807	517,807	422,908	(94,899)
Expenditures:				
General government	517,807	517,807	242,461	275,346
Total expenditures	517,807	517,807	242,461	275,346
Excess (deficiency) of revenues over (under) expenditures	-	-	180,447	180,447
Other financing sources (uses):				
Transfers in	-	-	226,000	226,000
Total other financing sources (uses)	-	-	226,000	226,000
Net change in fund balance	-	-	406,447	406,447
Fund balances, October 1	889,400	889,400	889,400	-
Fund balances, September 30	\$ 889,400	\$ 889,400	\$ 1,295,847	\$ 406,447

See Independent Auditors' Report

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.

Series 1991 LOS

This fund is used to account for the outstanding commercial paper obligation to the Sunshine State Government Financing Commission which was used to repay Series 1991 Bonds. Funding is from Local Option Sales Tax revenue. The debt repayment was completed in fiscal year 2003-2004.

Series 1999

This fund is used to account for the debt service payments on the Capital Improvement Revenue Bonds, Series 1999. Funding is from non-ad valorem revenues

Series 2003A-2003B

This fund is used to account for the debt service payments on the Capital Improvement Revenue Bonds, Series 2003A and Series 2003B. Funding is from non-ad valorem revenues

Stormwater 1997

This fund is used to account for the debt service payments on the Stormwater Series 1997 Bonds. Funding is from non-ad valorem revenues

Series 1998A

This fund is used to account for the debt service payments on the Parks and Recreation 1998A Bonds issued for improvements to the library, parks and recreation, fleet management facility and public works building. Funding is from non-ad valorem revenues.

Series 1998B Refunding

This fund is used to account for the accumulation of resources and payment of principal and interest on the Series 1998B Bonds. The Series 1998B Bonds were issued by the County to refund the Series 1991 Bonds. Funding is from non-ad valorem revenues.

Debt Service Funds

(continued)

Series 1993 Refunding

This fund is used to account for principal and interest payments associated with the Series 1993 Bonds. Funding is from non-ad valorem revenues.

Leon County, Florida

Combining Balance Sheet
Nonmajor Debt Service Funds

September 30, 2004

	Series 1991 LOS	Series 1999	Series 2003A-2003B
Assets:			
Cash	\$ -	\$ 92,325	\$ 8,516
Accounts receivable	113,474	-	-
Total Assets	<u>\$ 113,474</u>	<u>\$ 92,325</u>	<u>\$ 8,516</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 6,305	\$ -	\$ -
Due to other funds	107,169	-	-
Total liabilities	<u>113,474</u>	<u>-</u>	<u>-</u>
Fund balances:			
Unreserved	-	92,325	8,516
Total fund balances	<u>-</u>	<u>92,325</u>	<u>8,516</u>
Total liabilities and fund balances	<u>\$ 113,474</u>	<u>\$ 92,325</u>	<u>\$ 8,516</u>

See Independent Auditors' Report

Stormwater 1997	Series 1998A	Series 1998B Refunding	Series 1993 Refunding	Total Nonmajor Debt Service Funds
\$ 6,127	\$ 1,443	\$ 55,194	\$ 245	\$ 163,850
-	-	-	-	113,474
<u>\$ 6,127</u>	<u>\$ 1,443</u>	<u>\$ 55,194</u>	<u>\$ 245</u>	<u>\$ 277,324</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,305
-	-	-	-	107,169
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,474</u>
6,127	1,443	55,194	245	163,850
6,127	1,443	55,194	245	163,850
<u>\$ 6,127</u>	<u>\$ 1,443</u>	<u>\$ 55,194</u>	<u>\$ 245</u>	<u>\$ 277,324</u>

Leon County, Florida

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds

Year Ended September 30, 2004

	Series 1991 LOS	Series 1999	Series 2003A-2003B	Stormwater 1997
Revenues:				
Taxes	\$ 4,059,396	\$ -	\$ -	\$ -
Interest	16,102	177	12	31
Miscellaneous	223,742	-	-	-
Total revenues	<u>4,299,240</u>	<u>177</u>	<u>12</u>	<u>31</u>
Expenditures:				
Debt Service:				
Principal retirement	5,490,000	255,000	-	285,000
Interest and fiscal charges	68,845	1,463,103	953,680	281,283
Other debt service costs	-	-	1,539	-
Total expenditures	<u>5,558,845</u>	<u>1,718,103</u>	<u>955,219</u>	<u>566,283</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,259,605)</u>	<u>(1,717,926)</u>	<u>(955,207)</u>	<u>(566,252)</u>
Other financing sources (uses):				
Transfers in	-	1,795,650	963,680	566,283
Total other financing sources (uses)	<u>-</u>	<u>1,795,650</u>	<u>963,680</u>	<u>566,283</u>
Net change in fund balance	(1,259,605)	77,724	8,473	31
Fund balances, October 1	<u>1,259,605</u>	<u>14,601</u>	<u>43</u>	<u>6,096</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ 92,325</u>	<u>\$ 8,516</u>	<u>\$ 6,127</u>

See Independent Auditors' Report

Series 1998A	Series 1998B Refunding	Series 1993 Refunding	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ 4,059,396
7	454	-	16,783
-	-	-	223,742
<u>7</u>	<u>454</u>	<u>-</u>	<u>4,299,921</u>
-	1,720,000	1,395,000	9,145,000
485,500	1,151,325	317,443	4,721,179
-	-	-	1,539
<u>485,500</u>	<u>2,871,325</u>	<u>1,712,443</u>	<u>13,867,718</u>
<u>(485,493)</u>	<u>(2,870,871)</u>	<u>(1,712,443)</u>	<u>(9,567,797)</u>
485,501	2,821,326	1,712,446	8,344,886
<u>485,501</u>	<u>2,821,326</u>	<u>1,712,446</u>	<u>8,344,886</u>
8	(49,545)	3	(1,222,911)
<u>1,435</u>	<u>104,739</u>	<u>242</u>	<u>1,386,761</u>
<u>\$ 1,443</u>	<u>\$ 55,194</u>	<u>\$ 245</u>	<u>\$ 163,850</u>

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 1991

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 5,788,035	\$ 5,788,035	\$ 4,059,396	\$ (1,728,639)
Interest	-	-	16,102	16,102
Miscellaneous	-	-	223,742	223,742
Total revenues	5,788,035	5,788,035	4,299,240	(1,488,795)
Expenditures:				
Debt Service				
Principal retirement	5,445,000	5,445,000	5,490,000	(45,000)
Interest and fiscal charges	343,035	343,035	68,845	274,190
Total expenditures	5,788,035	5,788,035	5,558,845	229,190
Excess (deficiency) of revenues over (under) expenditures	-	-	(1,259,605)	(1,259,605)
Fund balances, October 1	1,259,605	1,259,605	1,259,605	-
Fund balances, September 30	\$ 1,259,605	\$ 1,259,605	\$ -	\$ (1,259,605)

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 1999

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 177	\$ 177
Total revenues	-	-	177	177
Expenditures:				
Debt Service				
Principal retirement	255,000	255,000	255,000	-
Interest and fiscal charges	1,463,104	1,463,104	1,463,103	1
Total expenditures	1,718,104	1,718,104	1,718,103	1
Excess (deficiency) of revenues over (under) expenditures	(1,718,104)	(1,718,104)	(1,717,926)	178
Other financing sources (uses):				
Transfers in	1,795,650	1,795,650	1,795,650	-
Total other financing sources (uses)	1,795,650	1,795,650	1,795,650	-
Net change in fund balance	77,546	77,546	77,724	178
Fund balances, October 1	14,601	14,601	14,601	-
Fund balances, September 30	\$ 92,147	\$ 92,147	\$ 92,325	\$ 178

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 2003A-2003B

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 12	\$ 12
Total revenues	-	-	12	12
Expenditures:				
Debt Service				
Interest and fiscal charges	953,680	953,680	953,680	-
Other debt service costs	10,000	10,000	1,539	8,461
Total expenditures	963,680	963,680	955,219	8,461
Excess (deficiency) of revenues over (under) expenditures	(963,680)	(963,680)	(955,207)	8,473
Other financing sources (uses):				
Transfers in	963,680	963,680	963,680	-
Total other financing sources (uses)	963,680	963,680	963,680	-
Net change in fund balance	-	-	8,473	8,473
Fund balances, October 1	43	43	43	-
Fund balances, September 30	\$ 43	\$ 43	\$ 8,516	\$ 8,473

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Stormwater 1997

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 31	\$ 31
Total revenues	-	-	31	31
Expenditures:				
Debt Service				
Principal retirement	285,000	285,000	285,000	-
Interest and fiscal charges	281,283	281,283	281,283	-
Total expenditures	566,283	566,283	566,283	-
Excess (deficiency) of revenues over (under) expenditures	(566,283)	(566,283)	(566,252)	31
Other financing sources (uses):				
Transfers in	566,283	566,283	566,283	-
Total other financing sources (uses)	566,283	566,283	566,283	-
Net change in fund balance	-	-	31	31
Fund balances, October 1	6,096	6,096	6,096	-
Fund balances, September 30	\$ 6,096	\$ 6,096	\$ 6,127	\$ 31

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 1998A

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 7	\$ 7
Total revenues	-	-	7	7
Expenditures:				
Debt Service				
Interest and fiscal charges	485,501	485,501	485,500	1
Total expenditures	485,501	485,501	485,500	1
Excess (deficiency) of revenues over (under) expenditures	(485,501)	(485,501)	(485,493)	8
Other financing sources (uses):				
Transfers in	485,501	485,501	485,501	-
Total other financing sources (uses)	485,501	485,501	485,501	-
Net change in fund balance	-	-	8	8
Fund balances, October 1	1,435	1,435	1,435	-
Fund balances, September 30	\$ 1,435	\$ 1,435	\$ 1,443	\$ 8

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 1998B Refunding

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 454	\$ 454
Total revenues	-	-	454	454
Expenditures:				
Debt Service				
Principal retirement	1,720,000	1,720,000	1,720,000	-
Interest and fiscal charges	1,151,326	1,151,326	1,151,325	1
Total expenditures	2,871,326	2,871,326	2,871,325	1
Excess (deficiency) of revenues over (under) expenditures	(2,871,326)	(2,871,326)	(2,870,871)	455
Other financing sources (uses):				
Transfers in	2,821,326	2,821,326	2,821,326	-
Total other financing sources (uses)	2,821,326	2,821,326	2,821,326	-
Net change in fund balance	(50,000)	(50,000)	(49,545)	455
Fund balances, October 1	104,739	104,739	104,739	-
Fund balances, September 30	\$ 54,739	\$ 54,739	\$ 55,194	\$ 455

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 1993 Refunding

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt Service				
Principal retirement	1,395,000	1,395,000	1,395,000	-
Interest and fiscal charges	317,444	317,444	317,443	1
Total expenditures	1,712,444	1,712,444	1,712,443	1
Excess (deficiency) of revenues over (under) expenditures	(1,712,444)	(1,712,444)	(1,712,443)	1
Other financing sources (uses):				
Transfers in	1,712,444	1,712,444	1,712,446	2
Total other financing sources (uses)	1,712,444	1,712,444	1,712,446	2
Net change in fund balance	-	-	3	3
Fund balances, October 1	242	242	242	-
Fund balances, September 30	\$ 242	\$ 242	\$ 245	\$ 3

See Independent Auditors' Report

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

This fund is used to account for the acquisition or construction of major non-transportation related capital facilities and/or projects other than those financed by proprietary funds.

Gas Tax Capital Projects

This fund is used to account for gas tax revenues transferred annually from the Transportation Special Revenue Fund to be used for transportation related capital projects.

Extended Local Option Sales Tax

In November of 2000, county residents approved a referendum extending the imposition of the 1-cent local option sales tax beginning in fiscal year 2004 for 15 years. The funds will be used for various road, stormwater and park improvements. Internal borrowings have been utilized to advance fund certain projects.

Construction Series 2003A-2003B

This fund is used to account for expenditures from the Series 2003A and 2003B Capital Improvement Revenue Bonds issued to finance the purchase, repair and renovation of the Bank of American building. Funds will also be used for improvements to the County's courthouse, parking garage and other capital projects.

1999 Bond Construction

This fund is used to account for expenditures from the Series 1999 Capital Improvement Revenue Bonds issued to fund stormwater and lake projects.

Library and Parks

This fund is used to account for expenditures from the Series 1998A Capital Improvement Revenue Bond issue for construction of branch libraries, park and recreation facilities and other capital improvement projects permitted by law.

Capital Projects Funds

(continued)

Emergency Communications

This fund is used to account for proceeds received in the 911 Emergency Communications Fund, which are to be used for capital projects related to the provision of 911 emergency services.

Moving Violation Surcharge

This fund is dedicated solely for the purpose of supporting the County's radio communications program (800MHZ System). The fund is supported by the County's moving violation surcharge.

Impact Fee – County-wide

This fund is used to account for the remaining road impact fees levied by the Leon County Board of County Commissioners. These fees were repealed in 1996.



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Leon County, Florida

Combining Balance Sheet
Nonmajor Capital Project Funds

September 30, 2004

	Capital Improvement	Gas Tax - Capital Projects	Extended Local Option Sales Tax
Assets:			
Cash	\$ -	\$ -	\$ -
Investments	4,480,561	1,100,000	-
Receivable			
Accounts	55,786	-	-
Intergovernmental	168,712	-	-
Due from other funds	163,675	-	2,175,653
Total assets	<u>\$ 4,868,734</u>	<u>\$ 1,100,000</u>	<u>\$ 2,175,653</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 221,698	\$ 44,788	\$ 6,416
Due to other funds	47	311,862	-
Deposits	60,000	-	-
Advances from other funds	436,138	-	2,425,000
Total liabilities	<u>717,883</u>	<u>356,650</u>	<u>2,431,416</u>
Fund balances:			
Reserved for encumbrances	383,975	88,276	36,970
Unreserved	3,766,876	655,074	(292,733)
Total fund balances	<u>4,150,851</u>	<u>743,350</u>	<u>(255,763)</u>
Total liabilities and fund balances	<u>\$ 4,868,734</u>	<u>\$ 1,100,000</u>	<u>\$ 2,175,653</u>

See Independent Auditors' Report

Construction Series 2003A-2003B	1999 Bond Construction	Library and Parks	Emergency Communications	Moving Violation Surcharge
\$ -	\$ -	\$ -	\$ 551,528	\$ 173,020
6,864,879	-	2,508,892	600,000	400,000
9,980	-	30,671	-	-
-	-	-	-	-
322,604	6,422,381	-	171,062	-
<u>\$ 7,197,463</u>	<u>\$ 6,422,381</u>	<u>\$ 2,539,563</u>	<u>\$ 1,322,590</u>	<u>\$ 573,020</u>
\$ 6,070	\$ 505,466	\$ 40,588	\$ -	\$ 4,813
-	-	2,046,285	-	-
-	-	-	-	-
-	-	-	-	-
<u>6,070</u>	<u>505,466</u>	<u>2,086,873</u>	<u>-</u>	<u>4,813</u>
184,608	406,488	62,440	-	-
<u>7,006,785</u>	<u>5,510,427</u>	<u>390,250</u>	<u>1,322,590</u>	<u>568,207</u>
<u>7,191,393</u>	<u>5,916,915</u>	<u>452,690</u>	<u>1,322,590</u>	<u>568,207</u>
<u>\$ 7,197,463</u>	<u>\$ 6,422,381</u>	<u>\$ 2,539,563</u>	<u>\$ 1,322,590</u>	<u>\$ 573,020</u>

Leon County, Florida

Combining Balance Sheet
Nonmajor Capital Project Funds
(continued)
September 30, 2004

	Impact Fee - Countywide	Total Nonmajor Capital Projects Funds
Assets:		
Cash	\$ 223,754	\$ 948,302
Investments	3,548,150	19,502,482
Receivable		
Accounts	-	96,437
Intergovernmental	-	168,712
Due from other funds	343,190	9,598,565
Total assets	<u>\$ 4,115,094</u>	<u>\$ 30,314,498</u>
Liabilities and fund balances		
Liabilities:		
Accounts payable	\$ -	\$ 829,839
Due to other funds	-	2,358,194
Deposits	-	60,000
Advances from other funds	-	2,861,138
Total liabilities	<u>-</u>	<u>6,109,171</u>
Fund balances:		
Reserved for encumbrances	-	1,162,757
Unreserved	4,115,094	23,042,570
Total fund balances	<u>4,115,094</u>	<u>24,205,327</u>
Total liabilities and fund balances	<u>\$ 4,115,094</u>	<u>\$ 30,314,498</u>

See Independent Auditors' Report



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Leon County, Florida

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds

Year Ended September 30, 2004

	Capital Improvement	Gas Tax - Capital Projects	Extended Local Option Sales Tax
Revenues:			
Intergovernmental	\$ 5,110	\$ -	\$ -
Charges for services	537,252	-	-
Fines and forfeitures	-	-	-
Interest	(114,328)	14,168	-
Miscellaneous	43,091	323,500	-
Total revenues	<u>471,125</u>	<u>337,668</u>	<u>-</u>
Expenditures:			
General government	1,179,335	139,550	-
Physical environment	1,992,892	1,863	307
Transportation	1,039,610	1,725,940	-
Human services	557,303	-	-
Culture and recreation	239,014	-	255,456
Total expenditures	<u>5,008,154</u>	<u>1,867,353</u>	<u>255,763</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,537,029)</u>	<u>(1,529,685)</u>	<u>(255,763)</u>
Other financing sources (uses):			
Transfers in	5,467,657	1,282,072	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>5,467,657</u>	<u>1,282,072</u>	<u>-</u>
Net change in fund balance	930,628	(247,613)	(255,763)
Fund balances, October 1	<u>3,220,223</u>	<u>990,963</u>	<u>-</u>
Fund balances, September 30	<u>\$ 4,150,851</u>	<u>\$ 743,350</u>	<u>\$ (255,763)</u>

See Independent Auditors' Report

Construction Series 2003A-2003B	1999 Bond Construction	Library and Parks	Emergency Communications	Moving Violation Surcharge
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	410,722
78,280	93,989	8,680	12,183	6,460
-	-	-	-	-
<u>78,280</u>	<u>93,989</u>	<u>8,680</u>	<u>12,183</u>	<u>417,182</u>
97,467	1,711,073	629,488	-	467,557
-	2,916,406	-	-	-
-	-	-	-	-
-	-	-	-	-
-	73,096	386,839	-	-
<u>97,467</u>	<u>4,700,575</u>	<u>1,016,327</u>	<u>-</u>	<u>467,557</u>
(19,187)	(4,606,586)	(1,007,647)	12,183	(50,375)
-	-	-	171,062	-
-	(507,519)	-	-	-
-	(507,519)	-	171,062	-
(19,187)	(5,114,105)	(1,007,647)	183,245	(50,375)
<u>7,210,580</u>	<u>11,031,020</u>	<u>1,460,337</u>	<u>1,139,345</u>	<u>618,582</u>
<u>\$ 7,191,393</u>	<u>\$ 5,916,915</u>	<u>\$ 452,690</u>	<u>\$ 1,322,590</u>	<u>\$ 568,207</u>

Leon County, Florida

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Capital Project Funds

(continued)

Year Ended September 30, 2004

	Impact Fees	Eliminations	Total Nonmajor Capital Projects Funds
Revenues:			
Intergovernmental	\$ -	\$ -	\$ 5,110
Charges for services	-	-	537,252
Fines and forfeitures	-	-	410,722
Interest	54,458	-	153,890
Miscellaneous	-	-	366,591
Total revenues	54,458	-	1,473,565
Expenditures:			
General government	-	-	4,224,470
Physical environment	-	-	4,911,468
Transportation	39,400	-	2,804,950
Human services	-	-	557,303
Culture and recreation	-	-	954,405
Total expenditures	39,400	-	13,452,596
Excess (deficiency) of revenues over (under) expenditures	15,058	-	(11,979,031)
Other financing sources (uses):			
Transfers in	-	(507,519)	6,413,272
Transfers out	-	507,519	-
Total other financing sources (uses)	-	-	6,413,272
Net change in fund balance	15,058	-	(5,565,759)
Fund balances, October 1	4,100,036	-	29,771,086
Fund balances, September 30	\$ 4,115,094	\$ -	\$ 24,205,327

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Improvement Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 5,110	\$ 5,110	\$ -
Charges for services	-	892,832	537,252	(355,580)
Interest	-	-	(114,328)	(114,328)
Miscellaneous	-	25,000	43,091	18,091
Total revenues	-	922,942	471,125	(451,817)
Expenditures:				
General government	1,014,467	1,931,073	1,179,335	751,738
Public safety	250,000	250,000	-	250,000
Physical environment	1,062,088	3,144,977	1,992,892	1,152,085
Transportation	600,000	3,238,210	1,039,610	2,198,600
Human services	28,445	882,883	557,303	325,580
Culture and recreation	1,943,000	2,244,188	239,014	2,005,174
Total expenditures	4,898,000	11,691,331	5,008,154	6,683,177
Excess (deficiency) of revenues over (under) expenditures	(4,898,000)	(10,768,389)	(4,537,029)	6,231,360
Other financing sources (uses):				
Transfers in	3,635,500	4,960,138	5,467,657	507,519
Transfers out	-	-	-	-
Proceeds from debt	300,000	2,590,005	-	(2,590,005)
Total other financing sources (uses)	3,935,500	7,550,143	5,467,657	(2,082,486)
Net change in fund balance	(962,500)	(3,218,246)	930,628	4,148,874
Fund balances, October 1	3,220,223	3,220,223	3,220,223	-
Fund balances, September 30	\$ 2,257,723	\$ 1,977	\$ 4,150,851	\$ 4,148,874

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gas Tax Capital Projects Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	-	-	14,168	14,168
Miscellaneous	315,875	315,875	323,500	7,625
Total revenues	315,875	315,875	337,668	21,793
Expenditures:				
General government	149,661	211,140	139,550	71,590
Physical environment	-	266,649	1,863	264,786
Transportation	1,448,286	2,062,035	1,725,940	336,095
Total expenditures	1,597,947	2,539,824	1,867,353	672,471
Excess (deficiency) of revenues over (under) expenditures	(1,282,072)	(2,223,949)	(1,529,685)	694,264
Other financing sources (uses):				
Transfers in	1,282,072	1,282,072	1,282,072	-
Total other financing sources (uses)	1,282,072	1,282,072	1,282,072	-
Net change in fund balance	-	(941,877)	(247,613)	694,264
Fund balances, October 1	990,963	990,963	990,963	-
Fund balances, September 30	\$ 990,963	\$ 49,086	\$ 743,350	\$ 694,264

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Option Sales Tax Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 11,280,137	\$ 11,280,137	\$ 12,454,138	\$ 1,174,001
Charges for services	1,800,000	1,800,000	-	(1,800,000)
Interest	1,187,500	1,187,500	840,395	(347,105)
Miscellaneous	-	-	11,152	11,152
Total revenues	<u>14,267,637</u>	<u>14,267,637</u>	<u>13,305,685</u>	<u>(961,952)</u>
Expenditures:				
Public safety	828,000	3,052,671	1,345,243	1,707,428
Physical environment	-	257,346	257,344	2
Transportation	<u>11,566,646</u>	<u>40,246,362</u>	<u>10,015,481</u>	<u>30,230,881</u>
Total expenditures	<u>12,394,646</u>	<u>43,556,379</u>	<u>11,618,068</u>	<u>31,938,311</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,872,991</u>	<u>(29,288,742)</u>	<u>1,687,617</u>	<u>30,976,359</u>
Other financing sources (uses):				
Transfer in		20,872	20,872	-
Total other financing sources (uses)	<u>-</u>	<u>20,872</u>	<u>20,872</u>	<u>-</u>
Net change in fund balance	1,872,991	(29,267,870)	1,708,489	30,976,359
Fund balances, October 1	49,470,812	49,470,812	49,470,812	-
Fund balances, September 30	<u>\$ 51,343,803</u>	<u>\$ 20,202,942</u>	<u>\$ 51,179,301</u>	<u>\$ 30,976,359</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Extended Local Option Sales Tax Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 4,776,898	\$ 4,776,898	\$ -	\$ (4,776,898)
Total revenues	<u>4,776,898</u>	<u>4,776,898</u>	<u>-</u>	<u>(4,776,898)</u>
Expenditures:				
Public safety	-	-	-	-
Physical environment	4,776,898	4,776,898	307	4,776,591
Culture and recreation	2,425,000	2,425,000	255,456	2,169,544
Total expenditures	<u>7,201,898</u>	<u>7,201,898</u>	<u>255,763</u>	<u>6,946,135</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,425,000)</u>	<u>(2,425,000)</u>	<u>(255,763)</u>	<u>2,169,237</u>
Fund balances, October 1	-	-	-	-
Fund balances, September 30	<u>\$ (2,425,000)</u>	<u>\$ (2,425,000)</u>	<u>\$ (255,763)</u>	<u>\$ 2,169,237</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Construction Series 2003A-2003B

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 78,280	\$ 78,280
Total revenues	-	-	78,280	78,280
Expenditures:				
General government	-	7,183,077	97,467	7,085,610
Total expenditures	-	7,183,077	97,467	7,085,610
Excess (deficiency) of revenues over (under) expenditures	-	(7,183,077)	(19,187)	7,163,890
Fund balances, October 1	7,210,580	7,210,580	7,210,580	-
Fund balances, September 30	<u>\$ 7,210,580</u>	<u>\$ 27,503</u>	<u>\$ 7,191,393</u>	<u>\$ 7,163,890</u>

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
1999 Bond Construction Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 93,989	\$ 93,989
Total revenues	-	-	93,989	93,989
Expenditures:				
General government	511,000	4,131,581	1,711,073	2,420,508
Physical environment	-	5,019,817	2,916,406	2,103,411
Transportation	-	920,000	-	920,000
Culture and recreation	-	490,100	73,096	417,004
Total expenditures	511,000	10,561,498	4,700,575	5,860,923
Excess (deficiency) of revenues over (under) expenditures	(511,000)	(10,561,498)	(4,606,586)	5,954,912
Other financing sources (uses):				
Transfers out	-	-	(507,519)	(507,519)
Total other financing sources (uses)	-	-	(507,519)	(507,519)
Net change in fund balance	(511,000)	(10,561,498)	(5,114,105)	5,447,393
Fund balances, October 1	11,031,020	11,031,020	11,031,020	-
Fund balances, September 30	\$ 10,520,020	\$ 469,522	\$ 5,916,915	\$ 5,447,393

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Library and Parks Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 8,680	\$ 8,680
Total revenues	-	-	8,680	8,680
Expenditures:				
General government	-	629,488	629,488	-
Culture and recreation	-	682,003	386,839	295,164
Total expenditures	-	1,311,491	1,016,327	295,164
Excess (deficiency) of revenues over (under) expenditures	-	(1,311,491)	(1,007,647)	303,844
Fund balances, October 1	1,460,337	1,460,337	1,460,337	-
Fund balances, September 30	<u>\$ 1,460,337</u>	<u>\$ 148,846</u>	<u>\$ 452,690</u>	<u>\$ 303,844</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Communications Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 12,183	\$ 12,183
Total revenues	-	-	12,183	12,183
Other financing sources (uses):				
Transfers in	15,075	15,075	171,062	155,987
Transfers out	-	-	-	-
Total other financing sources (uses)	15,075	15,075	171,062	155,987
Net change in fund balance	15,075	15,075	183,245	168,170
Fund balances, October 1	1,139,345	1,139,345	1,139,345	-
Fund balances, September 30	<u>\$ 1,154,420</u>	<u>\$ 1,154,420</u>	<u>\$ 1,322,590</u>	<u>\$ 168,170</u>

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Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Moving Violation Surcharge

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 361,000	\$ 361,000	\$ 410,722	\$ 49,722
Interest	-	-	6,460	6,460
Total revenues	<u>361,000</u>	<u>361,000</u>	<u>417,182</u>	<u>56,182</u>
Expenditures:				
General government	<u>299,000</u>	<u>916,751</u>	<u>467,557</u>	<u>449,194</u>
Total expenditures	<u>299,000</u>	<u>916,751</u>	<u>467,557</u>	<u>449,194</u>
Excess (deficiency) of revenues over (under) expenditures	<u>62,000</u>	<u>(555,751)</u>	<u>(50,375)</u>	<u>505,376</u>
Fund balances, October 1	<u>618,582</u>	<u>618,582</u>	<u>618,582</u>	<u>-</u>
Fund balances, September 30	<u>\$ 680,582</u>	<u>\$ 62,831</u>	<u>\$ 568,207</u>	<u>\$ 505,376</u>

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Impact Fees Fund

Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 54,458	\$ 54,458
Total revenues	-	-	54,458	54,458
Expenditures:				
Transportation	1,550,000	3,173,491	39,400	3,134,091
Total expenditures	1,550,000	3,173,491	39,400	3,134,091
Excess (deficiency) of revenues over (under) expenditures	(1,550,000)	(3,173,491)	15,058	3,188,549
Fund balances, October 1	4,100,036	4,100,036	4,100,036	-
Fund balances, September 30	\$ 2,550,036	\$ 926,545	\$ 4,115,094	\$ 3,188,549

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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 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 Commission has decided that periodic determination of net income is appropriate for accountability purposes.

Amtrak Depot

This fund is used to account for the rental income and expenditures related to the operation and maintenance of the Amtrak Depot.

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

This fund is used to account for the assessed premiums, claims and administration of the County's risk management department related to auto and property liability, workers' compensation, and other types of insurance.

Communication Trust Fund

This fund is used to account for the costs of operating the County's telephone system. Charges are allocated to County departments and agencies on a monthly basis.

Motor Pool Fund

This fund is used to account for the costs of operation, repair and maintenance of County owned vehicles and heavy equipment. Departments and outside agencies are billed for fuel, parts and labor on a monthly basis.

Leon County, Florida
Combining Statement of Net Assets
Internal Service Funds
September 30, 2004

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Assets:				
Cash	\$ 1,170,313	\$ 1,009	\$ -	\$ 1,171,322
Cash with fiscal agent	25,047	-	-	25,047
Investments	3,254,755	-	-	3,254,755
Receivables				
Intergovernmental	-	37,265	40,669	77,934
Due from other funds	47,565	-	-	47,565
Inventory	-	-	26,767	26,767
Total Assets	<u>\$ 4,497,680</u>	<u>\$ 38,274</u>	<u>\$ 67,436</u>	<u>\$ 4,603,390</u>
Liabilities:				
Accounts payable	\$ 72,602	\$ 18,274	\$ 65,139	\$ 156,015
Accrued expenses	1,579	-	9,418	10,997
Intergovernmental payable	-	-	13,409	13,409
Due to other funds	-	-	47,565	47,565
Advances from other funds	-	20,000	-	20,000
Other current liabilities	3,004,000	-	-	3,004,000
Total Liabilities	<u>3,078,181</u>	<u>38,274</u>	<u>135,531</u>	<u>3,251,986</u>
Net assets:				
Unrestricted	<u>1,419,499</u>	<u>-</u>	<u>(68,095)</u>	<u>1,351,404</u>
Total Net Assets	<u>1,419,499</u>	<u>-</u>	<u>(68,095)</u>	<u>1,351,404</u>
Total liabilities and net assets	<u>\$ 4,497,680</u>	<u>\$ 38,274</u>	<u>\$ 67,436</u>	<u>\$ 4,603,390</u>

See Independent Auditors' Report

Leon County, Florida

Combining Statement of Revenues, Expenditures, and Changes in Fund Net Assets
Internal Service Funds

September 30, 2004

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Operating revenues:				
Charges for services	\$ 3,079,386	\$ 216,426	\$ 1,588,841	\$ 4,884,653
Total revenues	<u>3,079,386</u>	<u>216,426</u>	<u>1,588,841</u>	<u>4,884,653</u>
Operating expenses:				
Personnel services	124,899	-	480,682	605,581
Contractual services	98,633	-	10,767	109,400
Supplies	1,463	-	740,081	741,544
Communications services	632	216,459	1,437	218,528
Insurance	3,552,114	-	3,024	3,555,138
Utility services	-	-	17,607	17,607
Other services and charges	161,820	-	282,452	444,272
Total expenses	<u>3,939,561</u>	<u>216,459</u>	<u>1,536,050</u>	<u>5,692,070</u>
Operating income (loss)	<u>(860,175)</u>	<u>(33)</u>	<u>52,791</u>	<u>(807,417)</u>
Nonoperating revenues:				
Interest revenue	51,721	33	-	51,754
Total nonoperating revenues	<u>51,721</u>	<u>33</u>	<u>-</u>	<u>51,754</u>
Income (loss) before transfers	(808,454)	-	52,791	(755,663)
Transfers out	<u>(545,000)</u>	<u>-</u>	<u>-</u>	<u>(545,000)</u>
Change in net assets	(1,353,454)	-	52,791	(1,300,663)
Net assets, October 1	<u>2,772,953</u>	<u>-</u>	<u>(120,886)</u>	<u>2,652,067</u>
Net assets, September 30	<u>\$ 1,419,499</u>	<u>\$ -</u>	<u>\$ (68,095)</u>	<u>\$ 1,351,404</u>

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Leon County, Florida
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2004

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Cash flows from operating activities:				
Receipts from customers	\$ 1,209,022	\$ -	\$ 215,030	\$ 1,424,052
Receipts from interfund services	1,870,367	215,468	1,359,694	3,445,529
Payments to suppliers	(1,991,309)	(231,136)	(1,001,066)	(3,223,511)
Payments to employees	(125,166)		(478,002)	(603,168)
Claims paid	(1,000,556)	-	-	(1,000,556)
Payments for interfund services	-	(34)	(3,024)	(3,058)
Other receipts (payments)	-	-	6,116	6,116
Net cash provided by operating activities	<u>(37,642)</u>	<u>(15,702)</u>	<u>98,748</u>	<u>45,404</u>
Cash flows from noncapital financing activities:				
Increase in due to other funds	(47,566)	-	(98,748)	(146,314)
Transfers to other funds	(545,000)	-	-	(545,000)
Net cash provided by (used in) noncapital financing activities	<u>(592,566)</u>	<u>-</u>	<u>(98,748)</u>	<u>(691,314)</u>
Cash flows from investing activities				
Interest and dividends received	51,722	33	-	51,755
Net cash provided by (used in) investing activities	<u>51,722</u>	<u>33</u>	<u>-</u>	<u>51,755</u>
Net increase (decrease) in cash	(578,486)	(15,669)	-	(594,155)
Cash and equivalents, October 1	<u>1,773,846</u>	<u>16,678</u>	<u>-</u>	<u>1,790,524</u>
Cash and equivalents, September 30	<u><u>\$ 1,195,360</u></u>	<u><u>\$ 1,009</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,196,369</u></u>

See Independent Auditors' Report

Leon County, Florida

Combining Statement of Cash Flows
Internal Service Funds

Year Ended September 30, 2004

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (860,175)	\$ (33)	\$ 52,791	\$ (807,417)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
Receivables	-	(957)	(18,378)	(19,335)
Inventories	-	-	4,139	4,139
Accounts payable	9,800	(14,712)	57,516	52,604
Accrued expenses	(267)	-	2,680	2,413
Other current liabilities	813,000	-	-	813,000
Net cash provided (used) by operating activities	<u>\$ (37,642)</u>	<u>\$ (15,702)</u>	<u>\$ 98,748</u>	<u>\$ 45,404</u>

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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.

BOCC - Employee Benefits Fund

This fund is used to account for the receipt and disbursement of amounts withheld from employees' wages such as payroll taxes and health insurance that are remitted to other agencies or governments.

Clerk – General Agency Funds

These funds are used to account for funds received and held by the Clerk of Courts in a fiduciary capacity.

Sheriff – General Agency Funds

These funds are used to account for funds received and held by the Leon County Sheriff in a fiduciary capacity.

Tax Collector – Taxes and Licenses Fund

This fund is used to account for the receipt and disbursement of ad valorem taxes on real and personal property and non-ad valorem assessments. This fund also accounts for the receipt and disbursement of various licenses and registrations on behalf of Leon County and various state agencies.

Leon County, Florida

Combining Statement of Fiduciary Net Assets
Agency Funds

September 30, 2004

	BOCC Employee Benefits Fund	Clerk General Agency Funds	Sheriff General Agency Funds
Assets:			
Cash	\$ 131,419	\$ 5,635,299	\$ 54,411
Cash with fiscal agent	120,000	-	-
Investments	-	529,945	-
Receivables			
Accounts	378,689	2,486	-
Intergovernmental	-	-	5,844
Total assets	<u>\$ 630,108</u>	<u>\$ 6,167,730</u>	<u>\$ 60,255</u>
Liabilities:			
Accounts payable	\$ 630,108	\$ 25,167	\$ 19,223
Due to other governments	-	917,801	546
Due to other funds		-	-
Deposits	-	5,224,762	40,486
Installment tax deposits	-	-	-
Total liabilities	<u>\$ 630,108</u>	<u>\$ 6,167,730</u>	<u>\$ 60,255</u>

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Tax Collector		
Taxes &		
Licenses		
Fund	Total	
\$ 1,971,544	\$ 7,792,673	
-	120,000	
768,725	1,298,670	
39,317	420,492	
-	5,844	
<u>\$ 2,779,586</u>	<u>\$ 9,637,679</u>	
\$ 287,185	\$ 961,683	
1,182,159	2,100,506	
-	-	
-	5,265,248	
1,310,242	1,310,242	
<u>\$ 2,779,586</u>	<u>\$ 9,637,679</u>	

Leon County, Florida

Combining Statement Changes in Assets and Liabilities
Agency Funds

September 30, 2004

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
Board of County Commissioners:				
Assets:				
Cash	\$ 210,097	\$ 23,841,621	\$ 23,920,299	\$ 131,419
Cash with fiscal agent	120,000	-	-	120,000
Receivables				
Accounts	-	11,887,811	11,509,122	378,689
Total assets	<u>\$ 330,097</u>	<u>\$ 35,729,432</u>	<u>\$ 35,429,421</u>	<u>\$ 630,108</u>
Liabilities:				
Accounts payable	\$ 330,097	\$ 12,340,484	\$ 12,040,473	\$ 630,108
Total liabilities	<u>\$ 330,097</u>	<u>\$ 12,340,484</u>	<u>\$ 12,040,473</u>	<u>\$ 630,108</u>
Clerk of the Circuit Court:				
Assets:				
Cash	\$ 2,433,205	\$ 52,249,908	\$ 49,047,814	\$ 5,635,299
Investments	523,662	256,283	250,000	529,945
Receivables				
Accounts	1,496	134,241	133,251	2,486
Intergovernmental	7,911	-	7,911	-
Due from other funds	-	5,220	5,220	-
Total assets	<u>\$ 2,966,274</u>	<u>\$ 52,645,652</u>	<u>\$ 49,444,196</u>	<u>\$ 6,167,730</u>
Liabilities:				
Accounts payable	\$ 89,184	\$ 356,236	\$ 420,253	\$ 25,167
Due to other funds	-	2,821,042	2,821,042	-
Due to other governments	549,714	31,509,659	31,141,572	917,801
Deposits	2,327,376	18,802,649	15,905,263	5,224,762
Total liabilities	<u>\$ 2,966,274</u>	<u>\$ 53,489,586</u>	<u>\$ 50,288,130</u>	<u>\$ 6,167,730</u>

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Leon County, Florida

Combining Statement Changes in Assets and Liabilities

Agency Funds

(continued)

September 30, 2004

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
Sheriff:				
Assets:				
Cash	\$ 14,374	\$ 2,535,544	\$ 2,495,507	\$ 54,411
Receivables				
Intergovernmental	10,376	5,844	10,376	5,844
Due from other funds	-	53,512	53,512	-
Total assets	<u>\$ 24,750</u>	<u>\$ 2,594,900</u>	<u>\$ 2,559,395</u>	<u>\$ 60,255</u>
Liabilities:				
Accounts payable	\$ -	\$ 19,223	\$ -	\$ 19,223
Due to other governments	-	546	-	546
Due to other funds	-	129,318	129,318	-
Deposits	24,750	1,983,647	1,967,911	40,486
Total liabilities	<u>\$ 24,750</u>	<u>\$ 2,132,734</u>	<u>\$ 2,097,229</u>	<u>\$ 60,255</u>
Tax Collector:				
Assets:				
Cash	\$ 1,836,154	\$ 245,801,756	\$ 245,666,366	\$ 1,971,544
Investments	799,416	89,792,668	89,823,359	768,725
Receivables				
Accounts	36,337	2,864,107	2,861,127	39,317
Total assets	<u>\$ 2,671,907</u>	<u>\$ 338,458,531</u>	<u>\$ 338,350,852</u>	<u>\$ 2,779,586</u>
Liabilities:				
Accounts payable	\$ 315,847	\$ 6,589,908	\$ 6,618,570	\$ 287,185
Due to other funds	-	95,694,173	95,694,173	-
Due to other governments	1,160,668	140,292,153	140,270,662	1,182,159
Installment tax deposits	1,195,392	2,772,700	2,657,850	1,310,242
Total liabilities	<u>\$ 2,671,907</u>	<u>\$ 245,348,934</u>	<u>\$ 245,241,255</u>	<u>\$ 2,779,586</u>

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Leon County, Florida

Combining Statement Changes in Assets and Liabilities

Agency Funds

(continueud)

September 30, 2004

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
Total All Agency Funds:				
Assets:				
Cash	\$ 4,493,830	\$ 324,428,829	\$ 321,129,986	\$ 7,792,673
Cash with fiscal agent	120,000	-	-	120,000
Investments	1,323,078	90,048,951	90,073,359	1,298,670
Receivables				
Accounts	37,833	14,886,159	14,503,500	420,492
Intergovernmental	18,287	5,844	18,287	5,844
Due from other funds	-	58,732	58,732	-
Total assets	<u>\$ 5,993,028</u>	<u>\$ 429,428,515</u>	<u>\$ 425,783,864</u>	<u>\$ 9,637,679</u>
Liabilities:				
Accounts payable	\$ 735,128	\$ 19,305,851	\$ 19,079,296	\$ 961,683
Due to other governments	1,710,382	171,802,358	171,412,234	2,100,506
Due to other funds	-	98,644,533	98,644,533	-
Deposits	2,352,126	20,786,296	17,873,174	5,265,248
Installment tax deposits	1,195,392	2,772,700	2,657,850	1,310,242
Total liabilities	<u>\$ 5,993,028</u>	<u>\$ 313,311,738</u>	<u>\$ 309,667,087</u>	<u>\$ 9,637,679</u>

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